

The Narragansett Electric Company

d/b/a National Grid

INVESTIGATION AS TO THE
PROPRIETY OF PROPOSED TARIFF
CHANGES

Compliance Filing

Amended Settlement Agreement
Compliance Attachment 1 through
Compliance Attachment 2 Schedule 13

Book 1 of 7

August 16, 2018

Submitted to:
Rhode Island Public Utilities Commission
RIPUC Docket Nos. 4770/4780

Submitted by:

nationalgrid

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In Re: The Narragansett Electric Company d/b/a National Grid's Application to Change Electric and Gas Base Distribution Rates)))))	Docket No. 4770
In Re: The Narragansett Electric Company d/b/a National Grid's Proposed Power Sector Transformation (PST) Vision and Implementation Plan)))))	Docket No. 4780

The Narragansett Electric Company d/b/a National Grid (the Company)¹ enters into this amended settlement agreement (the Settlement Agreement) with the Division of Public Utilities and Carriers (Division); the Office of Energy Resources (OER); the U.S. Department of the Navy and the Federal Executive Agencies (collectively, Navy/FEA); Conservation Law Foundation (CLF); Energy Consumers Alliance of New England, Inc. d/b/a People's Power and Light (PPL)²; Sierra Club (SC)³; Natural Resources Defense Council (NRDC)⁴; Acadia Center (Acadia); Northeast Clean Energy Council (NECEC); the George Wiley Center (GWC); New

⁴ NRDC intervened in Docket No. 4780 jointly with PPL and Sierra Club.

Energy Rhode Island (NERI); Wal-Mart Stores East, LP and Sam's East, Inc. (collectively, Wal-Mart); Direct Energy Business, LLC, Direct Energy Services, LLC, and Direct Energy Solar (collectively, Direct Energy)⁵; ChargePoint, Inc. (ChargePoint)⁶; and National Railroad Passenger Corporation (Amtrak)⁷ (collectively, the Settling Parties and, each individually, a Settling Party⁸), with regard to the Company's Application for Approval of a Change in Electric and Gas Base Distribution Rates Pursuant to R.I. Gen. Laws §§ 39-3-10 and 39-3-11 (the Application) and the Company's proposed Power Sector Transformation (PST) Vision and Implementation Plan (PST Plan). The Company submitted the Application and the PST Plan to the Rhode Island Public Utilities Commission (the PUC) on November 27, 2017.

Background:

The Company's Application to the PUC requested a change in base distribution rates to address a total Rate Year⁹ revenue deficiency of \$41,294,907 for Narragansett Electric and a total revenue deficiency of \$30,322,543 for Narragansett Gas. The Company's Application was filed to seek recovery of costs necessary for the safe and reliable operation of the Company's electric and gas distribution systems for the benefit of Rhode Island customers. On March 2, 2018, the Company revised its request to account for the impacts of the Tax Cuts and Jobs Act (the Tax Act), which reduced the federal corporate income tax rate from 35 percent to 21 percent. The March 2, 2018 revision reduced the Company's Rate Year revenue deficiency to \$27,434,395 for Narragansett Electric and \$18,408,489 for Narragansett Gas. This revision also

⁵ Direct Energy is an intervenor in Docket No. 4780 only.

⁶ ChargePoint is an intervenor in Docket No. 4780 only.

⁷ Amtrak is an intervenor in Docket No. 4770 only.

⁸ PPL, SC, and NRDC intervened jointly in Docket No. 4780 and together are considered a Settling Party with respect to that docket.

⁹ The Rate Year is the twelve-month period ending August 31, 2019.

included a \$6.7 million correction from a miscalculation of accumulated deferred taxes in the Company's filing that the Division identified. Subsequently, on May 9, 2018, the Company made a second revision to its request to account for additional impacts of the Tax Act and to address certain corrections identified during the course of discovery in Docket No. 4770, also including the acceptance of an adjustment that was recommended by the Division to the amortization of excess deferred income taxes. The May 9, 2018 revision reduced the Company's Rate Year revenue deficiency to \$18,877,761 for Narragansett Electric and \$15,451,041 for Narragansett Gas. Accordingly, after the Company's second revision to its revenue requirement, the Company's total requested revenue increase was \$34,328,802.

Additionally, concurrent with filing the Application, the Company filed its PST Plan to propose investments to further the State of Rhode Island's power sector transformation goals, as identified through the Docket No. 4600 proceedings and through the power sector transformation stakeholder process, which resulted in the Rhode Island Power Sector Transformation Phase One Report to Governor Gina M. Raimondo. The PST Plan included requests for limited Rate Year funding and a proposed funding mechanism for the Company's proposed power sector transformation investments. The PUC separated the PST Plan from the Application and created Docket No. 4780 to assess the PST Plan. After the PUC initiated Docket No. 4780, the Company revised its request related to the PST Plan and requested: (1) approval of \$2 million in Rate Year funding to conduct a planning process for the implementation of Advanced Metering Functionality (AMF); (2) approval of its proposed annual PST Plan process, whereby the Company would submit annual PST Plans for the PUC and Division to review and approve PST investments; (3) approval of the Company's proposed PST Provision, which provided for the

recovery of PST Plan costs on a fully reconciling basis; and (4) guidance from the PUC on the categories of proposed PST investments outlined in the Company's PST Plan filing.

The Settling Parties have filed testimony with the PUC, engaged in discovery and negotiations regarding the matters specified in the articles of this Settlement Agreement, and asserted competing and disputed claims with regard to certain issues contained in the Application and the PST Plan, including, but not limited to: (a) the magnitude of the proposed revenue deficiencies for Narragansett Electric and Narragansett Gas; (b) the scope and structure of the Company's proposed power sector transformation programs, such as AMF implementation, electric vehicle enablement, and grid modernization technology upgrades; (c) a multi-year rate plan; (d) the structure and role of performance incentive mechanisms; and (e) the appropriate cost recovery mechanisms.

The Settling Parties now wish to resolve the contested issues raised by (1) the Division, Navy/FEA, Wal-Mart, NERI, and Acadia in direct testimony and OER and GWC in written comments filed with the PUC on April 6, 2018 in Docket No. 4770; (2) Amtrak in its motion to intervene out of time filed with the PUC on June 1, 2018 in Docket No. 4770; (3) CLF jointly with PPL/SC/NRDC and CLF jointly with NRDC/PPL in direct testimony filed with the PUC on April 17, 2018 in Docket No. 4780; and (4) the Division, Navy/FEA, NERI, Acadia, Direct Energy, ChargePoint, and CLF jointly with NECEC in direct testimony and OER in written comments filed with the PUC on April 25, 2018 in Docket No. 4780, on mutually agreeable terms.

The Settling Parties believe that a settled resolution will reduce costs for Rhode Island customers through the elimination of resource-consuming litigation and achieve a just and reasonable result that takes into account the diverse views of all the Settling Parties.

Accordingly, in consideration of the exchange of promises herein contained, the Settling Parties hereby agree, subject to approval by the PUC, as follows:

ARTICLE I: INTRODUCTION

A. Procedural History

Docket No. 4770: At the outset of these proceedings, the PUC ordered that the Company's PST Plan be moved into Docket No. 4780 and be considered on a separate procedural schedule. Additionally, the PUC directed that it would not consider any settlement proposal until after the Division and intervenors submitted direct testimony setting forth their positions on the various elements of the Company's Application.

Since filing its Application on November 27, 2017, the Company has responded to 1,439 data requests issued by the PUC, the Division, the Navy/FEA, Wal-Mart, NERI, and Acadia. The Division and the intervenors also have responded to data requests issued by the Company and the PUC. On April 6, 2018, the following Division and Intervenor witnesses filed direct testimony in Docket No. 4770: Division Witnesses Tim Woolf (Policy), Michael Ballaban jointly with David J. Effron (Revenue Requirement), Tina Bennett jointly with Alan Neale (Gas Business Enablement), Gregory Booth (Grid Modernization), Matthew Kahal (Cost of Capital and Return on Equity), Tim Woolf jointly with Melissa Whited (Additional Cost of Capital Considerations and Benefit Cost Analysis), Roxie McCullar (Depreciation), Roger Colton (Low Income Discount and Income Eligible Proposals), John Athas (Electric Allocated Cost of Service and Rate Design), and Bruce Oliver (Gas Allocated Cost of Service and Rate Design), raising issues relating to the calculation of the proposed revenue requirement, the computation of allowable uncollectible expense, the cost of capital, and other ratemaking issues including, but not limited to, cost allocation, rate design, the appropriate structure and role of performance

incentive mechanisms, and the appropriate cost recovery mechanisms for grid modernization investments.

- Navy/FEA Witness Ali Al-Jabir, raising issues relating to rate design and revenue allocation;
- Wal-Mart Witness Gregory W. Tillman, raising issues relating to revenue allocation, rate design, and return on equity – as well as the impact of the Tax Act;
- NERI Witness Karl Rabago, raising issues relating to the Company’s proposed revenue requirement, return on equity, rate design, forecasting, revenue allocation, and the streetlighting tariff; and
- Acadia Witness Mark LeBel, raising issues relating to rate design and return on equity.

The following parties also intervened in Docket No. 4770 and filed written comment:

- OER in relation to the alignment of the Company’s proposals with the State of Rhode Island’s overall policy goals for the future of the power sector; and
- GWC in relation to the Company’s low income discount rate design proposals.

CLF, NECEC, PPL, and Amtrak intervened in Docket No. 4770, but did not file direct testimony or written comment.

On May 9, 2018, the Company filed rebuttal testimony responding to the issues contested by the Division and the intervenor witnesses. Specifically, the Company filed the rebuttal testimony of Company Witnesses Robert E. Hevert (return on equity and capital structure); Ned Allis (depreciation); Joseph F. Gredder (electric forecasting); Theodore E. Poe, Jr. (gas forecasting); John Gilbert, Daniel J. DeMauro, and Mukund Ravipaty (information systems); Anthony Johnston and Christopher J. Connolly (Gas Business Enablement); Raymond J. Rosario, Jr., Alfred Amaral, III, and Ryan M. Constable (operational expense); Maureen Heaphy

(human resources); Melissa Little (revenue requirement); Howard S. Gorman (electric allocated cost of service study, revenue allocation, and rate design); Paul M. Normand (gas allocated cost of service study, revenue allocation, and rate design); Ann E. Leary and Scott McCabe (gas and electric pricing, respectively); Kayte O'Neill (PST policy); Rob Sheridan (grid modernization); John Leana (AMF); and Meghan McGuinness and Timothy R. Roughan (performance incentive mechanisms). These witnesses responded to the positions of the Division and intervenor witnesses on each of the identified issues.

To date, the PUC has held 13 open meetings on December 20, 2017, January 3, January 19, February 2, March 5, April 13, April 16, April 17, April 23, May 15, May 16, June 7, and June 19, 2018, at which the PUC analyzed the Company's Application and the respective positions of the Company, the Division, and the intervenors.

Docket No. 4780: Since the initial filing of its Application and the PST Plan on November 27, 2017, and, after the PUC initiated Docket No. 4780 for separate consideration of the PST Plan, the Company has responded to 469 data requests issued by the PUC, the Division, the Navy/FEA, PPL/SC/NRDC, NERI, and NECEC. On April 17, 2018 and/or April 25, 2018, the following Division and Intervenor witnesses filed direct testimony in Docket No. 4780:

- Division Witnesses Gregory Booth, raising issues relating to the Company's proposed grid modernization investments, and Tim Woolf jointly with Melissa Whited, raising issues related to: (a) multi-year rate plans, (b) performance incentive mechanisms, (c) the Company's electric vehicle proposals, (d) the Company's electric heat proposals, (e) the Company's electric storage initiative, (f) the Company's proposal for Company-owned solar generation, (g) AMF, and (h) the Company's benefit-cost analyses;

- Navy/FEA Witness Ali Al-Jabir, raising issues relating to: (a) cost recovery mechanisms for PST proposals; (b) cost allocation and rate design; and (c) performance incentive mechanisms;
- CLF jointly with PPL/SC/NRDC Witness Douglas B. Jester, raising issues relating to AMF and the Company's electric vehicle proposals;
- CLF jointly with PPL/NRDC Witness Benjamin A. Stafford, raising issues relating to the Company's electric heat proposals;
- NERI Witness Karl Rabago, raising issues relating to: (a) overall PST policy and vision; (b) cost recovery mechanisms for PST investments; (c) performance incentive mechanisms; and (d) benefit cost analyses;
- NECEC and CLF Witness Nathan Phelps, raising issues relating to: (a) the Company's proposed grid modernization investments; (b) AMF; (c) the Company's electric storage initiative; (d) the Company's proposal for Company-owned solar generation; and (e) the Company's proposed Income Eligible Customer Rewards Program;
- NECEC and CLF Witness Ronald J. Binz, raising issues relating to performance-based regulation, performance incentive mechanisms, and recovery of PST-related costs;
- Direct Energy Witness Frank Lacey, raising issues relating to: (a) the Company's proposed grid modernization investments; (b) AMF; (c) time-varying rates and (d) the Company's electric vehicle proposals;

- Acadia Witness Mark LeBel, raising issues relating to: (a) performance incentive mechanisms; (b) AMF; (c) the Company's electric vehicle proposals, and (d) the Company's electric heat proposals; and
- ChargePoint Witness David Packard, raising issues relating to the Company's electric vehicle proposals.

OER also intervened in Docket No. 4780 and filed written comment raising issues relating to: (a) performance incentive mechanisms; (b) the Company's proposed grid modernization investments; (c) AMF; (d) the Company's electric vehicle proposals; (e) the Company's electric heat proposals; (f) the Company's electric storage initiative; (g) the Company's proposal for Company-owned solar generation; and (h) cost recovery mechanisms for PST proposals. The GWC also intervened in Docket No. 4780 but did not file direct testimony or written comment.

In addition to the pre-filed written testimony and the responses to data requests that have been filed in Docket No. 4780, the PUC also held technical sessions on the various elements of the Company's PST Plan. Specifically, on January 26, 2018, the PUC held a technical session on the Company's proposed grid modernization investments and cost recovery mechanisms. On January 31, 2018, the PUC held a technical session on the Company's proposed performance incentive mechanisms. On February 8, 2018, the PUC held a technical session on the Company's AMF proposal. On February 20, 2018, the PUC held two technical sessions: one on the Company's electric vehicle proposals, and another on the Company's electric heat proposals. On February 21, 2018, the PUC held two more technical sessions: one on the Company's electric storage initiative, and another on the Company's proposal for Company-owned solar generation.

The Settling Parties have conducted ongoing settlement discussions. The Company and the Division have conducted bilateral negotiations on the various proposals in the Application and the PST Plan. Additionally, the Company has held additional bilateral negotiations with certain other intervening parties to address specific areas of interest and concern to those parties. To supplement those bilateral negotiations and ensure that the positions of all the Settling Parties received appropriate attention and consideration, the Division and the Company arranged for several face-to-face meetings at which all intervenors had an opportunity to raise and advocate for the issues that were of principal concern to them and to negotiate the substance of this Settlement Agreement. Ultimately, the Company and the Division drafted the Settlement Agreement to include all the issues and matters raised by all the Settling Parties during these negotiations. After the Company and the Division completed drafting the Settlement Agreement, they shared the draft with all the intervenors and provided them an opportunity for further comments and revision. This Settlement Agreement, therefore, is the product of a collaborative, inclusive, and comprehensive process that fairly considered the interests of all parties and stakeholders.

The Settlement Agreement was initially filed with the PUC on June 6, 2018. The PUC commenced the hearing on the Settlement Agreement on June 12, 2018; held 11 days of settlement hearings on June 14, June 15, June 18 through June 22, June 25 through June 28, 2018; and concluded the hearing on July 18, 2018. The PUC subsequently held a series of open meetings on July 2, July 3, July 18, July 20, and July 31 to discuss the Settlement Agreement and the testimony from the settlement hearings. On August 3, 2018, the PUC held an open meeting at which the PUC approved the Settlement Agreement filed on June 6, 2018 with modifications.

Following the PUC's open meeting decision, the Settling Parties convened to review and discuss the PUC's modifications, which have been incorporated into this Settlement Agreement.

B. Settling Parties' Statement

This Settlement Agreement is based on extensive discovery and negotiations among the Settling Parties concerning all issues involved in: (1) establishing new base distribution rates for the Company's electric and gas operations to become effective September 1, 2018; and (2) making investments in new programs and initiatives to facilitate power sector transformation. The Settling Parties agree that the outcome of this Settlement Agreement is just and reasonable and in the public interest.

C. Scope

The Settlement Agreement addresses the full scope of all issues presented in and resolves all issues contested among the Settling Parties in both Docket No. 4770 and Docket No. 4780 and establishes base distribution rates for the Company's electric and gas residential, commercial and industrial (C&I), and outdoor lighting customers in Rhode Island.

ARTICLE II: TERMS OF SETTLEMENT

A. Multi-Year Rate Plan Overall Framework

As a result of the collaborative and inclusive settlement negotiations among the Settling Parties in addition to bilateral negotiations between the Company and the Division on the various proposals in the Application and the PST Plan, the Settling Parties have developed a comprehensive set of terms and conditions for a three-year rate plan for Narragansett Electric and Narragansett Gas. The terms and conditions of this rate plan are set forth below and in the Attachments to this Settlement Agreement. Specifically, this Settlement Agreement addresses the following topics:

1. Effective Date and Term;
2. Changes in Revenue Requirements for Three Rate Years;
3. Base Distribution Rate Changes for Rate Year 2 and Rate Year 3;
4. Narragansett Electric - Revenue Requirement;
5. Narragansett Electric - Revenue Allocation, Rate Design, and Tariffs;
6. Narragansett Electric - Earnings Report and Earnings Sharing Mechanism;
7. Narragansett Electric - Other Tariffs and Reconciling Mechanisms;
8. Narragansett Gas - Revenue Requirement;
9. Narragansett Gas - Revenue Allocation, Rate Design, and Tariff;
10. Narragansett Gas - Earnings Report and Earnings Sharing Mechanism;
11. Narragansett Gas - Other Tariffs and Reconciling Mechanisms;
12. Gas Business Enablement Program;
13. Cyber Security and Information Services (IS) Technology Modernization Programs;
14. Commencement of Investments to Enable a Modern Grid;
15. Grid Modernization Plan (GMP);
16. AMF;
17. Clean Energy Programs;
18. Capital Efficiency Mechanism for Narragansett Electric;
19. Performance-Based Incentive Mechanisms;
20. Tracking and Deferral of Certain “Special Sector” Program Costs and Revenues;
21. Next Rate Case Filing;
22. Additional Provisions; and
23. Other Provisions.

B. Definitions

“**Docket 4600 Guidance Document**” means the PUC’s Guidance on Goals, Principles and Values for Matters Involving The Narragansett Electric Company d/b/a National Grid adopted on October 27, 2017 in Docket No. 4600-A.

“**Effective Date**” means September 1, 2018, or such other date as the PUC may determine.

“**ISR**” means the infrastructure, reliability, and safety planning and cost recovery process governed by Section 39-1-27.7.1(c), (d) of Rhode Island General Laws.

“**Rate Year 1**,” sometimes referred to herein as “RY1,” means September 1, 2018 through August 31, 2019.

“**Rate Year 2**,” sometimes referred to herein as “RY2,” means September 1, 2019 through August 31, 2020.

“**Rate Year 3**,” sometimes referred to herein as “RY3,” means September 1, 2020 through August 31, 2021.

The three rate years are referred to herein collectively as “Rate Years,” or “RYs,” and individually as a “Rate Year,” or “RY.”

“**Test Year**,” means July 1, 2016 through June 30, 2017.

C. Rate Plan

1. Effective Date and Term

The term of the Company’s electric and gas rate plan is three years, beginning September 1, 2018 and continuing through August 31, 2021 (Rate Plan or MRP). For administrative reasons, certain targets and mechanisms are on different twelve-month schedules (*e.g.*, calendar year (CY) periods), as provided herein. In addition, unless specifically noted in this Settlement

Agreement, all terms of this Settlement Agreement will continue in effect until changed by the PUC.

2. Changes in Revenue Requirements for Three Rate Years

This Settlement Agreement provides for the following changes in base distribution rate annual revenue requirements for Narragansett Electric and Narragansett Gas for each of the Rate Years of the Rate Plan (*i.e.*, Rate Year 1, Rate Year 2, and Rate Year 3) to provide funding for the Company's electric and gas operations and PST Plan initiatives, including: Updated AMF Business Case (as defined in Section 16 below); GIS Investments; System Data Portal; DSCADA; other Grid Modernization investments; Electric Transportation; and Electric Storage.

	<u>Narragansett Electric (\$M)</u>	<u>Narragansett Gas (\$M)</u>	<u>Total (\$M)</u>
<u>Base Case</u>			
Rate Year 1	\$12.0	\$5.8	\$17.8
Rate Year 2	\$3.9	\$5.7	\$9.6
Rate Year 3	<u>\$2.5</u>	<u>\$3.4</u>	<u>\$5.9</u>
Subtotal – Base Case	\$18.4	\$14.9	\$33.3
<u>Power Sector Transformation</u>			
Rate Year 1	\$2.1	\$0.0	\$2.1
Rate Year 2	\$6.6	\$1.9	\$8.4
Rate Year 3	<u>\$1.9</u>	<u>\$0.6</u>	<u>\$2.5</u>
Subtotal – PST	\$10.6	\$2.5	\$13.0
<u>Base Case plus PST</u>			
Rate Year 1	\$14.1	\$5.8	\$19.9
Rate Year 2	\$10.5	\$7.6	\$18.0
Rate Year 3	<u>\$4.3</u>	<u>\$4.0</u>	<u>\$8.4</u>
TOTAL	<u>\$28.9</u>	<u>\$17.4</u>	<u>\$46.3</u>

A summary of the revenue requirement settlement terms is provided in Attachment 1, Page 1. The base case components of the base distribution revenue requirements for Narragansett Electric and Narragansett Gas are set forth in Attachment 2, Schedules 1-ELEC and

2-GAS, respectively. The PST Plan components of the base distribution revenue requirements for Narragansett Electric and Narragansett Gas are set forth in Attachment 4 and Attachment 5.

To reach a settlement in these proceedings, the Company accepted the majority of the downward adjustments to operating expenses and rate base that were recommended by the Division, as outlined in the table below.

	Rate Year (\$M)		
	1	2	3
<u>Company Base Rate Request</u>			
<i>March 2, 2018 (REV-1) Base Rate Request</i>	\$45.8		
Refund of Excess Deferred Taxes	(\$9.0)		
A&G Expense Reclassification to Capital	<u>(\$4.5)</u>		
<i>March 2, 2018 (REV-1) Base Rate Request adjusted</i>	\$32.4 ¹⁰		
<u>Settlement Adjustments</u>			
Subtotal - Expense Adjustments	(\$14.3)		
Subtotal - Rate Base Adjustments	(\$3.1)		
Adjustment to Revenue Requirement for Rate Base Adjustments	<u>(\$0.3)</u>		
<i>Total Adjustments</i>	<u>(\$14.6)</u>		
<i>Subtotal - Adjusted Base Rate Request</i>	\$17.8	\$9.6	\$5.9
<u>PST Additions</u>			
<i>PST Adjustments</i>	<u>\$2.1</u>	<u>\$8.4</u>	<u>\$2.6</u>
Total Settlement - Base Case plus PST	\$19.9	\$18.0	\$8.5

As detailed in Attachment 2, for Rate Year 1, the revenue requirements are based on the following parameters and adjustments:

- a. A return on equity (ROE) of 9.275 percent;
- b. A capital structure recommended by the Division and overall cost of capital, including a 51 percent common equity ratio. The resulting weighted average cost of capital (WACC) is applicable to the calculation of the revenue requirements associated with the

¹⁰ As described in Section 4.h. (Narragansett Electric) and Section 8.h. (Narragansett Gas), the Company will include all other revenue requirement adjustments either (1) identified during discovery, (2) in the preparation of the May 9, 2018 rebuttal cost of service, and (3) resulting from changes presented in the rebuttal testimony in its compliance filing revenue requirement in this docket. These adjustments account for the difference between the Company's adjusted March 2, 2018 request of \$32.4 million and the request of \$34.3 million submitted with the Company's rebuttal filing on May 9, 2018.

ISR Plans and any other reconciling mechanism that calculates a return based on the approved WACC, which is the same as it is today;

c. A reduction in depreciation expense of \$3.1 million. The Company's depreciation rates for Narragansett Electric and Narragansett Gas have been reduced and are set forth in Attachment 2, respectively;

d. The impacts of the tax rate change to 21 percent and the amortization of excess accumulated deferred income taxes (ADIT);

e. A reduction to Administrative and General expense to reflect a reclassification to capital;

f. An adjustment to labor expense to reflect a smooth hiring pattern over the term of the Rate Plan for all incremental full time equivalents (FTEs) that were included in the Company's November 27, 2017 initial filing but have not yet been filled, as shown on Attachment 2, Schedule 12 and Attachment 3, Workpaper 4;

g. An adjustment to the calculation of the average of net write-offs as a percentage of total revenues for the five years ended June 30, 2017 for Narragansett Gas to eliminate the twelve-month period ended June 30, 2013 from this calculation. The average write-off rate is applied to the Rate Year 1 revenue to calculate the pro forma Rate Year 1 uncollectible accounts expense. This adjustment reduces the average Narragansett Gas write-off rate from 2.08 percent to 1.91 percent;

h. An adjustment to reflect the Division's position on Gas Growth capital;

i. Adjustments to reflect the Division's position on Gas Business Enablement and the IS Technology Modernization Programs (see Sections 12 and 13 below);

j. Existing reconciling mechanisms for costs recovered outside of base

distribution rates remain in effect as operating today, as listed in Attachment 22; and

k. Adjustment to Service Company rents and Gas Business Enablement for reduced ROE at 9.275 percent; and

l. Adjustment for the depreciation expense impact of the growth adjustment.

3. Base Distribution Rate Changes for Rate Year 2 and Rate Year 3

Under the Rate Plan governed by this Settlement Agreement, base distribution rates for Narragansett Electric and Narragansett Gas shall change annually at the start of each Rate Year, effective September 1, 2018, September 1, 2019, and September 1, 2020. The annual increase in base distribution rates shall be allocated to each of Narragansett Electric's and Narragansett Gas's respective rate classes in the same proportion as determined from the final revenue allocation of the revenue requirements for Rate Year 1. The allocation of the increases to rate classes is presented in Attachment 8 for Narragansett Electric and Attachment 16 for Narragansett Gas, and base distribution rates based upon each rate class's Rate Year revenue requirement for Rate Year 2 and Rate Year 3 is contained in Attachment 9 for Narragansett Electric and Attachment 16 for Narragansett Gas.

- a. The development of each Rate Year's base distribution rates consistent with the Rate Plan governed by this Settlement Agreement is incorporated in this Settlement Agreement, and through the PUC's approval of this Settlement Agreement, the base distribution rates for the Rate Years are approved for implementation, subject to any changes pursuant to Sections 8, 15, and/or 16;
- b. Bill impacts for all rate classes comparing the rates in effect at the time of the Company's initial filing and Rate Year 1; Rate Year 1 and Rate Year 2; and Rate

Year 2 and Rate Year 3, are presented in Attachment 10 and Attachment 17 for Narragansett Electric and Narragansett Gas, respectively; and

- c. The PUC's approval of the base distribution rates contained in this Settlement Agreement represents its determination that the proposed base distribution rates are reasonable and consistent with the MRP.

On or before June 1 of each year of the Rate Plan, Narragansett Electric shall submit to the PUC its Summary of Retail Delivery Rates tariff updating this tariff to reflect the base distribution rates approved by the PUC as part of this Settlement Agreement, together with testimony and supporting schedules explaining and itemizing the change in revenue requirement from the prior September 1 through the upcoming September 1, unless otherwise changed pursuant to a separate proceeding before the PUC consistent with Sections 8, 15, and/or 16.

The rate schedule provisions of Narragansett Gas's tariff contained in Attachment 19 include the base distribution rates for each of the Rate Years.

4. Narragansett Electric - Revenue Requirement

a. *Revenue Requirements for the Rate Years.* This Settlement Agreement provides that the base distribution rates for Narragansett Electric shall be set in these proceedings based on a Rate Year 1 revenue requirement increase of \$14.1 million, a Rate Year 2 revenue requirement increase of \$10.4 million, and a Rate Year 3 revenue requirement increase of \$4.4 million, using a test-year ended June 30, 2017 (Test Year), as detailed in Attachment 1 to this Settlement Agreement.¹¹ The resulting revenue requirements for the Rate Years are: \$293.2 million for RY1, \$303.5 million for RY2, and \$308.0 million for RY3. The base case revenue requirement for Rate Year 1 was determined using a total rate base of \$729.5 million; pro forma

¹¹ Schedule A to this Settlement Agreement lists the attachments supporting this Settlement Agreement. Schedule A also provides a cross-reference to the bound volume that contains each respective attachment.

Test Year operating revenues of \$279.2 million; distribution operating expenses of \$150.6 million; income taxes of \$1.1 million; and an overall rate of return of 6.97 percent. The base case revenue requirement for Rate Year 1 established by the Settling Parties allows for recovery of a revenue deficiency of \$12.0 million in Rate Year 1, which represents a reduction of \$29.3 million from the November 27, 2017 original request and a reduction of \$6.9 million from the May 9, 2018 second revision to the cost of service.

b. *Calculation of Rate Base.* The Settling Parties agree that rate base for Narragansett Electric for the Rate Years shall be calculated to include capital additions approved in the ISR Plans for Fiscal Year 2014 (Docket No. 4382), Fiscal Year 2015 (Docket No. 4473), Fiscal Year 2016 (Docket No. 4539), Fiscal Year 2017 (Docket No. 4592), and estimated Fiscal Year 2018 (Docket No. 4682), estimated Fiscal Year 2019, and estimated Fiscal Year 2020 additions through Rate Year 1 (*i.e.*, August 31, 2019). Narragansett Electric's rate base for the Rate Years also shall be calculated to include non-ISR capital additions through August 31, 2021.¹² Narragansett Electric's rate base for the Rate Years also shall reflect the unamortized cost of long-term debt issuance expense. ISR-eligible capital additions for Rate Year 2 and Rate Year 3 will be addressed in the ordinary course outside of base distribution rates through the ISR Plan and included for recovery in future ISR Plans.

c. *Other Adjustments.* The revenue requirements contained in Attachment 2 reflect adjustments agreed to by the Settling Parties associated with the Tax Cuts and Jobs Act, a change in the Company's A&G capitalization policy, and estimated Service Company excess deferred federal income taxes.

¹² Capital additions currently recovered through the ISR Plan will be included in rate base as of September 1, 2018, concurrent with the effective date of new base distribution rates in these proceedings. Therefore, the capital-related portion of the ISR factor will be set to zero as of September 1, 2018.

d. *Operating Expenses.*

i. Uncollectible Accounts Expense

The Settling Parties agree that the recovery of distribution-related uncollectible-accounts expense¹³ shall be calculated using Narragansett Electric's actual five-year average ratio of actual distribution net write-offs as a percentage of distribution revenues (as calculated in Docket No. 4323 and Docket No. 4065) ending with the Test Year, or 1.30 percent. The actual, five-year average write-off rate of 1.30 percent shall also be used to calculate recovery of the uncollectible accounts expense allowance in those reconciling mechanisms that provide for the recovery of uncollectible account expense.

ii. Non-Deferrable Storm Expense

This Settlement Agreement provides that the amount of non-deferrable storm expense allowed for recovery through base distribution rates shall be set at \$3,193,756¹⁴ annually, subject to the following: If the actual level of non-deferrable storm expense in any calendar year commencing in 2019 is greater than \$5,193,756, then the amount in excess of \$5,193,756 shall be charged to the Storm Contingency Fund (the Storm Fund). If the actual level of non-deferrable storm expense in any calendar year commencing in 2019 is less than \$1,193,756, then the amount by which \$1,193,756 exceeds the actual non-deferrable storm expense in that calendar year shall be credited to the Storm Fund. Because new base distribution rates go into effect on September 1, 2018, the dead band for 2018 shall be applied to the average of

¹³ This amount does not include the commodity-related portion of uncollectible accounts expense, which is recovered through various reconciling mechanisms as governed by their respective tariff provisions (see Pre-Filed Direct Testimony of Company Witness Melissa A. Little at Page 47 (Bates Page 51 of Book 8). The calculation of uncollectible account expense is provided in Schedule MAL-22 (Rev-2) (Rebuttal Book 3).

¹⁴ Represents the five-year average of non-deferrable storm expense for the twelve month periods ended June 30, 2013 to June 30, 2017 (see Schedule MAL-31 (Rev-2) at Page 7, Line 13, Column (e)).

\$3,722,000¹⁵ for 8/12th of the year and \$3,193,756 for 4/12th of the year, or \$3,545,919.

iii. Storm Contingency Fund

As further described on Attachment 23, the Storm Contingency Fund is subject to the provisions of the Joint Proposal and Settlement between the Company and the Division filed with the PUC on September 25, 2017 in Docket No. 4686 and approved by the PUC on April 27, 2018 (Docket No. 4686 Settlement Agreement).

The total base distribution rate contributions to Narragansett Electric's Storm Fund effective September 1, 2018 will be \$7.3 million annually, which includes:

- (1) \$4.3 million in annual base distribution rate contributions; and
- (2) \$3.0 million of supplemental Hurricane Sandy base distribution rate contributions through their currently scheduled expiration in March 2021. Thereafter, the continuation of this supplemental \$3.0 million annual Storm Fund contribution will be subject to PUC review.

In addition, a contribution of \$21.1 million annually is credited to the Storm Fund from the Storm Fund Replenishment Factor through its currently scheduled expiration in June 2021.

e. *Return on Rate Base*

i. Capital Structure

The Settling Parties agree that the revenue requirement established by this Settlement Agreement for Narragansett Electric shall be determined by the WACC and its components, as shown in Attachment 2.

¹⁵ The amount of non-deferrable storm expense allowed for recovery through base distribution rates for Narragansett Electric was set at \$3,722,000 in Docket No. 4323, representing the five-year average of non-deferrable storm costs for calendar years 2007 to the 2011 test year in Docket No. 4323. As approved in Docket No. 4323, a \$2,000,000 dead band was established, which would trigger additional charges to the Storm Fund for non-deferrable storm costs in excess of \$5,722,000 in a calendar year, or credits to the Storm Fund for non-deferrable storm costs less than \$1,722,000. See Docket No. 4686 Settlement Agreement, Paragraph (9), at 3.

The actual capital structure shall be adjusted further to include the long-term debt issued on July 27, 2018 pursuant to the separate Settlement Agreement entered into between the Division and the Company dated February 15, 2017, in Division Docket D-17-36, which was approved as set forth in the Division's Report and Order issued February 19, 2017, and as set forth in the statement of basic terms that the Company filed with the Division on August 1, 2018.

ii. Cost of Long-Term Debt

As stated above, the new long-term debt shall be pro-formed at an interest rate of 3.919 percent and debt expense estimated at 0.46 percent, or \$1.61 million. Upon completion of the long-term debt issuance, the revenue requirement established by the Settlement Agreement shall be adjusted to use the actual weighted cost of long-term debt and debt expense after the new debt issuance. The Company shall make a filing to the PUC within 60 days of the completion of the long-term debt issuance to adjust base distribution rates for Narragansett Electric to incorporate the actual debt rate and issuance costs in base distribution rates.

iii. Return on Common Equity

The Settling Parties agree that the return on common equity shall be set at 9.275 percent.

iv. Weighted Average Cost of Capital

The computation of the WACC established by this Settlement Agreement is set forth in Attachment 2. The weighted average cost of capital set forth in Attachment 2, as adjusted pursuant to Section 4(e), above, shall be used for ratemaking purposes, including in the ISR Plan, until the next base distribution rate proceeding for Narragansett Electric.

f. *Miscellaneous Corrections.* The Settling Parties agree that Narragansett Electric shall make all corrections (1) identified during discovery, (2) in the preparation of the May 9, 2018 rebuttal cost of service, and (3) resulting from changes presented in the rebuttal

testimony of Company Witness Melissa A. Little in finalizing the cost of service for Narragansett Electric.

5. Narragansett Electric - Revenue Allocation, Rate Design, and Tariffs

a. *Allocated Cost of Service.* The Settling Parties agree, for the purpose of settlement in these proceedings (except with respect to the customer charge as reflected in this Settlement Agreement), to use the allocated cost of service study (ACOSS) included in Attachment 6, consistent with the ACOSS filed by Narragansett Electric on May 9, 2018.¹⁶ In future rate cases, the Company shall include all costs associated with the PST programs and investments in its revenue requirements and ACOSS.

b. *Revenue Allocation and Rate Design.* The Settling Parties agree that Narragansett Electric's revenue allocation contained in Attachment 8, prepared consistent with the Updated Revenue Allocation (Schedule HSG-3(R)) filed with the PUC on May 9, 2018, and which shall be incorporated into the design of base distribution rates, shall include:

i. A reduction to present revenue for Rate X-01 of \$322,000, which is a reduction from Rate X-01 present revenue of \$692,000 (shown on Line 40 in Attachment 8, Page 2) to \$370,000 to address the concerns raised by Amtrak in these proceedings regarding the significant difference between Rate X-01 revenue at present rates and Rate X-01's allocated rate year revenue requirement. This represents a reduction that balances a significant benefit to Amtrak with the impact this reduction will have on other customers. In addition, the Company will commit, on a going forward basis, to (1) in future general rate cases, propose other changes to address any remaining difference between Rate X-01 revenue at then-present rates and Rate X-01's allocated rate year revenue requirement resulting from an ACOSS filed in those general

¹⁶ See Rebuttal Testimony of Company Witness Howard S. Gorman, at Page 5 (Bates Page 7 of Rebuttal Book 6), and Schedule HSG-1A(R), at Bates Page 37 of Rebuttal Book 6.

rate cases, and will specifically propose to address any difference, to the extent the ACROSS identifies a significant difference in relation to differences identified for the Company's other rate classes, and (2) inform Amtrak of its next general rate case filing for Narragansett Electric reasonably in advance of such filing.

ii. The allocation of the annual base distribution rate allowance of the revenue requirements associated with Grid Modernization programs and Special Sector Programs, as described in Sections 15 and 20, respectively, and the Rate Year 2 and Rate Year 3 annual base distribution rate increases as stated above in Section 4.

The Settling Parties agree with Narragansett Electric's rate design included in Attachment 9, which reflects:

i. The Rate A-16/Rate A-60 rate design reflects a monthly customer charge of \$6.00 and a base distribution per-kWh rate sufficient to recover the remaining Rate A-16/Rate A-60 revenue requirement after consideration of the \$6.00 customer charge.

ii. The Rate A-60 customer charge shall be phased-in over the term of the Rate Plan as proposed by the Company in its initial filing as follows: a customer charge of \$2.00 effective September 1, 2018; a customer charge of \$4.00 effective September 1, 2019; and a customer charge of \$6.00 effective September 1, 2020.

iii. The Rate C-06 rate design reflects a monthly customer charge of \$10.00 and a base distribution per-kWh rate sufficient to recover the remaining Rate C-06 revenue requirement after consideration of the \$10.00 customer charge.

iv. The Rate G-32 rate design reflects impact of the results of the ACROSS submitted on May 9, 2018 in Schedule HSG-1A(R) which redefines transmission level voltage to be electric service received at no less than 69 kV.

c. *Other Settlement Provisions.* The Settling Parties agree to the following:

i. For customers receiving delivery service on Rate A-60, a total bill discount shall be applied. Specifically, (a) the percentage discount off of the total amount billed shall be 25 percent, and (b) for customers receiving benefits through Medicaid, General Public Assistance, and/or the Family Independence Program, an additional discount of 5 percent off of the total amount billed. The Settling Parties agree that Narragansett Electric shall implement the Low Income Discount Recovery Factor (LIDRF) calculated in Attachment 20. Customers billed on Rate A-60 shall not be assessed the LIDRF.

ii. A revision to the Credit for High Voltage Delivery (HVD) provision contained in the Large Demand Rate (G-32) retail delivery service tariff (Rate G-32 Tariff) and Large Demand Backup Service Rate (B-32) retail delivery service tariff (Rate B-32 Tariff) that defines transmission level voltage to be electric service at no less than 69 kV.

iii. The Fox Point Hurricane Barrier (Hurricane Barrier) operated by the United States Army Corps of Engineers (USACE)¹⁷ is designed to protect the City of Providence from flooding and is tested periodically. The USACE has begun conducting its periodic testing of the Hurricane Barrier during off-peak hours, as defined in the Rate G-32 Tariff, to avoid the demand ratchet provision for the assessment of billing demand that would occur for testing during peak hours.

To address the concerns raised by Navy/FEA with respect to the Hurricane Barrier, if the Hurricane Barrier is operated during peak hours, as defined in the Rate G-32 Tariff, as a result of a weather event, (1) immediately following the operation of the Hurricane Barrier during peak hours, the USACE will contact the Company, in writing, notifying the Company that a weather

¹⁷ The USACE is represented in these proceedings by the Navy on behalf of the FEA.

event required the operation of the Hurricane Barrier; (2) after review and confirmation of the conditions at the time of the Hurricane Barrier's operation during peak hours, the Company will waive the demand ratchet provision resulting from the operation of the Hurricane Barrier during peak hours, for the 11 billing months following the month of peak hour operation (billing months 2 through 12). This waiver would be pursuant to the Rate G-32 Tariff under the Demand provision, which defined billing demand "under ordinary load conditions;" and (3) the USACE will be billed based on the billing demand as determined pursuant to the Rate G-32 Tariff based on peak hours metered demand measured in kW and kVa during the month of operation. If the USACE tests the Hurricane Barrier during peak hours, the demand ratchet of the Rate G-32 Tariff would apply for the billing of distribution demand charges in months 2 through 12. However, the USACE can avail itself of the Optional Determination of Demand provision in the Rate G-32 Tariff.

To ensure that the billing account remains on Rate G-32 as a result of the Hurricane Barrier's continued testing during off-peak hours, the Company has revised the availability provision of the Rate G-32 Tariff and the Rate B-32 Tariff to define customers eligible for Rate G-32 and Rate B-32 based on metered demand during all hours, rather than billing demand, which is determined during peak hours. This change will allow a large customer, such as the Hurricane Barrier, respond to the price signals of Rate G-32 and Rate B-32 and remain on Rate G-32 and Rate B-32, and not be transferred to the General C&I Rate (G-02) tariff.

iv. The Company shall add to Rate S-05 another operating schedule allowing customer-owned light-emitting diode (LED) streetlights to operate at an output level that would result in 3,080 annual operating hour equivalents. As this operating schedule is preferred by NERI as compared to the operating schedule Narragansett Electric presented in its

May 9, 2018 rebuttal testimony in Schedule PP-6(R), Narragansett Electric will withdraw its May 9, 2018 operating schedule proposal. In addition, for purposes of billing LED streetlights that operate at an output level that is less than the Dusk-to-Dawn operating schedule existing in the Rate S-05 tariff, the annual operating hour equivalent of such a streetlight shall be compared to the operating schedules contained in the Rate S-05 tariff. If the streetlight's annual operating hour equivalent is no more than five percent of an existing operating schedule's annual operating hour equivalent, the streetlight shall be placed on that operating schedule. If the streetlight's annual operating hour equivalent exceeds the annual operating hour equivalent of an existing operating schedule by more than five percent, the streetlight shall be placed on the operating schedule with the next highest annual operating hour equivalent.

v. The Company shall implement a returned check fee of \$8.00.

vi. The Company shall cancel its Optional Telephone or Web Page Payment Provision, RIPUC No. 2154.

d. *Miscellaneous Corrections.* The Settling Parties agree that Narragansett Electric shall make all corrections (1) identified during discovery, (2) in the preparation of the May 9, 2018 rebuttal ACOSS and rate design, and (3) resulting from changes presented in the rebuttal testimony of Company Witness Howard S. Gorman in finalizing the ACOSS, revenue allocation, and rate design.

e. *Bill Impacts and Tariffs.* Attachment 10 sets forth the electric bill impacts resulting from this Settlement Agreement. Attachment 12 presents the other rates and charges that are impacted by this Settlement Agreement, consistent with what was initially filed on November 27, 2017. Attachment 13 contains the tariffs and tariff provisions, marked to show changes from those currently in effect, that are proposed to become effective September 1, 2018.

The impact of this Settlement Agreement on the monthly bill of a 500 kWh residential customer receiving Standard Offer Service, as compared to the rates which were in effect at the time of the Company's filing in this case, in each of the Rate Years is as follows:

	<u>Dollar Increase</u>	<u>Percent Increase</u>
Rate Year 1	\$3.67	3.5%
Rate Year 2	\$1.03	0.9%
Rate Year 3	\$0.44	0.4%

6. Narragansett Electric - Earnings Report and Earnings Sharing Mechanism

a. *Annual Earnings Report.* The Company shall file with the PUC and the Division annual earnings reports for Narragansett Electric consistent with and in a form similar to that which the Company has been filing for several years, most recently in Docket No. 4323, calculating electric regulatory earnings for the calendar year with the additions/changes set forth in subsections b. through d. below. The timing of the filing of the annual earnings report for Narragansett Electric shall be May 1 of each year.

b. *Definitions.*

- i. **“Actual Earnings”** means earnings including all Performance Incentives earned for the applicable calendar year.
- ii. **“Base Earnings”** means earnings excluding all Performance Incentives earned for the applicable calendar year. The Base Earnings calculation also shall exclude any financial penalties incurred by Narragansett Electric that may have been assessed by the PUC or the Division during the calendar year, and the report shall disclose those excluded amounts separately.

- iii. **“EE Performance Incentive”** means the Energy Efficiency Program (EEP) Incentive.
- iv. **“Performance Incentives”** means the EE Performance Incentive; any earned System Reliability Procurement incentives; LTCR Remuneration Costs; RE Growth Remuneration Costs; Performance Incentive Mechanisms Incentives; and any other performance incentive that has been or may be approved by the PUC in a future proceeding and that was earned and recorded by Narragansett Electric for performance applicable to the calendar year.
- v. **“Performance Incentive Mechanisms Incentives”** means the incentives earned from the incentive mechanisms as set forth in Section 19 of this Settlement Agreement.

c. *Calculation of Earnings for Annual Earnings Report.* The Company shall show the calculation of the regulatory earned return on distribution rate base and the earned return on distribution common equity, in two ways:

- i. Actual Earnings for the applicable calendar year; and
- ii. Base Earnings for the applicable calendar year.

d. *Earnings Sharing With Customers.* If and when the Base Earnings exceed the allowed ROE of 9.275 percent in any calendar year, the amount in excess of 9.275 percent will be deemed “shared earnings.”

- i. If the level of earnings is greater than the allowed ROE of 9.275 percent, but is less than or equal to 10.275 percent, 50 percent of the shared earnings in this tier shall be credited to customers and the Company shall

retain 50 percent of the shared earnings, which shall not be reflected in any earnings reports.

- ii. If the level of earnings is greater than 10.275 percent, 75 percent of the shared earnings in this tier shall be credited to customers and the Company shall retain 25 percent of the shared earnings, which shall not be reflected in any earnings report.

Narragansett Electric shall retain 100 percent of any excess earnings of the Actual Earnings that are attributable to any of the Performance Incentives. Any shared earnings credited to customers shall be credited to the Storm Fund, unless the PUC otherwise directs the credit to customers in another manner.

7. Narragansett Electric - Other Tariffs and Reconciling Mechanisms

The Settling Parties agree that this Settlement Agreement does not (and is not intended to) amend, modify, or change in any respect any tariff or mechanism currently in effect for Narragansett Electric for costs recovered outside of base distribution rates pursuant to any statute or prior PUC order that is not specifically addressed in this Settlement Agreement, or contained in Attachment 22.

Consistent with the impact of the results of a general rate case and the PUC's rulings thereon, the Company shall implement changes to its other factors and charges associated with its various reconciling mechanisms, effective September 1, 2018, to reflect updated net write off percentages, WACCs, and consolidation of Rate G-32 and Rate G-62. In its compliance filing pursuant the PUC's approval of the Rate Plan, the Company shall file schedules in support of the requisite changes to its other factors and charges that will be reflected in its bills to customers effective September 1, 2018, as illustrated in Attachment 12.

8. Narragansett Gas - Revenue Requirement

a. *Revenue Requirements for the Rate Years.* This Settlement Agreement provides that base distribution rates for Narragansett Gas shall be set in these proceedings based on a Rate Year 1 revenue requirement increase of \$5.7 million, a Rate Year 2 revenue requirement increase of \$7.6 million, and a Rate Year 3 revenue requirement increase of \$4.0 million, using a test-year ended June 30, 2017, as detailed in Attachment 2 to this Settlement Agreement. The resulting revenue requirements for the Rate Years are: \$218.6 million for RY1, \$226.2 million for RY2, and \$230.2 million for RY3. The revenue requirement for Rate Year 1 was determined using a total rate base of \$760.6 million; pro forma Test Year operating revenues of \$212.8 million; distribution operating expenses of \$86.1 million; income taxes of \$5.7 million; and an overall rate of return of 7.15 percent. The revenue requirement for Rate Year 1 established by the Settling Parties allows for recovery of a revenue deficiency of \$5.8 million in Rate Year 1, which represents a reduction of \$24.4 million from the November 27, 2017 original request and a reduction of \$9.6 million from the May 9, 2018 second revision to the cost of service.

As noted in Attachment 23 , the Company will credit the Net Revenue received for Narragansett Gas storm response services performed in other jurisdictions, including those outside of National Grid USA operating companies' service territories, back to customers through the Distribution Adjustment Charge, applicable.

b. *Calculation of Rate Base.* The Settling Parties agree that rate base for Narragansett Gas for the Rate Years shall be calculated to include capital additions approved in the ISR plans for Fiscal Year 2014 (Docket No. 4380), Fiscal Year 2015 (Docket No. 4474), Fiscal Year 2016 (Docket No. 4540), Fiscal Year 2017 (Docket No. 4590), and estimated Fiscal

Year 2018 (Docket No. 4678), estimated Fiscal Year 2019, and estimated Fiscal Year 2020 additions through Rate Year 1 (*i.e.*, August 31, 2019).¹⁸ Narragansett Gas' rate base for the Rate Years also shall be calculated to include non-ISR capital additions through August 31, 2021. The Narragansett Gas rate base also shall reflect the unamortized cost of the long-term debt issuance expense. ISR-eligible capital additions for Rate Year 2 and Rate Year 3 will be addressed in the ordinary course outside of base distribution rates through the ISR and included for recovery in future ISR Plans.

c. *Other Adjustments.* The revenue requirements contained in Attachment 2 reflect adjustments agreed to by the Settling Parties associated with the Tax Cuts and Jobs Act, a change in the Company's A&G capitalization policy, and estimated Service Company excess deferred federal income taxes.

d. *Operating Expenses*

i. Uncollectible Accounts Expense

The Settling Parties agree that the recovery of distribution-related uncollectible-accounts expense¹⁹ shall be calculated using Narragansett Gas's actual five-year average ratio of actual distribution net write-offs as a percentage of distribution revenues (as calculated in Docket No. 4323 and Docket No. 3943) ending with the Test Year, except as follows:

The twelve-month period ended June 30, 2013 will be eliminated from this calculation for Narragansett Gas for the Rate Year(s) in these proceedings. This adjustment reduces the average write-off rate that is applied to the Rate Year 1

¹⁸ Capital additions that are being recovered currently through the ISR will be included in rate base as of September 1, 2018, concurrent with the effective date of new base rates in these proceedings. Therefore, the capital-related portion of the ISR factor will be set to zero as of September 1, 2018.

¹⁹ This amount does not include the commodity-related portion of uncollectible accounts expense (*see* Pre-Filed Direct Testimony of Company Witness Melissa A. Little at Page 47 (Bates Page 51 of Book 8). The calculation of uncollectible account expense is provided in Schedule MAL-22 (Rev-2) (Rebuttal Book 3).

revenues to calculate the pro forma Rate Year 1 uncollectible accounts expense.

This adjustment reduces the average Narragansett Gas write-off rate from 2.08 percent to 1.91 percent.

The write-off rate of 1.91 percent also shall be used to calculate the uncollectible accounts expense allowance in those reconciling mechanisms that provide for the recovery of uncollectible account expense.

e. *Return on Rate Base*

i. Capital Structure

The Settling Parties agree that the revenue requirement established by this Settlement Agreement for Narragansett Gas shall be set, as shown on Attachment 2. The actual capital structure shall be adjusted further to include the long-term debt issued on July 27, 2018 pursuant to the separate Settlement Agreement entered into between the Division and the Company dated February 15, 2017, in Division Docket D-17-36, which was approved as set forth in the Division's Report and Order issued February 19, 2017, and as set forth in the statement of basic terms that the Company filed with the Division on August 1, 2018.

ii. Cost of Long-Term Debt

As stated above, the new long-term debt shall be pro-formed at an interest rate of 3.919 percent and debt expense estimated at 0.46 percent, or \$1.61 million. Upon completion of the debt issuance, the revenue requirement established by the Settlement Agreement shall be adjusted to use the actual weighted cost of long-term debt and debt expense after the new debt issuance. The Company shall make a filing to the PUC within 60 days of the completion of the issuance to adjust base distribution rates to incorporate the actual debt rate and issuance costs in distribution rates.

iii. Return on Common Equity

The Settling Parties agree that the return on common equity shall be set at 9.275 percent.

iv. Weighted Average Cost of Capital

The computation of the pre-tax WACC established by this Settlement Agreement is set forth in Attachment 2. The weighted average cost of capital set forth in Attachment 2, as adjusted pursuant to Section 8(e), above, shall be used for ratemaking purposes, including in the ISR Plan, until the next base-distribution rate proceeding for Narragansett Gas.

f. *Miscellaneous Corrections.* The Settling Parties agree that Narragansett Gas shall make all corrections (1) identified during discovery, (2) in the preparation of the May 9, 2018 rebuttal cost of service, and (3) resulting from changes presented in the rebuttal testimony of Company Witness Melissa A. Little in finalizing the cost of service for Narragansett Gas.

9. Narragansett Gas - Revenue Allocation, Rate Design, and Tariff

a. *Allocated Cost of Service.* The Settling Parties agree, for the purpose of settlement in these proceedings, to use the ACOSS included in Attachment 14, consistent with the ACOSS filed by Narragansett Gas on April 3, 2018.

b. *Revenue Allocation and Rate Design.* The Settling Parties agree that Narragansett Gas' revenue allocation contained in Attachment 16, prepared consistent with the Division's recommended revenue allocation filed with the PUC on April 6, 2018,²⁰ shall be incorporated into the design of base distribution rates. The Settling Parties agree to the allocation of the annual base distribution rate allowance of the revenue requirements associated with Grid Modernization programs allocable to Narragansett Gas, as described in Section 15, and

²⁰ Schedule BRO-4 of the Direct Testimony of Witness Bruce R. Oliver on behalf of the Division.

the Rate Year 2 and Rate Year 3 annual base distribution rate increases as stated above in Section 8.

The Settling Parties agree with Narragansett Gas' rate design included in Attachment 16, which reflects:

i. The rate designs for Rates 10/11 and Rates 12/13 reflect a monthly customer charge of \$14.00 and uniform base distribution per-therm rates sufficient to recover the remaining revenue requirement of these two rate classes after consideration of the \$14.00 customer charge.

ii. The rate designs for Rates 10/11 and Rates 12/13 reflect different uniform base distribution per-therm rates effective during the peak months of November through April as compared to uniform base distribution per-therm rates effective during the non-peak months of May through October.

iii. The rate design for Rate 21 reflects a monthly customer charge of \$25.00 and uniform base distribution per-therm rates sufficient to recover the remaining revenue requirement of these two rate classes after consideration of the \$25.00 customer charge.

iv. The rate designs for Rate 21 reflects different uniform base distribution per-therm rates effective during the peak months of November through April as compared to uniform base distribution per-therm rates effective during the non-peak months of May through October.

c. *Other Settlement Provisions.* The Settling Parties agree to the following:

i. For customers receiving delivery service on Rates 11 and 13, a total bill discount shall be applied. Specifically, (a) the percentage discount off of the total amount billed shall be 25 percent, and (b) customers receiving benefits through Medicaid,

General Public Assistance, and/or the Family Independence Program, an additional discount of 5 percent off the total amount billed. The Settling Parties agree that Narragansett Gas shall implement the LIDRF calculated in Attachment 20. Customers billed on Rates 11 or 13 shall not be assessed the LIDRF.

- ii. The Company shall implement a returned check fee of \$8.00.
- iii. Narragansett Gas shall remove the Optional Credit Card Payment Provision from its tariff.
- iv. Narragansett Gas will weather-normalize the demand billing units of its medium, large, and extra-large commercial and industrial rate classes in future general rate cases.
- v. Narragansett Gas shall revise the language in the Distribution Adjustment Clause of its tariff to clarify the determination of System Pressure costs consistent with the Division's recommendation.
- vi. Narragansett Gas shall revise the language in the Gas Cost Recovery (GCR) Clause of its tariff that will allow for it to include in its annual GCR factor filings an estimate of operation and maintenance (O&M) expense associated with its liquefied natural gas (LNG) activities as a component of fixed gas supply costs. This estimate is subject to reconciliation to actual LNG O&M expense incurred during the applicable GCR factor term, subject to the PUC's review of reasonableness and prudence, consistent with the other fixed gas supply costs, which also are subject to the PUC's review and approval. The implementation of this change in ratemaking treatment of LNG O&M expense is intended to capture any decreases in LNG O&M expense noted by the Division in its April 6, 2018 direct testimony. The amount of LNG O&M expense can be lower or higher than the amount removed from the Rate Year 1

distribution revenue requirement. The proposed revisions to the GCR Clause are included in Attachment 19.

d. *Miscellaneous Corrections.* The Settling Parties agree that, in finalizing the ACOSS, revenue allocation, and rate design, Narragansett Gas shall make all corrections identified during discovery.

e. *Bill Impacts and Tariff.* Attachment 17 sets forth the gas bill impacts resulting from this Settlement Agreement. Attachment 18 presents the other rates and charges that are impacted by this Settlement Agreement, consistent with what was initially filed on November 27, 2017. Attachment 19 contains the tariff, marked to show changes from that currently in effect, proposed to become effective September 1, 2018.

The impact of this Settlement Agreement on the annual bill of an 845 therm residential heating customer, as compared to the rates which were in effect at the time of the Company's filing in this case, in each of the Rate Years is as follows:

	<u>Dollar</u> <u>Increase (Decrease)</u>	<u>Percent</u> <u>Increase (Decrease)</u>
Rate Year 1	(\$10.78)	(0.9%)
Rate Year 2	\$23.01	1.9%
Rate Year 3	\$11.94	1.0%

10. Narragansett Gas - Earnings Report and Earnings Sharing Mechanism

a. *Annual Earnings Report.* The Company shall file with the PUC and the Division annual earnings reports for Narragansett Gas consistent with and in a form similar to that which the Company has been filing for several years, most recently in Docket No. 4323, calculating gas regulatory earnings for the calendar year with the additions/changes set forth in subsection b. below. The timing of the filing of the annual earnings report for Narragansett Gas

shall change from September 1 to May 1 each year to align with the timing of the filing of the Company's earnings report for Narragansett Electric on May 1 of each year. The Company's Annual Report to the PUC for Narragansett Gas will reflect the twelve-month period ending December 31. The Company will file its gas earnings report for Fiscal Year 2018 on or before September 1, 2018. The Company will file its first gas earnings report for the twelve-month period ending December 31, 2018 by May 1, 2019.

b. *Calculation of Earnings for Annual Earnings Report.* The Company shall show the calculation of the regulatory earned return on distribution rate base and the earned return on distribution common equity, in two ways:

- i. Earnings including all Performance Incentives (as hereinafter defined below) earned for the applicable calendar year (Actual Total Earnings); and
- ii. Earnings excluding all Performance Incentives earned for the applicable calendar year (Base Earnings). The Base Earnings calculation also shall exclude any financial penalties incurred by Narragansett Gas that may have been assessed by the PUC or the Division and recorded during the calendar year, and the report shall disclose those excluded amounts separately.

For purposes of this Section, the term "Performance Incentives" refers to each of the following incentives:

- i. Energy Efficiency Program (EEP) incentive;
- ii. The Company's share of any incentive earned pursuant to the Natural Gas Portfolio Management Plan recorded during the calendar year;
- iii. The Company's share of any incentive earned or penalties incurred pursuant to the Gas Procurement Incentive Plan recorded during the calendar year; and

iv. Any other performance incentive that may be approved by the PUC in a future proceeding that was earned and recorded by Narragansett Gas for performance applicable to the calendar year, unless the PUC determines at the time of approval that any such future incentive should be included in the calculation of Base Earnings.

For informational purposes, the Company shall include a separate calculation of the basis point value on the earned return on distribution common equity resulting from and for each of the individual Performance Incentives.

c. *Earnings Sharing With Customers.* If and when the Narragansett Gas Base Earnings exceed the allowed ROE of 9.275 percent in any calendar year, the amount in excess of 9.275 percent will be deemed “shared earnings.”

i. If the level of Base Earnings is greater than the allowed ROE of 9.275 percent but is less than or equal to 10.275 percent, 50 percent of the shared earnings in this tier shall be credited to customers and the Company shall retain 50 percent of the shared earnings, which shall not be reflected in any earnings reports.

ii. If the level of Base Earnings is greater than 10.275, 75 percent of the shared earnings in this tier shall be credited to customers and the Company shall retain 25 percent of the shared earnings, which shall not be reflected in any earnings reports.

Narragansett Gas shall retain 100 percent of any excess gas earnings of the Actual Total Earnings that are attributable to any of the Performance Incentives. Any shared gas earnings credited to customers shall be credited to the Distribution Adjustment Clause (DAC), unless the PUC otherwise directs the credit to customers in another manner.

11. Narragansett Gas - Other Tariffs and Reconciling Mechanisms

The Settling Parties agree that this Settlement Agreement does not (and is not intended

to) amend, modify, or change in any respect any tariff or mechanism currently in effect for Narragansett Gas for costs recovered outside of base distribution rates pursuant to any statute or prior PUC order that are not specifically addressed in this Settlement Agreement, or contained in Attachment 22.

Consistent with the impact of the results of a general rate case and the PUC's rulings thereon, the Company shall implement changes to its other factors and charges associated with its various reconciling mechanisms, effective September 1, 2018, to reflect updated net write off percentages, LNG O&M expense, WACCs, and cash working capital percentages. In its compliance filing pursuant the PUC's approval of the Rate Plan, the Company shall file schedules in support of the requisite changes to its other factors and charges that will be reflected in its bills to customers effective September 1, 2018, as illustrated in Attachment 18.

12. Gas Business Enablement Program

a. *Program Scope; Service Company Rents; Overall Capital Investment.*

The Company will continue to implement the Gas Business Enablement Program during the term of the Rate Plan. The Gas Business Enablement Program is a shared investment across all National Grid USA operating companies, which will be implemented and owned by the National Grid USA Service Company, Inc. (Service Company), with a portion of the costs allocated to the Company. The total Service Company costs of the Gas Business Enablement Program for capital expenses and project operating expenses relating to the capital investment (excluding run the business costs) are forecasted to be \$478.3 million through Fiscal Year (FY) 2023.

b. *Capital Investment Levels for the Company.* The revenue requirements for Narragansett Electric and Narragansett Gas include 85 percent of the Company's share, as charged to the Company by the Service Company as a rent expense, of the annual revenue

requirement on forecasted Gas Business Enablement Program capital investments. The rent expense charged to the Company for the Gas Business Enablement Program includes the return on, and the amortization of, the Company's allocated portion of current Gas Business Enablement Program capital investments along with incremental Gas Business Enablement Program capital investments that are forecasted to be placed in service during the Rate Years. Notwithstanding the specified program level spending amounts, nothing in this Settlement Agreement is intended to alter the Company's flexibility during the term to substitute, change, or modify the timing of its Gas Business Enablement Program capital investments to deliver the scope of the Gas Business Enablement Program.

c. *10-Year Amortization of Operating and Maintenance (O&M) Costs for the Company.* The revenue requirements for Narragansett Electric and Narragansett Gas for each Rate Year include 85 percent of the Company's forecasted annual non-recurring O&M expense for the Gas Business Enablement Program to be charged to the Company during each Rate Year, amortized over 10 years and including a return at Narragansett Electric's and Narragansett Gas's WACC, as applicable. The revenue requirements include a reduction to the non-recurring O&M expense allowance in each Rate Year, representing 100 percent of Type I forecasted O&M savings and 85 percent of Type II forecasted O&M savings expected to be realized as a result of the Gas Business Enablement Program.

d. *Run-the-Business Costs.* The revenue requirements include forecasted incremental costs to maintain the Gas Business Enablement technology in the Rate Years at the level proposed by the Company in its initial filing: \$779,580, \$1.2 million, and \$1.3 million, respectively, for Narragansett Gas. In the Company's initial request, it included an offset to these run-the-business costs representing 100 percent of Type I forecasted O&M savings. As

part of the settlement, the Company has agreed to further offset these costs by an amount representing 85 percent of Type II forecasted O&M savings expected to be realized as a result of the Gas Business Enablement Program. The adjustment to reflect these additional savings result in a reduction to the revenue requirement of \$49,823, \$157,867, and \$265,584 in each Rate Year, respectively.

e. *Deferral.* To the extent the Company incurs costs less than the Narragansett Electric and Narragansett Gas revenue requirement allowances included in base distribution rates for the items described in Section 12.b. and 12.c. above, the Company shall create a regulatory liability to defer that amount to be returned to customers. The credit to customers of the balance of the regulatory liability account shall be determined from the Company's next general rate case or extension of the Rate Plan governed by this Settlement Agreement. To the extent the Company incurs costs in excess of the Narragansett Electric and Narragansett Gas revenue requirement allowances included in base distribution rates for the items described in Section 12.b. and 12.c. above, the Company shall create a regulatory asset to defer that amount, but in no case will the deferral to the regulatory asset result in recovery of a total cost in excess of the Company's forecasted revenue requirement allowances included in base distribution rates for the items described in Section 12.b. and Section 12.c. above, of \$43.8 million (\$38.3 million for Narragansett Gas and \$5.5 million for Narragansett Electric). The recovery of the balance of the regulatory asset account shall be determined from the Company's next general rate case or extension of the Rate Plan governed by this Settlement Agreement. All Gas Business Enablement costs to be recovered shall be subject to the PUC's review of the reasonableness and prudence of such costs. The Company will accrue carrying charges on the deferral balances using the pre-tax WACC.

f. *Gas Business Enablement Program Reporting.* The Company will file quarterly Gas Business Enablement Program reports with the PUC and the Division within 60 days after the end of each quarter of each Rate Year. The report will address the status of the Gas Business Enablement Program and budget, including: (i) a narrative explaining overall program status; (ii) detail on budgets and actual spending; (iii) identification of allocations of costs to the Company; (iv) explanations of variances between budgeted and actual spending; and (v) an update on the status of the deferral balance created pursuant to subsection e. above, including, at a minimum, the increase, decrease, and balance of the deferral at the end of each quarter.

The Company will work with the Division to accommodate more in-depth reviews by the Division, PUC Staff, or the Division's consultants of the systems associated with Gas Business Enablement during the term of the Rate Plan.

13. Cyber Security and Information Services (IS) Technology Modernization Programs

a. *Scope of Programs; Service Company Rents; Overall Capital Investment.* The Company will continue to implement the Cyber Security and IS Technology Modernization Programs during the term of the Rate Plan. The Cyber Security and IS Technology Modernization Programs are shared investments across all National Grid USA operating companies, which will be implemented and owned by the Service Company, with a portion of the costs allocated to the Company. The total Service Company costs of the Cyber Security and IS Technology Modernization Programs for capital investments and project operating expenses relating to the capital investment (excluding run the business costs) are included in the revenue requirement.

b. *Capital Investment Levels for the Company.* The revenue requirements for Narragansett Electric and Narragansett Gas include 85 percent of the Company's share, as charged to the Company by the Service Company as rent expense, of the annual revenue requirement on forecasted Cyber Security and IS Technology Modernization Programs capital investments. The rent expense charged to the Company for the Cyber Security and IS Technology Modernization Programs includes the return on, and the amortization of, the Company's allocated portion of current Cyber Security and IS Technology Modernization Program capital investments and incremental Cyber Security and IS Technology Modernization Programs capital investments that are forecast to be placed in service during the Rate Years. Notwithstanding the specified program level spending amounts, nothing in this Settlement Agreement is intended to alter the Company's flexibility during the term to substitute, change, or modify the timing of its Cyber Security and/or IS Technology Modernization Programs capital investments to deliver the scope of the Cyber Security and/or IS Technology Modernization Programs.

c. *Deferral.* To the extent the Company incurs costs less than the Narragansett Electric and Narragansett Gas revenue requirement allowances included in base distribution rates for the items described in Section 13.b. above, the Company shall create a regulatory liability to defer that amount to be returned to customers. The credit to customers of the balance of the regulatory liability account shall be determined from the Company's next general rate case or extension of the Rate Plan governed by this Settlement Agreement. To the extent the Company incurs costs in excess of the Narragansett Electric and Narragansett Gas revenue requirement allowances included in base distribution rates for the items described in Section 13.b. above, the Company shall create a regulatory asset to defer that amount, but in no

case will the deferral of the regulatory asset result in recovery of a total cost in excess of the Company's forecasted revenue requirement of \$17.3 million (\$5.2 million for Narragansett Gas and \$12.1 million for Narragansett Electric). The recovery of the balance of the regulatory asset account shall be determined from the Company's next general rate case or extension of the Rate Plan governed by this Settlement Agreement. All Cyber Security and IS Technology Modernization Program costs to be recovered shall be subject to the PUC's review of the reasonableness and prudence of such costs. The Company will accrue carrying charges on the deferral balances using the pre-tax WACC.

d. *Cyber Security and IS Technology Modernization Programs Reporting.*

The Company will file quarterly Cyber Security and IS Technology Modernization Programs reports with the PUC and the Division within 60 days after the end of each quarter of each Rate Year. The report will address the status of the Cyber Security and IS Technology Modernization Programs and budgets, including: (i) a narrative explaining overall program status; (ii) detail on budgets and actual spending; (iii) identification of allocations of costs to the Company; (iv) explanations of variances between budgets and actual spending, and (v) an update on the status of the deferral balance created pursuant to subsection c. above, including, at a minimum, the increase, decrease, and balance of the deferral at the end of each quarter. In the report for the last quarter of each Rate Year (quarter ending March 31), the Company will also include (i) any cost or timeline differences that exceed ten percent for the Rate Year; and (ii) the latest Cyber Security and IS Technology Modernization Programs sanction papers authorized during that Rate Year.

The Company will work with the Division to accommodate more in-depth reviews by the Division, PUC Staff, or the Division's consultants of these programs during the term of the Rate

Plan. The Company commits to submit to the Division and PUC the report produced by the independent cyber security consultant who reviewed the Company's cyber security investments and strategy no later than 30 days after the approval of the Settlement Agreement. The report will be filed under the protection of confidentiality.

14. Commencement of Investments to Enable a Modern Grid

The Company shall commence implementation of the following initiatives that the Company originally identified in its PST Plan filing in Docket No. 4780, as provided below:

a. *System Data Portal*

Narragansett Electric will implement this project beginning in Rate Year 1. The revenue requirement in Rate Year 1 will include \$0.5 million for up to two FTEs in support of this project; the revenue requirement in Rate Year 2 will include an incremental \$0.2 million for one additional FTE in Rate Year 2.

b. *Control Center Enhancements*

i. Geographic Information System (GIS) Data Enhancement Project

Narragansett Electric will commence the GIS Data Enhancement Project, as proposed in its initial filing, in Rate Year 1, and will use reasonable efforts to complete it within 12 months after the project is commenced. The Company's allocated share of the GIS Data Enhancement Project is \$427,000, which will be amortized over the three years of the MRP and included in Narragansett Electric's revenue requirement, with a return at the customer deposit rate.

Narragansett Electric will commence populating the system with Rhode Island information in Rate Year 2. An allowance of \$1 million will be included in the revenue requirements for Rate Year 2 and Rate Year 3 for this project.

ii. Distribution Supervisory Control and Data Acquisition (DSCADA) and Advanced Distribution Management System (ADMS)

Narragansett Electric shall begin the DSCADA/ADMS project, as proposed in its initial filing, during the MRP. To provide Narragansett Electric an opportunity to coordinate implementation of DSCADA/ADMS with its Massachusetts affiliates, Narragansett Electric shall have the discretion to determine the commencement date of the DSCADA/ADMS project. An allowance for the Company's multi-jurisdictional share of the DSCADA/ADMS project in an amount of \$0.4 million to cover the initial costs for project Requirements and Definition will be included in the revenue requirement in Rate Year 2. If, however, the DSCADA/ADMS project commences on a later schedule during the MRP, the allowance shall be deferred and applied to the cost of the project, regardless of the timing of completion, and the deferral of which will accumulate interest at the customer deposit rate. A three-year project development and deployment phase will then commence with an expected in-service date beyond the term of the MRP; therefore, revenue requirements for the deployment are not included in this plan.

iii. Remote Terminal Unit (RTU) Separation

Narragansett Electric will begin a program to separate distribution RTUs from transmission RTUs in support of DSCADA/ADMS. Distribution system data will be disaggregated from transmission system data by separating the field RTUs that capture the data and incorporating it into the Company's Supervisory Control and Data Acquisition (SCADA) system. In addition to enabling dedicated DSCADA, a secondary benefit from creating a bright line separation between transmission operations and distribution operations is that it eliminates FERC Critical Infrastructure Protection (CIP) oversight, and its associated risks and costs, from distribution operations. Allowances of \$0.0 million, \$0.2 million, and \$0.3 million are included in Rate Year 1, Rate Year 2, and Rate Year 3 revenue requirements, respectively, for RTU investments.

c. *Other Grid Modernization Investments.* In addition to these foundation initiatives, the following IS-related grid modernization investments are included in the Rate Year 2 and Rate Year 3 revenue requirements: Enterprise Service Bus, Data Lake, PI Historian, Advanced Analytics, Telecommunications, and Cybersecurity.

15. Grid Modernization Plan (GMP)

a. Narragansett Electric will engage with stakeholders via the PST Advisory Group or relevant subcommittee, to develop a comprehensive Grid Modernization Plan (GMP), in parallel with the collaborative effort to develop the Updated AMF Business Case. The GMP will provide a full assessment of the various initiatives being contemplated, including an explanation and evaluation of how the initiatives link to each other. The assessment will consider short and long-term initiatives to include active and future programs. The GMP will present implementation plans outlining the details and technologies over a five-year horizon plus an outline of how this plan aligns with the longer term (i.e., a ten year roadmap). The GMP will provide a roadmap of potential investments beyond the term of the current MRP; requests to fund those investments will be included as part of a general rate case, MRP, or ISR Plan filings.

b. Narragansett Electric will file the GMP with the PUC within a reasonable time after, or in conjunction with, the filing of the Updated AMF Business Case, as described in Section 16, below, but in any event no later than six (6) months following the filing of the Updated AMF Business Case to allow the PUC to consider the GMP and Updated AMF Business Case together.

c. The GMP will take into account the time period for any proposed AMF implementation, and it will include, at a minimum:

i. Objectives for the electric grid to advance the Goals for the Energy System and Rate Design Principles, and potential visibility requirements of the benefit-cost framework in Docket 4600 Guidance Document.

ii. Explanation of the role of currently active programs;

iii. Investments and technology deployments planned through the end of any proposed AMF implementation;

iv. Functionalities to achieve those objectives;

v. Review of options for candidate technologies to deliver those functionalities;

vi. Transparent, updated benefit cost analyses that fully incorporate the Docket No. 4600 framework;

vii. An implementation plan that provides a detailed explanation of the prioritization, sequencing, and pace of investments;

viii. A plan and explanation for the integration and leveraging of customer-side technologies and resources in the near and long-term;

ix. Identification of the possible communications solutions that address current and future needs and support a wide array of potential grid modernization programs and activities;

x. Explanation of congruency with grid modernization activities in New York and Massachusetts;

xi. A plan and explanation of how the selected investments and implementation plan address risks of redundancy or obsolescence; and

xii. A description of how the GMP, in particular the distribution planning components, addresses the relationship between electrification of heating and transportation and energy efficiency to allow for the furtherance of overall reduced peak demand while also encouraging electrification of heating and transportation.

d. The Settling Parties recognize that the Company's GMP and associated Company proposals will be subject to consideration by the PUC in a separate docket in conjunction with the Updated AMF Business Case, and all interested parties will have an opportunity to participate in any such docket prior to PUC action on the GMP and proposals contained therein. The Settling Parties acknowledge and agree that the PUC will make a final determination on whether and how to implement the GMP.

e. To the extent it is determined by the PUC that implementation of any grid modernization initiatives not already funded in the MRP should move forward, and Narragansett Electric must begin to incur costs during the MRP to begin the implementation process, the MRP may be re-opened to include the revenue requirement for any such approved initiatives during the term of the MRP in base distribution rates, as approved by the PUC.

16. AMF

a. *Updated AMF Business Case.* Provided this Settlement Agreement is approved by the PUC, the Company will commence the next phase of work to refine and update its AMF business case (referred to herein as the Updated AMF Business Case) for the Company's proposed AMF investments. Design and procurement efforts undertaken during that phase will be in coordination with the development of a similarly updated AMF business case for the Company's New York affiliate as part of a collaborative with the New York Public Service Commission Staff and other interested parties in that jurisdiction. The Company will use

reasonable efforts to file the Updated AMF Business Case for Rhode Island with the PUC no later than February 1, 2019, which will include an evaluation of shared communications infrastructure and various ownership models for key AMF components, including the potential for incremental revenue that might be generated by these models in the future. Furthermore, the Updated AMF Business Case will address data governance regarding customer, non-regulated power producer (NPP), and third party access to system and customer data, with the proper privacy and security protections in place. The Updated AMF Business Case will propose to implement AMF in the most cost-effective way, and will provide a cost estimate that can be relied upon for purposes of establishing future revenue requirements for deployment of AMF in Rhode Island.

The Company's share of the costs to develop the Updated AMF Business Case is forecasted to be approximately \$2 million. An allowance for this forecasted cost is included in the revenue requirements, which will be spread evenly over the three years of the MRP.

b. *Stakeholder Process and Regulatory Filing.* The Company will convene a preliminary meeting with Division staff and the Office of Energy Resources (OER) to develop a common understanding of the next phase of work, to identify areas of the current AMF business plan (as filed in Docket No. 4780, Book One, Chapter 4) requiring further exploration or refinement, and to identify areas for input from the PST Advisory Group (as defined in Section 17(e) below), or relevant subcommittee. An output of this preliminary meeting of the Company, the Division, and OER will be a document to formally agree on additional areas of exploration, pending the PUC's approval of the Company's \$2 million funding request for the Updated AMF Business Case. The schedule for the phase of work starting August 1, 2018 and concluding February 1, 2019 with the filing of the Updated AMF Business Case is further discussed below:

i. Between August 1, 2018 and November 15, 2018, the Company will refine and update its AMF business case. As part of this process, the Company will engage stakeholders, via the PST Advisory Group, or relevant subcommittee, to explore and develop a common understanding of specific AMF proposal areas, a customer engagement plan for AMF, including the role of non-regulated power producers (NPP), and assumptions and rationale upon which a proposal to develop time varying rates will be based.

ii. By September 15, 2018, the Company will convene a second meeting with Division staff and OER to present its Updated AMF Business Case addressing stakeholder identified areas, and further discuss additional questions, comments, or proposed modifications for the Company's consideration.

iii. By October 30, 2018, the Company will convene a third meeting with Division staff and OER. At this meeting, the Company will seek clarification, as required, of stakeholder concerns and comments on the Company's Updated AMF Business Case, and provide new information, if any, to address stakeholder concerns and comments.

iv. The Company will use reasonable efforts to file the Updated AMF Business Case with the PUC for review and approval of the funding necessary to deploy statewide AMF in Rhode Island in a timeframe consistent with the Updated AMF Business Case no later than February 1, 2019. The Updated AMF Business Case will contain the following elements:

- A refined and updated AMF business plan, benefit-cost analysis (BCA), and a detailed customer engagement plan;
- An updated AMF deployment schedule with a BCA (using the Societal Cost Test) for different meter deployment periods;

- Revenue requirement for AMF deployment;
- Deployment proposals, a proposal for cost recovery of AMF, and any activities associated with implementation of AMF;
- A proposal to allocate AMF costs among rate classifications;
- Assumptions upon which a proposal to develop time varying rates will be based;
- A Data Governance Plan regarding timely customer, NPP, and third-party access to system and customer data, (e.g., elements may include, but are not limited to, customer assigned peak load contribution, energy and capacity loss factors, interval usage, or other information needed for efficient wholesale and retail market participation) in place and billing quality customer data (e.g., elements may include, but are not limited to, electric usage in kilowatt-hours containing both “register reads” and “interval reads”) with the proper privacy and security protections;
- Updated costs for AMF deployment based on information gained from a procurement effort;
- Transparent, updated benefit cost analysis that fully incorporates the Docket No. 4600 framework;
- Investigation of alternative business models and ownership models;
- Analysis of data latency;
- Deployment details;
- Role of non-regulated power producers, including articles to share customer information and customer engagement;
- Ownership model for assets and telecom;

- Detailed AMF functionalities, how Rhode Island will achieve those functionalities, and a timeline for when those functionalities will be available;
- Identification of the most cost effective way to achieve the functionalities, and how the functionalities align to the policy objectives;
- Explanation of whether the realization of those functionalities will require additional future work and costs over 20 years;
- Identification of what functionalities the AMF will achieve that are part of the grid modernization plan and which are in addition to the Grid Modernization Plan;
- Identification of which functionalities are dependent on a full-scale roll out instead of a targeted roll out;
- Business cased based on both a Rhode Island-only scenario and a Rhode Island/New York scenario;
- A business case based on the length (duration) of meter deployment;
- Identification of the critically linked parts of grid modernization and AMF; and
- Identification of whether the AMF solution would allow for proper net metering according to the tariff.

The Settling Parties recognize that the Company's Updated AMF Business Case and associated Company proposals in relation to time varying rates will be subject to consideration by the PUC in a separate docket, and all interested parties will have an opportunity to participate in any process provided prior to PUC action on the Updated AMF Business Case and proposals contained therein. The Settling Parties acknowledge and agree that the PUC will make a final

determination on whether and how to implement AMF and time varying rates in the Company's service territory.

c. To the extent it is determined by the PUC that deployment of AMF should move forward and the Company must incur costs during the MRP to begin the deployment process, the MRP may be re-opened to propose the revenue requirement for any such approved initiatives during the term of the MRP in base distribution rates, as approved by the PUC.

17. Clean Energy Programs

The Solar Demonstration Program for Income Eligible Customers and the Income Eligible Customer Rewards Program, originally proposed in the Company's PST Plan filing in Docket No. 4780, are hereby withdrawn. Narragansett Electric will implement a portfolio of clean energy programs in other areas that the Company originally identified in its PST Plan filing in Docket No. 4780, with some modifications to the programs, as provided below:

a. *Electric Transportation.* The Settling Parties recognize that the Company has a role in facilitating the growth of Electric Vehicle (EV) adoption and scaling of the market for EV charging equipment to advance Rhode Island's zero emission vehicles and greenhouse gas emissions policy goals. In furtherance of these goals, Narragansett Electric will implement a phased electric transportation initiative over the term of the MRP, which will be comprised of the following components: (i) Off-Peak Charging Rebate Pilot, (ii) Charging Station Demonstration Program, (iii) Discount Pilot for Direct Current Fast Charging (DCFC) Station Accounts, (iv) fleet advisory services, and (v) Electric Transportation Initiative Evaluation. The revenue requirement for this initiative will include \$0.7 million in Rate Year 1, \$1.1 million in Rate Year 2, and \$2.1 million in Rate Year 3. The costs of this initiative shall be subject to a deferral mechanism, as described in Section 20, below.

i. Off-Peak Charging Rebate Pilot

Narragansett Electric will offer an Off-Peak Charging Rebate as a pilot to reward customers for charging their EV during off-peak hours, study customer charging patterns at various charging locations and levels, understand customer responsiveness to time-differentiated price signals, and evaluate technology and partnership alternatives to monitor and report charging. Participating customers will earn a rebate for every kWh charged between 9 p.m. and 1 p.m. The off-peak charging rebate will be 6 cents per kWh during the summer months (June through September), and 4 cents per kWh in all other months. Narragansett Electric reserves the right to offer the higher rebate value in the winter months if, for example, system conditions warrant, or to otherwise modify the rebate value. Narragansett Electric will evaluate the rebate value following the first full year of the program and will include any findings and recommendations in the Annual Evaluation Report, as discussed in subsection d., below.

ii. Charging Station Demonstration Program

Narragansett Electric will demonstrate new approaches to electric charging infrastructure development. Narragansett Electric may not own any of the Level 2 charging ports (*i.e.*, charging power between 10-20 miles per hour) to be developed as part of this initiative. Narragansett Electric also may not own any of the DCFC ports to be developed as part of this initiative. Prior to Rate Year 2, Narragansett Electric may propose to re-evaluate utility ownership of Level 2 and DCFC ports as a program design modification in the Annual Program Modification Report. The proposed categories of charging stations under the program are set forth in the tables below.

Charging Station Demonstration Project: Level 2

Level 2	Total Sites	Ports Per Site	Total Ports
Workplaces	14	10	140
Apartment Buildings	6	6	36
Income Eligible Community Sites	6	6	36
Public Transit Stations	6	10	60
Government light-duty fleet	3	8	24
Corporate light-duty fleet	3	8	24
Total	38		320

Charging Station Demonstration Project: DCFC

DCFC	Total Sites	Ports per Site	Total Ports
Public DCFC	4	5	20
Public transit buses	2	5	10
Rideshare company charging hub	1	5	5
Other heavy-duty/DCFC (port, airport)	2	4	8
Municipal school buses	3	1	3
Total	12		46

Narragansett Electric may not act to preclude third party provider market development. This Settlement Agreement does not impose any limitations or prohibitions on non-utility product and competitive service providers from offering EV-related products and services, including charging station hardware and software, to the government light duty fleets or to site hosts located in underserved market segments.

As part of this program, Narragansett Electric will provide site hosts with the Make-Ready work necessary to host a charging station up to the costs as provided in this section. As such, Narragansett Electric will be responsible for making the site ready for charging to be installed, owned, and operated by the Site Host. For all Make-Ready sites, Site Hosts will have a

choice of both EV charging equipment and network services. The Company will pre-qualify options for equipment and network services. All pre-qualified equipment will have open standards for communications and operations.

For DCFC stations, the Company will work closely with the PST Advisory Group, or relevant subcommittee, to ensure that DCFC stations deployed via this initiative are complementary to deployments using the Volkswagen Settlement Agreement funds administered by the Rhode Island Department of Environmental Management. Narragansett Electric will coordinate with OER and will reserve up to twenty-five percent (25%) of the DCFC ports to be allocated to State-funded, -supported, or -hosted stations that deliver benefits to the public. The Company will seek to co-locate one of the DCFC sites with a storage unit, as further described in subsection d. of this section, below. Deployment of the remaining DCFC sites will be in coordination with OER and the Division. For energy supply for the charging stations, the site host is the customer of record and accordingly will select competitive generation supply or standard offer service (the Company does not, and should not, have a say in the customer's decision on its choice of energy supplier).

iii. Discount Pilot for Direct Current Fast Charging Station Accounts

Narragansett Electric will offer a time-limited discount on the electric bills for dedicated DCFC electric accounts. This discount pilot will be available on a first come, first served basis, with the annual value limited to \$300,000 per year. Any existing or new customers with General C&I Rate G-02 or Large Demand Rate G-32 for dedicated DC Fast Charging purposes will be eligible for the discount, provided that twenty five percent (25%) of the stations receiving the discount shall be in stations that enable electric public transit. The monthly bill discount will be based on a per kW credit set at the same rate as the applicable (Rate G-02 or Rate G32)

distribution demand charge. The discount for participants who enroll in Rate Year 1 will be equal to one hundred percent (100%) of the distribution demand charge for a period of three years from the start of service. Sixty (60) days prior to enrollment for Rate Year 2 and Rate Year 3, the Company shall make, as part of the Electric Transportation Evaluation and Annual Program Modification Report, with input from the PST Advisory Group, a recommendation for the appropriate level of discount for new participants in such Rate Year based on enrollment data and lessons learned, for approval by the PUC. The results of the pilot and any proposed DCFC demand charges or rebates will be reviewed as part of the next MRP, which may include a phase out over years four, five, and six with the details of such phasing out to be included in the next MRP.

iv. Fleet Advisory Services

As a new component of the program arising from the settlement discussions, and not included in the Company's original filing, Narragansett Electric will, through a combination of internal and third-party expertise, offer a new advisory service to support electrification of customer fleets, the scope of which will include conducting long-term fleet electrification studies for a total of approximately twelve (12) fleet operators in Rhode Island, including government light-duty, corporate light-duty, public transit, government medium/heavy-duty (on-road and off-road), and municipal school buses. This program will replace Narragansett Electric's originally proposed Company Fleet Expansion program, which shall be eliminated, and Narragansett Electric will reallocate thirty-six percent (36%) of the funds previously identified for the Company Fleet Expansion program to fleet advisory services, provided that twenty-five percent (25%) of the funds address fleets owned by government or public transit entities.

v. Electric Transportation Initiative Evaluation

Narragansett Electric is committed to evaluating each element of the electric transportation initiative on an annual basis, and sharing its learnings with stakeholders and industry participants. In furtherance of this goal, Narragansett Electric will produce and publicly present an Annual Evaluation Report, using the metrics provided in the original filing, with appropriate modifications to be made to reflect the programs as approved in this Settlement Agreement within two months following the end of each Rate Year, describing implementation of the electric transportation initiative, and documenting the information gained through this initiative and any recommendations to enhance the program. The Company will file a copy of the Annual Evaluation Report with the PUC. The Company's Annual Evaluation Report will include, at a minimum, the following information, if available:

- location, category (as defined in the table in Section 17.a.ii. of this Settlement Agreement), in-service date, and utilization of each charging station installed;
- effectiveness of the Discount Pilot for DCFC Station Accounts, accounting for free-ridership and spillover effects;
- learnings on how the Company can integrate Electric Vehicles with minimal impacts on the cost of the distribution system, including an understanding of the effectiveness of the Off-Peak Charging Rebate Pilot;
- evaluation of the effectiveness of each component of the initiative in stimulating consumer adoption of electric vehicles, including an understanding of the effectiveness of the type and level of the incentive;

- results of the Fleet Advisory Services program, including the number of fleet vehicles converted to electric vehicles at the end of each rate year and at the end of the rate plan;
- the incremental CO2 reductions resulting from incremental vehicle adoption as described under the Distributed Energy Resources, CO2: Electric Vehicles metric; and
- evaluation of the Company's impact on fleet electric vehicle adoption.

The process for implementing any findings or recommendations contained in the Annual Evaluation Report will be through the PST Advisory Group, as discussed in subsection (e), below.

b. *Electric Heat.* Narragansett Electric shall not receive any funding for its proposed electric heat initiative through base distribution rates. Narragansett Electric may propose an electric heat initiative similar to the initiative proposed in this docket through the Energy Efficiency program plan, which, if proposed, will: (1) offer equipment incentives to lower the upfront cost barrier for Rhode Island residential customers to convert to efficient cold-climate air-source or ground-source heat pump systems; (2) offer rebates to a mix of standard offer service, competitive supply, and Income Eligible customers with approximately fifty percent (50%) of the rebate budget to be used for Income Eligible customers; and (3) be limited to residential customers for whom efficient electric heating has a Societal Cost Test ratio greater than 1 (e.g., currently delivered fuel customers and electric resistance customers). For standard offer service customers, the rebate level will depend on the installed system. For Income Eligible customers, the rebate level will be one hundred percent (100%) of the all-in cost of heating capacity.

c. *Strategic Electrification Education Fund.* The Settling Parties acknowledge that the ongoing electrification of transportation in Rhode Island has the potential to significantly reduce greenhouse gas emissions and to provide significant distribution system benefits. At the same time, the Settling Parties acknowledge that electric transportation, if not optimally integrated, has the potential to increase peak electric demand with negative consequences for system cost, system efficiency and emissions. To support the electric transportation initiatives discussed above, Narragansett Electric will create a Strategic Electrification Education Fund. The fund shall be administered consistent with R.I. Gen. Laws § 39-2-1.2. The revenue requirement shall include the following amounts for the fund: \$7,500 in Rate Year 1 to inform customers of the availability of the off-peak charging rate; \$11,250 in Rate Year 2 to inform customers of the availability of the off-peak charging rate; and \$18,750 in Rate Year 3 to inform customers of the availability of the off-peak charging rate. The Settling Parties also agree that, prior to the beginning of Rate Year 2, the Company may submit, in consultation with the Division, OER, and the members of the PST Advisory Group, a revised proposal to the PUC for funding the Strategic Electrification Education Fund, consistent with R.I. Gen. Laws § 39-2-1.2. The Settling Parties agree that this provision may be severed from the remainder of this Settlement Agreement without affecting the validity of the overall settlement if the PUC deems this provision inconsistent with its motions.

d. *Energy Storage Demonstration.* The Settling Parties agree that energy storage is critical for achieving a clean energy future as it provides the ability to optimize system performance over time and allows intermittent renewable resources, such as wind and solar, to make a larger contribution to overall generation. The Settling Parties also recognize the Company has a role to effectively integrate storage. To this end, Narragansett Electric will

demonstrate two energy storage solutions: (i) one behind-the-meter storage system co-located with a DCFC site, which will consist of an approximate 250 kW two hour energy storage system, supporting approximately two to six DCFC ports, and (ii) one front-of-the-meter storage system, which will consist of an approximate 500 kW three hour energy storage system for the primary purpose of realizing distribution system value, with the exact storage size and capacity to be determined by system need and location. The revenue requirement for this initiative will include \$0.1 million in Rate Year 1, \$0.2 million in Rate Year 2, and \$0.4 million in Rate Year 3. The costs of this initiative shall be subject to a deferral mechanism, as described in Section 20, below.

Narragansett Electric will procure each storage solution through a competitive RFP process, which will set forth the technical requirements, and will request proposals for both a third party-owned system with a service agreement, and an Engineering Procurement and Construction delivered system owned by the utility, which will explore alternative ownership models on a like-for-like basis, and benefits associated with each model. Narragansett Electric will share the draft RFP with stakeholders, via the PST Advisory Group, for feedback. The Company will file each draft RFP with the PUC no fewer than 30 days before it is issued to ensure that the PUC understands the barriers the pilot demonstration is designed to overcome and the learnings the Company intends to obtain from the project. The proposal(s) that have the best value and that also are compliant with the RFP will be selected. The Company will work with the Division and OER to ensure the procurement process and selection process has been done in an independent, transparent, and fair manner. The costs included in the revenue requirement for this initiative are based on a Company ownership model. The Company will prepare a cost/benefit analysis at the conclusion of each pilot/demonstration using the Docket No. 4600

Benefit-Cost Framework.

e. *Engagement and guidance in support of PST Programs.* The Company and the Settling Parties recognize that the initiatives included in this section are new in nature, with a higher level of uncertainty about the performance and results and that delivery of these programs over the period of the MRP will benefit from broad stakeholder engagement, review, and guidance. To formalize engagement of stakeholders that will be additional to the regular engagement of the Company with the Division and OER, the Company proposes the following:

- Establishment of a “PST Advisory Group,” to be chaired by the Company and whose members shall include the Division, OER, and representatives of the following interests: environment, clean energy industry or businesses, low income, NPP, community groups, and additional members as the Company, the Division, and OER may agree. The mission of the PST Advisory Group shall be to review at a high level progress on the delivery of all PST components of the MRP (Grid Modernization, AMF, time-varying rates, Electric Transportation, Storage, and Performance Incentive Mechanisms) and to provide guidance, and prioritization to support successful delivery of the components as a holistic suite. The Advisory Group shall also serve as a connection with other relevant programs / proceedings outside the MRP, for example, the Energy Efficiency Resource Management Council (EERMC), and to enable appropriate participation, alignment and coordination with such programs and proceedings.
- Creation of subcommittees under the PST Advisory Group, including but not limited to: 1) Strategic Electrification Subcommittee, and 2) AMF and Grid Modernization Subcommittee. Subcommittees shall be chaired by the Company and will include

Division and OER participation. The mission of the subcommittees shall be to provide guidance and prioritization on a more granular level in relation to the individual program.

- Quarterly updates: on a quarterly basis, commencing October 2018, the PST Advisory Group, and relevant subcommittees, will each meet to discuss the progress and challenges in the development and implementation of the PST components of the MRP, along with emerging insights and learnings. The schedule will be designed such that, wherever possible, meetings will all take place in one day, with the PST Advisory Group in the morning, followed by sequential subcommittee meetings. Prior to each quarterly meeting the Company will consult with the Division and OER to plan the agenda and topics for discussion. All PST Advisory Group members will have an opportunity to provide input on the agendas for meetings. PUC staff and Commissioners may also provide input on the agendas for topics to be addressed at PST Advisory Group meetings.
- Annual evaluation and program modification: The first PST Advisory Group meeting after the end of each Rate Year shall include a review of results and learnings from the previous year's performance. The meeting will also review recommendations for any modifications to program design or funding for the electric transportation and storage programs. The Company will file any recommendations requiring a transfer of funds between programs, following review by the PST Advisory Group, with the PUC for review and approval.
- In the event that the Company, the Division, and OER unanimously agree to adjust the schedule of meetings in the public interest, they are empowered to do so without

the agreement of all signatories to this Settlement Agreement, but they shall advise all signatories of the revised schedule.

- The Division and OER commit to leverage the guidance of the PST Advisory Group in its engagement with the Company on the development of future PST program development.
- The PST Advisory Group shall participate in two to four technical sessions or open meetings with the PUC. The PUC and all PST Advisory Group members shall have the opportunity to provide input on the creation of the agendas for these technical sessions or open meetings. The subcommittees of the PST Advisory Group shall attend and, if the PUC so directs, shall make presentations at these technical sessions or open meetings.

18. Capital Efficiency Mechanism for Narragansett Electric

The PUC is considering the Capital Efficiency Mechanism for Narragansett Electric in Docket No. 4857.

19. Performance-Based Incentive Mechanisms

The Settling Parties agree that the goal of a performance incentive mechanism is the development of meaningful performance incentives in support of key state energy policy goals. This Settlement Agreement represents a starting point for the role of performance incentive mechanisms in Rhode Island, which the Settling Parties expect will grow over time, both in terms of their financial importance and their role in driving important outcomes. Currently, the Company shall not earn any performance incentives based on values associated with unquantified benefits. The Settling Parties agree that the Division, in consultation with the Company, OER, and the members of the PST Advisory Group shall develop transparent and

well-defined metrics for describing unquantified benefits and providing evidence that such unquantified benefits have been advanced, for purposes of providing a future value for a performance incentive to drive such unquantified benefits. The Settling Parties further acknowledge that the appropriate mix and definitions of performance incentive mechanisms may evolve over time as PST progresses.

Narragansett Electric will implement the following performance incentive mechanism: System Efficiency: Annual MW Capacity Savings. The System Efficiency metric includes minimum, mid, and maximum targets, with an increasing earning opportunity at each level. The Company may earn proportionally for achievements that fall between target levels up to the maximum level.²¹ The potential earnings for the System Efficiency metric are calculated as 45% of the Quantified Net Benefits of achieving the metrics, as set forth in Attachment 28. The maximum earnings the Company can achieve from the System Efficiency metric are set forth in the table below.

2019	2020	2021
\$362,085	\$622,370	\$944,141

Additionally, the Settling Parties have identified several additional metrics to be tracked at this time, and for some of which the Company may become eligible for a financial performance incentive during the term of the MRP. These additional metrics are: (1) Distributed Energy Resources: Installed Energy Storage Capacity; (2) Distributed Energy Resources, CO2: Electric Vehicles; (3) Distributed Energy Resources: Light Duty Government and Commercial Fleet Electrification; (4) PST Enablement: Awarded Low-income and Multi-unit EVSE Sites; and (5)

²¹ In other words, for achievement at or above the minimum and up to the target level, the award will be calculated as the product of the maximum earnings level and the ratio of the achieved level to the maximum target.

PST Enablement: Distributed Generation (DG) Interconnection – Time to ISA.

a. *System Efficiency: Annual MW Capacity Savings.* The metric for this performance incentive mechanism will be the mega-watts (MW) of annual peak capacity savings. This metric is intended to reflect avoided capacity coincident with the ISO-NE peak hour. The proposed list of eligible resources for Annual MW Capacity Savings includes: (i) Demand Response, which will not be eligible for an incentive under the existing energy efficiency shareholder incentive; (ii) incremental net-metered behind-the-meter PV distributed generation in excess of Company forecast levels; (iii) incremental installed energy storage capacity; and (iv) any additional actions that the Company can identify to reduce peak demand, including non-wires alternatives expected to influence system peak that are not captured already under this or other metrics, and partnerships with third parties to provide peak reduction solutions. Achievement of the target is not based on any pre-determined mix of qualifying resources, but rather a total count of MW savings across all categories. The table below sets forth the targets and maximum earnings opportunity.

Annual MW Capacity Savings: Targets and Maximum Earnings Opportunity

	2019	2020	2021
Minimum	14	17	21
Target	17	21	24
Maximum	20	25	29
Earnings at Maximum (\$000)	\$362.09	\$622.37	\$944.14

For reporting performance on this metric, Narragansett Electric will submit resource-specific estimated MW savings. For existing eligible resources, Narragansett Electric will base savings on the following assumptions:

- For solar PV, Narragansett Electric will estimate the peak impact as the product of annual incremental installed capacity in excess of forecast levels available at the time

of the ISO New England system peak, multiplied by a coincidence factor of 0.21.

Narragansett Electric will report the forecast capacity and peak impacts of PV included in its annual peak forecast for the compliance year from the most recent annual forecast.²²

- For residential Demand Response under the Company's Connected Solutions program, Narragansett Electric will report the number of participating customers multiplied by a deemed kW savings value per thermostat of 0.46 kW. Should the Company modify the structure of this program or otherwise expand residential demand response offerings, the calculation of savings will be appropriately modified. Any such modifications to the incentive calculation will be presented to the PUC for approval prior to the commencement of the relevant performance year.
- For commercial and industrial Demand Response, Narragansett Electric will report the average observed MW savings over called events.
- For any resources not listed above, Narragansett Electric will report the calculation of resource-specific savings and provide explanation of any underlying assumptions.

b. *Distributed Energy Resources*

i. Installed Energy Storage Capacity

This metric will be a scorecard metric as described in subsection f., below.

ii. CO₂: Consumer Electric Vehicles

The metric is the incremental avoided tons of CO₂ resulting from the Company's proposed Electric Transportation Initiative, as shown in the table below. The Company forecast was developed by applying a growth rate in EV sales for 2018 through 2021 derived from the

²² For example, the Company's 2018 peak forecast projects incremental peak impacts from load-reducing solar PV in 2019 of 7.41 MW (35.3 MW of incremental capacity) in 2019.

Energy Information Administration’s Annual Energy Outlook 2018 projection of EV sales in New England, to historic data on EV registrations in Rhode Island from R.L. Polk. The Company’s forecast for incremental EVs adopted for years 2019 through 2021 is provided in the table below.

**Narragansett Electric Forecast of Incremental EVs Registered in Rhode Island
(Number of incremental vehicles)**

	2019	2020	2021
Forecast incremental EVs	857	1,180	1,644

The Company will track and report performance by (1) calculating incremental vehicles above Company forecasts; (2) calculating the number of incremental BEVs and PHEVs by multiplying the total number of incremental vehicles by the share of all new registrations that were BEVs, and the share of all new registrations that were PHEVs; and (3) applying per vehicle annual CO2 emissions reduction values as follows:

- Incremental BEVs x 2.32 metric tons CO2
- Incremental PHEVs x 2.08 metric tons CO2

The PUC will evaluate whether to allow a financial performance incentive to be attached to the achievement of this metric prior to Rate Year 2.

iii. Light Duty Government and Commercial Fleet Electrification

This metric is intended to capture the impact of Narragansett Electric’s electric transportation initiative on light-duty fleet adoption in Rhode Island relative to predicted market trends. The metric will measure incremental increase – above predicted levels – of government and commercial light-duty fleet electric vehicles in the state on an annual basis. The Company will track and report the incremental registrations (both in total and above the Company forecast

included in Attachment 29) based on R.L. Polk data or an acceptable substitute should the Polk data become unavailable. The PUC will evaluate whether to allow a financial performance incentive to be attached to the achievement of this metric prior to Rate Year 2.

c. *PST Enablement.* This category of incentives will track Narragansett Electric's activities that support broad access to the benefits of power sector transformation activities, or otherwise provide foundational support for power sector transformation objectives. These incentives are reflective of the qualitative benefits of this support and enablement. Incentives are described in more detail below:

i. Activated Apartment Building and Disadvantaged Community EVSE Sites

This metric will track the Company's activation of EVSE sites for apartment buildings and disadvantaged communities. The Company will report the in-service date for make-ready work and charging stations installed in both site categories.

ii. Distributed Generation (DG) Interconnection – Time to ISA

This metric will be a scorecard metric, as described in subsection f., below.

d. *Calculating Incentive Value.* For the System Efficiency performance incentive, the value of the incentive is established using the following steps:

- the quantified net benefits of the relevant initiative were estimated using the Company's BCA assumptions and methodology; and
- 45% of the quantified net benefits were used to determine the utility incentive; the remaining 55% of net benefits will go to customers.

When the Company achieves one of the System Efficiency targets, it will receive an incentive based upon the dollar value associated with the relevant target. The magnitude of the utility incentive will be based upon the BCA results used at the time the Commission approves

the Performance Incentive Mechanism. The utility incentive will not be modified based on after-the-fact reassessment of benefits and costs of the initiatives.

The Settling Parties agree that establishing a certain and meaningful incentive value is essential in order to most effectively drive Company performance in the delivery of the objectives supported by the incentive, and for these reasons, the Settling Parties agree that the System Efficiency Annual MW Capacity Savings performance incentive mechanism targets require a presumption of cost-effectiveness to establish the incentive size based on the BCA results, as more fully described below. For this initiative, the Company will be allowed to earn the incentive regardless of whether it turns out to be cost-effective. The Settling Parties agree and acknowledge that the Company's demand response initiatives are expected to play an important role in achievement of the System Efficiency Annual MW Capacity Savings targets. It is not clear that these programs will be demonstrated as cost-effective based on quantifiable benefits in their initial years; however, given their expected value to the system as they are further developed and expanded, their importance to enabling investment in and development of load management solutions, and the potential savings to participating customers, they are assumed to be cost-effective (via the assumed ratio of costs to benefits for the incentive) for the purpose of setting the value of the Annual MW Capacity Savings incentive.

e. *Reporting Performance.* Narragansett Electric will file an annual performance incentive mechanism report with the PUC no later than March 1 annually (1) comparing the Company's performance relative to each performance incentive mechanism target; (2) describing the savings achieved, (3) calculating incentives earned, including proration of any incentives related to metric achievement between the minimum, midpoint, and the maximum target levels, (4) any targets not achieved, and (5) demonstrating the cost and benefit

impacts of the metric on the energy system, customers, and society using the Docket No. 4600 Benefit-Cost Framework. Narragansett Electric will file a mid-year update on or before September 1 annually that describes the Company's progress toward each Performance Incentive Mechanism metric target and the actions taken by the Company to achieve target performance. The mid-year update also will include an assessment of whether (and, for the Annual MW Capacity Savings performance incentive mechanism, through which measures) the Company expects to meet its annual performance incentive mechanism targets.

f. *Scorecard Metrics.* The Company is proposing to track and report the following scorecard metrics:

i. DG Interconnections

Narragansett Electric will track the number of business days from executed ISA to distribution system modifications by category of interconnection (*i.e.*, simple, expedited, standard). For each category, the Company will calculate and report the averages and the variances from the averages.

ii. DG-Friendly Substation Transformers

Narragansett Electric will base reporting on the number of incremental 3VO installations completed.

iii. Utilization of EVSE in Low-income Areas

Narragansett Electric will report utilization rates at all EVSE sites installed through the Charging Station Demonstration Program. The reports will identify which EVSE sites are in low income areas.

iv. Reduction of Uncollectable Debt

Narragansett Electric will report enrollment in the Arrearage Management Plan (AMP) at the point of potential termination from service for purposes of developing a baseline and eventually setting an improvement target from this baseline, to maintain service to the low-income customer and prevent expansion of uncollectible debt.

v. Increased Stability of Service through Increased Enrollment in the Low Income Discount

Narragansett Electric will report enrollment in the low-income discount, represented by number of customers receiving delivery service on Rate A-60, for the purposes of developing a baseline and eventually setting an enrollment target that improves upon the baseline. Such a target would incentivize expanded enrollment on Rate A-60 thus increasing stability of service and reducing the frequency of the termination/reconnection cycle. This provision shall not be construed to allow customers to remain on Rate A-60 if they no longer are eligible for Rate A-60.

vi. NPP Residential Customer Demand Response Participation

Narragansett Electric will work with NPPs to measure the number of NPP residential customers participating in Narragansett Electric's Connected Solution program or any future demand response program that works with WiFi-enabled or smart thermostat(s) and other connected smart devices to reduce electricity use during periods of high energy demand.

vii. Distributed Energy Resources - Installed Energy Storage Capacity

Narragansett Electric will track incremental installed energy storage capacity. It is the intention of the Settling Parties that Narragansett Electric will coordinate deployment of energy storage with its distribution system planning and heat map activities, and that storage activities

undertaken by Narragansett Electric should provide opportunities for market engagement by NPPs and other third-parties.

viii. PST Enablement - Distributed Generation (DG) Interconnection – Time to ISA

Narragansett Electric will track its performance for the simplified, expedited without supplemental review, and standard tracks in meeting or outperforming tariff timelines for providing an executable interconnection service agreement. Narragansett Electric's performance will be measured by:

- aggregating the average time measured in Business Days necessary to issue an executable Interconnection Service Agreement commencing from the date an application is received, for each track identified above (Aggregate Necessary Tariff Time Frames), and comparing such performance to
- the total aggregate number of Business Days allowed by its Interconnection Tariff to issue an executable Interconnection Service Agreement commencing from the date an application is received (Aggregate Allowed Tariff Time Frames).

g. *Recovery of Earned Incentives.* The Company shall recover any approved performance incentives earned for achieving the performance incentive mechanism targets listed above through the operation of a new reconciling mechanism pursuant to the Performance Incentive Recovery Provision. The Company will make an annual filing with the PUC to request recovery of performance incentives earned pursuant to the Performance Incentive Mechanisms authorized by the PUC and approval of a separate Performance Incentive Factor filing based upon the requested earned incentives.

20. Deferral of Certain “Special Sector” Program Costs and Revenues

- a. In recognition of the uncertainty of timing and control of certain Special Sector Programs identified below, a deferral mechanism shall be implemented in accordance with this section.
- b. The Special Sector Programs to which this section shall apply includes:
 - i. The Electric Transportation program, described in Section 17.a. of this Agreement; and
 - ii. The Energy Storage Demonstration program, described in Section 17.d. (collectively referred to as the Special Sector Programs).
- c. The costs and annual base distribution rate allowances allocated to each of the Special Sector Programs shall be separately monitored and reconciled at the end of each Rate Year.
- d. To the extent the base distribution rate allowances allocated to the program exceed the actual costs incurred, the Company shall record the difference to a regulatory liability account. To the extent the deferral was caused by a reasonable delay in implementation, the deferral shall be applied to program cost incurrence when the program costs are later incurred. To the extent the deferral was caused by a cost reduction or funds not spent for reasons other than a reasonable delay, the deferral shall be held for the benefit of customers and the PUC shall determine how it shall be applied against other programs or costs that otherwise might have been borne by customers. The amount of any such deferral shall incur carrying charges at the WACC for Narragansett Electric for capital expenses and the customer deposit rate for Narragansett Electric for O&M costs.

e. To the extent the actual costs of a program exceed the base distribution rate allowances that were allocated to the program, the overspending shall be borne by the Company, unless the PUC allows the Company to record the difference to a regulatory asset for recovery at a later date. The PUC shall be under no obligation to approve a regulatory asset; however, a regulatory asset shall only be approved if the Company demonstrates that the costs were prudently incurred consistent with the program objectives and the overspending was out of its reasonable control.

21. Next Rate Case Filing

The Company's next general rate case shall be a combined electric and gas rate case unless the Company and the Division mutually agree that they should be filed separately. When the Company's next rate case is filed, the Company shall file complete revenue requirements for the rate year and no fewer than two additional consecutive twelve-month rate-year periods, to facilitate the PUC's and Division's review and potential approval of a multi-year rate plan.

a. The Company shall submit its next rate case filing to the PUC so that new base distribution rates take effect no later than September 1, 2022. Nothing in this Settlement Agreement shall preclude the Company from filing its next general rate case at any time earlier during the term of this Rate Plan or any extension thereof.

b. If the Division provides its consent to an extension of the term of this Rate Plan, the Division may specify another date upon which new base distribution rates are to become effective beyond September 1, 2022 in its place, but is not required to do so.

i. To the extent new base distribution rates resulting from the filing of the Company's next general rate case are not in effect by September 1, 2022, the Settlement

Agreement shall remain in effect during the interim and if required, the Performance Incentive Mechanism provision shall be extended to cover the additional interim period.

22. Additional Provisions

a. *Excess Deferred Taxes True Up.* As discussed in the Company's response to PUC 4-1 (Supplemental), a copy of which is provided as Attachment 24 hereto, to account for revisions to the corporate tax rate modified by the federal Tax Cuts and Jobs Act (Tax Act), the Company has recorded the \$116 million and \$51 million estimates of customer-related excess deferred federal income tax for Narragansett Electric and Narragansett Gas, respectively, to a tax regulatory liability account in recognition that customers will be refunded those excess deferred taxes. The Company will be able to calculate more accurately excess deferred taxes and the timing over which they should be returned when its fiscal year ended March 31, 2018 audited financial statements are completed during the late summer 2018. These estimates will become final with the filing of the fiscal year ended March 31, 2018 federal income tax return in December 2018, and the excess deferred tax regulatory liability will be adjusted to reflect that final balance.

This Settlement Agreement provides for a reduction to Narragansett Electric and Narragansett Gas revenue requirements by a high level estimate of excess deferred income tax amortization of \$5.1 million and \$2.0 million, respectively. The Company will true up these estimates in a supplemental compliance filing to be filed with the PUC in Docket No. 4770 after the Company files its Fiscal Year 2018 federal income tax return in December 2018. The true-up will reconcile the impact of the actual excess deferred tax amortization with the estimated amounts identified above, and will determine the final revenue requirements for Narragansett Electric and Narragansett Gas effective September 1, 2018. From these supplemental revenue

requirements, the Company will calculate the difference between the revenue requirements it began recovering September 1, 2018 and the revenue requirements in the supplemental compliance filing in Docket No. 4770 (Deferred Tax Differential). The Company will submit to the PUC for its review and approval a filing to address the ratemaking treatment of the Deferred Tax Differential for Narragansett Electric and Narragansett Gas no later than March 1, 2019. The filing shall propose the following:

Narragansett Electric: The Company will provide the calculation of the Narragansett Electric Deferred Tax Differential and the revised Annual Target Revenue (ATR) of its Revenue Decoupling Mechanism (RDM), reflecting an adjustment for the Deferred Tax Differential. In addition, Narragansett Electric will evaluate the appropriateness of proposing revised base distribution rates based upon the amount of the true-up to the revenue requirement to reflect the effect of the Deferred Tax Differential if the difference is determined to be of an amount that adjusting base distribution rates would be appropriate. The Company will present its evaluation on the necessity of revising base distribution rates as part of its proposal regarding the ratemaking treatment of the Deferred Tax Differential.

Narragansett Gas: The Company will provide the calculation of the Narragansett Gas Deferred Tax Differential. In addition, Narragansett Gas will evaluate the appropriateness of (i) proposing revised base distribution rates based upon the amount of the true-up to the revenue requirement to reflect the effect of the Deferred Tax Differential as described below, or (ii) proposing that the Deferred Tax Differential be credited through the DAC if the difference is determined to be relatively small such that adjusting base distribution rates would not be needed. The Company will present its evaluation on the necessity of revising base distribution rates as part of its proposal regarding the ratemaking treatment of the Deferred Tax Differential. If

Narragansett Gas proposes to change base distribution rates, the filing shall include the following: (1) for all customers, new base distribution rates effective on a prospective basis on a date determined with respect to the timing of the supplemental compliance filing; (2) for customers included in Narragansett Gas's RDM,²³ revised target revenue-per-customer amounts based upon the supplemental revenue requirements; and (3) for customers excluded from Narragansett Gas's RDM,²⁴ the difference for this group of customers be credited to, or recovered from, these customers through a one-time adjustment included in the DAC filing submitted to the PUC by August 1, 2019. If Narragansett Gas revises its target revenue-per-customer amounts, the revised revenue-per-customer amounts shall be reflected in its subsequent RDM reconciliation filings submitted to the PUC annually by July 1 until the effective date of base distribution rates resulting from a future general rate case. Any revised target revenue-per-customer amounts shall be subject to Section 22.c. of this Settlement Agreement.

For this high level estimate, this Settlement Agreement provides for the amortization of all property related excess deferred taxes over an approximate 30 year average service life of its assets. The composite depreciation rate currently in effect is 3.40 percent and 3.38 percent for Narragansett Electric distribution plant and Narragansett Gas plant, respectively, both of which equate to average service lives of just under 30 years. The Company agrees to amortize its non-property related excess deferred taxes over a period of ten years, as was proposed by the Division, until the true-up is performed.

b. *Minimum Funding Obligation.* For the purpose of determining its "Minimum Funding Obligation" and the carrying costs that apply to that obligation, the

²³ Pursuant to Narragansett Gas's tariff, customers included in the RDM are those receiving service on Narragansett Gas's residential, small C&I, and medium C&I rate schedules.

²⁴ Pursuant to Narragansett Gas's tariff, customers excluded from the RDM are those receiving service on Narragansett Gas's large C&I, extra-large C&I, and non-firm rate schedules.

Company shall be permitted to combine the funding of pensions and post-employment benefits other than pensions (PBOPs), thereby offsetting, for example, any deficiencies in PBOPs funding with any excess pension funding. The Company will be required to accrue and defer carrying charges on only the net unfunded pension/PBOP amount. The Minimum Funding Obligation is the Company's obligation to contribute amounts recovered from customers to the pension and PBOP plans as it is being recovered. The Minimum Funding Obligation level is equal to the amount billed to customers plus the amounts of capitalized pension and PBOP costs. The amount billed to customers includes (1) the pension and PBOP allowance in base distribution rates, and (2) plus or minus the amount billed or credited to customers through the PAF. If the Company does not fund its pension and PBOP plans at the Minimum Funding Obligation level, the Company will pay a carrying charge to customers at the weighted average cost of capital. This payment will be applied to the cumulative five-quarter average shortfall between the Minimum Funding Obligation level and amounts the Company contributes to the pension and PBOP plans, plus amounts paid to the Service Company for allocated pension and PBOP costs. The ability to combine the funding of pension and PBOPs will give the Company the flexibility to avoid permanently overfunding the PBOP plan, while at the same time, giving the Company the ability to meet its Minimum Funding Obligation.

c. *Narragansett Gas Forecast of Plant Additions for Gas Growth.* To ensure that customers will be credited with an accurate level of gas growth revenue and to address the Division's concern regarding the Company's growth capital forecast, this Settlement Agreement provides that Narragansett Gas will calculate the difference between the forecast gas-growth capital revenue requirement and the actual gas growth capital revenue requirement in Rate Year 1. Attachment 25 provides an illustrative calculation to be employed at the end of Rate

Year 1. As shown on this attachment, this difference shall be added to or subtracted from the total Revenue Decoupling Mechanism (RDM) class revenue requirement used to establish base distribution rates in these proceedings. This adjusted total RDM class revenue requirement will be divided by the actual average customer totals per rate class during Rate Year 1 to arrive at the class revenue per customer amount to be used in the calculation of RDM adjustments for all periods commencing September 1, 2018, and until new base distribution rates are established for gas service. The method illustrated in Attachment 25 does not establish any precedent for the calculation of RDM adjustments subsequent to future gas base distribution rate cases.

d. *Charitable Contributions.* Intentionally Deleted.

e. *American Gas Association (AGA) and Edison Electric Institute (EEI)*

Annual Membership Dues. To settle concerns raised by NERI associated with lobbying costs, which are not included in the Company's revenue requirements for Narragansett Gas and Narragansett Electric, charged to the Company by AGA and EEI, respectively, the Company has agreed to send letters to AGA and EEI requesting information regarding how such trade associations allocate costs between lobbying and non-lobbying expenses and substantiation of the allocation. The Company will provide the responses to the Division and the PUC.

f. *Low Income Reporting.* The Company, the Division, and GWC shall work together with PUC Staff to develop reporting requirements for existing and new electric and natural gas low-income rates, programs, and discounts. These reporting requirements shall be designed to: (1) inform the PUC how the low-income rates, programs, and discounts advance the rate design principles set forth in the Docket 4600 Guidance Document, and (2) provide information needed to support future investigation into a more dynamic low-income-rate design.

23. Other Provisions

a. The Settling Parties agree to request that the PUC adopt the terms of this Settlement Agreement without modification. The Settling Parties intend that this Settlement Agreement will be adopted by the PUC as being in the public interest and agree individually to advocate its adoption by the PUC in its entirety and to act so as to expedite that result.

b. The Settling Parties intend this Settlement Agreement to be a complete resolution of all issues in Docket No. 4770 and Docket No. 4780. It is understood that each provision of this Settlement Agreement is in consideration and support of all the other provisions, and expressly conditioned upon acceptance by the PUC. Except as expressly set forth herein, none of the Settling Parties is deemed to have approved, agreed to, or consented to any principle, methodology, or interpretation of law underlying or supposed to underlie any provision herein, including without limitation with respect to the PUC's August 3, 2018 open meeting decisions (and rationale therefor) regarding charitable contributions, carrying charges, and R.I. Gen. Laws § 39-2-1.2.

c. Except as otherwise stated in this Settlement Agreement, the provisions of the Settlement Agreement apply solely to, and are binding only in the context of, this Settlement Agreement and these proceedings. It is not the intention of this Settlement Agreement that it establishes any binding precedent. None of the positions taken by any Settling Party with respect to this Settlement Agreement nor the fact that a Settling Party is a signatory to this Settlement Agreement, may be referred to, cited by, or relied upon by anyone in any manner as precedent or otherwise in any other proceeding before the PUC or any other regulatory body or before any court of law as proof of assent or agreement by such Settling Party to the approval of any particular regulatory policy or principle that may be interpreted to arise out of this Settlement

Agreement. Concessions made by any Settling Party on any issue do not preclude that party from addressing such issues in future rate proceedings or in other proceedings. Any failure by any Settling Party to abide by the terms of this subsection shall not give rise to any claim against such Settling Party for breach of this Settlement Agreement, unless: (i) the Settling Party is provided notice of such failure and an opportunity to cure such failure; and (ii) such Settling Party does not cure such failure within seven (7) business days after such notice.

d. The Settling Parties recognize that certain provisions of this Settlement Agreement contemplate actions to be taken in the future and agree to cooperate with each other in good faith in taking such actions.

In the event of any disagreement over the interpretation of this Settlement Agreement that cannot be resolved informally among the Settling Parties, the party claiming a dispute will serve a Notice of Dispute on the remaining parties, briefly identifying the provision or provisions of this Settlement Agreement under dispute and the nature of the dispute, and convening a conference in a good faith attempt to resolve the dispute. If any such efforts are not successful in resolving the dispute among the Settling Parties, the matter will be submitted to the PUC for resolution.

e. Except as set forth herein, following the expiration of the term of the Rate Plan, all provisions of this Settlement Agreement will continue until changed by order of the PUC. Except as expressly provided otherwise, any targets, goals, deferral thresholds, or other similar items set forth in this Settlement Agreement for Rate Year 3 will continue beyond Rate Year 3 until modified by the PUC.

f. Nothing in this Settlement Agreement will be construed as precluding the active parties from convening additional conferences and from reaching agreement to extend this

Settlement Agreement on mutually-acceptable terms and from presenting an agreement concerning such extension to the PUC for its approval.

g. The Settling Parties recognize that the PUC has an ongoing obligation to modify rates to protect the public against improper and unreasonable rates that cannot be precluded by a settlement agreement

h. This Settlement Agreement sets forth the entire agreement of the Settling Parties and supersedes any prior or contemporaneous written documents or oral understandings among the Settling Parties concerning the matters addressed herein. In the event of any conflict between this Settlement Agreement and any other document addressing the same subject matter, this Settlement Agreement will control. Notwithstanding the foregoing, nothing in this Settlement Agreement is intended to modify the terms of the Docket No. 4686 Settlement Agreement.

i. Notices and other communications required to be provided or made under the Settlement Agreement shall be in writing and shall be deemed to have been given:

- i. When delivered by hand (with written confirmation of receipt);
- ii. When received by the addressee if sent by a nationally recognized overnight courier or by certified or registered mail, return receipt requested, postage prepaid; or
- iii. On the date sent by e-mail if sent before 5:00 p.m., recipient's time, and on the next day that is not a Saturday, Sunday, or Federal Holiday, if sent thereafter; in each case, to the applicable address and/or email address set forth on Attachment 27; provided that, if any notice is tendered to an addressee and the delivery thereof is refused by such addressee, such notice shall be effective upon such tender.

Any party hereto may change its address and/or email address reflected in Attachment 27 upon 15 days' prior notice of such change to the other parties hereto.

ARTICLE III: SETTLEMENT CONDITIONS

- A. This Settlement Agreement is the result of negotiations among the Settling Parties. The discussions that have produced this Settlement Agreement have been conducted on the explicit understanding that all offers of settlement and discussions relating hereto are and shall be privileged, shall be without prejudice to the position of any party or participant presenting such offer or participating in any such discussion, and are not to be used in any manner in connection with these or other proceedings involving any one or more of the parties to this Settlement Agreement or otherwise. The agreement by a party to the terms of this Settlement Agreement shall not be construed as an agreement as to any matter of fact or law for any other purpose.
- B. Unless expressly stated herein, the making of this Settlement Agreement establishes no principles and shall not be deemed to foreclose any Settling Party from making any contention in any other proceeding or investigation.
- C. The Settling Parties submit this Settlement Agreement on the condition that it be approved in full by the PUC and on the further condition that, if the PUC (i) rejects this Settlement Agreement; (ii) fails to accept this Settlement Agreement as filed; or (iii) accepts this Settlement Agreement subject to conditions unacceptable to any Settling Party hereto, then this Settlement Agreement shall be deemed withdrawn, shall not constitute part of the record in any proceeding or be used for any purpose, and shall be deemed null and void, and the Settling Parties will be free to pursue their respective positions in these proceedings without prejudice.

- D. The Settling Parties recognize that the PUC has an ongoing obligation to modify rates to protect the public against improper and unreasonable rates, and that obligation cannot be precluded by a settlement agreement.
- E. This Settlement Agreement may be signed in counterparts, each of which shall be deemed an original and all of which together shall constitute one in the same document, and will be binding on each Settling Party when the counterparts have been executed.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, the parties agree that this Settlement Agreement is reasonable and have caused this document to be executed by their respective representatives, each being fully authorized to do so, as of this 16th day of August, 2018.


Respectfully submitted,

THE NARRAGANSETT ELECTRIC
COMPANY D/B/A NATIONAL GRID

By: _____

Its: _____

Dated: _____


PRESIDENT
8/15/18

RHODE ISLAND DIVISION OF PUBLIC
UTILITIES AND CARRIERS

By: _____

Its: _____

Dated: _____

RHODE ISLAND OFFICE OF ENERGY
RESOURCES

By: _____

Its: _____

Dated: _____

DEPARTMENT OF THE NAVY AND
THE FEDERAL EXECUTIVE
AGENCIES

By: _____

Its: _____

Dated: _____

CONSERVATION LAW FOUNDATION

By: _____

Its: _____

Dated: _____

THE GEORGE WILEY CENTER

By: _____

Its: _____

Dated: _____

NORTHEAST CLEAN ENERGY
COUNCIL

By: _____

Its: _____

Dated: _____

WAL-MART STORES, LP AND SAM'S
EAST, INC.

By: _____

Their: _____

Dated: _____

IN WITNESS WHEREOF, the parties agree that this Settlement Agreement is reasonable and have caused this document to be executed by their respective representatives, each being fully authorized to do so, as of this 16th day of August, 2018.

Respectfully submitted,

THE NARRAGANSETT ELECTRIC
COMPANY D/B/A NATIONAL GRID

RHODE ISLAND DIVISION OF PUBLIC
UTILITIES AND CARRIERS

By: _____
Its: _____
Dated: _____

By: John W. Cole
Its: Counsel
Dated: August 16, 2018

RHODE ISLAND OFFICE OF ENERGY
RESOURCES

CONSERVATION LAW FOUNDATION

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

DEPARTMENT OF THE NAVY AND
THE FEDERAL EXECUTIVE
AGENCIES

THE GEORGE WILEY CENTER

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

NORTHEAST CLEAN ENERGY
COUNCIL

WAL-MART STORES, LP AND SAM'S
EAST, INC.

By: _____
Its: _____
Dated: _____

By: _____
Their: _____
Dated: _____

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Respectfully submitted,

THE NARRAGANSETT ELECTRIC
COMPANY D/B/A NATIONAL GRID


RHODE ISLAND DIVISION OF PUBLIC
UTILITIES AND CARRIERS

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

RHODE ISLAND OFFICE OF ENERGY
RESOURCES

CONSERVATION LAW FOUNDATION

By: 
Its: Attorney
Dated: 8/14/2018

By: _____
Its: _____
Dated: _____

DEPARTMENT OF THE NAVY AND
THE FEDERAL EXECUTIVE
AGENCIES

THE GEORGE WILEY CENTER

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

NORTHEAST CLEAN ENERGY
COUNCIL

WAL-MART STORES, LP AND SAM'S
EAST, INC.

By: _____
Its: _____
Dated: _____

By: _____
Their: _____
Dated: _____

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THE NARRAGANSETT ELECTRIC
COMPANY D/B/A NATIONAL GRID

RHODE ISLAND DIVISION OF PUBLIC
UTILITIES AND CARRIERS


By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

RHODE ISLAND OFFICE OF ENERGY
RESOURCES

CONSERVATION LAW FOUNDATION

By: _____
Its: _____
Dated: _____

By: 
Its: SENIOR ATTORNEY
Dated: 8/14/18

DEPARTMENT OF THE NAVY AND
THE FEDERAL EXECUTIVE
AGENCIES

THE GEORGE WILEY CENTER

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

NORTHEAST CLEAN ENERGY
COUNCIL

WAL-MART STORES, LP AND SAM'S
EAST, INC.

By: _____
Its: _____
Dated: _____

By: _____
Their: _____
Dated: _____

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Respectfully submitted,

THE NARRAGANSETT ELECTRIC
COMPANY D/B/A NATIONAL GRID

RHODE ISLAND DIVISION OF PUBLIC
UTILITIES AND CARRIERS

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

RHODE ISLAND OFFICE OF ENERGY
RESOURCES

CONSERVATION LAW FOUNDATION

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

DEPARTMENT OF THE NAVY AND
THE FEDERAL EXECUTIVE
AGENCIES

THE GEORGE WILEY CENTER

By: *Shelby A. Han*
Its: Attorney
Dated: 15 Aug 2018

By: _____
Its: _____
Dated: _____

NORTHEAST CLEAN ENERGY
COUNCIL

WAL-MART STORES, LP AND SAM'S
EAST, INC.

By: _____
Its: _____
Dated: _____

By: _____
Their: _____
Dated: _____

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COMPANY D/B/A NATIONAL GRID

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UTILITIES AND CARRIERS

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

RHODE ISLAND OFFICE OF ENERGY
RESOURCES

CONSERVATION LAW FOUNDATION


By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

DEPARTMENT OF THE NAVY AND
THE FEDERAL EXECUTIVE
AGENCIES

THE GEORGE WILEY CENTER

By: _____
Its: _____
Dated: _____

By:  _____
Its: Attorney
Dated: 8/15/18

NORTHEAST CLEAN ENERGY
COUNCIL

WAL-MART STORES, LP AND SAM'S
EAST, INC.

By: _____
Its: _____
Dated: _____

By: _____
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Dated: _____

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RHODE ISLAND DIVISION OF PUBLIC
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Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

RHODE ISLAND OFFICE OF ENERGY
RESOURCES

CONSERVATION LAW FOUNDATION

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

DEPARTMENT OF THE NAVY AND
THE FEDERAL EXECUTIVE
AGENCIES

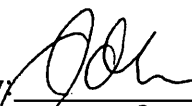
THE GEORGE WILEY CENTER

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

NORTHEAST CLEAN ENERGY
COUNCIL

WAL-MART STORES, LP AND SAM'S
EAST, INC.

By:  _____
Its: ATTORNEY
Dated: 8/15/18

By: _____
Their: _____
Dated: _____

IN WITNESS WHEREOF, the parties agree that this Settlement Agreement is reasonable and have caused this document to be executed by their respective representatives, each being fully authorized to do so, as of this 16th day of August, 2018.

Respectfully submitted,

THE NARRAGANSETT ELECTRIC
COMPANY D/B/A NATIONAL GRID

RHODE ISLAND DIVISION OF PUBLIC
UTILITIES AND CARRIERS

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

RHODE ISLAND OFFICE OF ENERGY
RESOURCES

CONSERVATION LAW FOUNDATION

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Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

DEPARTMENT OF THE NAVY AND
THE FEDERAL EXECUTIVE
AGENCIES

THE GEORGE WILEY CENTER

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

NORTHEAST CLEAN ENERGY
COUNCIL

WAL-MART STORES, LP AND SAM'S
EAST, INC.

By: _____
Its: _____
Dated: _____

By: Melissa Home
Their: Attorney
Dated: 8/15/18

ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
PEOPLE'S POWER AND LIGHT

By: *James Rhoad*
Its: Attorney
Dated: 8/15/2018

ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
PEOPLE'S POWER AND LIGHT;
SIERRA CLUB; AND NATURAL
RESOURCES DEFENSE COUNCIL,
jointly

By: *James Rhoad*
Their: Attorney
Dated: 8/15/2018

CHARGEPOINT, INC.

By: _____
Its: _____
Dated: _____

NEW ENERGY RHODE ISLAND

By: _____
Its: _____
Dated: _____

ACADIA CENTER

By: _____
Its: _____
Dated: _____

DIRECT ENERGY BUSINESS, LLC;
DIRECT ENERGY SERVICES, LLC;
AND DIRECT ENERGY SOLAR

By: _____
Their: _____
Dated: _____

NATIONAL RAILROAD PASSENGER
CORPORATION

By: _____
Its: _____
Dated: _____

ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
PEOPLE'S POWER AND LIGHT

By: _____
Its: _____
Dated: _____

ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
PEOPLE'S POWER AND LIGHT;
SIERRA CLUB; AND NATURAL
RESOURCES DEFENSE COUNCIL,
jointly

By: _____
Their: _____
Dated: _____

CHARGEPOINT, INC.

By: Edward D. Pare, Jr.
Its: Attorney
Dated: August 15, 2018

DIRECT ENERGY BUSINESS, LLC;
DIRECT ENERGY SERVICES, LLC;
AND DIRECT ENERGY SOLAR

By: _____
Their: _____
Dated: _____

NEW ENERGY RHODE ISLAND

NATIONAL RAILROAD PASSENGER
CORPORATION

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

ACADIA CENTER

By: _____
Its: _____
Dated: _____

ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
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Its: _____
Dated: _____

CHARGEPOINT, INC.

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Its: _____
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NEW ENERGY RHODE ISLAND

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Dated: _____

ACADIA CENTER

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Its: _____
Dated: _____

ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
PEOPLE'S POWER AND LIGHT;
SIERRA CLUB; AND NATURAL
RESOURCES DEFENSE COUNCIL,
jointly

By: _____
Their: _____
Dated: _____

DIRECT ENERGY BUSINESS, LLC;
DIRECT ENERGY SERVICES, LLC;
AND DIRECT ENERGY SOLAR

By: Craig Walkster
Their: Council
Dated: 8/15/18

NATIONAL RAILROAD PASSENGER
CORPORATION

By: _____
Its: _____
Dated: _____

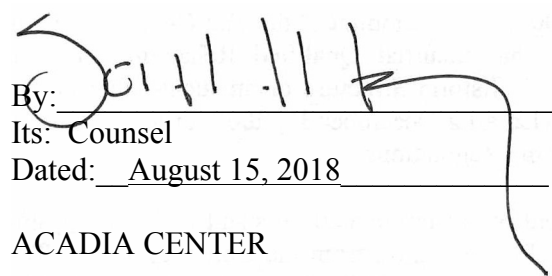
ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
PEOPLE’S POWER AND LIGHT

By: _____
Its: _____
Dated: _____

CHARGEPOINT, INC.

By: _____
Its: _____
Dated: _____

NEW ENERGY RHODE ISLAND

By:  _____
Its: Counsel
Dated: August 15, 2018

ACADIA CENTER

By: _____
Its: _____
Dated: _____

ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
PEOPLE’S POWER AND LIGHT;
SIERRA CLUB; AND NATURAL
RESOURCES DEFENSE COUNCIL,
jointly

By: _____
Their: _____
Dated: _____

DIRECT ENERGY BUSINESS, LLC;
DIRECT ENERGY SERVICES, LLC;
AND DIRECT ENERGY SOLAR

By: _____
Their: _____
Dated: _____

NATIONAL RAILROAD PASSENGER
CORPORATION

By: _____
Its: _____
Dated: _____

ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
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NEW ENERGY RHODE ISLAND

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Dated: _____

ACADIA CENTER

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Its: _____
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ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
PEOPLE’S POWER AND LIGHT;
SIERRA CLUB; AND NATURAL
RESOURCES DEFENSE COUNCIL,
jointly

By: _____
Their: _____
Dated: _____

DIRECT ENERGY BUSINESS, LLC;
DIRECT ENERGY SERVICES, LLC;
AND DIRECT ENERGY SOLAR

By: _____
Their: _____
Dated: _____

NATIONAL RAILROAD PASSENGER
CORPORATION

By: 
Its: Attorney
Dated: 15 August 2018

ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
PEOPLE'S POWER AND LIGHT

By: _____
Its: _____
Dated: _____

CHARGEPOINT, INC.

By: _____
Its: _____
Dated: _____

NEW ENERGY RHODE ISLAND

By: _____
Its: _____
Dated: _____

ACADIA CENTER

By: *Chris E. Papp*
Its: Attorney
Dated: Aug 15, 2018

ENERGY CONSUMERS ALLIANCE OF
NEW ENGLAND , INC. D/B/A
PEOPLE'S POWER AND LIGHT;
SIERRA CLUB; AND NATURAL
RESOURCES DEFENSE COUNCIL,
jointly

By: _____
Their: _____
Dated: _____

DIRECT ENERGY BUSINESS, LLC;
DIRECT ENERGY SERVICES, LLC;
AND DIRECT ENERGY SOLAR

By: _____
Their: _____
Dated: _____

NATIONAL RAILROAD PASSENGER
CORPORATION

By: _____
Its: _____
Dated: _____

SCHEDULE A
List of Attachments

<u>Compliance Attachment No.</u>	<u>Compliance Attachment Name</u>	<u>Book No.</u>
1	Narragansett Electric and Narragansett Gas Revenue Requirement Settlement Terms (Rate Years 1, 2, 3)	1
2	Narragansett Electric and Narragansett Gas Revenue Requirements (Rate Years 1, 2, 3)	1, 2
3	Narragansett Electric and Narragansett Gas Supporting Workpapers, including Cash Working Capital Studies	2, 3, 4
4	Narragansett Electric and Narragansett Gas Grid Modernization Revenue Requirements (Rate Years 1, 2, 3)	5
5	Narragansett Electric Special Sector Programs Revenue Requirements (Rate Years 1, 2, 3)	5
6	Narragansett Electric Allocated Cost of Service Study (Rate Year 1)	5
7	Narragansett Electric Allocator Study	5
8	Narragansett Electric Revenue Allocation (Rate Years 1, 2, 3) (including allocation of results of Rate Year 1 Allocated Cost of Service Study, plus (2) Years 2 and 3 increases, plus (3) PST revenue requirements for Rate Years 1, 2, 3))	5
9	Narragansett Electric Distribution Rate Design (Rate Years 1, 2, 3)	5
10	Narragansett Electric Bill Impacts (November 1, 2017 vs. Rate Year 1, Rate Year 1 vs. Rate Year 2, Rate Year 2 vs. Rate Year 3)	5
11	Narragansett Electric Streetlight Replacement Cost Study	6
12	Narragansett Electric Development of Rates Associated With Various Recovery Mechanisms	6
13	Narragansett Electric Redlined Tariffs (Marked to Show Changes from Those Currently in Effect)	6
14	Narragansett Gas Allocated Cost of Service Study (Rate Year 1)	6
15	Narragansett Gas Allocator Study	7
16	Narragansett Gas Revenue Allocation, Firm and Non-Firm Distribution Rate Design, and Revenue-per-Customer Targets by Rate Class (Rate Years 1, 2, 3; would include (1) allocation of results of Rate Year 1 Allocated Cost of Service Study, plus (2) Years 2 and 3 increases, plus (3) gas-related PST revenue requirements for Rate Years 1, 2, 3))	7
17	Narragansett Gas Bill Impacts (November 1, 2017 vs. Rate Year 1, Rate Year 1 vs. Rate Year 2, Rate Year 2 vs. Rate Year 3)	7
18	Narragansett Gas Development of Rates Associated With the Distribution Adjustment Clause and Gas Cost Recovery Clause	7

SCHEDULE A
List of Attachments

<u>Compliance</u> <u>Attachment No.</u>	<u>Compliance</u> <u>Attachment Name</u>	<u>Book No.</u>
19	Narragansett Gas Redlined Tariff (Marked to Show Changes from that Currently in Effect)	7
20	Narragansett Electric and Narragansett Gas Calculation of the Proposed Low Income Discount Recovery Factor	7
21	Narragansett Electric and Narragansett Gas Calculation of Miscellaneous Fees	7
22	Narragansett Electric and Narragansett Gas Existing Cost Recovery and Reconciling Mechanisms	7
23	Storm Contingency Fund	7
24	Company's Response to PUC 4-1 (Supplemental)	7
25	Illustrative Calculation of Gas Growth	7
26	List of Charitable Organizations – Intentionally Deleted	7
27	Address for Notices to the Settling Parties	7
28	Benefit Cost Analysis and Supporting Inputs for Performance Incentive Mechanisms (including New Program BCA Summaries for EVs)	7
29	Consumer and Light Duty Fleet EV Forecasts and Target Calculations	7
30	Electric Heat Target Calculations – Intentionally Deleted	7

The Narragansett Electric Company d/b/a National Grid
Illustrative Statement of Electric Operations Income and Revenue Deficiency Summary
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Settlement			Compliance			Delta		
	Rate Year Ending August 31, 2019 (a)	Base Revenue Increase Required (b)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (c)=(a)+(b)	Rate Year Ending August 31, 2019 (d)	Base Revenue Increase Required (e)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (f)=(d)+(e)	Rate Year Ending August 31, 2019 (g)=(d)-(a)	Base Revenue Increase Required (h)=(e)-(b)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (i)=(f)-(c)
1 Revenues	\$279,192,430	\$14,081,470	\$293,273,900	\$279,091,943	\$12,038,936	\$291,130,879	(\$100,487)	(\$2,042,534)	(\$2,143,021)
2									
3 Purchased Power & Other Reconciling									
4 Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Net Distribution Revenues	\$279,192,430	\$14,081,470	\$293,273,900	\$279,091,943	\$12,038,936	\$291,130,879	(\$100,487)	(\$2,042,534)	(\$2,143,021)
6									
7 Operation & Maintenance Expenses	\$152,904,072	\$183,467	\$153,087,538	\$150,603,298	\$156,855	\$150,760,152	(\$2,300,774)	(\$26,612)	(\$2,327,386)
8									
9 Amortization of Regulatory Deferrals	\$332,482	\$0	\$332,482	\$471,908	\$0	\$471,908	\$139,426	\$0	\$139,426
10									
11 Amortization of Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12									
13 Depreciation	\$50,128,332	\$0	\$50,128,332	\$50,128,332	\$0	\$50,128,332	\$0	\$0	\$0
14									
15 Municipal Taxes	\$30,530,258	\$0	\$30,530,258	\$30,530,258	\$0	\$30,530,258	\$0	\$0	\$0
16									
17 Payroll Taxes	\$4,198,324	\$0	\$4,198,324	\$4,154,522	\$0	\$4,154,522			
18									
19 Gross Receipts Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20									
21 Other Taxes	\$454,406	\$0	\$454,406	\$454,406	\$0	\$454,406	\$0	\$0	\$0
22									
23 Interest on Customer Deposits	\$132,127	\$0	\$132,127	\$132,127	\$0	\$132,127	\$0	\$0	\$0
24									
25 Total Operating Revenue Deductions	\$238,680,001	\$183,467	\$238,863,467	\$236,474,851	\$156,855	\$236,631,706	(\$2,205,150)	(\$26,612)	(\$2,231,761)
26									
27 Operating Income Before Income Taxes	\$40,512,429	\$13,898,004	\$54,410,433	\$42,617,092	\$11,882,081	\$54,499,173	\$2,104,663	(\$2,015,923)	\$88,740
28									
29 Income Taxes	\$687,356	\$2,918,581	\$3,605,936	\$1,157,091	\$2,495,237	\$3,652,328	\$469,735	(\$423,344)	\$46,392
30									
31 Operating Income After Income Taxes	\$39,825,074	\$10,979,423	\$50,804,497	\$41,460,001	\$9,386,844	\$50,846,845	\$1,634,927	(\$1,592,579)	\$42,348
32									
33 Rate Base	\$728,902,391		\$728,902,391	\$729,509,971		\$729,509,971	\$607,580		\$607,580
34									
35 Rate of Return	5.46%	Line 31(a) / Line 33(a)		5.68%	Line 31(d) / Line 33(d)				
36									
37									
38									
39									
	Revenue Deficiency								
	Earned Rate of Return	5.46%	Line 35(a)	5.68%	Line 35(d)		0.22%		
			Attachment 2, Schedule 1 ELEC,		Compliance Attachment 2,				
			Page 4, Line 9(c)		Schedule 1-ELEC, Page 4, Line				
40	Rate Year Required Rate of Return	6.97%		6.97%			0.00%		
41	Rate of Return Deficiency	1.51%	Line 40(a) - Line 39(a)	1.29%	Line 40(d) - Line 39(d)		-0.22%		
42	Rate Base	\$728,902,391	Line 33(a)	\$729,509,971	Line 33(d)		\$607,580		
43	Net Operating Income Deficiency	\$10,979,423		\$9,386,844			(\$1,592,579)		
44	Gross Revenue Conversion Factor	1.282533	Line 53(a)	1.282533	Line 53(d)		1.282533		
45	Revenue Deficiency	\$14,081,470	Line 43(a) * Line 44(a)	\$12,038,936	Line 43(d) * Line 44(d)		(\$2,042,534)		
46									
47	Gross Revenue Conversion Factor								
48	Gross Revenue	1.000000		1.000000					
			Attachment 2, Schedule 22, Page		Compliance Attachment 2,				
49	Uncollectible expense	(0.013029)	6, Line 15	(0.013029)	Schedule 22, Page 6, Line 15				
50	Revenue net of Uncollectibles	0.986971		0.986971					
51	Composite income tax rate	(0.207260)	Line 50(a) x (- 0.21%)	(0.207260)	Line 50(d) x (- 21%)				
52	Net income effect of 1.000 Revenue	0.779707	Line 50(a) + Line 51(a)	0.779707	Line 50(d) + Line 51(d)				
53	Gross Revenue Conversion Factor	1.282533	1 / Line 52(a)	1.282533	1 / Line 52(d)				

Line Notes:

Line 1 - decrease in rate year ISR revenues due to tax reform (lower tax rate, elimination of bonus depreciation and lower pre-tax return on rate base)

Line 9 - increase in projected rate case expenses (Record request 39)

Line 7 - refer to Pages 2 and 3

Line 33 - refer to explanations at Page 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Summary - ELECTRIC

	Schedule Reference	Settlement			Compliance			Delta		
		Rate Year Ending August 31, 2019	Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2019	Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2019	Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2021
		(a)	(b)	(c)	(d)	(e)	(f)	(g)=(d)-(a)	(h)=(e)-(b)	(i)=(f)-(c)
Operation & Maintenance Expenses:										
1	Labor	\$51,707,477	\$53,560,974	\$55,183,457	\$50,809,286	\$52,633,681	\$54,227,114	(\$898,191)	(\$927,293)	(\$956,343)
2	Health Care	\$6,458,547	\$6,689,763	\$6,892,463	\$6,391,424	\$6,620,876	\$6,821,489	(\$67,123)	(\$68,887)	(\$70,974)
3	Group Life Insurance	\$567,542	\$602,957	\$635,879	\$560,647	\$595,688	\$628,212	(\$6,895)	(\$7,269)	(\$7,667)
4	Thrift Plan	\$2,426,402	\$2,513,267	\$2,589,419	\$2,398,472	\$2,484,577	\$2,559,860	(\$27,930)	(\$28,690)	(\$29,559)
5	FAS 112 / ASC 712	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Service Company Rents	\$13,285,082	\$13,656,706	\$13,442,382	\$13,117,011	\$13,497,420	\$13,887,951	(\$168,071)	(\$159,286)	\$445,569
7	Joint Facilities	\$1,065,547	\$1,093,891	\$1,120,473	\$1,176,621	\$1,207,920	\$1,237,272	\$111,074	\$114,029	\$116,799
8	Uninsured Claims	\$1,858,628	\$1,908,068	\$1,954,434	\$1,840,172	\$1,889,121	\$1,935,026	(\$18,456)	(\$18,947)	(\$19,408)
9	Insurance Premium	\$2,090,894	\$2,146,512	\$2,198,672	\$2,090,894	\$2,146,512	\$2,198,672	\$0	\$0	\$0
10	Regulatory Assessment Fees	\$4,286,454	\$4,286,454	\$4,286,454	\$4,286,454	\$4,286,454	\$4,286,454	\$0	\$0	\$0
11	Uncollectible Accounts	\$4,122,270	\$4,305,737	\$4,356,617	\$4,122,270	\$4,279,125	\$4,329,551	\$0	(\$26,612)	(\$27,066)
12	Postage	\$2,557,424	\$2,625,451	\$2,689,250	\$2,557,424	\$2,625,451	\$2,689,250	\$0	\$0	\$0
13	Strike Contingency	\$8,573	\$8,573	\$8,573	\$8,573	\$8,801	\$9,015	\$0	\$228	\$442
14	Environmental Response Fund	\$3,078,000	\$3,078,000	\$3,078,000	\$3,078,000	\$3,078,000	\$3,078,000	\$0	\$0	\$0
15	Paperless Bill Credit	\$551,281	\$551,281	\$551,281	\$551,281	\$551,281	\$551,281	\$0	\$0	\$0
16	PBOP	\$4,901,371	\$4,901,371	\$4,901,371	\$4,815,932	\$4,815,932	\$4,815,932	(\$85,439)	(\$85,439)	(\$85,439)
17	Pension	\$6,233,401	\$5,075,109	\$3,988,824	\$6,000,874	\$4,842,582	\$3,756,296	(\$232,527)	(\$232,527)	(\$232,528)
18	Energy Efficiency Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Other Operating and Maintenance Expenses	\$38,809,400	\$39,834,291	\$40,795,469	\$37,880,827	\$38,881,018	\$39,819,031	(\$928,573)	(\$953,273)	(\$976,438)
20	Storm Cost Recovery	\$7,023,726	\$7,023,726	\$7,023,726	\$7,023,726	\$7,023,726	\$7,023,726	\$0	\$0	\$0
21	Gas Commodity OM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	NEP IFA Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Wheeling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Energy Innovation Hub	\$186,193	\$153,798	\$153,798	\$186,193	\$153,798	\$153,798	\$0	\$0	\$0
25	Gas Business Enablement	\$460,685	\$476,534	\$457,527	\$482,041	\$511,352	\$494,859	\$21,356	\$34,818	\$37,332
26	Electric Operations	\$611,550	\$572,000	\$618,083	\$611,550	\$572,000	\$618,083	\$0	\$0	\$0
27	Gas Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Customer Affordability Program	\$613,623	\$543,256	\$288,128	\$613,623	\$543,256	\$288,128	\$0	\$0	\$0
29	Sub Total	\$152,904,072	\$155,607,719	\$157,214,281	\$150,603,295	\$153,248,571	\$155,409,000	(\$2,300,777)	(\$2,359,148)	(\$1,805,281)
30										
31	Purchased Power/ Purchased Gas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32										
33	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34										
35	TOTAL	\$152,904,072	\$155,607,719	\$157,214,281	\$150,603,298	\$153,248,572	\$155,409,002	(\$2,300,774)	(\$2,359,147)	(\$1,805,279)

The Narragansett Electric Company d/b/a National Grid
Summary of Adjustments - Settlement Filing to Compliance Filing
ELECTRIC Operation & Maintenance Expense

<u>Labor</u>	
1 Settlement Balance	\$51,707,475
2 Remove RE Growth labor captured in Docket 4748 (PUC 3-32/PUC Decision)	(\$347,134)
3 Additional Service Company A&G overhead study adjustment (DIV 21-10 Supplemental)	(\$315,185)
4 Remove lobbying costs (Record request 1-4)	(\$178,815)
5 Remove Band A non-financial variable pay (Rebuttal adjustment)	(\$112,087)
6 Update 2018 non-union wage increase from 3.0% to 3.25% (Rebuttal adjustment)	\$69,444
7 Adjusted O&M % for balance sheet adjustments (accounts 242/184) (PUC 1-31)	(\$13,192)
8 Additional rebuttal adjustments	(\$825)
9 FTE Smoothing (Rebuttal adjustment)/Remove CEI Marketing Analyst double-counted in Customer Affordability Program (DIV 3-7/DIV 3-9)	(\$395)
10 Compliance Balance	\$50,809,286
11	
12 <u>Health Care</u>	
13 Settlement Balance	\$6,458,547
14 Labor flow-through	(\$67,122)
15 Compliance Balance	\$6,391,424
16	
17 <u>Group Life Insurance</u>	
18 Settlement Balance	\$567,542
19 Remove lobbying costs (Record Request 1-4); labor flow-through	(\$6,895)
20 Compliance Balance	\$560,647
21	
22 <u>Thrift Plan</u>	
23 Settlement Balance	\$2,426,402
24 Remove lobbying costs (Record request 1-4); labor flow-through	(\$27,930)
25 Compliance Balance	\$2,398,472
26	
27 <u>Service Company Rents</u>	
28 Settlement Balance	\$13,285,082
29 Revised IS forecast (DIV 38-1)	(\$276,029)
30 Microsoft SaaS Contract/Renewal (Rebuttal adjustment)	\$107,958
31 Compliance Balance	\$13,117,011
32	
33 <u>Joint Facilities</u>	
34 Settlement Balance	\$1,065,547
35 Reclass of IFA Rents adjustment (Rebuttal adjustment)	\$130,387
36 Removal of Airplane charge from Joint Facilities (Rebuttal adjustment)	(\$19,313)
37 Compliance Balance	\$1,176,621
38	
39 <u>Uninsured Claims</u>	
40 Settlement Balance	\$1,858,628
41 Labor flow-through	(\$18,456)
42 Compliance Balance	\$1,840,172
43	
44 <u>PBOP</u>	
45 Settlement Balance	\$4,901,371
46 Labor flow-through	(\$85,439)
47 Compliance Balance	\$4,815,932
48	
49 <u>Pension</u>	
50 Settlement Balance	\$6,233,401
51 Labor flow-through	(\$232,527)
52 Compliance Balance	\$6,000,874
53	
54 <u>Other Operating and Maintenance Expenses</u>	
55 Settlement Balance	\$38,809,400
56 Contractors - Service Company A&G overhead study adjustment (DIV 21-10 Supplemental)	(\$748,196)
57 Donations - remove all charitable contributions as disallowed (PUC Decision)	(\$606,735)
58 Third Party Rents - Reclass of IFA Rents adjustment (Rebuttal adjustment)	\$531,517
59 Other Benefits - Reclass labor portion of RE Growth costs to labor (PUC 3-32/PUC Decision)	\$331,214
60 Contractors - Contact Voltage - remove from base rates to recover through ISR (Rebuttal adjustment)	(\$231,986)
61 Consultants - Remove lobbying costs (Record request 1-4)	(\$105,882)
62 Employee Expenses - Service Company A&G overhead study adjustment (DIV 21-10 Supplemental)	(\$103,094)
63 Contractors - Update RE Growth costs to most recent filing, Docket 4748 (PUC Decision)	\$3,142
64 Other - Update RE Growth costs to most recent filing, Docket 4748 (PUC Decision)	\$1,887
65 Consultants - Update RE Growth costs to most recent filing, Docket 4748 (PUC Decision)	(\$441)
66 Compliance Balance	\$37,880,827
67	
68 <u>Gas Business Enablement</u>	
69 Settlement Balance	\$460,685
70 Revised project forecast with change in allocations (DIV 17-13)	\$21,356
71 Compliance Balance	\$482,041
72	
73 Total Settlement balance for items above	\$127,774,080
74 Total Compliance balance for items above	\$125,473,307
75 Total change in O&M expense (agrees to Page 2, Line 35)	(\$2,300,773)

The Narragansett Electric Company d/b/a National Grid
Rate Base Calculation - Electric

Description	Settlement			Compliance			Delta		
	Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)	Rate Year Ending August 31, 2019 (d)	Rate Year Ending August 31, 2020 (e)	Rate Year Ending August 31, 2021 (f)	Rate Year Ending August 31, 2019 (g)=(d)-(a)	Rate Year Ending August 31, 2020 (h)=(e)-(b)	Rate Year Ending August 31, 2021 (i)=(f)-(c)
1 Utility Plant In Service	\$1,601,539,723	\$1,602,539,723	\$1,604,539,723	\$1,601,539,723	\$1,602,539,723	\$1,604,539,723	(\$0)	\$0	\$0
2									
3 Property Held for Future Use	\$2,496,405	\$2,496,405	\$2,496,405	\$2,496,405	\$2,496,405	\$2,496,405	\$0	\$0	\$0
4 Less: Contribution in Aid of Construction	\$2,756	\$2,756	\$2,756	\$2,756	\$2,756	\$2,756	(\$0)	\$0	\$0
5 Less: Accumulated Depreciation	\$688,355,184	\$688,470,384	\$688,563,184	\$688,355,184	\$688,470,384	\$688,563,184	(\$0)	\$0	\$0
6									
7 Net Plant	\$915,678,188	\$916,562,988	\$918,470,188	\$915,678,188	\$916,562,988	\$918,470,188	\$0	\$0	\$0
8									
9 Materials and Supplies	\$3,493,676	\$3,403,498	\$3,327,193	\$3,493,676	\$3,403,498	\$3,327,193	(\$0)	\$0	\$0
10 Prepayments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Loss on Reacquired Debt	\$1,401,214	\$1,244,585	\$1,112,052	\$1,401,214	\$1,244,585	\$1,112,052	(\$0)	\$0	\$0
12 Cash Working Capital	\$17,043,665	\$17,043,665	\$17,043,665	\$17,922,078	\$17,922,078	\$17,922,078	\$878,413	\$878,413	\$878,413
13 Unamortized Interest Rate Lock	\$1,638,006	\$1,237,463	\$898,542	\$1,638,006	\$1,237,463	\$898,542	\$0	\$0	\$0
14 Unamortized Debt Issuance Costs \$550M	\$901,943	\$795,916	\$706,200	\$901,943	\$795,916	\$706,200	\$0	\$0	\$0
15 Unamortized Debt Issuance Costs \$250M	\$866,236	\$826,723	\$793,290	\$866,236	\$826,723	\$793,290	\$0	\$0	\$0
16 Unamortized Debt Issuance Costs \$350M	\$848,309	\$801,319	\$774,113	\$577,476	\$511,041	\$454,826	(\$270,833)	(\$290,278)	(\$319,287)
17 Subtotal	\$26,193,050	\$25,353,168	\$24,655,055	\$26,800,630	\$25,941,303	\$25,214,181	\$607,580	\$588,135	\$559,126
18									
19 Accumulated Deferred FIT	\$203,540,205	\$201,385,915	\$199,252,781	\$203,540,205	\$201,385,915	\$199,252,781	\$0	\$0	\$0
20 Accumulated Deferred FIT -Loss on Reacquired Debt	\$540,073	\$509,711	\$479,349	\$540,073	\$509,711	\$479,349	(\$0)	(\$0)	(\$0)
21 Customer Deposits	\$8,888,568	\$9,011,230	\$9,115,021	\$8,888,568	\$9,011,230	\$9,115,021	(\$0)	\$0	\$0
22 Subtotal	\$212,968,847	\$210,906,856	\$208,847,151	\$212,968,847	\$210,906,856	\$208,847,151	\$0	(\$0)	(\$0)
23									
24 Rate Base	\$728,902,391	\$731,009,300	\$734,278,092	\$729,509,971	\$731,597,435	\$734,837,218	\$607,580	\$588,135	\$559,126

Line Notes

12(g) (h) (i) - Change in Cash Working Capital caused by (1) \$1.8 million increase to correct error in Settlement filing; CWC was calculated on total O&M of \$133.3 million , which should have been calculated on \$148.7 million (total \$152.9 million minus uncollectible expense of \$4.2 million). Results in an increase of \$1.85 million in CWC from Settlement ; (2) decrease in O&M expense from Settlement to Compliance drives a decrease of \$275,000; and (3) decrease in tax expense drives a decrease of \$691,000 from Settlement.

16(g) (h) (i) - Change in Unamortized debt issuance costs related to new debt issued in July 2018. Original estimate of \$2.3 million over a 30 year term; revised to \$1.6 million over a 10 year term.

The Narragansett Electric Company d/b/a National Grid
Illustrative Statement of Gas Operations Income and Revenue Deficiency Summary
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Settlement			Compliance			Delta		
	Rate Year Ending August 31, 2019 (a)	Base Revenue Increase Required (b)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (c)=(a)+(b)	Rate Year Ending August 31, 2019 (d)	Base Revenue Increase Required (e)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (f)=(d)+(e)	Rate Year Ending August 31, 2019 (g)=(d)-(a)	Base Revenue Increase Required (h)=(e)-(b)	Rate Year Ending August 31, 2019 with Base Revenue (i)=(f)-(c)
1 Revenues	\$214,523,590	\$5,598,282	\$220,121,872	\$212,811,375	\$5,823,471	\$218,634,846	(\$1,712,215)	\$225,189	(\$1,487,026)
2 Purchased Power & Other Reconciling									
3 Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4									
5 Net Distribution Revenues	<u>\$214,523,590</u>	<u>\$5,598,282</u>	<u>\$220,121,872</u>	<u>\$212,811,375</u>	<u>\$5,823,471</u>	<u>\$218,634,846</u>	<u>(\$1,712,215)</u>	<u>\$225,189</u>	<u>(\$1,487,026)</u>
6									
7 Operation & Maintenance Expenses	\$87,171,898	\$106,784	\$87,278,682	\$86,147,527	\$111,079	\$86,258,606	(\$1,024,372)	\$4,295	(\$1,020,077)
8									
9 Amortization of Regulatory Deferrals	\$1,520,606	\$0	\$1,520,606	\$1,577,216	\$0	\$1,577,216	\$56,611	\$0	\$56,611
10									
11 Amortization of Utility Plant	\$426,184	\$0	\$426,184	\$426,184	\$0	\$426,184	\$0	\$0	\$0
12									
13 Depreciation	\$39,136,909	\$0	\$39,136,909	\$39,136,909	\$0	\$39,136,909	(\$0)	\$0	(\$0)
14									
15 Municipal Taxes	\$26,869,455	\$0	\$26,869,455	\$26,869,455	\$0	\$26,869,455	\$0	\$0	\$0
16									
17 Payroll Taxes	\$2,738,063	\$0	\$2,738,063	\$2,660,389	\$0	\$2,660,389			
18									
19 Gross Receipts Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20									
21 Other Taxes	\$227,533	\$0	\$227,533	\$227,533	\$0	\$227,533	\$0	\$0	\$0
22									
23 Interest on Customer Deposits	<u>\$35,184</u>	<u>\$0</u>	<u>\$35,184</u>	<u>\$35,184</u>	<u>\$0</u>	<u>\$35,184</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
24									
25 Total Operating Revenue Deductions	<u>\$158,125,832</u>	<u>\$106,784</u>	<u>\$158,232,616</u>	<u>\$157,080,397</u>	<u>\$111,079</u>	<u>\$157,191,476</u>	<u>(\$1,045,435)</u>	<u>\$4,295</u>	<u>(\$1,041,140)</u>
26									
27 Operating Income Before Income Taxes	\$56,397,758	\$5,491,498	\$61,889,256	\$55,730,978	\$5,712,392	\$61,443,370	(\$666,780)	\$220,894	(\$445,886)
28									
29 Income Taxes	<u>\$5,930,858</u>	<u>\$1,153,215</u>	<u>\$7,084,072</u>	<u>\$5,863,385</u>	<u>\$1,199,602</u>	<u>\$7,062,987</u>	<u>(\$67,473)</u>	<u>\$46,388</u>	<u>(\$21,085)</u>
30									
31 Operating Income After Income Taxes	<u>\$50,466,900</u>	<u>\$4,338,284</u>	<u>\$54,805,184</u>	<u>\$49,867,593</u>	<u>\$4,512,790</u>	<u>\$54,380,383</u>	<u>(\$599,307)</u>	<u>\$174,506</u>	<u>(\$424,801)</u>
32									
33 Rate Base	\$762,241,779		\$762,241,779	\$760,564,795		\$760,564,795	(\$1,676,984)		(\$1,676,984)
34									
35 Rate of Return	6.62%	Line 31(a) / Line 33(a)		6.56%	Line 31(d) / Line 33(d)				
36									
37									
38 <u>Revenue Deficiency</u>									
39 Earned Rate of Return	6.62%	Line 35(a)		6.56%	Line 35(d)		-0.06%		
40 Rate Year Required Rate of Return	7.19%	Attachment 2, Schedule 1 GAS,		7.15%	Compliance Attachment 2,		-0.04%		
41 Rate of Return Deficiency	0.57%	Page 4, Line 9(c)		0.59%	Schedule 1-ELEC, Page 4, Line		0.02%		
42 Rate Base	<u>\$762,241,779</u>	Line 40(a) - Line 39(a)		<u>\$760,564,795</u>	Line 40(d) - Line 39(d)		<u>(\$1,676,984)</u>		
43 Net Operating Income Deficiency	\$4,338,284	Line 33(a)		\$4,512,790	Line 33(d)		\$174,506		
44 Gross Revenue Conversion Factor	1.290437	Line 53(a)		1.290437	Line 53(d)		1.2904		
45 Revenue Deficiency	\$5,598,282	Line 43(a) * Line 44(a)		\$5,823,471	Line 43(d) * Line 44(d)		\$225,189		
46									
47 <u>Gross Revenue Conversion Factor</u>									
48 Gross Revenue	1.000000	Attachment 2, Schedule 22, Page		1.000000	Compliance Attachment 2,				
49 Uncollectible expense	(0.019074)	6, Line 15		(0.019074)	Schedule 22, Page 6, Line 15				
50 Revenue net of Uncollectibles	0.980926			0.980926					
51 Composite income tax rate	(0.205994)	Line 50(a) x (- 0.21%)		(0.205994)	Line 50(d) x (- 21%)				
52 Net income effect of 1.000 Revenue	0.774931	Line 50(a) + Line 51(a)		0.774931	Line 50(d) + Line 51(d)				
53 Gross Revenue Conversion Factor	<u>1.290437</u>	1 / Line 52(a)		<u>1.290437</u>	1 / Line 52(d)				

Line Notes:

Line 1 - decrease in rate year ISR revenues due to tax reform (lower tax rate, elimination of bonus depreciation and lower pre-tax return on rate base)

Line 9 - increase in projected rate case expenses (Record request 39)

Line 7 - refer to Pages 6 and 7

Line 33 - refer to Page 8

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Summary - GAS

	Schedule Reference	Settlement			Compliance			Delta		
		Rate Year Ending August 31, 2019	Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2019	Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2019	Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2021
Operation & Maintenance Expenses:										
1 Labor	Schedule 12	\$33,465,578	\$34,873,821	\$35,939,787	\$33,330,840	\$34,742,707	\$35,832,453	(\$134,738)	(\$131,114)	(\$107,334)
2 Health Care	Schedule 13	\$4,342,511	\$4,525,331	\$4,663,806	\$4,340,172	\$4,524,195	\$4,666,255	(\$2,339)	(\$1,136)	\$2,449
3 Group Life Insurance	Schedule 14	\$428,909	\$458,375	\$483,539	\$425,237	\$454,578	\$479,898	(\$3,672)	(\$3,797)	(\$3,641)
4 Thrift Plan	Schedule 15	\$1,525,431	\$1,589,652	\$1,638,295	\$1,517,362	\$1,581,698	\$1,631,363	(\$8,069)	(\$7,954)	(\$6,932)
5 FAS 112 / ASC 712	Schedule 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Service Company Rents	Schedule 17	\$4,461,616	\$4,661,533	\$4,633,242	\$4,535,777	\$4,755,618	\$4,755,358	\$74,161	\$94,085	\$122,116
7 Joint Facilities	Schedule 18	\$587,447	\$603,073	\$617,728	\$581,346	\$596,810	\$611,313	(\$6,101)	(\$6,263)	(\$6,415)
8 Uninsured Claims	Schedule 19	\$644,861	\$662,015	\$678,102	\$639,463	\$656,472	\$672,425	(\$5,398)	(\$5,543)	(\$5,677)
9 Insurance Premium	Schedule 20	\$921,924	\$946,365	\$968,693	\$921,924	\$946,365	\$968,693	\$0	\$0	\$0
10 Regulatory Assessment Fees	Schedule 21	\$1,897,662	\$1,897,662	\$1,897,662	\$1,897,662	\$1,897,662	\$1,897,662	\$0	\$0	\$0
11 Uncollectible Accounts	Schedule 22	\$3,396,670	\$3,503,454	\$3,607,057	\$3,396,670	\$3,507,749	\$3,616,983	\$0	\$4,295	\$9,926
12 Postage	Schedule 23	\$1,372,817	\$1,409,334	\$1,443,580	\$1,372,817	\$1,409,334	\$1,443,580	\$0	\$0	\$0
13 Strike Contingency	Schedule 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Environmental Response Fund	Schedule 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Paperless Bill Credit	Schedule 26	\$265,235	\$265,235	\$265,235	\$265,235	\$265,235	\$265,235	\$0	\$0	\$0
16 PBOP	Schedule 27	(\$1,190,723)	(\$1,190,723)	(\$1,190,723)	(\$1,225,024)	(\$1,225,024)	(\$1,225,024)	(\$34,301)	(\$34,301)	(\$34,301)
17 Pension	Schedule 28	\$3,356,606	\$2,573,610	\$1,840,992	\$3,273,350	\$2,490,355	\$1,757,736	(\$83,256)	(\$83,255)	(\$83,256)
18 Energy Efficiency Program	Schedule 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Other Operating and Maintenance Expenses	Schedule 30	\$27,414,855	\$28,140,630	\$28,820,179	\$26,601,038	\$27,305,166	\$27,964,413	(\$813,817)	(\$835,464)	(\$855,766)
20 Storm Cost Recovery	Schedule 31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 Gas Commodity OM	Schedule 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 NEP IFA Credit	Schedule 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Wheeling	Schedule 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Energy Innovation Hub	Schedule 35	\$101,186	\$83,581	\$83,581	\$101,186	\$83,581	\$83,581	\$0	\$0	\$0
25 Gas Business Enablement	Schedule 36	\$2,854,116	\$3,290,713	\$3,333,456	\$2,847,275	\$3,511,995	\$3,665,243	(\$6,841)	\$221,282	\$331,787
26 Electric Operations	Schedule 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Gas Operations	Schedule 38	\$1,032,482	\$955,700	\$955,700	\$1,032,482	\$955,700	\$955,700	\$0	\$0	\$0
28 Customer Affordability Program	Schedule 39	\$292,714	\$295,232	\$156,583	\$292,714	\$295,232	\$156,583	\$0	\$0	\$0
29 Sub Total		\$87,171,897	\$89,544,593	\$90,836,494	\$86,147,527	\$88,755,428	\$90,199,451	(\$1,024,370)	(\$789,165)	(\$637,043)
30										
31 Purchased Power/ Purchased Gas	Schedule 40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32										
33 Sub Total		\$87,171,898	\$89,544,592	\$90,836,494	\$86,147,527	\$88,755,428	\$90,199,451	(\$1,024,371)	(\$789,164)	(\$637,043)
34										
35 TOTAL										

The Narragansett Electric Company d/b/a National Grid
Summary of Adjustments - Settlement Filing to Compliance Filing
GAS Operation & Maintenance Expense

1	<u>Labor</u>	
2	Settlement Balance	\$33,465,578
3	Additional Service Company A&G overhead study adjustment (DIV 21-10 Supplemental)	(\$148,124)
4	Remove Band A non-financial variable pay (Rebuttal adjustment)	(\$67,953)
5	CoRecord requestect union wage increase calculation (Rebuttal adjustment)	\$58,082
6	Update 2018 non-union wage increase from 3.0% to 3.25% (Rebuttal adjustment)	\$37,963
7	Remove lobbying costs (Record request 1-4)	(\$21,916)
8	FTE smoothing (Rebuttal adjustment)/Remove CEI Marketing Analyst double-counted in Customer Affordability Program (DIV 3-7 / DIV 3-9)	\$7,587
9	CoRecord requestect variable pay normalizing adjustment (Rebuttal adjustment)	(\$376)
10	Compliance Balance	\$33,330,840
11		
12	<u>Health Care</u>	
13	Settlement Balance	\$4,342,511
14	Labor flow-through	(\$2,339)
15	Compliance Balance	\$4,340,172
16		
17	<u>Group Life Insurance</u>	
18	Settlement Balance	\$428,909
19	Remove lobbying costs (Record request 1-4); labor flow-through	(\$3,672)
20	Compliance Balance	\$425,237
21		
22	<u>Thrift Plan</u>	
23	Settlement Balance	\$1,525,431
24	Remove lobbying costs (Record request 1-4); labor flow-through	(\$8,069)
25	Compliance Balance	\$1,517,362
26		
27	<u>Service Company Rents</u>	
28	Settlement Balance	\$4,461,616
29	Revised IS forecast (DIV 38-1)	\$31,582
30	Microsoft SaaS Contract/Renewal (Rebuttal adjustment)	\$42,579
31	Compliance Balance	\$4,535,777
32		
33	<u>Joint Facilities</u>	
34	Settlement Balance	\$587,447
35	Removal of Airplane charge from Joint Facilities (Rebuttal adjustment)	(\$6,101)
36	Compliance Balance	\$581,346
37		
38	<u>Uninsured Claims</u>	
39	Settlement Balance	\$644,861
40	Labor flow-through	(\$5,399)
41	Compliance Balance	\$639,463
42		
43	<u>PBOP</u>	
44	Settlement Balance	(\$1,190,723)
45	Labor flow-through	(\$34,301)
46	Compliance Balance	(\$1,225,024)
47		
48	<u>Pension</u>	
49	Settlement Balance	\$3,356,606
50	Labor flow-through	(\$83,256)
51	Compliance Balance	\$3,273,350
52		
53	<u>Other Operating and Maintenance Expenses</u>	
54	Settlement Balance	\$27,414,855
55	Contractors - Service Company A&G overhead study adjustment (DIV 21-10 Supplemental)	(\$410,505)
56	Donations - remove all charitable contributions as disallowed (PUC Decision)	(\$315,697)
57	Employee Expenses - Service Company A&G overhead study adjustment (DIV 21-10 Supplemental)	(\$60,824)
58	Consultants - Remove lobbying costs (Record request 1-4)	(\$26,791)
59	Compliance Balance	\$26,601,038
60		
61	<u>Gas Business Enablement</u>	
62	Settlement Balance	\$2,854,116
63	Change in Allocations from Finance (DIV 17-13)	(\$6,841)
64	Compliance Balance	\$2,847,275
65		
66	Total Settlement balance for items above	\$77,891,207
67	Total Compliance balance for items above	\$76,866,836
68	Total change in O&M expense (agrees to Page 6, Line 35)	(\$1,024,371)

The Narragansett Electric Company d/b/a National Grid
Rate Base Summary - Gas

Description	Settlement			Compliance			Delta		
	Rate Year 1 Ending August 31, 2019 (a)	Data Year 1 Ending August 31, 2020 (b)	Data Year 2 Ending August 31, 2021 (c)	Rate Year 1 Ending August 31, 2019 (d)	Data Year 1 Ending August 31, 2020 (e)	Data Year 2 Ending August 31, 2021 (f)	Rate Year Ending August 31, 2019 (g)=(d)-(a)	Rate Year Ending August 31, 2020 (h)=(e)-(b)	Rate Year Ending August 31, 2021 (i)=(f)-(c)
1 Gas Plant In Service	\$1,306,857,054	\$1,328,015,869	\$1,349,443,902	\$1,306,857,054	\$1,328,015,869	\$1,349,443,902	(\$0)	(\$0)	(\$0)
2 Normalizing Adjustment: Smallworld GIS	\$3,996,550	\$3,996,550	\$3,996,550	\$3,996,550	\$3,996,550	\$3,996,550	\$0	\$0	\$0
3 Gas Plant In Service	\$1,310,853,604	\$1,332,012,419	\$1,353,440,452	\$1,310,853,604	\$1,332,012,419	\$1,353,440,451	(\$0)	(\$0)	(\$0)
4									
5 Construction Work In Progress	\$44,213,371	\$45,444,229	\$46,739,869	\$44,213,371	\$45,444,229	\$46,739,869	\$0	\$0	\$0
6									
7 Less: Accumulated Depreciation	\$427,173,934	\$428,191,816	\$429,895,395	\$427,173,934	\$428,191,816	\$429,895,395	\$0	\$0	\$0
8 Normalizing Adjustment: Smallworld GIS	\$2,987,945	\$3,414,129	\$3,840,314	\$2,987,945	\$3,414,129	\$3,840,314	\$0	\$0	\$0
9 Test Year Adjusted Accumulated Depreciation	\$430,161,879	\$431,605,945	\$433,735,709	\$430,161,879	\$431,605,945	\$433,735,709	\$0	\$0	\$0
10									
11 Less: Contribution in Aid of Construction	(\$946)	(\$2,250)	(\$3,622)	(\$946)	(\$2,250)	(\$3,622)	\$0	\$0	\$0
12									
13 Net Plant	\$924,906,042	\$945,852,952	\$966,448,234	\$924,906,042	\$945,852,952	\$966,448,234	(\$0)	(\$0)	(\$0)
14									
15 Additions:									
16 Materials and Supplies	\$2,680,174	\$2,159,157	\$1,610,719	\$2,680,174	\$2,159,157	\$1,610,719	\$0	\$0	\$0
17 Prepaid Expenses, Excluding Taxes	\$204,501	\$276,014	\$351,290	\$204,501	\$276,014	\$351,290	\$0	\$0	\$0
18 Deferred Debits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Cash Working Capital	\$6,502,325	\$6,502,325	\$6,502,325	\$6,672,954	\$6,672,954	\$6,672,954	\$170,629	\$170,629	\$170,629
20 Unamortized Interest Lock expense \$550M	\$717,273	\$555,375	\$393,477	\$717,273	\$555,375	\$393,477	\$0	\$0	\$0
21 Unamortized Issuance Costs \$300M	\$368,550	\$351,035	\$333,519	\$368,550	\$351,035	\$333,519	\$0	\$0	\$0
22 Unamortized Issuance Costs \$250M	\$26,397	\$4,434	\$0	\$26,397	\$4,434	\$0	\$0	\$0	\$0
23 Unamortized Issuance Costs \$200M	\$251,932	\$241,287	\$230,642	\$251,932	\$241,287	\$230,642	\$0	\$0	\$0
24 Unamortized Issuance Costs \$250M	\$2,302,437	\$2,279,062	\$2,255,687	\$454,825	\$406,525	\$358,225	(\$1,847,612)	(\$1,872,537)	(\$1,897,462)
25 Unamortized Issuance Costs Mortgage Bonds	\$54,229	\$31,304	\$8,379	\$54,229	\$31,304	\$8,379	\$0	\$0	\$0
26 Total Additions	\$13,107,818	\$12,399,994	\$11,686,040	\$11,430,834	\$10,698,085	\$9,959,206	(\$1,676,984)	(\$1,701,909)	(\$1,726,834)
27									
28 Deductions:									
29 Accumulated Deferred FIT	\$155,641,847	\$165,481,552	\$172,638,610	\$155,641,847	\$165,481,552	\$172,638,610	(\$0)	(\$0)	(\$0)
30 Merger Hold Harmless Adjustment	\$18,662,756	\$16,576,053	\$14,145,381	\$18,662,756	\$16,576,053	\$14,145,381	\$0	\$0	\$0
31 Customer Deposits	\$1,467,477	\$1,208,830	\$936,570	\$1,467,477	\$1,208,830	\$936,570	\$0	\$0	\$0
32 Total Deductions	\$175,772,080	\$183,266,434	\$187,720,560	\$175,772,080	\$183,266,434	\$187,720,560	(\$0)	(\$0)	(\$0)
33									
34 Rate Base	\$762,241,779	\$774,986,512	\$790,413,714	\$760,564,795	\$773,284,603	\$788,686,880	(\$1,676,984)	(\$1,701,909)	(\$1,726,834)
35									
36 Total Rate Base	\$762,241,779	\$774,986,512	\$790,413,714	\$760,564,795	\$773,284,603	\$788,686,880	(\$1,676,984)	(\$1,701,909)	(\$1,726,834)

¹ Gas Information System

Line Notes

19(g) (h) (i) - Change in Cash Working Capital caused by (1) \$450,000 increase to correct error in Settlement filing; CWC was calculated on total O&M of \$78.8 million, which should have been calculated on \$83.8 million (total \$87.2 million minus uncollectible expense of \$3.4 million). Results in an increase of \$450,00 in CWC from Settlement; (2) decrease in O&M expense from Settlement to Compliance drives a decrease of \$92,000; and (3) decrease in tax expense drives a decrease of \$187,000 from Settlement.

24(g) (h) (i) - Change in Unamortized debt issuance costs related to (1) settlement rate base erroneously included total unamortized issuance costs instead of the gas-only portion - decrease of \$1.62 million; and (2) revised estimate of issuance costs in July 2018. Settlement included estimated issuance costs of \$2.3 million over a 30 year term; revised to \$1.6 million over a 10 year term for compliance - decrease of \$225,000.

Compliance Attachment 1

Narragansett Electric and Narragansett Gas Revenue Requirement Settlement Terms

Rate Years 1, 2, 3

The Narragansett Electric Company
d/b/a National Grid
Summary of Revenue Requirement Settlement Terms
Revenue Increases
(\$ million)

Incremental Revenue

	Narragansett	Narragansett	
	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Base case			
Rate Year 1	\$12.0	\$5.8	\$17.8
Rate Year 2	\$3.9	\$5.7	\$9.6
Rate Year 3	<u>\$2.5</u>	<u>\$3.4</u>	<u>\$5.9</u>
Subtotal	\$18.4	\$14.9	\$33.3
Power Sector Transformation (PST)			
Rate Year 1	\$2.1	\$0.0	\$2.1
Rate Year 2	\$6.6	\$1.9	\$8.4
Rate Year 3	<u>\$1.9</u>	<u>\$0.6</u>	<u>\$2.5</u>
Subtotal - PST	\$10.6	\$2.5	\$13.0
Base Case plus PST			
Rate Year 1	\$14.1	\$5.8	\$19.9
Rate Year 2	\$10.5	\$7.6	\$18.0
Rate Year 3	<u>\$4.3</u>	<u>\$4.0</u>	<u>\$8.4</u>
TOTAL	<u>\$28.9</u>	<u>\$17.4</u>	<u>\$46.3</u>

Revenue Requirement

	Narragansett	Narragansett	
	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Base case			
Rate Year 1	\$291.1	\$218.6	\$509.7
Rate Year 2	\$295.0	\$224.3	\$519.3
Rate Year 3	<u>\$297.5</u>	<u>\$227.7</u>	<u>\$525.2</u>
Subtotal	\$883.6	\$670.6	\$1,554.2
Power Sector Transformation (PST)			
Rate Year 1	\$2.1	\$0.0	\$2.1
Rate Year 2	\$8.7	\$1.9	\$10.6
Rate Year 3	<u>\$10.6</u>	<u>\$2.5</u>	<u>\$13.0</u>
Subtotal - PST	\$21.3	\$4.4	\$25.7
Base Case plus PST			
Rate Year 1	\$293.2	\$218.6	\$511.8
Rate Year 2	\$303.6	\$226.2	\$529.9
Rate Year 3	<u>\$308.0</u>	<u>\$230.2</u>	<u>\$538.2</u>
TOTAL	<u>\$904.9</u>	<u>\$675.0</u>	<u>\$1,579.9</u>

The Narragansett Electric Company
Summary of Revenue Requirement Settlement Terms
Revenue Increases and Cost of Service Adjustments

	(\$ Millions)		
	TOTAL		
	Rate Year	Rate Year 2	Rate Year 3
1 Company Position per REV-1 filing (March 2)	\$45.8		
2 Refund of Excess Deferred taxes	(\$9.0)		
3 Admin & General expense reclass to capital	(\$4.5)		
3a Company Position adjusted	\$32.4		
Settlement Adjustments:			
4 Unfunded Service Co Excess Deferred taxes (3 pt allocator over 3 years)	\$3.1		
5 ROE @ 9.275%	(\$8.0)		
6 Accept Division's adjustment for capital structure and Gas debt rates	(\$0.9)		
6a Partially accept Division's adjustment to depreciation rates	(\$3.1)		
7 Adjust Service Company Rents & GBE for reduced ROE at 9.275%	(\$0.3)		
8 Accept Division's adjustment for GBE (15% slippage, Type II savings)	(\$1.1)		
9 Accept Division's adjustment for IS (15% slippage)	(\$0.6)		
10 Accept Division's adjustment for Gas uncollectibles rate	(\$0.3)		
11 Company's shaping of incremental DG-related FTEs over 3 years	(\$0.2)		
12 Company's shaping of other incremental FTEs over 3 years	(\$0.8)		
13 Depreciation expense impact of Growth adjustment	(\$0.2)		
Amended Settlement Adjustments:			
14 Discovery/Rebuttal adjustments (REV-2) not previously reflected in Settlement	(\$0.3)		
15 Remove lobbying costs (Record request 1-4)	(\$0.4)		
16 Remove charitable donations (PUC Decision)	(\$0.9)		
17 Revised capital structure, debt expense and debt issuance costs	(\$0.3)		
18 Sub-Total of Expense Adjustments	(\$14.3)	\$0.0	\$0.0
Rate base Adjustments:			
19 Partially accept Division's adjustment on Growth forecast	(\$7.8)		
20 Depreciation Reserve flow through of Growth Adjustment	\$0.2		
21 ADIT flow through of Growth Adjustment	\$1.0		
22 Excess Deferred Income taxes	\$3.5		
23 Sub-Total of Rate base Adjustments	(\$3.1)	\$0.0	\$0.0
24 Pre-Tax Return %			
25 Revenue Requirement on Rate base Adjustments	(\$0.3)		
26 Total Adjustments	(\$14.6)	\$0.0	\$0.0
27 Subtotal - Base Rate request adjusted [Note 1]	\$17.8	\$9.6	\$5.9
Add-ins for PST:			
28 AMI Study at \$2M	\$0.7	\$0.0	\$0.0
29 GIS investment (IS)	\$0.1	\$0.0	\$0.0
30 GIS investment (BR)	\$0.0	\$1.0	\$0.0
31 DSCADA	\$0.0	\$0.4	(\$0.4)
32 System Data Portal - accept 2/3 in RY, up to 3 FTEs in Year 2	\$0.5	\$0.2	\$0.0
33 All other Grid Mod (excluding DSCADA, GIS, SDP, Feeder Monitoring)	\$0.0	\$6.2	\$1.8
34 Sub-Total of PST Adjustments - Grid Modernization Programs	\$1.3	\$7.9	\$1.3
35 Electric Transportation	\$0.7	\$0.5	\$1.0
36 Electric heat	\$0.0	\$0.0	\$0.0
37 Strategic electrification education fund	\$0.0	\$0.0	\$0.0
38 Storage	\$0.1	\$0.1	\$0.2
39 Sub-Total of PST Adjustments - Special Sector Programs	\$0.8	\$0.6	\$1.2
40 Sub-Total of PST Adjustments	\$2.1	\$8.5	\$2.5
41 Total Settlement - Base Case plus PST	\$19.8	\$18.0	\$8.4

Note 1 : The derivation of Rate Year 2 and Rate Year 3 revenue increases are per Pages 4 and 5 of this Attachment.

\$ 46.3

The Narragansett Electric Company
Summary of Revenue Requirement Settlement Terms
Revenue Increases and Cost of Service Adjustments

	(\$ Millions) ELECTRIC		
	Rate Year	Rate Year 2	Rate Year 3
1 Company Position per REV-1 filing (March 2)	\$27.4		
2 Refund of Excess Deferred taxes	(\$6.5)		
3 Admin & General expense reclass to capital	(\$3.0)		
3a Company Position adjusted	\$17.9		
Settlement Adjustments:			
4 Unfunded Service Co Excess Deferred taxes (3 pt allocator over 3 years)	\$2.3		
5 ROE @ 9.275%	(\$3.9)		
6 Accept Division's adjustment for capital structure and Gas debt rates	(\$0.3)		
6a Partially accept Division's adjustment to depreciation rates	(\$0.9)		
7 Adjust Service Company Rents & GBE for reduced ROE at 9.275%	(\$0.2)		
8 Accept Division's adjustment for GBE (15% slippage, Type II savings)	(\$0.2)		
9 Accept Division's adjustment for IS (15% slippage)	(\$0.4)		
10 Accept Division's adjustment for Gas uncollectibles rate	\$0.0		
11 Company's shaping of incremental DG-related FTEs over 3 years	(\$0.2)		
12 Company's shaping of other incremental FTEs over 3 years	(\$0.3)		
13 Depreciation expense impact of Growth adjustment	\$0.0		
Amended Settlement Adjustments:			
14 Discovery/Rebuttal adjustments (REV-2) not previously reflected in Settlement	(\$1.2)		
15 Remove lobbying costs (Record request 1-4)	(\$0.3)		
16 Remove charitable donations (PUC Decision)	(\$0.6)		
17 Revised capital structure, debt expense and debt issuance costs	\$0.0		
18 Sub-Total of Expense Adjustments	(\$6.1)	\$0.0	\$0.0
Rate base Adjustments:			
19 Partially accept Division's adjustment on Growth forecast	\$0.0		
20 Depreciation Reserve flow through of Growth Adjustment	\$0.0		
21 ADIT flow through of Growth Adjustment	\$0.0		
22 Excess Deferred Income taxes	\$2.5		
23 Sub-Total of Rate base Adjustments	\$2.5	\$0.0	\$0.0
24 Pre-Tax Return %	8.23%		
25 Revenue Requirement on Rate base Adjustments	\$0.2		
26 Total Adjustments	(\$5.9)	\$0.0	\$0.0
27 Subtotal - Base Rate request adjusted [Note 1]	\$12.0	\$3.9	\$2.5
Add-ins for PST:			
28 AMI Study at \$2M	\$0.7	\$0.0	\$0.0
29 GIS investment (IS)	\$0.1	\$0.0	\$0.0
30 GIS investment (BR)	\$0.0	\$1.0	\$0.0
31 DSCADA	\$0.0	\$0.4	(\$0.4)
32 System Data Portal - accept 2/3 in RY, up to 3 FTEs in Year 2	\$0.5	\$0.2	\$0.0
33 All other Grid Mod (excluding DSCADA, GIS, SDP, Feeder Monitoring)	\$0.0	\$4.3	\$1.2
34 Sub-Total of PST Adjustments - Grid Modernization Programs	\$1.3	\$6.0	\$0.7
35 Electric Transportation	\$0.7	\$0.5	\$1.0
36 Electric heat	\$0.0	\$0.0	\$0.0
37 Strategic electrification education fund	\$0.0	\$0.0	\$0.0
38 Storage	\$0.1	\$0.1	\$0.2
39 Sub-Total of PST Adjustments - Special Sector Programs	\$0.8	\$0.6	\$1.2
40 Sub-Total of PST Adjustments	\$2.1	\$6.6	\$1.9
41 Total Settlement - Base Case plus PST	\$14.1	\$10.5	\$4.3

Note 1 : The derivation of Rate Year 2 and Rate Year 3 revenue increases are per Pages 4 and 5 of this Attachment.

\$ 28.9

The Narragansett Electric Company
Summary of Revenue Requirement Settlement Terms
Revenue Increases and Cost of Service Adjustments

	(\$ Millions)		
	GAS		
	Rate Year	Rate Year 2	Rate Year 3
1 Company Position per REV-1 filing (March 2)	\$18.4		
2 Refund of Excess Deferred taxes	(\$2.5)		
3 Admin & General expense reclass to capital	(\$1.5)		
3a Company Position adjusted	\$14.4		
Settlement Adjustments:			
4 Unfunded Service Co Excess Deferred taxes (3 pt allocator over 3 years)	\$0.8		
5 ROE @ 9.275%	(\$4.1)		
6 Accept Division's adjustment for capital structure and Gas debt rates	(\$0.6)		
6a Partially accept Division's adjustment to depreciation rates	(\$2.2)		
7 Adjust Service Company Rents & GBE for reduced ROE at 9.275%	(\$0.1)		
8 Accept Division's adjustment for GBE (15% slippage, Type II savings)	(\$1.0)		
9 Accept Division's adjustment for IS (15% slippage)	(\$0.2)		
10 Accept Division's adjustment for Gas uncollectibles rate	(\$0.3)		
11 Company's shaping of incremental DG-related FTEs over 3 years	\$0.0		
12 Company's shaping of other incremental FTEs over 3 years	(\$0.5)		
13 Depreciation expense impact of Growth adjustment	(\$0.2)		
Amended Settlement Adjustments:			
14 Discovery/Rebuttal adjustments (REV-2) not previously reflected in Settlement	\$0.9		
15 Remove lobbying costs (Record request 1-4)	(\$0.1)		
16 Remove charitable donations (PUC Decision)	(\$0.3)		
17 Revised capital structure, debt expense and debt issuance costs	(\$0.3)		
18 Sub-Total of Expense Adjustments	(\$8.2)	\$0.0	\$0.0
Rate base Adjustments:			
19 Partially accept Division's adjustment on Growth forecast	(\$7.8)		
20 Depreciation Reserve flow through of Growth Adjustment	\$0.2		
21 ADIT flow through of Growth Adjustment	\$1.0		
22 Excess Deferred Income taxes	\$1.0		
23 Sub-Total of Rate base Adjustments	(\$5.6)	\$0.0	\$0.0
24 Pre-Tax Return %	8.41%		
25 Revenue Requirement on Rate base Adjustments	(\$0.5)		
26 Total Adjustments	(\$8.7)	\$0.0	\$0.0
27 Subtotal - Base Rate request adjusted [Note 1]	\$5.8	\$5.7	\$3.4
Add-ins for PST:			
28 AMI Study at \$2M	\$0.0	\$0.0	\$0.0
29 GIS investment (IS)	\$0.0	\$0.0	\$0.0
30 GIS investment (BR)	\$0.0	\$0.0	\$0.0
31 DSCADA	\$0.0	\$0.0	\$0.0
32 System Data Portal - accept 2/3 in RY, up to 3 FTEs in Year 2	\$0.0	\$0.0	\$0.0
33 All other Grid Mod (excluding DSCADA, GIS, SDP, Feeder Monitoring)	\$0.0	\$1.9	\$0.6
34 Sub-Total of PST Adjustments - Grid Modernization Programs	\$0.0	\$1.9	\$0.6
35 Electric Transportation	\$0.0	\$0.0	\$0.0
36 Electric heat	\$0.0	\$0.0	\$0.0
37 Strategic electrification education fund	\$0.0	\$0.0	\$0.0
38 Storage	\$0.0	\$0.0	\$0.0
39 Sub-Total of PST Adjustments - Special Sector Programs	\$0.0	\$0.0	\$0.0
40 Sub-Total of PST Adjustments	\$0.0	\$1.9	\$0.6
41 Total Settlement - Base Case plus PST	\$5.8	\$7.7	\$4.0

Note 1 : The derivation of Rate Year 2 and Rate Year 3 revenue increases are per Pages 4 and 5 of this Attachment.

\$ 17.4

The Narragansett Electric Company d/b/a National Grid
Revenue Increases--Rate Years 2 & 3
Electric

Adjusted to exclude impact of items that would otherwise be collected through ISR factors in Rate Years 2 & 3

			Adjustments to Reflect Conditions in Rate Year 2	Adjustments to Reflect Conditions in Rate Year 3
			Electric	Electric
			(a)	(b)
	<u>Operation & Maintenance Expenses:</u>	<u>Schedule</u>		
1	Labor and related benefits	12 through 16	\$2,174,993	\$1,901,853
2	Service Company Rents	17	\$380,409	\$390,531
3	All other O&M expenses	various	(\$16,556)	(\$149,207)
4	Total Operation & Maintenance expense		\$2,538,846	\$2,143,177
5				
6	Incremental Depreciation & Amortization	4-ELEC	\$879,921	\$44,250
7	Incremental Taxes Other than Income taxes	8 & 9	\$120,968	\$96,490
8	Incremental Interest on Customer Deposits	Wkp 2	\$172,340	(\$4,308)
9				
10	Return & Taxes on Incremental Rate Base	8.23%	\$158,236	\$266,548
11	Revenue Deficiency		\$3,870,311	\$2,546,157

The Narragansett Electric Company d/b/a National Grid
Revenue Increases--Rate Years 2 & 3
Gas

Adjusted to exclude impact of items that would otherwise be collected through ISR factors in Rate Years 2 & 3

			Adjustments to Reflect Conditions in Rate Year 2	Adjustments to Reflect Conditions in Rate Year 3
			Gas	Gas
			(a)	(b)
	<u>Operation & Maintenance Expenses:</u>	<u>Schedule</u>		
1	Labor and related benefits	12 through 16	\$1,689,568	\$1,306,791
2	Service Company Rents	17	\$219,840	(\$260)
3	Gas Business Enablement	36	\$664,720	\$153,248
4	All other O&M expenses	various	\$31,929	(\$60,847)
5	Total Operation & Maintenance expense		\$2,606,057	\$1,398,932
6				
7	Incremental Depreciation & Amortization	4-GAS	\$1,924,745	\$608,784
8	Incremental Taxes Other than Income taxes	8 & 9	\$80,670	\$61,307
9	Incremental Interest on Customer Deposits	Wkp 2	\$45,892	(\$1,147)
10				
11	Return & Taxes on Incremental Rate Base	8.41%	\$1,069,398	\$1,294,921
12	Revenue Deficiency		\$5,726,762	\$3,362,798

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
PST Annual Revenue Requirement Summary Electric - Synergy**

Line No.		<u>Rate Year</u>	<u>Rate Year 2</u>	<u>Rate Year 3</u>
GRID MOD				
Electric Capex				
1	Feeder Monitoring Sensor	\$0	\$0	\$0
2	RTU Separation	\$0	\$124,147	\$209,992
3	Electric Capex Total	\$0	\$124,147	\$209,992
IS Capex - Electric Only				
4	Enterprise Service Bus	\$0	\$0	\$436,827
5	Data Lake	\$0	\$46,245	\$42,925
6	PI Historian	\$0	\$23,044	\$21,390
7	Advanced Analytics	\$0	\$519,374	\$651,192
8	Telecommunications	\$0	\$20,077	\$27,060
9	Cybersecurity	\$0	\$658,484	\$835,826
10	DSCADA	\$0	\$0	\$0
11	Electric IS Capex Total	\$0	\$1,267,224	\$2,015,220
O&M - Electric Only				
12	Enterprise Service Bus	\$0	\$402,346	\$504,066
13	Data Lake	\$0	\$388,092	\$545,532
14	PI Historian	\$0	\$515,000	\$515,000
15	Advanced Analytics	\$0	\$299,978	\$338,852
16	Telecommunications	\$0	\$425,022	\$636,886
17	Cybersecurity	\$0	\$802,100	\$623,280
18	DSCADA	\$0	\$0	\$0
19	Feeder Monitoring Sensor	\$0	\$0	\$0
20	RTU Separation	\$0	\$60,000	\$60,000
21	GIS Data Enhancements (BR)	\$0	\$0	\$0
22	GIS Data Enhancements (IS)	\$0	\$0	\$0
23	System Data Portal	\$0	\$0	\$0
24	Electric O&M Total	\$0	\$2,892,538	\$3,223,615
25	Subtotal - all other Grid Mod	\$0	\$4,283,910	\$5,448,828
TOTAL PST				
26	AMI Study (\$2M over 3 years)	\$666,667	\$666,667	\$666,667
27	GIS Data Enhancements (IS) (\$427,000 over 3 years)	\$142,333	\$142,333	\$142,333
28	GIS Data Enhancements (BR) (as filed)	\$0	\$1,028,000	\$1,028,000
29	DSCADA (as filed)	\$0	\$436,000	\$0
30	System Data Portal (2 FTEs in RY, 3 FTEs by RY2)	\$466,667	\$700,000	\$700,000
31	All other Grid Mod excl. FM, DSCADA, GIS & SDP	\$0	\$4,283,910	\$5,448,828
32	Subtotal - Grid Modernization	\$1,275,667	\$7,256,910	\$7,985,828
33	Electric Transporation (SSP settlement)	\$681,300	\$1,151,751	\$2,151,776
34	Electric Heat (SSP settlement)	\$0	\$0	\$0
35	Strategic Elec Education Fund (SSP settlement)	\$7,500	\$11,250	\$18,750
36	Storage (SSP settlement)	\$112,856	\$259,668	\$411,986
37	Subtotal - Special Sector Programs	\$801,656	\$1,422,669	\$2,582,511
38	Total PST proposal - Electric	\$2,077,322	\$8,679,579	\$10,568,339
39	Revenue Increases	\$2,077,322	\$6,602,256	\$1,888,760

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
PST Annual Revenue Requirement Summary Gas - Synergy**

		0		
Line No.		Rate Year	Rate Year 2	Rate Year 3
GRID MOD				
Gas Capex				
1	Feeder Monitoring Sensor	\$0	\$0	\$0
2	RTU Separation	\$0	\$0	\$0
3	Gas Capex Total	\$0	\$0	\$0
IS Capex - Gas Only				
4	Enterprise Service Bus	\$0	\$0	\$237,393
5	Data Lake	\$0	\$25,132	\$23,327
6	PI Historian	\$0	\$0	\$0
7	Advanced Analytics	\$0	\$282,253	\$353,889
8	Telecommunications	\$0	\$10,911	\$14,706
9	Cybersecurity	\$0	\$357,852	\$454,228
10	DSCADA	\$0	\$0	\$0
11	Gas IS Capex Total	\$0	\$676,148	\$1,083,543
O&M - Gas Only				
12	Enterprise Service Bus	\$0	\$218,654	\$273,934
13	Data Lake	\$0	\$210,908	\$296,468
14	PI Historian	\$0	\$0	\$0
15	Advanced Analytics	\$0	\$163,022	\$184,148
16	Telecommunications	\$0	\$230,978	\$346,114
17	Cybersecurity	\$0	\$435,900	\$338,720
18	DSCADA	\$0	\$0	\$0
19	Feeder Monitoring Sensor	\$0	\$0	\$0
20	RTU Separation	\$0	\$0	\$0
21	GIS Data Enhancements (BR)	\$0	\$0	\$0
22	GIS Data Enhancements (IS)	\$0	\$0	\$0
23	System Data Portal	\$0	\$0	\$0
24	Gas O&M Total	\$0	\$1,259,462	\$1,439,385
25	Subtotal - all other Grid Mod	\$0	\$1,935,610	\$2,522,928
TOTAL PST				
26	AMI Study	\$0	\$0	\$0
27	GIS Data Enhancements (IS)	\$0	\$0	\$0
28	GIS Data Enhancements (BR)	\$0	\$0	\$0
29	DSCADA	\$0	\$0	\$0
30	System Data Portal	\$0	\$0	\$0
31	All other Grid Mod excl. FM, DSCADA, GIS & SDP	\$0	\$1,935,610	\$2,522,928
32	Subtotal - Grid Modernization	\$0	\$1,935,610	\$2,522,928
33	Electric Transportation	\$0	\$0	\$0
34	Electric Heat	\$0	\$0	\$0
35	Strategic Elec Education Fund	\$0	\$0	\$0
36	Storage	\$0	\$0	\$0
37	Subtotal - Special Sector Programs	\$0	\$0	\$0
38	Total PST proposal - Gas	\$0	\$1,935,610	\$2,522,928
39	Revenue Increases	\$0	\$1,935,610	\$587,318

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
PST Annual Revenue Requirement Summary Total RI - Synergy**

Line No.		<u>Rate Year</u>	<u>Rate Year 2</u>	<u>Rate Year 3</u>
GRID MOD				
	Total RI Capex			
1	Feeder Monitoring Sensor	\$0	\$0	\$0
2	RTU Separation	\$0	\$124,147	\$209,992
3	Total RI Capex Total	\$0	\$124,147	\$209,992
IS Capex - Total RI Only				
4	Enterprise Service Bus	\$0	\$0	\$674,220
5	Data Lake	\$0	\$71,377	\$66,252
6	PI Historian	\$0	\$23,044	\$21,390
7	Advanced Analytics	\$0	\$801,627	\$1,005,081
8	Telecommunications	\$0	\$30,988	\$41,766
9	Cybersecurity	\$0	\$1,016,336	\$1,290,054
10	DSCADA	\$0	\$0	\$0
11	Total RI IS Capex Total	\$0	\$1,943,372	\$3,098,763
O&M - Total RI Only				
12	Enterprise Service Bus	\$0	\$621,000	\$778,000
13	Data Lake	\$0	\$599,000	\$842,000
14	PI Historian	\$0	\$515,000	\$515,000
15	Advanced Analytics	\$0	\$463,000	\$523,000
16	Telecommunications	\$0	\$656,000	\$983,000
17	Cybersecurity	\$0	\$1,238,000	\$962,000
18	DSCADA	\$0	\$0	\$0
19	Feeder Monitoring Sensor	\$0	\$0	\$0
20	RTU Separation	\$0	\$60,000	\$60,000
21	GIS Data Enhancements (BR)	\$0	\$0	\$0
22	GIS Data Enhancements (IS)	\$0	\$0	\$0
23	System Data Portal	\$0	\$0	\$0
24	Total RI O&M Total	\$0	\$4,152,000	\$4,663,000
25	Subtotal - all other Grid Mod	\$0	\$6,219,519	\$7,971,755
TOTAL PST				
26	AMI Study	\$666,667	\$666,667	\$666,667
27	GIS Data Enhancements (IS)	\$142,333	\$142,333	\$142,333
28	GIS Data Enhancements (BR)	\$0	\$1,028,000	\$1,028,000
29	DSCADA	\$0	\$436,000	\$0
30	System Data Portal	\$466,667	\$700,000	\$700,000
31	All other Grid Mod excl. FM, DSCADA, GIS & SDP	\$0	\$6,219,519	\$7,971,755
32	Subtotal - Grid Modernization	\$1,275,667	\$9,192,519	\$10,508,755
33	Electric Transportation	\$681,300	\$1,151,751	\$2,151,776
34	Electric Heat	\$0	\$0	\$0
35	Strategic Elec Education Fund	\$7,500	\$11,250	\$18,750
36	Storage	\$112,856	\$259,668	\$411,986
37	Subtotal - Special Sector Programs	\$801,656	\$1,422,669	\$2,582,511
38	Total PST proposal - RI	\$2,077,322	\$10,615,188	\$13,091,267
39	Revenue Increases	\$2,077,322	\$8,537,866	\$2,476,078

Compliance Attachment 2
Narragansett Electric and Narragansett Gas Revenue Requirements
Rate Years 1, 2, 3

**Compliance Filing
Index of Schedules**

COMPLIANCE ATTACHMENT 2

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Schedule 1-GAS	Revenue Requirement – Gas
Schedule 2-ELEC	Revenue – Electric
Schedule 2-GAS	Revenue – Gas
Schedule 3	Operation & Maintenance Expense Summary
Schedule 4-ELEC	Amortization of Regulatory Deferrals – Electric
Schedule 4-GAS	Amortization of Regulatory Deferrals – Gas
Schedule 5-ELEC	Amortization of Intangibles – Electric
Schedule 5-GAS	Amortization of Intangibles – Gas
Schedule 6-ELEC	Depreciation – Electric
Schedule 6-GAS	Depreciation – Gas
Schedule 7-ELEC	Municipal Taxes – Electric
Schedule 7-GAS	Municipal Taxes – Gas
Schedule 8	Payroll Taxes
Schedule 9	Other Tax and Gross Receipts Tax
Schedule 10-ELEC	Income Taxes – Electric
Schedule 10-GAS	Income Taxes – Gas
Schedule 11-ELEC	Rate Base – Electric
Schedule 11-GAS	Rate Base – Gas
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Compliance Attachment 2

Schedule 1-ELEC

Revenue Requirement– Electric

The Narragansett Electric Company d/b/a National Grid
Illustrative Statement of Electric Operations Income and Revenue Deficiency Summary
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Schedule Reference	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 Adjusted (c) = (a) + (b)	Proforma Adjustments (c)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Base Revenue Increase Required (f)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (g) = (e) + (f)
1 Revenues	Schedule 2-ELEC	\$906,848,280	(\$627,513,858)	\$279,334,422	(\$242,479)	\$279,091,943	\$12,038,936	\$291,130,879
2								
3 Purchased Power & Other Reconciling Expense	Schedule 3	\$304,255,398	(\$304,255,398)	\$0	\$0	\$0	\$0	\$0
4								
5 Net Distribution Revenues		<u>\$602,592,882</u>	<u>(\$323,258,459)</u>	<u>\$279,334,422</u>	<u>(\$242,479)</u>	<u>\$279,091,943</u>	<u>\$12,038,936</u>	<u>\$291,130,879</u>
6								
7 Operation & Maintenance Expenses	Schedule 3	\$304,575,180	(\$164,238,756)	\$140,336,424	\$10,266,874	\$150,603,298	\$156,855	\$150,760,152
8								
9 Amortization of Regulatory Deferrals	Schedule 4-ELEC	\$8,454	(\$8,454)	\$0	\$471,908	\$471,908	\$0	\$471,908
10								
11 Amortization of Utility Plant	Schedule 5-ELEC	\$62,962	(\$62,962)	\$0	\$0	\$0	\$0	\$0
12								
13 Depreciation	Schedule 6-ELEC	\$69,031,187	(\$19,869,812)	\$49,161,375	\$966,957	\$50,128,332	\$0	\$50,128,332
14								
15 Municipal Taxes	Schedule 7-ELEC	\$49,702,787	(\$20,023,313)	\$29,679,474	\$850,784	\$30,530,258	\$0	\$30,530,258
16								
17 Payroll Taxes	Schedule 8	\$8,148,712	(\$4,435,908)	\$3,712,803	\$441,719	\$4,154,522	\$0	\$4,154,522
18								
19 Gross Receipts Taxes	Schedule 9	\$32,568,650	(\$32,568,650)	\$0	\$0	\$0	\$0	\$0
20								
21 Other Taxes	Schedule 9	\$434,298	\$0	\$434,298	\$20,108	\$454,406	\$0	\$454,406
22								
23 Interest on Customer Deposits	Workpaper 2-ELEC	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$132,127</u>	<u>\$132,127</u>	<u>\$0</u>	<u>\$132,127</u>
24								
25 Total Operating Revenue Deductions		<u>\$464,532,229</u>	<u>(\$241,207,855)</u>	<u>\$223,324,374</u>	<u>\$13,150,477</u>	<u>\$236,474,851</u>	<u>\$156,855</u>	<u>\$236,631,706</u>
26								
27 Operating Income Before Income Taxes		<u>\$138,060,652</u>	<u>(\$82,050,604)</u>	<u>\$56,010,048</u>	<u>(\$13,392,956)</u>	<u>\$42,617,092</u>	<u>\$11,882,081</u>	<u>\$54,499,173</u>
28								
29 Income Taxes	Schedule 10-ELEC					<u>\$1,157,091</u>	<u>\$2,495,237</u>	<u>\$3,652,328</u>
30								
31 Operating Income After Income Taxes						<u>\$41,460,001</u>	<u>\$9,386,844</u>	<u>\$50,846,845</u>
32								
33 Rate Base	Schedule 11-ELEC					<u>\$729,509,971</u>		<u>\$729,509,971</u>
34								
35 Rate of Return						<u>5.68%</u>	Line 31(e) / Line 33(e)	
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51								
52								
53								

Revenue Deficiency		
Earned Rate of Return	5.68%	Line 35 (e)
Rate Year Required Rate of Return	6.97%	Page 4, Line 9 (c)
Rate of Return Deficiency	1.29%	Line 40 - Line 39
Rate Base	\$729,509,971	Line 33 (e)
Net Operating Income Deficiency	\$9,386,844	
Gross Revenue Conversion Factor	1.282533	Line 53
Revenue Deficiency	<u>\$12,038,936</u>	Line 43 / Line 44
Gross Revenue Conversion Factor		
Gross Revenue	1.000000	
Uncollectible expense	(0.013029)	Schedule 22, Page 6, Line 15
Revenue net of Uncollectibles	0.986971	
Composite income tax rate	(0.20726)	Line 50 x (- 21%)
Net income effect of 1.000 Revenue	0.779707	Line 50 + Line 51
Gross Revenue Conversion Factor	<u>1.2825328</u>	1 / Line 52

The Narragansett Electric Company d/b/a National Grid
 Illustrative Statement of Electric Operations Income and Revenue Deficiency Summary
 For Rate Year Ending August 31, 2019 to Rate Year Ending August 31, 2020

	Schedule Reference	Rate Year Ending August 31, 2019 (a)	Reflect Conditions in the Rate Year (b)	Rate Year Ending August 31, 2020 (c) = (a) + (b)	Base Revenue Increase Required (d)	Rate Year Ending August 31, 2020 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule 2-ELEC	\$291,130,879	\$0	\$291,130,879	\$3,870,311	\$295,001,190
2						
3 Purchased Power & Other Reconciling Expense	Schedule 3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		<u>\$291,130,879</u>	<u>\$0</u>	<u>\$291,130,879</u>	<u>\$3,870,311</u>	<u>\$295,001,190</u>
6						
7 Operation & Maintenance Expenses	Schedule 3	\$150,760,152	\$2,488,420	\$153,248,572	\$50,426	\$153,298,998
8						
9 Amortization of Regulatory Deferrals	Schedule 4-ELEC	\$471,908	\$0	\$471,908	\$0	\$471,908
10						
11 Amortization of Utility Plant	Schedule 5-ELEC	\$0	\$0	\$0	\$0	\$0
12						
13 Depreciation	Schedule 6-ELEC	\$50,128,332	\$879,921	\$51,008,253	\$0	\$51,008,253
14						
15 Municipal Taxes	Schedule 7-ELEC	\$30,530,258	\$0	\$30,530,258	\$0	\$30,530,258
16						
17 Payroll Taxes	Schedule 8	\$4,154,522	\$108,881	\$4,263,404	\$0	\$4,263,404
18						
19 Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0
20						
21 Other Taxes	Schedule 9	\$454,406	\$12,087	\$466,493	\$0	\$466,493
22						
23 Interest on Customer Deposits	Workpaper 2-ELEC	<u>\$132,127</u>	<u>\$172,340</u>	<u>\$304,467</u>	<u>\$0</u>	<u>\$304,467</u>
24						
25 Total Operating Revenue Deductions		<u>\$236,631,706</u>	<u>\$3,661,649</u>	<u>\$240,293,355</u>	<u>\$50,426</u>	<u>\$240,343,781</u>
26						
27 Operating Income Before Income Taxes		<u>\$54,499,173</u>	<u>(\$3,661,649)</u>	<u>\$50,837,523</u>	<u>\$3,819,885</u>	<u>\$54,657,408</u>
28						
29 Income Taxes	Schedule 10-ELEC			<u>\$2,862,891</u>	<u>\$802,176</u>	<u>\$3,665,067</u>
30						
31 Operating Income After Income Taxes				<u>\$47,974,632</u>	<u>\$3,017,709</u>	<u>\$50,992,341</u>
32						
33 Rate Base	Schedule 11-ELEC			<u>\$731,597,435</u>		<u>\$731,597,435</u>
34						
35 Rate of Return				<u>6.56%</u>	Line 31(c) / Line 33(c)	
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	<u>Revenue Deficiency</u>		
	Earned Rate of Return	6.56%	Line 35 (c)
	Rate Year Required Rate of Return	6.97%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.41%	Line 40 - Line 39
	Rate Base	<u>\$731,597,435</u>	Line 33 (c)
	Net Operating Income Deficiency	<u>\$3,017,709</u>	
	Gross Revenue Conversion Factor	1.282533	Line 53
	<u>Revenue Deficiency</u>	<u>\$3,870,311</u>	Line 43 / Line 44
	<u>Gross Revenue Conversion Factor</u>		
	Gross Revenue	1.000000	
	Uncollectible expense	<u>(0.013029)</u>	Schedule 22, Page 6, Line 15
	Revenue net of Uncollectibles	0.986971	
	Composite income tax rate	<u>(0.20726)</u>	Line 50 x (- 21%)
	Net income effect of 1.000 Revenue	<u>0.779707</u>	Line 50 + Line 51
	Gross Revenue Conversion Factor	<u>1.2825328</u>	1 / Line 52

The Narragansett Electric Company d/b/a National Grid
 Illustrative Statement of Electric Operations Income and Revenue Deficiency Summary
 For Rate Year Ending August 31, 2020 to Rate Year Ending August 31, 2021

	Schedule Reference	Rate Year Ending August 31, 2021 (a)	Reflect Conditions in the Rate Year (b)	Rate Year Ending August 31, 2021 Adjusted (c) = (a) + (b)	Base Revenue Increase Required (d)	Rate Year Ending August 31, 2021 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule 2-ELEC	\$295,001,190	\$0	\$295,001,190	\$2,546,157	\$297,547,347
2						
3 Purchased Power & Other Reconciling Expense	Schedule 3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		<u>\$295,001,190</u>	<u>\$0</u>	<u>\$295,001,190</u>	<u>\$2,546,157</u>	<u>\$297,547,347</u>
6						
7 Operation & Maintenance Expenses	Schedule 3	\$153,298,998	\$2,110,003	\$155,409,002	\$33,174	\$155,442,175
8						
9 Amortization of Regulatory Deferrals	Schedule 4-ELEC	\$471,908	\$0	\$471,908	\$0	\$471,908
10						
11 Amortization of Utility Plant	Schedule 5-ELEC	\$0	\$0	\$0	\$0	\$0
12						
13 Depreciation	Schedule 6-ELEC	\$51,008,253	\$44,250	\$51,052,503	\$0	\$51,052,503
14						
15 Municipal Taxes	Schedule 7-ELEC	\$30,530,258	\$0	\$30,530,258	\$0	\$30,530,258
16						
17 Payroll Taxes	Schedule 8	\$4,263,404	\$85,155	\$4,348,558	\$0	\$4,348,558
18						
19 Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0
20						
21 Other Taxes	Schedule 9	\$466,493	\$11,336	\$477,829	\$0	\$477,829
22						
23 Interest on Customer Deposits	Workpaper 2-ELEC	<u>\$304,467</u>	<u>(\$4,308)</u>	<u>\$300,158</u>	<u>\$0</u>	<u>\$300,158</u>
24						
25 Total Operating Revenue Deductions		<u>\$240,343,781</u>	<u>\$2,246,435</u>	<u>\$242,590,217</u>	<u>\$33,174</u>	<u>\$242,623,390</u>
26						
27 Operating Income Before Income Taxes		<u>\$54,657,408</u>	<u>(\$2,246,435)</u>	<u>\$52,410,973</u>	<u>\$2,512,983</u>	<u>\$54,923,956</u>
28						
29 Income Taxes	Schedule 10-ELEC			\$3,178,076	\$527,726	\$3,705,802
30						
31 Operating Income After Income Taxes				<u>\$49,232,897</u>	<u>\$1,985,257</u>	<u>\$51,218,154</u>
32						
33 Rate Base	Schedule 11-ELEC			<u>\$734,837,218</u>		<u>\$734,837,218</u>
34						
35 Rate of Return				<u>6.70%</u>	Line 31(c) / Line 33(c)	
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	<u>Revenue Deficiency</u>		
	Earned Rate of Return	6.70%	Line 35 (c)
	Rate Year Required Rate of Return	6.97%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.27%	Line 40 - Line 39
	Rate Base	\$734,837,218	Line 33 (c)
	Net Operating Income Deficiency	\$1,985,257	
	Gross Revenue Conversion Factor	1.282533	Line 53
	<u>Revenue Deficiency</u>	<u>\$2,546,157</u>	Line 43 / Line 44
	<u>Gross Revenue Conversion Factor</u>		
	Gross Revenue	1.000000	
	Uncollectible expense	(0.013029)	Schedule 22, Page 6, Line 15
	Revenue net of Uncollectibles	0.986971	
	Composite income tax rate	(0.20726)	Line 50 x (- 21%)
	Net income effect of 1.000 Revenue	0.779707	Line 50 + Line 51
	Gross Revenue Conversion Factor	<u>1.2825328</u>	1 / Line 52

The Narragansett Electric Company d/b/a National Grid
Cost of Capital
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

	Description	Capital Structure (a)	Cost Rate (b)	Weighted Return (c) = (a) x (b)	Taxes (d)	Pre-tax Return (e) = (c)+(d)
1	Short Term Debt	0.60%	1.76%	0.01%		0.01%
2						
3	Long Term Debt	48.35%	4.62% (1)	2.23%		2.23%
4						
5	Preferred Stock	0.10%	4.50%	0.00%		0.00%
6						
7	Total Common Equity	50.95%	9.275%	4.73%	1.26% (2)	5.99%
8						
9	Total Capitalization	100.00%		6.97%	1.26%	8.23%

Notes

- (1) Company's Effective Cost of Long Term Debt
(2) Line 3(c) / (1-21%) - Line 3(c)

Column Notes

- (a) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 2 of 2 Lines 14 through 18

Line Notes

- 1(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 13
3(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 4
5(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 10
7(b) Based on Settlement

Compliance Attachment 2

Schedule 1-GAS

Revenue Requirement – Gas

The Narragansett Electric Company d/b/a National Grid
Illustrative Statement of Gas Operations Income and Revenue Deficiency Summary
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Schedule Reference	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 Adjusted (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Base Revenue Increase Required (f)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (g) = (e) + (f)
1 Revenues	Schedule 2-GAS	\$377,158,225	(\$199,714,435)	\$177,443,790	\$35,367,585	\$212,811,375	\$5,823,471	\$218,634,846
2								
3 Purchased Power & Other Reconciling Expense	Schedule 3	\$136,269,302	(\$136,269,302)	\$0	\$0	\$0	\$0	\$0
4								
5 Net Distribution Revenues		<u>\$240,888,923</u>	<u>(\$63,445,133)</u>	<u>\$177,443,790</u>	<u>\$35,367,585</u>	<u>\$212,811,375</u>	<u>\$5,823,471</u>	<u>\$218,634,846</u>
6								
7 Operation & Maintenance Expenses	Schedule 3	\$115,479,365	(\$28,084,501)	\$87,394,863	(\$1,247,337)	\$86,147,527	\$111,079	\$86,258,606
8								
9 Amortization of Regulatory Deferrals	Schedule 4-GAS	\$705,953	\$1,309,738	\$2,015,691	(\$438,475)	\$1,577,216	\$0	\$1,577,216
10								
11 Amortization of Utility Plant	Schedule 5-GAS	\$1,874,224	\$106,546	\$1,980,770	(\$1,554,586)	\$426,184	\$0	\$426,184
12								
13 Depreciation	Schedule 6-GAS	\$33,311,851	(\$15,649)	\$33,296,202	\$5,840,707	\$39,136,909	\$0	\$39,136,909
14								
15 Municipal Taxes	Schedule 7-GAS	\$22,542,352	(\$453,318)	\$22,089,035	\$4,780,420	\$26,869,455	\$0	\$26,869,455
16								
17 Payroll Taxes	Schedule 8	(\$1,294,241)	\$3,762,248	\$2,468,007	\$192,382	\$2,660,389	\$0	\$2,660,389
18								
19 Gross Receipts Taxes	Schedule 9	\$11,166,309	(\$11,166,309)	\$0	\$0	\$0	\$0	\$0
20								
21 Other Taxes	Schedule 9	\$217,464	\$0	\$217,464	\$10,069	\$227,533	\$0	\$227,533
22								
23 Interest on Customer Deposits	Workpaper 2-GAS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$35,184</u>	<u>\$35,184</u>	<u>\$0</u>	<u>\$35,184</u>
24								
25 Total Operating Revenue Deductions		<u>\$184,003,277</u>	<u>(\$34,541,245)</u>	<u>\$149,462,033</u>	<u>\$7,618,364</u>	<u>\$157,080,397</u>	<u>\$111,079</u>	<u>\$157,191,476</u>
26								
27 Operating Income Before Income Taxes		<u>\$56,885,646</u>	<u>(\$28,903,888)</u>	<u>\$27,981,757</u>	<u>\$27,749,221</u>	<u>\$55,730,978</u>	<u>\$5,712,392</u>	<u>\$61,443,370</u>
28								
29 Income Taxes	Schedule 10-GAS					<u>\$5,863,385</u>	<u>\$1,199,602</u>	<u>\$7,062,987</u>
30								
31 Operating Income After Income Taxes						<u>\$49,867,593</u>	<u>\$4,512,790</u>	<u>\$54,380,383</u>
32								
33 Rate Base	Schedule 11-GAS					<u>\$760,564,795</u>		<u>\$760,564,795</u>
34								
35 Rate of Return						<u>6.56%</u>	Line 31(e) / Line 33(e)	
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Revenue Deficiency		
Earned Rate of Return	6.56%	Line 35 (e)
Rate Year Required Rate of Return	7.15%	Page 4, Line 9 (c)
Rate of Return Deficiency	0.59%	Line 40 - Line 39
Rate Base	\$760,564,795	Line 33 (e)
Net Operating Income Deficiency	\$4,512,790	
Gross Revenue Conversion Factor	1.290437	Line 53
Revenue Deficiency	\$5,823,471	Line 43 / Line 44
Gross Revenue Conversion Factor		
Gross Revenue	1.000000	
Uncollectible expense	(0.019074)	Schedule 22, Page 7, Line 15
Revenue net of Uncollectibles	0.980926	
Composite income tax rate	(0.20599)	Line 50 x (- 21%)
Net income effect of 1.000 Revenue	0.774931	Line 50 + Line 51
Gross Revenue Conversion Factor	1.2904371	1 / Line 52

The Narragansett Electric Company d/b/a National Grid
Illustrative Statement of Gas Operations Income and Revenue Deficiency Summary
For Rate Year Ending August 31, 2019 to Rate Year Ending August 31, 2020

	Schedule Reference	Rate Year Ending August 31, 2019 (a)	Reflect Conditions in the Rate Year (b)	Rate Year Ending August 31, 2020 (c) = (a) + (b)	Base Revenue Increase Required (d)	Rate Year Ending August 31, 2020 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule 2-GAS	\$218,634,846	\$0	\$218,634,846	\$5,726,761	\$224,361,607
2						
3 Purchased Power & Other Reconciling Expense	Schedule 3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		<u>\$218,634,846</u>	<u>\$0</u>	<u>\$218,634,846</u>	<u>\$5,726,761</u>	<u>\$224,361,607</u>
6						
7 Operation & Maintenance Expenses	Schedule 3	\$86,258,606	\$2,496,823	\$88,755,428	\$109,234	\$88,864,662
8						
9 Amortization of Regulatory Deferrals	Schedule 4-GAS	\$1,577,216	\$0	\$1,577,216	\$0	\$1,577,216
10						
11 Amortization of Utility Plant	Schedule 5-GAS	\$426,184	\$0	\$426,184	\$0	\$426,184
12						
13 Depreciation	Schedule 6-GAS	\$39,136,909	\$1,924,745	\$41,061,654	\$0	\$41,061,654
14						
15 Municipal Taxes	Schedule 7-GAS	\$26,869,455	\$0	\$26,869,455	\$0	\$26,869,455
16						
17 Payroll Taxes	Schedule 8	\$2,660,389	\$74,617	\$2,735,007	\$0	\$2,735,007
18						
19 Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0
20						
21 Other Taxes	Schedule 9	\$227,533	\$6,052	\$233,585	\$0	\$233,585
22						
23 Interest on Customer Deposits	Workpaper 2-GAS	<u>\$35,184</u>	<u>\$45,892</u>	<u>\$81,076</u>	<u>\$0</u>	<u>\$81,076</u>
24						
25 Total Operating Revenue Deductions		<u>\$157,191,476</u>	<u>\$4,548,129</u>	<u>\$161,739,605</u>	<u>\$109,234</u>	<u>\$161,848,840</u>
26						
27 Operating Income Before Income Taxes		<u>\$61,443,370</u>	<u>(\$4,548,129)</u>	<u>\$56,895,241</u>	<u>\$5,617,527</u>	<u>\$62,512,767</u>
28						
29 Income Taxes	Schedule 10-GAS			\$6,043,238	\$1,179,681	\$7,222,918
30						
31 Operating Income After Income Taxes				<u>\$50,852,003</u>	<u>\$4,437,846</u>	<u>\$55,289,849</u>
32						
33 Rate Base	Schedule 11-GAS			<u>\$773,284,603</u>		<u>\$773,284,603</u>
34						
35 Rate of Return				<u>6.58%</u>	Line 31(c) / Line 33(c)	
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Revenue Deficiency		
Earned Rate of Return	6.58%	Line 35 (c)
Rate Year Required Rate of Return	7.15%	Page 4, Line 9 (c)
Rate of Return Deficiency	0.57%	Line 40 - Line 39
Rate Base	\$773,284,603	Line 33 (c)
Net Operating Income Deficiency	\$4,437,846	
Gross Revenue Conversion Factor	1.290437	Line 53
Revenue Deficiency	<u>\$5,726,761</u>	Line 43 / Line 44
Gross Revenue Conversion Factor		
Gross Revenue	1.000000	
Uncollectible expense	<u>(0.019074)</u>	Schedule 22, Page 7, Line 15

The Narragansett Electric Company d/b/a National Grid
Illustrative Statement of Gas Operations Income and Revenue Deficiency Summary
For Rate Year Ending August 31, 2020 to Rate Year Ending August 31, 2021

	Schedule Reference	Rate Year Ending August 31, 2020 (a)	Reflect Conditions in the Rate Year (b)	Rate Year Ending August 31, 2020 Adjusted (c) = (a) + (b)	Base Revenue Increase Required (d)	Rate Year Ending August 31, 2021 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule 2-GAS	\$224,361,607	\$0	\$224,361,607	\$3,362,798	\$227,724,405
2						
3 Purchased Power & Other Reconciling Expense	Schedule 3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		<u>\$224,361,607</u>	<u>\$0</u>	<u>\$224,361,607</u>	<u>\$3,362,798</u>	<u>\$227,724,405</u>
6						
7 Operation & Maintenance Expenses	Schedule 3	\$88,864,662	\$1,334,789	\$90,199,451	\$64,143	\$90,263,594
8						
9 Amortization of Regulatory Deferrals	Schedule 4-GAS	\$1,577,216	\$0	\$1,577,216	\$0	\$1,577,216
10						
11 Amortization of Utility Plant	Schedule 5-GAS	\$426,184	\$0	\$426,184	\$0	\$426,184
12						
13 Depreciation	Schedule 6-GAS	\$41,061,654	\$608,784	\$41,670,438	\$0	\$41,670,438
14						
15 Municipal Taxes	Schedule 7-GAS	\$26,869,455	\$0	\$26,869,455	\$0	\$26,869,455
16						
17 Payroll Taxes	Schedule 8	\$2,735,007	\$55,631	\$2,790,638	\$0	\$2,790,638
18						
19 Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0
20						
21 Other Taxes	Schedule 9	\$233,585	\$5,676	\$239,261	\$0	\$239,261
22						
23 Interest on Customer Deposits	Workpaper 2-GAS	\$81,076	(\$1,147)	\$79,929	\$0	\$79,929
24						
25 Total Operating Revenue Deductions		<u>\$161,848,840</u>	<u>\$2,003,733</u>	<u>\$163,852,572</u>	<u>\$64,143</u>	<u>\$163,916,716</u>
26						
27 Operating Income Before Income Taxes		<u>\$62,512,767</u>	<u>(\$2,003,733)</u>	<u>\$60,509,035</u>	<u>\$3,298,655</u>	<u>\$63,807,690</u>
28						
29 Income Taxes	Schedule 10-GAS			\$6,723,860	\$692,718	\$7,416,578
30						
31 Operating Income After Income Taxes				<u>\$53,785,175</u>	<u>\$2,605,937</u>	<u>\$56,391,112</u>
32						
33 Rate Base	Schedule 11-GAS			<u>\$788,686,880</u>		<u>\$788,686,880</u>
34						
35 Rate of Return				<u>6.82%</u>	Line 31(c) / Line 33(c)	
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	<u>Revenue Deficiency</u>		
	Earned Rate of Return	6.82%	Line 35 (c)
	Rate Year Required Rate of Return	7.15%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.33%	Line 40 - Line 39
	Rate Base	<u>\$788,686,880</u>	Line 33 (c)
	Net Operating Income Deficiency	<u>\$2,605,937</u>	
	Gross Revenue Conversion Factor	1.290437	Line 53
	<u>Revenue Deficiency</u>	<u>\$3,362,798</u>	Line 43 / Line 44
	<u>Gross Revenue Conversion Factor</u>		
	Gross Revenue	1.000000	
	Uncollectible expense	(0.019074)	Schedule 22, Page 7, Line 15
	Revenue net of Uncollectibles	0.980926	
	Composite income tax rate	(0.20599)	Line 50 x (- 21%)
	Net income effect of 1.000 Revenue	0.774931	Line 50 + Line 51
	Gross Revenue Conversion Factor	<u>1.2904371</u>	1 / Line 52

The Narragansett Electric Company d/b/a National Grid
Cost of Capital
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Description	Capital Structure (a)	Cost Rate (b)	Weighted Return (c) = (a) x (b)	Taxes (d)	Pre-tax Return (e) = (c)+(d)
1	Short Term Debt	0.60%	1.76%	0.01%		0.01%
2						
3	Long Term Debt	48.35%	4.98% (1)	2.41%		2.41%
4						
5	Preferred Stock	0.10%	4.50%	0.00%		0.00%
6						
7	Total Common Equity	50.95%	9.275%	4.73%	1.26% (2)	5.99%
8						
9	Total Capitalization	100.00%		7.15%	1.26%	8.41%

Notes

- (1) Company's Effective Cost of Long Term Debt
(2) Line 3(c) / (1 - 21%) - Line 3(c)

Column Notes

- (a) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 2 of 2 Lines 14 through 18

Line Notes

- 1(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 13
3(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 4
5(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 10
7(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 83 of 93 Line 13

Compliance Attachment 2

Schedule 2-ELEC

Revenue– Electric

The Narragansett Electric Company d/b/a National Grid
Electric Operations Revenues by Component
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Description	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 (Adjusted) (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Adjustments to Reflect Conditions in Rate Year Ending	Rate Year Ending	Adjustments to Reflect Conditions in Rate Year Ending	Rate Year Ending
						August 31, 2020 (f)	August 31, 2020 (g) = (e) + (f)	August 31, 2021 (h)	August 31, 2021 (i) = (g) + (h)
Firm Revenues:									
Customer	\$56,691,544	(\$488,501)	\$56,203,043	\$2,265,282	\$58,468,325	12,038,936	\$70,507,261	3,870,311	\$74,377,572
Distribution	\$181,979,904	\$3,009,507	\$184,989,411	(\$5,602,580)	\$179,386,831	-	\$179,386,831	-	\$179,386,831
Revenue Decoupling Mechanism	\$2,933,071	\$7,047,475	\$9,980,546	\$3,337,298	\$13,317,844	-	\$13,317,844	-	\$13,317,844
Subtotal of Annual Target Revenue	\$241,604,519	\$9,568,481	\$251,173,000	\$0	\$251,173,000	\$12,038,936	\$263,211,936	\$3,870,311	\$267,082,247
Infrastructure, Safety and Reliability Capital	\$18,366,740	(\$1,782,009)	\$16,584,731	(\$538,335)	\$16,046,396	\$0	\$16,046,396	\$0	\$16,046,396
Infrastructure, Safety and Reliability Capital Adjustment	\$2,904,568	\$2,904,568	\$2,904,568	\$437,848	\$3,342,416	\$0	\$3,342,416	\$0	\$3,342,416
Total Base Distribution Revenues	\$18,366,740	\$1,122,559	\$19,489,299	(\$100,487)	\$19,388,812	\$0	\$19,388,812	\$0	\$19,388,812
Total Base Distribution Revenues	\$259,971,259	\$10,691,040	\$270,662,299	(\$100,487)	\$270,561,812	\$12,038,936	\$282,600,748	\$3,870,311	\$286,471,059
Other Distribution Revenues:									
Forfeited Discounts - Electric	\$1,657,293	\$0	\$1,657,293	\$0	\$1,657,293	\$0	\$1,657,293	\$0	\$1,657,293
Misc Service Revenue - Electric	\$233,788	\$1,276,523	\$1,510,311	(\$141,992)	\$1,368,319	\$0	\$1,368,319	\$0	\$1,368,319
Rent from Electric Property	\$3,822,134	(\$937,241)	\$2,884,893	\$0	\$2,884,893	\$0	\$2,884,893	\$0	\$2,884,893
Other Electric Revenue - Misc	\$1,882,811	\$0	\$1,882,811	\$0	\$1,882,811	\$0	\$1,882,811	\$0	\$1,882,811
Other Elec Rev-Block Island & Dist Surcharges	\$9,680,425	(\$9,086,137)	\$594,288	\$0	\$594,288	\$0	\$594,288	\$0	\$594,288
Other Elec Rev-CIAC	\$1,197,705	(\$1,197,705)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Elec Rev-RISE EE Billings	\$131,920	(\$131,920)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
M-1 Distribution Revenue	\$146,486	(\$3,959)	\$142,527	\$0	\$142,527	\$0	\$142,527	\$0	\$142,527
Subtotal Distribution Revenue	\$278,723,821	\$610,601	\$279,334,422	(\$242,479)	\$279,091,943	\$12,038,936	\$291,130,879	\$3,870,311	\$295,001,190
Other Delivery and Commodity Revenue:									
Standard Offer Administrative	\$10,331,312	(\$10,331,312)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Infrastructure, Safety and Reliability Operating & Maintenance	\$8,360,493	(\$8,360,493)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission	\$181,281,258	(\$181,281,258)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Competitive Transition Charge	\$978,140	(\$978,140)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commodity	\$269,132,978	(\$269,132,978)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Efficiency	\$78,518,199	(\$78,518,199)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pension Adjustment Factor	\$4,724,675	(\$4,724,675)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storm Fund Replenishment Factor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RE Growth	\$2,033,798	(\$2,033,798)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long-Term Contracting for Renewable Energy Recovery Provision	\$34,690,580	(\$34,690,580)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Metering	\$3,283,480	(\$3,283,480)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gross Receipts Tax	\$34,789,546	(\$34,789,546)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Operating Revenues	\$628,124,459	(\$628,124,459)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Revenues	\$906,848,280	(\$627,513,858)	\$279,334,422	(\$242,479)	\$279,091,943	\$12,038,936	\$291,130,879	\$3,870,311	\$295,001,190

Column Notes

- (a) Per Workpaper PP-1-ELEC Page 1, Column (a)
- (b) Lines (2) through (22) Column (c) - Column (a)
- (b) Lines (25) through (37): - Column (a)
- (c) Lines (2) through (22) per Workpaper PP-1-ELEC, Page 1, Column (b)
- (c) Lines (25) through (37): Column (a) + Column (b)
- (d) Lines (2) through (22) per Workpaper PP-1-ELEC, Page 1, Column (c)
- (d) Lines (25) through (37): No Proforma Adjustments
- (e) Column (c) + Column (d)
- (f) Line (3) per Schedule 1-ELEC, Page 1, Line (45) Column (e)
- (f) Line (7) per Workpaper 12-ELEC, Page 1, Line (17) Column (h)
- (g) Column (e) + Column (f)
- (h) Line (3) per Schedule 1-ELEC, Page 2, Line (45) Column (e)
- (h) Line (7) per Workpaper 12-ELEC, Page 1, Line (17) Column (i)
- (i) Column (g) + Column (h)

Line Notes

- 5 Sum of Line 2 through Line 4
- 9 Line 7 + Line 8
- 11 Line 5 + Line 9
- 22 Sum of Line 11 through Line 22
- 37 Sum of Line 25 through Line 36
- 40 Line 22 + Line 37

Compliance Attachment 2

Schedule 2-GAS

Revenue – Gas

The Narragansett Electric Company d/b/a National Grid
Gas Operations Revenues by Component
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Description	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 (Adjusted) (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Adjustments to Reflect	Adjustments to Reflect	Rate Year Ending August 31, 2021 (h)	Rate Year Ending August 31, 2021 (i) = (g) + (h)
						Conditions in Rate Year Ending August 31, 2020 (f)	Conditions in Rate Year Ending August 31, 2020 (g) = (e) + (f)		
Firm Revenues:									
1 Delivery- Base Revenues excluding AGT, LIHEAP, and Envir Base Rate	\$169,061,454	\$2,391,422	\$171,452,876	\$1,955,965	\$173,408,841	\$5,823,471	\$179,232,312	\$5,726,761	\$184,959,073
2 LIAP in Base Rates			\$0		\$0	\$0	\$0	\$0	\$0
3 Energy Efficiency-Weatherization Program in Base Rates			\$0		\$0	\$0	\$0	\$0	\$0
4 Advanced Gas Technologies in Base Rates			\$0		\$0	\$0	\$0	\$0	\$0
5 Environmental Cost Recovery in Base Rates	\$1,402,848	(\$92,848)	\$1,310,000	\$0	\$1,310,000	\$0	\$1,310,000	\$0	\$1,310,000
6 Gas Lights	\$22,148	\$0	\$22,148	\$0	\$22,148	\$0	\$22,148	\$0	\$22,148
7 Sub-Total Delivery Rates	\$170,486,450	\$2,298,574	\$172,785,024	\$1,955,965	\$174,740,989	\$5,823,471	\$180,564,460	\$5,726,761	\$186,291,221
8									
9 Gas Cost Recovery Revenues	\$123,331,582	(\$123,331,582)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 DAC Revenues	\$31,264,074	(\$31,264,074)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Energy Efficiency Revenues	\$27,861,870	(\$27,861,870)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Sub-Total Firm Tariff Revenues	\$352,943,977	(\$180,158,953)	\$172,785,024	\$1,955,965	\$174,740,989	\$5,823,471	\$180,564,460	\$5,726,761	\$186,291,221
13									
14 Special Contract- Dominion Power	\$224,996		\$224,996	\$0	\$224,996	\$0	\$224,996	\$0	\$224,996
15									
16 Non Firm Revenues	\$2,466,036	(\$1,030,032)	\$1,436,004	\$0	\$1,436,004	\$0	\$1,436,004	\$0	\$1,436,004
17									
18 Total Billed Revenues	\$355,635,009	(\$181,188,985)	\$174,446,024	\$1,955,965	\$176,401,989	\$5,823,471	\$182,225,460	\$5,726,761	\$187,952,221
19						\$0	\$0	\$0	\$0
20 Other Operating Revenues:						\$0	\$0	\$0	\$0
21						\$0	\$0	\$0	\$0
22 Miscellaneous Fees/Credits						\$0	\$0	\$0	\$0
23 Paperless Bill Credits			\$0		\$0				
24 Account Restoration Fee		\$81,848	\$81,848	\$232,454	\$314,302	\$0	\$314,302	\$0	\$314,302
25 Customer Arrears Fee (Late Payment Fees)	(\$1,428)	\$411,080	\$409,652		\$409,652	\$0	\$409,652	\$0	\$409,652
26 Return Check Fee		\$63,735	\$63,735	(\$33,984)	\$29,751	\$0	\$29,751	\$0	\$29,751
27 AMR Opt Out Fee	\$286	\$0	\$286	\$0	\$286	\$0	\$286	\$0	\$286
28 Sub-total Fees/Credits	(\$1,143)	\$556,663	\$555,520	\$198,470	\$753,990	\$0	\$753,990	\$0	\$753,990
29									
30 Rental Expense	\$248,262		\$248,262		\$248,262	\$0	\$248,262	\$0	\$248,262
31 AFUDC- Equity/Debt	\$0	(\$23,725)	(\$23,725)		(\$23,725)	\$0	(\$23,725)	\$0	(\$23,725)
32 Miscellaneous Revenue Adjustments	(\$51,583)		(\$51,583)		(\$51,583)	\$0	(\$51,583)	\$0	(\$51,583)
33 Non Utility Billing		\$937,241	\$937,241		\$937,241	\$0	\$937,241	\$0	\$937,241
34									
35 Revenue Decoupling Adj	\$1,332,052		\$1,332,052	(\$3,916,702)	(\$2,584,650)	\$0	(\$2,584,650)	\$0	(\$2,584,650)
36 ISR FY16 Recon FY17	\$24,428,803	(\$24,428,803)	\$0	\$37,129,852	\$37,129,852	\$0	\$37,129,852	\$0	\$37,129,852
37 On System Margin Adj	(\$63,674)	\$63,674				\$0	\$0	\$0	\$0
38 Settlement Agreement DK 4323 Article III. B.4.	(\$322,761)	\$322,761	\$0		\$0	\$0	\$0	\$0	\$0
39 Gross Receipts Tax Revenues	\$10,722,138	(\$10,722,138)	\$0		\$0	\$0	\$0	\$0	\$0
40						\$0	\$0	\$0	\$0
41 Off System Sales	\$10,540,373	(\$10,540,373)	\$0		\$0	\$0	\$0	\$0	\$0
42 Unbilled Revenues & Cost	(\$7,340,302)	\$7,340,302	\$0		\$0	\$0	\$0	\$0	\$0
43 EE Shareholder Incentive	\$1,541,775	(\$1,541,775)	\$0		\$0	\$0	\$0	\$0	\$0
44 NGPMP Shareholder Incentive	\$904,843	(\$904,843)	\$0		\$0	\$0	\$0	\$0	\$0
45						\$0	\$0	\$0	\$0
46 Offsetting Manual Journal Entries			\$0		\$0	\$0	\$0	\$0	\$0
47 LIAP in Base Rates	(\$1,664,685)	\$1,664,685	\$0		\$0	\$0	\$0	\$0	\$0
48 Energy Efficiency-Weatherization Program in Base Rates	(\$200,000)	\$200,000	\$0		\$0	\$0	\$0	\$0	\$0
49 Advanced Gas Technologies in Base Rates	(\$313,393)	\$313,393	\$0		\$0	\$0	\$0	\$0	\$0
50 Environmental Cost Recovery in Base Rates	(\$1,368,476)	\$1,368,476	\$0		\$0	\$0	\$0	\$0	\$0
51 GCR Deferral	\$8,305,653	(\$8,305,653)	\$0		\$0	\$0	\$0	\$0	\$0
52 DAC Deferral	(\$23,700,728)	\$23,700,728	\$0		\$0	\$0	\$0	\$0	\$0
53 EE Deferral	(\$555,371)	\$555,371	\$0		\$0	\$0	\$0	\$0	\$0
54 Other Accounting Adj.	(\$918,567)	\$918,567	\$0		\$0	\$0	\$0	\$0	\$0
55			\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 Total Other Operating Revenues	\$21,523,216	(\$18,525,450)	\$2,997,766	\$33,411,620	\$36,409,386	\$0	\$36,409,386	\$0	\$36,409,386
57									
58 Total Operating Revenues	\$377,158,225	(\$199,714,435)	\$177,443,790	\$35,367,585	\$212,811,375	\$5,823,471	\$218,634,846	\$5,726,761	\$224,361,607
59									
60 Gas Cost Expense									
61									
62 Total	\$135,754,254	(\$135,754,254)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63									
64 Net Margin	\$241,403,971	(\$63,960,182)	\$177,443,790	\$35,367,585	\$212,811,375	\$5,823,471	\$218,634,846	\$5,726,761	\$224,361,607

Column Notes

- (a) Per Company Books
- 1(b) Schedule PP-1-GAS Pg. 2 Ln.24 Col (c)
- 1(d) Schedule PP-1-GAS Pg. 2 Ln.24 Col (g)
- 5(b) Normalization Adjustment to establish Environmental base rate recovery at \$1,310,000
- 16(b) Gas Costs for Non Firm Sales Customers
- 24(b) Account Restoration Fee Reallocated from FERC Acct. 908.
- 24(d) Schedule PP-3(a) Pg 1 Ln 12
- 25(b) Customer Arrears Fees Reallocated from FERC Acct. 419
- 26(b) Return Check Fees Reallocated from Narragansett Electric
- 26(d) Schedule PP-3(c) Pg 1 Ln 28
- 31(b) AFUDC Reallocated from FERC Acct. 419
- 33(b) Non Utility Billing Reallocated from Narragansett Electric
- 35(d) Schedule PP-1 (c)-GAS Pg. 1 Ln 7
- 36(d) Workpaper 12-GAS (REV-2)

Line Notes

- 7 Sum of Line 1 through Line 6
- 12 Sum of Line 7 through Line 11
- 18 Sum of Line 12 through Line 16
- 28 Sum of Line 23 through Line 27
- 56 Sum of Line 28 through Line 54
- 58 Line 18 + Line 56
- 64 Line 58 + Line 62

Compliance Attachment 2

Schedule 3

Operation & Maintenance Expense Summary

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Summary (ELECTRIC & GAS)

Schedule Reference	Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (As Adjusted)		
	Total	Electric (b)	Gas (c)	Total (d) = (b) + (c)	Electric (e)	Gas (f)	Total (g) = (f) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
1 Labor	\$90,778,857	\$54,756,249	\$36,022,308	(\$16,463,419)	(\$10,639,332)	(\$5,824,087)	\$74,315,139	\$44,116,917	\$30,198,221
2 Health Care	\$12,341,700	\$7,901,703	\$4,439,997	(\$1,217,312)	(\$1,214,503)	(\$2,810)	\$11,124,388	\$6,687,200	\$4,437,188
3 Group Life Insurance	\$930,683	\$579,702	\$350,981	(\$92,305)	(\$92,745)	(\$160)	\$887,778	\$486,957	\$350,821
4 Thrift Plan	\$3,865,292	\$2,489,542	\$1,375,749	(\$407,946)	(\$406,993)	(\$954)	\$3,457,345	\$2,082,550	\$1,374,796
5 FAS 112 / ASC 712	(\$572,522)	(\$333,759)	(\$238,762)	\$572,522	\$333,759	\$238,762	(\$0)	(\$0)	(\$0)
6 Service Company Rents	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,995,280)	(\$6,644,381)	(\$350,899)	\$10,067,672	\$7,340,988	\$2,726,684
7 Joint Facilities	\$1,579,848	\$1,018,396	\$561,452	\$100,238	\$106,159	(\$5,831)	\$1,680,176	\$1,124,555	\$555,621
8 Uninsured Claims	\$1,648,059	\$801,565	\$846,495	(\$124,043)	(\$123,909)	(\$134)	\$1,524,017	\$677,655	\$846,361
9 Insurance Premium	\$2,926,210	\$2,097,226	\$828,984	(\$286,481)	(\$286,481)	\$0	\$2,639,729	\$1,810,745	\$828,984
10 Regulatory Assessment Fees	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	\$0	\$6,184,116	\$4,286,454	\$1,897,662
11 Uncollectible Accounts	\$12,978,156	\$8,952,665	\$4,025,491	(\$3,294,644)	(\$4,987,161)	\$1,693,337	\$9,683,512	\$3,964,684	\$5,718,828
12 Postage	\$3,780,429	\$2,460,952	\$1,319,478	(\$3,294,644)	(\$16,697)	(\$7,410)	\$3,756,323	\$2,444,255	\$1,312,068
13 Strike Contingency	\$8,194	\$8,194	\$0	\$0	\$0	\$0	\$8,194	\$8,194	\$0
14 Environmental Response Fund	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
15 Paperless Bill Credit	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
16 Pension	\$7,914,078	\$5,421,584	\$2,492,494	(\$740,588)	(\$740,588)	\$0	\$7,173,490	\$4,680,995	\$2,492,494
17 Energy Efficiency Program	\$22,239,834	\$14,856,485	\$7,383,350	(\$2,190,304)	(\$2,190,304)	\$0	\$20,049,530	\$12,666,181	\$7,383,350
18 Other Operating and Maintenance Expenses	\$97,169,672	\$73,467,743	\$23,701,929	(\$97,169,672)	(\$73,467,743)	(\$23,701,929)	\$0	\$0	\$0
19 Storm Cost Recovery	\$86,785,496	\$59,391,324	\$27,394,172	(\$23,893,332)	(\$23,375,643)	(\$1,519,689)	\$62,892,164	\$37,017,681	\$25,874,483
20 Gas Commodity OM	\$7,338,972	\$7,338,972	\$0	\$0	(\$27,840)	\$0	\$7,311,132	\$7,311,132	\$0
21 NEP IFA Credit	(\$138,452,360)	(\$138,452,360)	\$0	\$113,267	\$113,267	\$0	\$1,132,067	\$0	\$1,132,067
22 Wheeling	\$179,791,010	\$179,791,010	\$0	\$138,452,360	\$138,452,360	\$0	\$0	\$0	\$0
23 Energy Innovation Hub	\$0	\$0	\$0	(\$179,791,010)	(\$179,791,010)	\$0	\$0	\$0	\$0
24 Gas Business Enablement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Electric Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Gas Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Customer Affordability Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 Sub Total	\$420,054,545	\$304,575,180	\$115,479,365	(\$192,323,257)	(\$164,238,756)	(\$28,084,501)	\$227,731,287	\$140,336,424	\$87,394,863
29 Purchased Power/ Purchased Gas	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	\$0	\$0	\$0
30 Sub Total	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	\$0	\$0	\$0
31 TOTAL	\$860,579,245	\$608,830,578	\$251,748,667	(\$632,847,958)	(\$468,494,154)	(\$164,353,804)	\$227,731,287	\$140,336,424	\$87,394,863
32 (\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Summary (ELECTRIC & GAS)

Schedule Reference	Test Year Ended June 30, 2017 (as Adjusted)			Performance Adjustments			Rate Year Ending August 31, 2019		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
1 Labor	\$74,315,139	\$44,116,917	\$30,198,221	\$9,824,987	\$6,692,369	\$3,132,619	\$84,140,126	\$50,809,286	\$33,330,840
2 Health Care	\$11,124,388	\$6,087,200	\$4,437,188	(\$392,792)	(\$295,776)	(\$97,016)	\$10,731,596	\$6,391,424	\$4,340,172
3 Group Life Insurance	\$837,778	\$486,957	\$350,821	\$148,107	\$73,691	\$74,416	\$985,884	\$560,647	\$425,237
4 Thrift Plan	\$3,457,345	\$2,082,550	\$1,374,796	\$458,489	\$315,923	\$142,566	\$3,915,334	\$2,398,472	\$1,517,862
5 PAFS 112 / ASC 712	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)
6 Service Company Rents	\$10,067,672	\$7,340,988	\$2,726,684	\$7,585,117	\$5,776,023	\$1,809,094	\$17,652,789	\$13,117,011	\$4,535,777
7 Joint Facilities	\$1,680,176	\$1,124,355	\$355,621	\$77,792	\$52,067	\$25,725	\$1,757,968	\$1,176,621	\$581,346
8 Insurance Claims	\$1,254,017	\$677,355	\$846,361	\$955,618	\$1,162,517	(\$306,899)	\$2,479,635	\$1,840,172	\$639,463
9 Insurance Premium	\$2,637,129	\$1,500,465	\$826,984	\$677,355	\$280,149	\$397,206	\$3,014,318	\$2,340,624	\$673,694
10 Regulatory Assessment Fees	\$6,841,116	\$3,506,454	\$1,868,452	\$90,000	\$0	\$90,000	\$4,414,906	\$4,296,164	\$118,742
11 Regulatory Accounts	\$9,684,512	\$3,964,684	\$3,718,928	(\$2,164,572)	\$157,586	(\$2,322,158)	\$7,518,940	\$4,122,770	\$3,396,170
12 Non-Residential Accounts	\$3,756,323	\$2,444,255	\$1,312,068	\$173,918	\$113,169	\$60,749	\$3,930,240	\$2,557,424	\$1,372,817
13 State Contingency	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$9,573	\$8,573	\$0
14 Environmental Response Fund	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
15 Powerless Bill Credit	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
16 PPOP	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,582,582)	\$134,937	(\$3,717,518)	\$3,590,908	\$4,815,932	(\$1,225,024)
17 Pension	\$20,049,530	\$12,666,181	\$7,383,350	(\$10,775,396)	(\$6,665,307)	(\$4,110,000)	\$9,274,224	\$6,000,574	\$3,273,650
18 Energy Efficiency Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Other Operating and Maintenance Expenses	\$62,892,164	\$37,017,681	\$25,874,483	\$1,589,701	\$863,146	\$726,555	\$64,481,865	\$37,880,827	\$26,601,038
20 Storm Cost Recovery	\$7,311,132	\$7,311,132	\$0	(\$287,406)	(\$287,406)	\$0	\$7,023,726	\$7,023,726	\$0
21 Gas Commodity OM	\$1,132,067	\$0	\$1,132,067	(\$1,132,067)	\$0	(\$1,132,067)	\$0	\$0	\$0
22 NEP IFA Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Wheeling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Energy Innovation Hub	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
25 Gas Business Enablement	\$0	\$0	\$0	\$3,329,316	\$482,041	\$2,847,275	\$3,329,316	\$482,041	\$2,847,275
26 Electric Operations	\$0	\$0	\$0	\$611,550	\$611,550	\$0	\$611,550	\$611,550	\$0
27 Gas Operations	\$0	\$0	\$0	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0	\$1,032,482
28 Customer Affordability Program	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
29 Sub Total	\$227,731,287	\$140,336,424	\$87,394,863	\$9,019,537	\$10,266,874	(\$1,247,337)	\$236,750,824	\$150,603,298	\$86,147,527
30 Purchased Power: Purchased Gas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31 Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 TOTAL	\$227,731,287	\$140,336,424	\$87,394,863	\$9,019,537	\$10,266,874	(\$1,247,337)	\$236,750,824	\$150,603,298	\$86,147,527
Column Notes	\$0	\$0	\$0	(\$80)	(\$80)	\$0	\$0	\$0	\$0
(b) Column (h)									
(c) Column (i)									

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Summary (ELECTRIC & GAS)

	Schedule Reference	Rate Year Ending	Adjustments to Reflect		Rate Year Ending	Adjustments to Reflect		Rate Year Ending
		August 31, 2019	Electric	Conditions in Rate Year	August 31, 2020	Electric	Conditions in Rate Year	August 31, 2021
Operation & Maintenance Expenses:								
		(a)	(b)		(c) = (a) + (b)	(d)		(e) = (c) + (d)
1	Labor	\$50,809,286	\$1,824,395		\$52,633,681	\$1,593,433		\$54,227,114
2	Health Care	\$6,391,424	\$229,452		\$6,620,876	\$200,613		\$6,821,489
3	Group Life Insurance	\$35,040	\$35,040		\$595,688	\$32,525		\$628,212
4	Thrift Plan	\$2,398,472	\$86,105		\$2,484,577	\$75,283		\$2,559,860
5	FAS 112 / ASC 712		\$0			\$0		
6	Service Company Rents	\$13,117,011	\$380,409		\$13,497,420			
7	Joint Facilities	\$1,176,621	\$31,298		\$1,207,920	\$390,531		\$13,887,951
8	Uninsured Claims	\$1,840,172	\$48,949		\$1,889,121	\$29,353		\$1,237,272
9	Insurance Premium	\$2,090,894	\$55,618		\$2,146,512	\$45,906		\$1,935,026
10	Regulatory Assessment Fees	\$4,286,454	\$0		\$4,286,454	\$52,160		\$2,198,672
11	Uncollectible Accounts	\$4,122,270	\$156,855		\$4,279,125	\$0		\$4,286,454
12	Postage	\$2,557,424	\$68,027		\$2,625,451	\$50,426		\$4,329,551
13	Strike Contingency	\$8,573	\$228		\$8,801	\$63,798		\$2,689,250
14	Environmental Response Fund	\$3,078,000	\$0		\$3,078,000	\$214		\$9,015
15	Paperless Bill Credit	\$551,281	\$0		\$551,281	\$0		\$3,078,000
16	PHOP	\$4,815,932	\$0		\$4,815,932	\$551,281		\$551,281
17	Pension	\$6,000,874	(\$1,158,292)		\$4,842,582	\$0		\$4,815,932
18	Energy Efficiency Program	\$0	\$0		\$0	(\$1,086,286)		\$3,756,296
19	Other Operating and Maintenance Expenses	\$37,880,827	\$1,000,191		\$38,881,018	\$0		\$0
20	Storm Cost Recovery	\$7,023,726	\$0		\$7,023,726	\$938,013		\$39,819,031
21	Gas Commodity OM	\$0	\$0		\$0	\$0		\$7,023,726
22	NEP IFA Credit	\$0	\$0		\$0	\$0		\$0
23	Wheeling	\$0	\$0		\$0	\$0		\$0
24	Energy Innovation Hub	\$186,193	(\$32,395)		\$153,798	\$0		\$0
25	Gas Business Enablement	\$482,041	\$29,312		\$511,352	(\$16,493)		\$153,798
26	Electric Operations	\$611,550	(\$39,550)		\$572,000	\$618,083		\$494,859
27	Gas Operations	\$0	\$0		\$0	\$0		\$618,083
28	Customer Affordability Program	\$613,623	(\$70,367)		\$543,256	\$0		\$0
29	Sub Total	\$150,603,298	\$2,645,275		\$153,248,572	(\$255,128)		\$288,128
30						\$2,160,429		\$155,409,002
31	Purchased Power/ Purchased Gas	\$0	\$0		\$0	\$0		\$0
32								
33	Sub Total	\$0	\$0		\$0	\$0		\$0
34								
35	TOTAL	\$150,603,298	\$2,645,275		\$153,248,572	\$2,160,429		\$155,409,002

Column Notes

(a) Column (b)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Summary (ELECTRIC & GAS)

Operation & Maintenance Expenses:

Schedule Reference	Rate Year Ending August 31, 2019		Adjustments to Reflect Conditions in Rate Year		Rate Year Ending August 31, 2020		Adjustments to Reflect Conditions in Rate Year		Rate Year Ending August 31, 2021	
	Gas (a)		Gas (b)		Gas (c) = (a) + (b)		Gas (d)		Gas (e) = (c) + (d)	
1 Labor										
2 Schedule 12	\$33,330,840		\$1,411,867		\$34,742,707		\$1,089,746		\$35,832,453	
3 Schedule 13	\$4,340,172		\$184,023		\$4,524,195		\$142,060		\$4,666,255	
4 Group Life Insurance	\$425,237		\$29,341		\$454,578		\$25,320		\$479,898	
5 Thrift Plan	\$1,517,362		\$64,336		\$1,581,698		\$49,665		\$1,631,363	
6 FAS 112 / ASC 712		(\$0)	\$0				\$0		(\$0)	
7 Service Company Rents	\$4,535,777		\$219,840		\$4,755,618		(\$260)		\$4,755,358	
8 Joint Facilities	\$581,346		\$15,464		\$596,810		\$14,502		\$611,313	
9 Uninsured Claims	\$639,463		\$17,010		\$656,472		\$15,952		\$672,425	
10 Insurance Premium	\$921,924		\$24,441		\$946,365		\$22,328		\$968,693	
11 Regulatory Assessment Fees	\$1,897,662		\$0		\$1,897,662		\$0		\$1,897,662	
12 Uncollectible Accounts	\$3,396,670		\$111,079		\$3,507,749		\$109,234		\$3,616,983	
13 Postage	\$1,372,817		\$36,517		\$1,409,334		\$34,247		\$1,443,580	
14 Strike Contingency	\$0		\$0		\$0		\$0		\$0	
15 Environmental Response Fund	\$0		\$0		\$0		\$0		\$0	
16 Paperless Bill Credit	\$265,235		\$0		\$265,235		\$0		\$265,235	
17 PBOP	(\$1,225,024)		\$0		(\$1,225,024)		\$0		(\$1,225,024)	
18 Pension	\$3,273,350		(\$782,995)		\$2,490,355		(\$732,618)		\$1,757,736	
19 Energy Efficiency Program	\$0		\$0		\$0		\$0		\$0	
20 Other Operating and Maintenance Expenses	\$26,601,038		\$704,127		\$27,305,166		\$659,247		\$27,964,413	
21 Storm Cost Recovery	\$0		\$0		\$0		\$0		\$0	
22 Gas Commodity OM	\$0		\$0		\$0		\$0		\$0	
23 NEP IFA Credit	\$0		\$0		\$0		\$0		\$0	
24 Wheeling	\$0		\$0		\$0		\$0		\$0	
25 Energy Innovation Hub	\$101,186		(\$17,605)		\$83,581		\$0		\$83,581	
26 Gas Business Enablement	\$2,847,275		\$664,720		\$3,511,995		\$153,248		\$3,665,243	
27 Electric Operations	\$0		\$0		\$0		\$0		\$0	
28 Gas Operations	\$1,032,482		(\$76,782)		\$955,700		\$0		\$955,700	
29 Customer Affordability Program	\$292,714		\$2,518		\$295,232		(\$138,649)		\$156,583	
30 Sub Total	\$86,147,527		\$2,607,902		\$88,755,428		\$1,444,023		\$90,199,451	
31 Purchased Power/ Purchased Gas	\$0		\$0		\$0		\$0		\$0	
32										
33 Sub Total	\$0		\$0		\$0		\$0		\$0	
34										
35 TOTAL	\$86,147,527		\$2,607,902		\$88,755,428		\$1,444,023		\$90,199,451	

Column Notes
(a) Column (i)

Notes

Page 1, Column (a)

Schedule 12 Page 5, Lines 2(a) to 4(a)	9(f) Schedule 15, Page 5 Lines 10(a)	21(b) Schedule 27, Page 5 Lines 2(a) through 4(a)
Schedule 12 Page 5, Lines 2(a) to 4(a)	10(b) Schedule 16, Page 5 Lines 2(a) through 4(a)	22(b) Schedule 28, Page 5 Lines 2(a) through 4(a)
Schedule 12 Page 5, Line 5(a)	10(d) Schedule 16, Page 5 Lines 6(a) through 8(a)	23(f) Schedule 28, Page 5 Line 8(a)
Schedule 12 Page 5, Line 6(a) to 8(a)	10(g) Schedule 16, Page 5 Lines 10(a) through 12(a)	23(f) Schedule 29, Page 5 Lines 2(a) through 3(a)
Schedule 12 Page 5, Line 21(a) to 23(a)	10(i) Schedule 16, Page 5 Lines 14(a) through 16(a)	24(b) Schedule 30, Page 6 Lines 2(a) through 17(b)
Schedule 12 Page 5, Line 28(a) to 30(a)	11(b) Schedule 17, Page 5 Lines 7(a) through 8(a)	24(c) Schedule 30, Page 6 Lines 2(a) through 17(d)
Schedule 12 Page 5, Line 9(a) to 20(a) + Line 24(a) + Line 25(a) to 27(a)	11(f) Schedule 17, Page 5 Lines 2(a) through 5(a)	24(d) Schedule 30, Page 6 Lines 2(a) through 17(e)
Schedule 13, Page 5 Lines 2(a) through 4(a)	13(b) Schedule 19, Page 5 Lines 2(a) through 5(a)	24(e) Schedule 30, Page 6 Lines 2(a) through 17(f)
Schedule 13, Page 5 Lines 6(a) through 8(a)	13(d) Schedule 19, Page 5 Lines 2(a) through 4(a)	24(f) Schedule 30, Page 6 Lines 2(a) through 17(b)
Schedule 13, Page 5 Lines 10(a) through 12(a)	13(e) Schedule 19, Page 5 Lines 2(a) through 7(a)	24(g) Schedule 30, Page 6 Lines 2(a) through 17(g)
Schedule 14, Page 5 Lines 2(a) through 12(a)	13(g) Schedule 19, Page 5 Lines 8(a)	24(h) Schedule 30, Page 6 Lines 2(a) through 17(h)
Schedule 14, Page 5 Lines 2(a) through 12(a)	13(g) Schedule 19, Page 5 Lines 9(a) through 11(a)	Schedule 30, Page 6 Lines 2(c) through 17(c) + Page 6 Lines 2(b)
Schedule 14, Page 5 Lines 6(a) through 8(a)	14(b) Schedule 20, Page 5 Lines 2(a) through 3(a)	24(f) Schedule 31, Page 5 Lines 2(a) through 7(b) + Page 7 Lines 2(d) through 17(d)
Schedule 14, Page 5 Lines 10(a)	15(b) Schedule 21, Page 5 Lines 2(a)	25(f) Schedule 31, Page 5 Lines 2(a)
Schedule 14, Page 5 Lines 12(a) through 14(a)	16(f) Schedule 22, Page 5 Lines 4(a)	26(b) – 26(f) Schedule 32 Page 5, Line 2(a) to Line 14(a)
Schedule 15, Page 5 Lines 2(a) through 4(a)	17(b) Schedule 23, Page 5 Lines 2(a) through 4(a)	27(b) Schedule 33 Page 5, Line 9(b)
Schedule 15, Page 5 Lines 6(a) through 8(a)	17(f) Schedule 23, Page 5 Lines 8(a) through 11(a)	28(f) Schedule 34 Page 5, Line 2(a) to Line 3(a)
Schedule 15, Page 5 Lines 12(a) through 14(a)	20(f) Schedule 26, Page 5 Line 3(a)	

The Narragansett Electric Company d/b/a National Grid
Adjustments to Electric Operating Expenses
Normalizing Adjustments to O & M Expenses (ELECTRIC)

	Test Year Ended June 30, 2017 (Per Books)	IFA	Vegetation Management (ISR)	Inspection & Maintenance (ISR)	Parent Company Initiative	Storms	Other	Total Normalizing Adjustments (h)	Test Year Ended June 30, 2017 (as Adjusted) (i) = (a) + (i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	sum (b through g)	
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Column Notes

Line Notes

60b)	Schedule 12 Page 5, Lines 20(b) to 40(b)	9(g) Schedule 15, Page 5 Lines 100(b)	20(g) Schedule 26, Page 5 Line 30(b)
60c)	Schedule 12 Page 5, Line 40(b)	100b) Schedule 16, Page 5 Lines 20(b) through 40(b)	21(b) Schedule 27, Page 5 Lines 20(b) through 40(b)
60d)	Schedule 12 Page 5, Line 40(b) to 80(b)	100c) Schedule 16, Page 5 Lines 60(b) through 80(b)	22(b) Schedule 28, Page 5 Lines 20(b) through 40(b)
60f)	Schedule 12 Page 5, Line 21(b) to 23(b)	100f) Schedule 16, Page 5 Lines 100(b) through 120(b)	22(g) Schedule 28, Page 5 Line 80(b)
		10(g) Schedule 16, Page 5 Lines 140(b) through 160(b)	23(g) Schedule 29, Page 5 Lines 20(b) through 30(b)
60g)	Schedule 12 Page 5, Line 90(b) to 200(b) + Line 240(b) + Lines 250(b) to 270(b)	11(b) Schedule 17, Page 5 Lines 70(b) through 80(b)	24(b) Schedule 30, Page 6 Lines 20(b) through 170(b)
70b)	Schedule 13, Page 5 Lines 20(b) through 40(b)	11(g) Schedule 17, Page 5 Lines 20(b) through 50(b)	24(c) Schedule 30, Page 6 Lines 20(b) through 170(b)
70d)	Schedule 13, Page 5 Lines 60(b) through 80(b)	13(b) Schedule 19, Page 5 Lines 20(b) through 40(b)	24(d) Schedule 30, Page 6 Lines 20(b) through 170(b)
70f)	Schedule 13, Page 5 Lines 100(b) through 120(b)	13(d) Schedule 19, Page 5 Lines 50(b) through 70(b)	24(e) Schedule 30, Page 6 Lines 20(b) through 170(b)
80b)	Schedule 14, Page 5 Lines 20(b) through 40(b)	13(e) Schedule 19, Page 5 Line 80(b)	24(f) Schedule 30, Page 6 Lines 20(b) through 170(b)
80d)	Schedule 14, Page 5 Lines 60(b) through 80(b)	13(f) Schedule 19, Page 5 Lines 90(b) through 110(b)	24(g) Schedule 30, Page 6, Lines 20(c) through 170(c) + Lines 20(b) through 170(b)
80e)	Schedule 14, Page 5 Lines 100(b)	14(b) Schedule 20, Page 5 Lines 20(b) through 30(b)	25(g) Schedule 31, Page 5 Lines 20(a)
80f)	Schedule 14, Page 5 Lines 120(b) through 140(b)	15(b) Schedule 21, Page 5 Lines 20(b)	27(b) Schedule 33 Page 5, Line 90(b)
90b)	Schedule 15, Page 5 Lines 20(b) through 40(b)	16(c) Schedule 22, Page 5 Lines 40(b)	28(g) Schedule 34 Page 5, Line 20(c) to Line 30(a)
90d)	Schedule 15, Page 5 Lines 60(b) through 80(b)	17(b) Schedule 23, Page 5 Lines 20(b) through 40(b)	
90f)	Schedule 15, Page 5 Lines 120(b) through 140(b)	17(g) Schedule 23, Page 5 Lines 80(b) through 110(b)	

The Narragansett Electric Company d/b/a National Grid
Adjustments to Gas Operating Expenses
Normalizing Adjustments to O & M Expenses (GAS)

	Test Year Ended June 30, 2017 (Per Books)	Gas Business Enablement (GBE)	Gas Cost Recovery (GCR)	Other	Total Normalizing Adjustments	Test Year Ended June 30, 2017 (as Adjusted)
	(c)	(b)	(c)	(d)	(e) = (b) + (c) + (d)	(f) = (c) + (e)
1 Test Year Amounts that are Specifically Adjusted:						
2						
3						
4						
5						
6 Operating & Maintenance Expense						
7 Labor	\$36,022,308	\$0	(\$829,823)	(\$4,994,264)	(\$5,824,087)	\$30,198,221
8 Health Care	\$4,439,997	\$0	\$0	(\$2,810)	(\$2,810)	\$4,437,188
9 Group Life Insurance	\$350,981	\$0	\$0	(\$160)	(\$160)	\$350,821
10 Thrift Plan	\$1,375,749	\$0	\$0	(\$954)	(\$954)	\$1,374,796
11 FAS 112 / ASC 712	(\$238,762)	\$0	\$0	\$238,762	\$238,762	\$0
12 Service Company Rents	\$3,077,583	\$0	\$0	(\$350,899)	(\$350,899)	\$2,726,684
13 Joint Facilities	\$561,452	\$0	\$0	(\$5,831)	(\$5,831)	\$555,621
14 Uninsured Claims	\$846,495	\$0	\$0	(\$134)	(\$134)	\$846,361
15 Insurance Premium	\$828,984	\$0	\$0	\$0	\$0	\$828,984
16 Regulatory Assessment Fees	\$1,897,662	\$0	\$0	\$0	\$0	\$1,897,662
17 Uncollectible Accounts	\$4,025,491	\$0	\$0	\$1,693,337	\$1,693,337	\$5,718,828
18 Postage	\$1,319,478	\$0	\$0	(\$7,410)	(\$7,410)	\$1,312,068
19 Strike Contingency	\$0	\$0	\$0	\$0	\$0	\$0
20 Environmental Response Fund	\$0	\$0	\$0	\$0	\$0	\$0
21 Paperless Bill Credit	\$0	\$0	\$0	\$265,235	\$265,235	\$265,235
22 PBOP	\$2,492,494	\$0	\$0	\$0	\$0	\$2,492,494
23 Pension	\$7,383,350	\$0	\$0	\$0	\$0	\$7,383,350
24 Energy Efficiency Program	\$23,701,929	\$0	\$0	(\$23,701,929)	(\$23,701,929)	\$0
25 Other Operating and Maintenance Expenses	\$27,394,172	(\$1,511,923)	(\$258,832)	\$251,065	(\$1,519,689)	\$25,874,483
26 Storm Cost Recovery	\$0	\$0	\$0	\$0	\$0	\$0
27 Gas Commodity OM	\$0	\$0	(\$43,411)	\$1,175,478	\$1,132,067	\$1,132,067
28 NEP IFA Credit	\$0	\$0	\$0	\$0	\$0	\$0
29 Wheeling	\$0	\$0	\$0	\$0	\$0	\$0
30 Energy Innovation Hub	\$0	\$0	\$0	\$0	\$0	\$0
31 Gas Business Enablement	\$0	\$0	\$0	\$0	\$0	\$0
32 Electric Operations	\$0	\$0	\$0	\$0	\$0	\$0
33 Gas Operations	\$0	\$0	\$0	\$0	\$0	\$0
34 Customer Affordability Program	\$0	\$0	\$0	\$0	\$0	\$0
35 Sub Total Operating & Maintenance Expense	\$115,479,365	(\$1,511,923)	(\$1,132,067)	(\$25,440,512)	(\$28,084,501)	\$87,394,863
36 Purchased Power/ Purchased Gas	\$136,269,302	\$0	\$0	(\$136,269,302)	(\$136,269,302)	\$0
37 Sub Total	\$136,269,302	\$0	\$0	(\$136,269,302)	(\$136,269,302)	\$0
38						
39						
40 TOTAL	\$251,748,667	(\$1,511,923)	(\$1,132,067)	(\$161,709,815)	(\$164,353,804)	\$87,394,863
Check Totals	\$251,748,667	(\$1,511,923)	(\$1,132,067)	(\$161,709,814)	(\$164,353,804)	\$87,394,863
Difference	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)

Line Notes

- 6(c) Schedule 12 Page 5, Line 28(c) to 30(c)
6(d) Schedule 12 Page 5, Line 6(c) to 8(c)
10(d) Schedule 16, Page 5 Lines 14(c) through 16(c)
11(d) Schedule 17, Page 5 Lines 2(c) through 5(c)
16(d) Schedule 22, Page 5 Lines 4(c)
17(d) Schedule 23, Page 5 Lines 8(c) through 11(c)
20(d) Schedule 26, Page 5 Line 3(c)
23(d) Schedule 29, Page 5 Lines 2(c) through 3(c)
24(b) Schedule 30, Page 7 Lines 2(b) through 17(b)
24(c) Schedule 30, Page 7 Lines 2(c) through 17(c)
24(d) Schedule 30, Page 7 Lines 2(d) through 17(d)
26(c) Schedule 32 Page 5, Line 2(a) to Line 14(a)
26(d) Schedule 32 Page 5, Line 2(a) to Line 14(a)

The Narragansett Electric Company d/b/a National Grid
Calculation Of Inflation
Occurring Between The Test Year And The Rate Year

<u>Calculation of Inflation Rate:</u>			Line
	GDP-CTPI ⁽¹⁾	CPI-U ⁽²⁾	
Index - Midpoint of Test Year June 2017	112.4	242.7	1
			2
			3
Index - Midpoint of Rate Year Aug 2019	117.5	254.2	4
			5
Increase in Index From Midpoint Of The Test Year			6
To The Midpoint of Rate Year			7
Inflation Factor %	4.52%	4.73%	4.63%
			9
Source: Moody's Analytics	2.26%	2.37%	10
			11
			12
	GDPIP	CPI	13
Index - Midpoint of Rate Year Aug 2019	117.5	254.2	14
			15
Index - Midpoint of Rate Year Aug 2020	120.4	261.3	16
			17
Increase in Index From Midpoint Of The Test Year			18
To The Midpoint of Rate Year			19
Inflation Factor %	2.50%	2.82%	2.66%
			21
Source: Moody's Analytics			22
			23
	GDPIP	CPI	24
Index - Midpoint of Rate Year Aug 2019	120.4	261.3	25
			26
Index - Midpoint of Rate Year Aug 2020	123.2	268.0	27
			28
Increase in Index From Midpoint Of The Test Year			29
To The Midpoint of Rate Year			30
Inflation Factor %	2.32%	2.54%	2.43%
			31

⁽¹⁾ Gross Domestic Product Chain-type Index

⁽²⁾ LL URBAN Consumer Price Index

Compliance Attachment 2

Schedule 4-ELEC

Amortization of Regulatory Deferrals– Electric

The Narragansett Electric Company d/b/a National Grid
Amortization of Regulatory Deferrals - Electric
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Adjusted Balance June 30, 2017 (c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e)	Reflect Condition in Rate Year (f)	Rate Year Ending August 31, 2020 (g)	Reflect Condition in Rate Year (h)	Rate Year Ending August 31, 2021 (i)
1 Rate Case Expenses	\$8,454	(\$8,454)	\$0	\$471,908	\$471,908	\$0	\$471,908	\$0	\$471,908
2									
3 Total	<u>\$8,454</u>	<u>(\$8,454)</u>	<u>\$0</u>	<u>\$471,908</u>	<u>\$471,908</u>	<u>\$0</u>	<u>\$471,908</u>	<u>\$0</u>	<u>\$471,908</u>

Line Notes

- 1 (d) Page 2, Line 7
1-3 Column (a) per Company Books
1-3 Column (c) = Column (a) + Column (b)
1-3 Column (e) = Column (c) + Column (d)
1-3 Column (g) = Column (e) + Column (f)
1-3 Column (i) = Column (g) + Column (h)

The Narragansett Electric Company d/b/a National Grid
Rate Case Expenses - Electric
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

	Amount
1 Rate Case Expense for Narragansett Electric Company - Electric Segment	\$1,415,724
2	
3 Number of Years to be Normalized	3
4	
5 Annual Normalized Rate Case Expenses Recovery	<u>\$471,908</u>

Line Notes

1 Based on response to RR-PUC-39 submitted on July 13, 2018

Consultant	Description of Service	Actual to Date	Estimated Remainder	Electric only	Allocated 67.64%	Total
		(a)	(b)	(c) = (a)+(b)	(d) = ((a)+(b)*32.36%)	(e) = (c)+(d)
Gannett Fleming, Inc.	Depreciation Study	\$46,495	\$27,405		\$49,986	\$49,986
Howard S. Gorman - HSG Group, Inc.	Allocated Cost of Service Study - Electric	\$68,000	\$22,000	\$90,000		\$90,000
Scott Madden Inc.	ROE/Cost of Capital Structure	\$108,649	\$11,473		\$81,251	\$81,251
Keegan & Werlin	Legal	\$232,908	\$23,264		\$173,275	\$173,275
Hinckley Allen	Legal	\$260,085	\$300,000		\$378,842	\$378,842
Barclay Damon	Legal	\$132,473	\$4,000		\$92,310	\$92,310
Towers Watson	Compensation Study	\$27,807	\$0		\$18,809	\$18,809
WarRoom Document Solutions	Printing - Electric	\$48,271	\$21,000	\$69,271		\$69,271
A-1 Court Reports, Inc.	Other - Electric	\$3,872	\$2,200	\$6,072		\$6,072
Division of Public Utilities and Carriers	Rate Case Assessment	\$450,908	\$5,000	\$455,908		\$455,908
Total		<u>\$1,379,468</u>	<u>\$416,342</u>	<u>\$621,251</u>	<u>\$794,473</u>	<u>\$1,415,724</u>

(a) Per Company's Cost Allocation Code G-316		
SAP Alloc. Code	Company Description	3 Pt. Allocation %
G-316	Narragansett Electric Company	67.64%
G-316	Narragansett Gas Company	32.36%
	Total	100.00%
3 Rate case expected to be filed in 3 years		
5 Line 1 divided by Line 3.		

Compliance Attachment 2

Schedule 4-GAS

Amortization of Regulatory Deferrals – Gas

The Narragansett Electric Company d/b/a National Grid
Amortization of Regulatory Deferrals - Gas
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Adjusted Balance June 30, 2017 (c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e)	Reflect Condition in Rate Year (f)	Rate Year Ending August 31, 2020 (g)	Reflect Condition in Rate Year (h)	Rate Year Ending August 31, 2021 (i)
1 Advantage System Amortization	\$705,953	(\$262)	\$705,691	(\$705,691)	\$0	\$0	\$0	\$0	\$0
2 Rate Case Expense Amortization	\$0	\$0	\$0	\$267,216	\$267,216	\$0	\$267,216	\$0	\$267,216
3 Environmental Cost Amortization	\$0	\$1,310,000	\$1,310,000	\$0	\$1,310,000	\$0	\$1,310,000	\$0	\$1,310,000
4 Total	<u>\$705,953</u>	<u>\$1,309,738</u>	<u>\$2,015,691</u>	<u>(\$438,475)</u>	<u>\$1,577,216</u>	<u>\$0</u>	<u>\$1,577,216</u>	<u>\$0</u>	<u>\$1,577,216</u>

Line Notes

- 1 (d) It is the amortization from "Advantage System Book Value 2012 ~ 2017", the balance at the beginning of the Rate Year 1 is zero, no amortization in rate year
2 (d) Page 2, Line 5
3 (d) As approved on RIPUC Docket No. 3401
1-4 Column (a) per Company Books
1-4 Column (c) = Column (a) + Column (b)
1-4 Column (e) = Column (c) + Column (d)
1-4 Column (g) = Column (e) + Column (f)
1-4 Column (i) = Column (g) + Column (h)

The Narragansett Electric Company d/b/a National Grid
Rate Case Expenses - Gas
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

	Amount
1 Rate Case Expense for Narragansett Electric Company - Gas Segment	\$801,648
2	
3 Number of Years to be Normalized	3
4	
5 Annual Normalized Rate Case Expenses Recovery	<u>\$267,216</u>

Line Notes

1 Based on response to RR-PUC-39 submitted on July 13, 2018

Consultant	Description of Service	Actual to Date	Estimated Remainder	Gas only	Allocated 32.36%	Total
		(a)	(b)	(c) = (a)+(b)	1) = ((a)+(b)*32.36%)	(e) = (c)+(d)
Gannett Fleming, Inc.	Depreciation Study	\$46,495	\$27,405		\$23,914	\$23,914
Paul Normand - Management Applications Consulting, Inc.	Allocated Cost of Service Study - Gas	\$43,706	\$15,765	\$59,471		\$59,471
Scott Madden Inc.	ROE/Cost of Capital Structure	\$108,649	\$11,473		\$38,871	\$38,871
Keegan & Werlin	Legal	\$232,908	\$23,264		\$82,897	\$82,897
Hinckley Allen	Legal	\$260,085	\$300,000		\$181,244	\$181,244
Barclay Damon	Legal	\$132,473	\$4,000		\$44,163	\$44,163
Towers Watson	Compensation Study	\$27,807	\$0		\$8,998	\$8,998
WarRoom Document Solutions	Printing - Gas	\$20,688	\$9,000	\$29,688		\$29,688
A-1 Court Reports, Inc.	Other - Gas	\$1,660	\$1,000	\$2,660		\$2,660
Division of Public Utilities and Carriers	Rate Case Assessment	\$324,742	\$5,000	\$329,742		\$329,742
Total		\$1,199,213	\$396,907	\$421,561	\$380,087	\$801,648
(a) Per Company's Cost Allocation Code G-316						
SAP Alloc. Code	Company Description	3 Pt. Allocation %				
G-316	Narragansett Electric Company	67.64%				
G-316	Narragansett Gas Company	32.36%				
	Total	100.00%				
3	Rate case expected to be filed in 3 years					
5	Line 1 divided by Line 3.					

Compliance Attachment 2

Schedule 5-ELEC

Amortization of Intangibles– Electric

The Narragansett Electric Company d/b/a National Grid
Amortization of Intangibles - Electric
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2020

	Test Year Ended	Normalizing	Adjusted Test Year	Proforma	Rate Year Ending	Reflect Condition	Rate Year Ending	Reflect Condition	Rate Year Ending
	June 30, 2017	Adjustments	June 30, 2017	Adjustments	August 31, 2019	in Rate Year	August 31, 2020	in Rate Year	August 31, 2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 Amortization	\$62,962	(\$62,962)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Per Company Books
- (b) The intangible assets are recovered through the Renewable Energy Growth Program and excluded from the general rate case
- (c) Column (a) plus Column (b)
- (e) Column (c) plus Column (d)
- (g) Column (e) plus Column (f)
- (i) Column (g) plus Column (h)

Compliance Attachment 2

Schedule 5-GAS

Amortization of Intangibles – Gas

The Narragansett Electric Company d/b/a National Grid
Amortization of Intangibles - Gas
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

	Test Year Ended	Normalizing	Adjusted Test	Proforma	Rate Year 1	Reflect	Rate Year 2	Reflect	Rate Year
	June 30, 2017	Adjustments	June 30, 2017	Adjustments	August 31, 2019	Condition in Rate Year	August 31, 2020	Condition in Rate Year	Ending
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 Amortization	\$1,874,224	\$106,546	\$1,980,770	(1,554,586)	426,184	\$0	426,184	\$0	426,184

Column Notes

- (a) Per Company Books
(b) The following software was written off at Mar 31, 2017 for accounting purpose, it is still in use and should be amortized for rate case purpose
- | | |
|-------------------|-------------|
| Cost | 9,991,374 |
| Acc. Amortization | (7,523,135) |
- Refer to the schedule below, the software was amortized over 271 months before the being written off. The annual amortization is:
- | | | |
|------------------------------------|---------|----------|
| Monthly Depreciation | A below | \$35,515 |
| 3 month Amortization for test year | A * 3 | 106,546 |
| (e) Annual Amortization | A * 12 | 426,184 |

Power plan report - 1604 for intangible assets as of March 2017

asset_id	description	init_life	remaining_life	gl_post_mo_yr	beg_asset_dollars	depr_reserve	Month_depr_expense
44763949	- Consultant AM/FM	271	97.45	1-Mar-17	\$578,232	\$372,436	\$2,134
44763956	LA30397AM/FM - ITS I	271	48.95	1-Mar-17	\$90,981	\$76,942	\$293
44763960	LAS30398AMFM - INTI	271	48.95	1-Mar-17	\$285,234	\$241,219	\$918
44763961	MIS303980AMFM - MISC	271	48.95	1-Mar-17	\$110,722	\$93,636	\$356
44763966	SF303980AMFM - SOFI	271	48.95	1-Mar-17	\$101,890	\$86,167	\$328
44763971	SF303990AMFM - AM/F	271	60.95	1-Mar-17	\$2,698,329	\$2,139,257	\$9,326
44763993	TRL30397AMFM - TRA	271	48.95	1-Mar-17	\$6,846	\$5,789	\$22
44763995	AF303980AMFM - AFU	271	48.95	1-Mar-17	\$32,749	\$27,695	\$105
44763996	CN30396AM/FM - CON	271	48.95	1-Mar-17	\$793,743	\$671,259	\$2,554
44763998	CN30397AM/FM - CON	271	48.95	1-Mar-17	\$124,561	\$105,340	\$401
96815952	SF303000AMFM - AM/F	271	72.95	1-Mar-17	\$3,096,677	\$2,275,633	\$11,411
96815957	SF303010AMFM - AM/F	271	84.95	1-Mar-17	\$2,071,410	\$1,427,760	\$7,667
					\$9,991,374	\$7,523,135	\$35,515

A

- (c) Column (a) + Column (b)
(d) Column (e) - Column (c)
(e) All other intangibles are fully amortized, only AM/FM Software needs to be amortized, refer to (b) for calculation
(g) Column (e) + Column (f)
(i) Column (g) + Column (h)

Compliance Attachment 2

Schedule 6-ELEC

Depreciation– Electric

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Electric
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Line No.	Description	Reference (a)	Amount (b)
1	Total Company Rate Year Distribution Depreciation Expense	Sum of Page 2, Line 16 and Line 17	\$50,128,332
2	Test Year Depreciation Expense	Per Company Books	\$69,031,187
3	Less : Test Year IFA related Depreciation Expense	Page 4, Line 30, Column (c)	(\$19,814,202)
4	Less: ARO and other adjustments	Page 4, Line 30, Column (b) + Column (d)	(\$55,610)
5	Adjusted Total Company Test Year Distribution Depreciation Expense	Sum of Line 2 through Line 4	\$49,161,375
6	Depreciation Expense Adjustment	Line 1 - Line 5	\$966,957
7			
8			Per Book
9	Test Year Depreciation Expense 12 Months Ended 06/30/17:		Amount
10	Total Distribution Utility Plant 06/30/17	Page 4, Line 28, Column (e)	\$2,141,474,644
11	Less Non Depreciable Plant	Page 4, Line 26, Column (e)	(\$627,567,742)
12	Depreciable Utility Plant 6/30/17	Line 10 + Line 11	\$1,513,906,902
13			
14	Plus: Added Plant 2 Mos Ended 08/31/17	Schedule 11-ELEC, Page 6, Line 7	\$12,473,833
15	Less: Streetlights retired in the 2 Mos Ended 08/31/17	Per Company Books	(\$1,057,011)
16	Less: Retired Plant 2 Months Ended 08/31/17	1/ Line 14 x Retirement Rate	(\$3,699,739)
17	Depreciable Utility Plant 08/31/17	Line 12 + Line 14 + Line 16	\$1,521,623,985
18			
19	Average Depreciable Plant from 06/30/17 to 08/31/17	(Line 12 + Line 17)/2	\$1,517,765,443
20			
21	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.40%
22			
23	Book Depreciation Reserve 06/30/17	Page 5, Line 69, Column (e)	\$652,405,159
24	Plus: Book Depreciation Expense excluding Streetlight Retirement	1/6 of (Line 19 excl. Line 15 x Line 21)	\$8,603,666
25	Less: Streetlights retired in the 2 Mos Ended 08/31/17 and Dep. for 2 Mos	1/12 of (Line 15 x SL Dep Rate)	(\$1,307,36)
26	Less: Net Cost of Removal/(Salvage)	2/ Line 14 x Cost of Removal Rate	(\$1,281,063)
27	Less: Retired Plant	Line 16	(\$3,699,739)
28	Book Depreciation Reserve 08/31/17	Sum of Line 23 through Line 27	\$656,026,715
29			
30	Depreciation Expense 12 Months Ended 08/31/18		
31	Total Utility Plant 08/31/17	Line 10 + Line 14 + Line 15 + Line 16	\$2,149,191,727
32	Less Non Depreciable Plant	Line 11	(\$627,567,742)
33	Depreciable Utility Plant 08/31/17	Line 31 + Line 32	\$1,521,623,985
34			
35	Plus: Plant Added in 12 Months Ended 08/31/18	Schedule 11-ELEC, Page 6, Line 14	\$74,843,000
36	Less: Plant Retired in 12 Months Ended 08/31/18	1/ Line 35 x Retirement rate	(\$22,198,434)
37	Depreciable Utility Plant 08/31/18	Sum of Line 33 through Line 36	\$1,574,268,551
38			
39	Average Depreciable Plant for 12 Months Ended 08/31/18	(Line 33 + Line 37)/2	\$1,547,946,268
40			
41	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.40%
42			
43	Book Depreciation Reserve 08/31/17	Line 28	\$656,026,715
44	Plus: Book Depreciation 08/31/18	Line 39 x Line 41	\$52,630,173
45	Less: Net Cost of Removal/(Salvage)	2/ Line 35 x Cost of Removal Rate	(\$7,686,376)
46	Less: Retired Plant	Line 36	(\$22,198,434)
47	Book Depreciation Reserve 08/31/18	Sum of Line 43 through Line 46	\$678,772,079
1/	3 year average retirement over plant addition in service FY 15 ~ FY17	29.66%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	10.27%	COR

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Electric
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Line No.	Description	Reference	Amount
		(a)	(b)
1	Rate Year Depreciation Expense 12 Months Ended 08/31/19:		
2	Total Utility Plant 08/31/18	Page 1, Line 31 + Line 35 + Line 36	\$2,201,836,293
3	Less Non-Depreciable Plant	Page 1, Line 11	(\$627,567,742)
4	Depreciable Utility Plant 08/31/18	Line 2 + Line 3	\$1,574,268,551
5			
6	Plus: Added Plant 12 Months Ended 08/31/19	Schedule 11-ELEC, Page 6, Line 38	\$77,541,000
7	Less: Depreciable Retired Plant	1/ Line 6 x Retirement rate	(\$22,998,661)
8			
9	Depreciable Utility Plant 08/31/19	Sum of Line 4 through Line 7	\$1,628,810,891
10			
11	Average Depreciable Plant for Rate Year Ended 08/31/19	(Line 4 + Line 9)/2	\$1,601,539,721
12			
13	Proposed Composite Rate %	Page 4, Line 18, Column (f)	3.15%
14			
15	Book Depreciation Reserve 08/31/18	Page 1, Line 47	\$678,772,079
16	Plus: Book Depreciation Expense	Line 11 x Line 13	\$50,375,341
17	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-ELECTRIC, Part VI, Page 6	(\$247,009)
18	Less: Net Cost of Removal/(Salvage)	2/ Line 6 x Cost of Removal Rate	(\$7,963,461)
19	Less: Retired Plant	Line 7	(\$22,998,661)
20	Book Depreciation Reserve 08/31/19	Sum of Line 15 through Line 19	\$697,938,290
21			
22	Rate Year Depreciation Expense 12 Months Ended 08/31/20:		
23	Total Utility Plant 08/31/19	Line 2 + Line 6 + Line 7	\$2,256,378,633
24	Less Non-Depreciable Plant	Page 1, Line 11	(\$627,567,742)
25	Depreciable Utility Plant 08/31/19	Line 23 + Line 24	\$1,628,810,891
26			
27	Plus: Added Plant 12 Months Ended 08/31/20	Schedule 11-ELEC, Page 5, Line 15(i)	\$2,000,000
28	Less: Depreciable Retired Plant	1/ Line 27 x Retirement rate	(\$593,200)
29			
30	Depreciable Utility Plant 08/31/20	Sum of Line 25 through Line 28	\$1,630,217,691
31			
32	Average Depreciable Plant for Rate Year Ended 08/31/20	(Line 25 + Line 30)/2	\$1,629,514,291
33			
34	Proposed Composite Rate %	Page 4, Line 18, Column (f)	3.15%
35			
36	Book Depreciation Reserve 08/31/20	Line 20	\$697,938,290
37	Plus: Book Depreciation Expense	Line 32 x Line 34	\$51,255,262
38	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-ELECTRIC, Part VI, Page 6	(\$247,009)
39	Less: Net Cost of Removal/(Salvage)	2/ Line 27 x Cost of Removal Rate	(\$205,400)
40	Less: Retired Plant	Line 28	(\$593,200)
41	Book Depreciation Reserve 08/31/20	Sum of Line 36 through Line 40	\$748,147,943
42			
43	Rate Year Depreciation Expense 12 Months Ended 08/31/21:		
44	Total Utility Plant 08/31/20	Line 23 + Line 27 + Line 28	\$2,257,785,433
45	Less Non-Depreciable Plant	Page 1, Line 11	(\$627,567,742)
46	Depreciable Utility Plant 08/31/20	Line 44 + Line 45	\$1,630,217,691
47			
48	Plus: Added Plant 12 Months Ended 08/31/21	Schedule 11-ELEC, Page 5, Line 15(l)	\$2,000,000
49	Less: Depreciable Retired Plant	1/ Line 48 x Retirement rate	(\$593,200)
50			
51	Depreciable Utility Plant 08/31/21	Sum of Line 46 through Line 49	\$1,631,624,491
52			
53	Average Depreciable Plant for Rate Year Ended 08/31/21	(Line 46 + Line 51)/2	\$1,630,921,091
54			
55	Proposed Composite Rate %	Page 4, Line 18, Column (f)	3.14543%
56			
57	Book Depreciation Reserve 08/31/20	Line 41	\$748,147,943
58	Plus: Book Depreciation Expense	Line 53 x Line 55	\$51,299,512
59	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-ELECTRIC, Part VI, Page 6	(\$247,009)
60	Less: Net Cost of Removal/(Salvage)	2/ Line 48 x Cost of Removal Rate	(\$205,400)
61	Less: Retired Plant	Line 49	(\$593,200)
62	Book Depreciation Reserve 08/31/21	Sum of Line 57 through Line 61	\$798,401,846

1/ 3 year average retirement over plant addition in service FY 15 ~ FY17
2/ 3 year average Cost of Removal over plant addition in service FY 15 ~ FY17

29.66% Retirements
10.27% COR

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Electric
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Line No.	Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Transmission Plant June 30, 2017 (c)	Other Adjustments June 30, 2017 (d)	Adjusted Balance (e)	Proposed Rate (f)	Test Year Depreciation (g) = (e) x (f)
<u>Intangible Plant</u>									
1	303.00	Intangible Cap Software	\$440,739	\$0	\$0	(\$440,739)	(\$0)	0.00%	\$0
2									
3		Total Intangible Plant	\$440,739	\$0	\$0	(\$440,739)	(\$0)		\$0
4									
<u>Production Plant</u>									
5									
6									
7	330.00	Land Hydro	\$6,989	\$0	\$0	\$0	\$6,989	0.00%	\$0
8	331.00	Struct & Improvements	\$1,993,757	\$0	\$0	\$0	\$1,993,757	0.00%	\$0
9	332.00	Reservoirs Dams And Water	\$1,125,689	\$0	\$0	\$0	\$1,125,689	0.00%	\$0
10									
11		Total Production Plant	\$3,126,434	\$0	\$0	\$0	\$3,126,434		\$0
12									
<u>Transmission Plant</u>									
13									
14									
15	350.00	Land&Land Rights	\$9,121,773	\$0	(\$9,121,773)	\$0	\$0	0.00%	\$0
16	352.00	Structures And Improvements	\$5,796,211	\$0	(\$5,796,211)	\$0	\$0	0.94%	\$0
17	353.00	Transmission Station Equipment	\$296,170,454	\$0	(\$296,170,454)	\$0	\$0	2.43%	\$0
18	353.10	Sta Equip Poll Contl Facility	\$52,233	\$0	(\$52,233)	\$0	\$0	2.43%	\$0
19	354.00	Towers And Fixtures Transmission	\$1,554,741	\$0	(\$1,554,741)	\$0	\$0	7.44%	\$0
20	355.00	Poles And Fixtures Transmission	\$328,207,728	\$0	(\$328,207,728)	\$0	\$0	3.13%	\$0
21	356.00	Transmsn Conductr New	\$158,524,302	\$0	(\$158,524,302)	\$0	\$0	3.60%	\$0
22	356.10	Overhead Conductors And Devices	\$58,973	\$0	(\$58,973)	\$0	\$0	3.60%	\$0
23	356.20	Conductor And Devices	\$19,503	\$0	(\$19,503)	\$0	\$0	3.60%	\$0
24	357.10	Ug Transmission Manholes & Handholes	\$228,385	\$0	(\$228,385)	\$0	\$0	0.92%	\$0
25	357.20	Ug Transmission Conduit	\$4,601,701	\$0	(\$4,601,701)	\$0	\$0	0.92%	\$0
26	358.00	Underground Conductors And Devices	\$29,948,930	\$0	(\$29,948,930)	\$0	\$0	1.68%	\$0
27	359.00	Roads And Trails	\$492,182	\$0	(\$492,182)	\$0	\$0	0.82%	\$0
28	359.10	1/ Elect Equip ARO	\$67,114	\$0	(\$67,114)	\$0	\$0	0.00%	\$0
29									
30		Total Transmission Plant	\$834,844,229	\$0	(\$834,844,229)	\$0	\$0		\$0
31									
<u>Distribution Plant</u>									
32									
33									
34	360.00	Land & Land Rights New	\$364,996	\$0	(\$364,996)	\$0	\$0	0.00%	\$0
35	362.00	Station Equipment	\$20,752,711	\$0	(\$20,752,711)	\$0	\$0	2.32%	\$0
36	365.00	Overhead Conductors and Devices	\$1,571,576	\$0	(\$1,571,576)	\$0	\$0	3.02%	\$0
37	367.10	Underground Conductors and Devices	\$83,518,730	\$0	(\$83,518,730)	\$0	\$0	2.52%	\$0
38	360.00	Land & Land Rights New	\$12,874,490	\$0	\$0	\$0	\$12,874,490	0.00%	\$0
39	360.10	Land Structures & Dist	\$95,396	\$0	\$0	\$0	\$95,396	0.00%	\$0
40	361.00	Struct & Improvements	\$10,144,741	\$0	\$0	\$0	\$10,144,741	1.36%	\$137,968
41	362.00	Station Equipment	\$253,879,227	\$0	\$0	\$0	\$253,879,227	2.19%	\$5,559,955
42	362.10	Station Equip Pollution	\$71,597	\$0	\$0	\$0	\$71,597	2.19%	\$1,568
43	362.55	Station Equipment - Energy Management System	\$663,280	\$0	\$0	\$0	\$663,280	6.70%	\$44,440
44	364.00	Poles, Towers And Fixtures	\$237,808,052	\$0	\$0	\$106,800	\$237,914,852	4.27%	\$10,158,964
45	365.00	Oh Conduct-Smart Grid	\$307,943,917	\$0	\$0	\$107,388	\$308,051,305	2.65%	\$8,163,360
46	366.10	Underground Manholes A	\$23,368,987	\$0	\$0	\$0	\$23,368,987	1.33%	\$310,808
47	366.20	Underground Conduit	\$48,513,051	\$0	\$0	\$0	\$48,513,051	1.55%	\$751,952
48	367.10	Underground Conductors	\$173,786,203	\$0	\$0	\$22,742	\$173,808,945	3.42%	\$5,944,266
49	368.10	Line Transformers - Stations	\$10,674,398	\$0	\$0	\$0	\$10,674,398	2.76%	\$294,613
50	368.20	Line Transformers - Bare Cost	\$101,452,162	\$0	\$0	\$0	\$101,452,162	3.14%	\$3,180,525
51	368.30	Line Transformers - Install Cost	\$77,639,022	\$0	\$0	\$62,731	\$77,701,753	3.22%	\$2,501,996
52	369.10	Overhead Services	\$83,071,609	\$0	\$0	\$95,006	\$83,166,615	5.04%	\$4,191,597
53	369.20	Underground Services C	\$1,691,919	\$0	\$0	\$0	\$1,691,919	4.87%	\$82,396
54	369.21	Underground Services C	\$22,141,702	\$0	\$0	\$9,071	\$22,150,773	4.87%	\$1,078,743
55	370.10	Meters - Bare Cost - Domestic	\$26,411,207	\$0	\$0	(\$45,090)	\$26,366,117	5.61%	\$1,479,139
56	370.20	Meters - Install Cost - Domestic	\$10,115,911	\$0	\$0	(\$89,809)	\$10,026,102	5.81%	\$582,517
57	370.30	Meters - Bare Cost - Large	\$11,492,790	\$0	\$0	\$0	\$11,492,790	5.69%	\$653,940
58	370.35	Meters - Install Cost - Large	\$9,186,534	\$0	\$0	\$0	\$9,186,534	5.13%	\$471,269
59	371.00	Installation On Custom	\$119,825	\$0	\$0	\$0	\$119,825	3.61%	\$4,326
60	373.10	Oh Streetlighting	\$33,900,724	\$0	\$0	(\$10,229,598)	\$23,671,126	1.46%	\$345,598
61	373.20	Ug Streetlighting	\$19,619,246	\$0	\$0	(\$3,606,259)	\$16,012,987	1.52%	\$243,397
62	374.00	1/ Elect Equip ARO	\$569,213	(\$569,213)	\$0	\$0	\$0	0.00%	\$0
63									
64		Total Distribution Plant	\$1,583,443,215	(\$569,213)	(\$106,208,013)	(\$13,567,018)	\$1,463,098,971		\$46,183,339

Column Notes:

- (a) Per Company books
- (d) Line 1, Line 56 and Line 57, exclude assets related to ReGrowth Program
- (d) Line 44, 45, 48, 51, 52, 54, Company retirement adjustments
- (d) Line 60 and Line 61, streetlight retirement adjustments
- (e) Sum of Columns (a) through (d)
- (f) Proposed Depreciation Rate based on Depreciation Study, refer to Schedule NWA-1-ELECTRIC, Part VI, Page 4 and Page 5

Line Notes:

- 3 Sum of Line 1 through Line 2
- 11 Sum of Line 7 through Line 9
- 30 Sum of Line 15 through Line 28
- 49-51 Changes made in depreciation rates based on settlement
- 64 Sum of Line 34 through Line 62
- 1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Electric
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Line No.	Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Transmission Plant (c)	Other Adjustments June 30, 2017 (d)	Adjusted Balance (e)	Proposed Rate (f)	Test Year Depreciation (g) = (e) x (f)
<u>General Plant</u>									
1	389.00	Land And Land Rights	\$975,638	\$0	(\$133,226)	\$0	\$842,411	0.00%	\$0
2	390.00	Struct And Improvement Electric	\$39,627,533	\$0	(\$5,411,261)	\$0	\$34,216,272	2.28%	\$780,131
3	391.00	Office Furn & Fixt Electric (Fully Dep)	\$35,491	\$0	(\$4,846)	\$0	\$30,645	0.00%	\$29,542
4	391.00	Office Furn & Fixt Electric	\$477,469	\$0	(\$65,200)	\$0	\$412,269	6.67%	\$27,498
5	393.00	Stores Equipment	\$108,185	\$0	(\$14,773)	\$0	\$93,412	5.00%	\$4,671
6	394.00	General Plant Tools Shop	\$2,240,705	\$0	(\$305,975)	\$0	\$1,934,730	5.00%	\$96,736
7	395.00	General Plant Laboratory (Fully Dep)	\$333,809	\$0	(\$45,582.66)	\$0	\$288,227	0.00%	\$0
8	395.00	General Plant Laboratory (Fully Dep)	\$1,420,854	\$0	(\$194,022)	\$0	\$1,226,832	6.67%	\$81,830
9	397.00	Communication Equipment	\$6,181,769	\$0	(\$844,139)	\$0	\$5,337,629	5.00%	\$266,881
10	397.10	Communication Equipment Site Specific	\$2,931,182	\$0	(\$400,262)	\$0	\$2,530,920	3.90%	\$98,706
11	397.50	Communication Equipment Network	\$57,326	\$0	(\$7,828)	\$0	\$49,498	5.00%	\$2,475
12	398.00	General Plant Miscellaneous	\$817,849	\$0	(\$111,680)	\$0	\$706,169	6.67%	\$47,101
13	399.00	Other Tangible Property	\$14,459	\$0	(\$1,974)	\$0	\$12,484	0.00%	\$0
14	399.10	1/ ARO	\$641,843	(\$554,198)	(\$87,646)	\$0	\$0	0.00%	\$0
15									
16		Total General Plant	\$55,864,110	(\$554,198)	(\$7,628,415)	\$0	\$47,681,498		\$1,435,572
17									
18		<u>Grand Total - All Categories</u>	\$2,477,718,727	(\$1,123,411)	(\$948,680,657)	(\$14,007,757)	\$1,513,906,902	3.15%	\$47,618,911
19									
20		<u>Other Utility Plant Assets</u>							
21									
22	105.00	Property For Future Use	\$15,028,555				\$15,028,555		
23	107	Construction Work in Progress	\$96,433,650				\$96,433,650		
24	114.00	Goodwill	\$516,105,537				\$516,105,537		
25									
26		Total of Other Utility Plant Assets	\$627,567,742				\$627,567,742		
27									
28		Total Electric Plant in Service	\$3,105,286,469	(\$1,123,411)	(\$948,680,657)	(\$14,007,757)	\$2,141,474,644		
29									
30		Test Year Depreciation Expense per books	\$69,031,187	(\$130,581)	(\$19,814,202)	\$74,971	\$49,161,375		
31									
32		Accumulated Reserve	\$768,535,818	(\$524,582)	(\$102,931,100)	(\$12,674,976)	\$652,405,159		

Column Notes:

- (a) Per Company books
- (e) Sum of Columns (a) through (d)
- (f) Proposed Depreciation Rate based on Depreciation Study, refer to Schedule NWA-1-ELECTRIC, Part VI, Page 5

Line Notes:

- 16 Sum of Line 1 through Line 14
- 18 Sum Lines (Page 3 Line 3, 11, 30, 64, and Page 4 Line 16)
- 18 Column (d), reflects adjustments for Retirements and Streetlight Sale not recorded on books as of June 30, 2017 and capital recovered through Renewable Energy Growth Program
- 26 Sum of Line 22 through Line 24
- 28 Sum of Line 18 and Line 26
- 30 Column (d), excluding depreciation of ReGrowth as well as the Company's retirement adjustments
- 32 Page 5, Line 69
- 1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

The Narragansett Electric Company d/b/a National Grid
Accumulated Depreciation - Electric
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Line No.	Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustments (b)	Transmission Plant (c)	Other Adjustments (d)	Adjusted Balance (e) = sum of (a) thru (d)
<u>Intangible Plant</u>							
1	303.00	Intangible Cap Softwa	\$91,821	\$0	\$0	(\$91,821)	\$0
2							
3		Total Intangible Plant	\$91,821	\$0	\$0	(\$91,821)	\$0
4							
5		<u>Production Plant</u>					
6							
7	330.00	Land Hydro		\$0	\$0	\$0	\$0
8	331.00	Struct & Improvements	\$1,993,757	\$0	\$0	\$0	\$1,993,757
9	332.00	Reservoirs Dams And Wa	\$1,125,689	\$0	\$0	\$0	\$1,125,689
10							
11		Total Production Plant	\$3,119,445	\$0	\$0	\$0	\$3,119,445
12							
13		<u>Transmission Plant</u>					
14							
15	350.00	Land&Land Rights	(\$411,776)	\$0	\$411,776	\$0	\$0
16	352.00	Structures And Improvements	\$3,510,381	\$0	(\$3,510,381)	\$0	\$0
17	353.00	Transmission Station Equipment	\$36,611,570	\$0	(\$36,611,570)	\$0	\$0
18	354.00	Towers And Fixtures Transmission	\$457,963	\$0	(\$457,963)	\$0	\$0
19	355.00	Poles And Fixtures Transmission	\$32,395,149	\$0	(\$32,395,149)	\$0	\$0
20	356.00	Overhead Conductors And Devices	\$5,975,934	\$0	(\$5,975,934)	\$0	\$0
21	357.00	Underground Conduit	\$3,203,223	\$0	(\$3,203,223)	\$0	\$0
22	358.00	Underground Conductors And Devices	\$17,053,879	\$0	(\$17,053,879)	\$0	\$0
23	359.00	Roads And Trails	\$526,621	\$0	(\$526,621)	\$0	\$0
24	359.10	1/ Elect Equip ARO	\$38,264	\$0	(\$38,264)	\$0	\$0
25							
26		Total Transmission Plant	\$99,361,208	\$0	(\$99,361,208)	\$0	\$0
27							
28		<u>Distribution Plant</u>					
29							
32	360.00	Land & Land Rights New	\$0		\$0	\$0	\$0
33	362.00	Station Equipment	\$206,606		(\$206,606)	\$0	\$0
34	365.00	Overhead Conductors and Devices	\$5,641		(\$5,641)	\$0	\$0
35	367.10	Underground Conductors and Devices	\$986,903		(\$986,903)	\$0	\$0
36	360.00	Land & Land Rights New	(\$23,760)	\$0	\$0	\$23,760	\$0
37	361.00	Struct & Improvements	\$5,099,639	\$0	\$0	\$0	\$5,099,639
38	362.00	Station Equipment	\$51,252,395	\$0	\$0	\$0	\$51,252,395
39	364.00	Poles, Towers And Fixtures	\$107,271,672	\$0	\$0	\$252,795	\$107,524,467
40	365.00	Oh Conduct-Smart Grid	\$127,305,163	\$0	\$0	\$205,013	\$127,510,176
41	366.00	Underground Manholes A	\$33,879,330	\$0	\$0	\$1,970	\$33,881,300
42	367.00	Underground Conductors	\$67,149,720	\$0	\$0	\$265,309	\$67,415,029
43	368.00	Transformer Stations	\$117,261,728	\$0	\$0	\$164,657	\$117,426,385
44	369.00	Overhead Services	\$40,962,172	\$0	\$0	\$348,340	\$41,310,512
45	370.00	Meters - Bare Cost - Domestic	\$46,012,216	\$0	\$0	(\$9,143)	\$46,003,073
46	371.00	Installation On Custom	\$9,506	\$0	\$0	\$0	\$9,506
47	373.00	Oh Steeltighting	\$51,025,715	\$0	\$0	(\$13,835,857)	\$37,189,858
48	374.00	1/ Elect Equip ARO	\$197,371	(\$197,371)	\$0	\$0	\$0
49							
50		Total Distribution Plant	\$648,602,015	(\$197,371)	(\$1,199,150)	(\$12,583,156)	\$634,622,339
51							
52		<u>General Plant</u>					
53							
54	389.00	Land And Land Rights	\$0	\$0	\$0	\$0	\$0
55	390.00	Struct And Improvement Electric	\$10,151,568	\$0	(\$1,386,228)	\$0	\$8,765,340
56	391.00	Office Furn & Fixt Elec	\$1,714	\$0	(\$234)	\$0	\$1,480
57	393.00	Stores Equipment	\$34,864	\$0	(\$4,761)	\$0	\$30,103
58	394.00	General Plant Tools Shop	\$564,934	\$0	(\$77,143)	\$0	\$487,790
59	395.00	General Plant Laboratory	\$2,660	\$0	(\$363)	\$0	\$2,297
60	395.10	Conservation Lab Equipment	\$667,352	\$0	(\$91,129)	\$0	\$576,223
61	397.00	Communication Equipment	\$66,944	\$0	(\$9,141)	\$0	\$57,803
62	397.10	Communication Equipment Site Specific	\$5,490,323	\$0	(\$749,720)	\$0	\$4,740,603
63	398.00	General Plant Miscellaneous	\$706	\$0	(\$96)	\$0	\$609
64	399.00	Other Tangible Property	\$1,304	\$0	(\$178)	\$0	\$1,126
65	399.10	1/ ARO	\$378,960	(\$327,212)	(\$51,748)	\$0	\$0
66							
67		Total General Plant	\$17,361,328	(\$327,212)	(\$2,370,742)	\$0	\$14,663,374
68							
69		<u>Grand Total - All Categories</u>	<u>\$768,535,818</u>	<u>(\$524,582)</u>	<u>(\$102,931,100)</u>	<u>(\$12,674,976)</u>	<u>\$652,405,159</u>

Column Notes:

- (a) Per Company's books
- (b) Adjustment for Assets Retirement Obligation which is not actual investment of the company
- (c) Exclude transmission related items
- (d) Exclude accumulated depreciation of ReGrowth Assets which is recovered through a separate mechanism
- (e) Sum of Columns (a) through (c)

Line Notes:

- 11 Sum of Line 7 through Line 9
- 26 Sum of Line 15 through Line 24
- 50 Sum of Line 30 through Line 48
- 67 Sum of Line 54 through Line 65
- 69 Sum of Line 3, 11, 26, 50, and 67
- 1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

Compliance Attachment 2

Schedule 6-GAS

Depreciation – Gas

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Gas
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Line No	Description	Reference	Amount
			(a)
1	Total Company Rate Year Depreciation	Sum of Page 2, Line 16 and Line 17	\$39,136,909
2	Total Company Test Year Depreciation	Per Company Books	\$33,311,851
3	Less: Reserve adjustments	Page 4, Line 29, Col (b) + Col (c)	(\$15,649)
4	Adjusted Total Company Test Year Depreciation Expense	Line 2 + Line 3	\$33,296,202
5	Depreciation Expense Adjustment	Line 1 - Line 4	\$5,840,707
6			
7			Per Book
8	Test Year Depreciation Expense 12 Months Ended 06/30/17:		Amount
9	Total Gas Utility Plant 06/30/17	Page 4, Line 27, Col (d)	\$1,405,994,678
10	Less Non Depreciable Plant	Sum of Page 3, Line 5, Col (d) and Page 4, Line 25, Col (e)	(\$308,514,725)
11	Depreciable Utility Plant 06/30/17	Line 9 + Line 10	\$1,097,479,953
12			
13	Plus: Added Plant 2 Mos Ended 08/31/17	Schedule 11-GAS, Page 3, Line 4	\$19,592,266
14	Less: Retired Plant 2 Months Ended 08/31/17	1/ Line 13 x Retirement Rate	(\$1,345,989)
15	Depreciable Utility Plant 08/31/17	Line 11 + Line 13 + Line 14	\$1,115,726,231
16			
17	Average Depreciable Plant for Year Ended 08/31/17	(Line 11 + Line 15)/2	\$1,106,603,092
18			
19	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.38%
20			
21	Book Depreciation Reserve 06/30/17	Page 5, Line 72, Col (d)	\$357,576,825
22	Plus: Book Depreciation Expense	Line 17 x Line 20	\$6,233,864
23	Less: Net Cost of Removal/(Salvage)	2/ Line 13 x Cost of Removal Rate	(\$1,014,879)
24	Less: Retired Plant	Line 14	(\$1,345,989)
25	Book Depreciation Reserve 08/31/17	Sum of Line 21 through Line 24	\$361,449,821
26			
27	Depreciation Expense 12 Months Ended 08/31/18		
28	Total Utility Plant 08/31/17	Line 9 + Line 13 + Line 14	\$1,424,240,956
29	Less Non Depreciable Plant	Line 10	(\$308,514,725)
30	Depreciable Utility Plant 08/31/17	Line 28 + Line 29	\$1,115,726,231
31			
32	Plus: Plant Added in 12 Months Ended 08/31/18	Schedule 11-GAS, Page 3, Line 11	\$115,710,016
33	Less: Plant Retired in 12 Months Ended 08/31/18	Line 32 x Retirement rate	(\$7,949,278)
34	Depreciable Utility Plant 08/31/18	Sum of Line 30 through Line 33	\$1,223,486,969
35			
36	Average Depreciable Plant for 12 Months Ended 08/31/18	(Line 30 + Line 34)/2	\$1,169,606,600
37			
38	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.38%
39			
40	Book Depreciation Reserve 08/31/17	Line 25	\$361,449,821
41	Plus: Book Depreciation 08/31/18	Line 36 x Line 38	\$39,532,703
42	Less: Net Cost of Removal/(Salvage)	Line 32 x Cost of Removal Rate	(\$5,993,779)
43	Less: Retired Plant	Line 33	(\$7,949,278)
44	Book Depreciation Reserve 08/31/18	Sum of Line 40 through Line 43	\$387,039,467

1/	3 year average retirement over plant addition in service FY 15 ~ FY17	6.87%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	5.18%	COR

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Gas
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

Line No	Description	Reference	Amount
1	Rate Year Depreciation Expense 12 Months Ended 08/31/19:		
2	Total Utility Plant 08/31/18	Page 1, Line 28 + Line 32 + Line 33	\$1,532,001,694
3	Less Non-Depreciable Plant	Page 1, Line 10	(\$308,514,725)
4	Depreciable Utility Plant 08/31/18	Line 2 + Line 3	\$1,223,486,969
5			
6	Plus: Added Plant 12 Months Ended 08/31/19	Schedule 11-GAS, Page 3, Line 35	\$114,477,000
7	Less: Depreciable Retired Plant	1/ Line 6 x Retirement rate	(\$7,864,570)
8			
9	Depreciable Utility Plant 08/31/19	Sum of Line 4 through Line 7	\$1,330,099,399
10			
11	Average Depreciable Plant for Rate Year Ended 08/31/19	(Line 4 + Line 9)/2	\$1,276,793,184
12			
13	Proposed Composite Rate %	Page 4, Line 17, Col (e)	3.05%
14			
15	Book Depreciation Reserve 08/31/18	Page 1, Line 44	\$387,039,467
16	Plus: Book Depreciation Expense	Line 11 x Line 13	\$38,950,409
17	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-GAS, Part VI, Page 6	\$186,500
18	Less: Net Cost of Removal/(Salvage)	2/ Line 6 x Cost of Removal Rate	(\$5,929,909)
19	Less: Retired Plant	Line 7	(\$7,864,570)
20	Book Depreciation Reserve 08/31/19	Sum of Line 15 through Line 19	\$412,381,898
21			
22	Rate Year Depreciation Expense 12 Months Ended 08/31/20:		
23	Total Utility Plant 08/31/19	Line 2 + Line 6 + Line 7	\$1,638,614,124
24	Less Non-Depreciable Plant	Page 1, Line 10	(\$308,514,725)
25	Depreciable Utility Plant 08/31/19	Line 23 + Line 24	\$1,330,099,399
26			
27	Plus: Added Plant 12 Months Ended 08/31/20	Schedule 11-GAS, Page 5, Line 11(i)	\$21,017,630
28	Less: Depreciable Retired Plant	1/ Line 27 x Retirement rate	(\$1,443,911)
29			
30	Depreciable Utility Plant 08/31/20	Sum of Line 25 through Line 28	\$1,349,673,118
31			
32	Average Depreciable Plant for Rate Year Ended 08/31/20	(Line 25 + Line 30)/2	\$1,339,886,258
33			
34	Proposed Composite Rate %	Page 4, Line 17, Col (e)	3.05%
35			
36	Book Depreciation Reserve 08/31/20	Line 20	\$412,381,898
37	Plus: Book Depreciation Expense	Line 32 x Line 34	\$40,875,154
38	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-GAS, Part VI, Page 6	\$186,500
39	Less: Net Cost of Removal/(Salvage)	2/ Line 27 x Cost of Removal Rate	(\$1,088,713)
40	Less: Retired Plant	Line 28	(\$1,443,911)
41	Book Depreciation Reserve 08/31/20	Sum of Line 37 through Line 40	\$450,910,927
42			
43	Rate Year Depreciation Expense 12 Months Ended 08/31/21:		
44	Total Utility Plant 08/31/20	Line 23 + Line 27 + Line 28	\$1,658,187,843
45	Less Non-Depreciable Plant	Page 1, Line 10	(\$308,514,725)
46	Depreciable Utility Plant 08/31/20	Line 44 + Line 45	\$1,349,673,118
47			
48	Plus: Added Plant 12 Months Ended 08/31/21	Schedule 11-GAS, Page 5, Line 11(l)	\$21,838,436
49	Less: Depreciable Retired Plant	1/ Line 48 x Retirement rate	(\$1,500,301)
50			
51	Depreciable Utility Plant 08/31/21	Sum of Line 46 through Line 49	\$1,370,011,253
52			
53	Average Depreciable Plant for Rate Year Ended 08/31/21	(Line 46 + Line 51)/2	\$1,359,842,185
54			
55	Proposed Composite Rate %	Page 4, Line 17, Col (e)	3.05%
56			
57	Book Depreciation Reserve 08/31/20	Line 41	\$450,910,927
58	Plus: Book Depreciation Expense	Line 53 x Line 55	\$41,483,938
59	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-GAS, Part VI, Page 6	\$186,500
60	Less: Net Cost of Removal/(Salvage)	2/ Line 48 x Cost of Removal Rate	(\$1,131,231)
61	Less: Retired Plant	Line 49	(\$1,500,301)
62	Book Depreciation Reserve 08/31/21	Sum of Line 57 through Line 61	\$489,949,834
1/	3 year average retirement over plant addition in service FY 15 ~ FY17	6.87%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	5.18%	COR

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Gas
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Adjustments June 30, 2017 (c)	Adjusted Balance (d) = (a) + (b) + (c)	Proposed Rate (e)	Depreciation Expense (f) = (d) x (e)
<u>Intangible Plant</u>							
1 302.00	Franchises And Consents	\$213,499	\$0	\$0	\$213,499	0.00%	\$0
2 303.00	Misc. Intangible Plant	\$25,427	\$0	\$0	\$25,427	0.00%	\$0
3 303.01	Misc. Int Cap Software	\$19,833,570	\$0	\$9,991,374	\$29,824,944	0.00%	\$0
4							
5	Total Intangible Plant	\$20,072,496	\$0	\$9,991,374	\$30,063,870		\$0
6							
7	<u>Production Plant</u>						
8							
9 304.00	Production Land Land Rights	\$364,912	\$0	\$0	\$364,912	0.00%	\$0
10 305.00	Prod. Structures & Improvements	\$2,693,397	\$0	\$0	\$2,693,397	15.05%	\$405,356
11 307.00	Production Other Power	\$46,159	\$0	\$0	\$46,159	7.16%	\$3,305
12 311.00	Production LNG Equipme	\$3,167,445	\$0	\$0	\$3,167,445	11.40%	\$361,089
13 320.00	Prod. Other Equipment	\$1,106,368	\$0	\$0	\$1,106,368	6.69%	\$74,016
14							
15	Total Production Plant	\$7,378,281	\$0	\$0	\$7,378,281		\$843,766
16							
17	<u>Storage Plant</u>						
18							
19 360.00	Stor Land & Land Rights	\$261,151	\$0	\$0	\$261,151	0.00%	\$0
20 361.03	Storage Structures Improvements	\$3,385,049	\$0	\$0	\$3,385,049	0.99%	\$33,512
21 362.04	Storage Gas Holders	\$4,606,338	\$0	\$0	\$4,606,338	0.04%	\$1,843
22 363.00	Stor. Purification Equipment	\$13,891,210	\$0	\$0	\$13,891,210	3.37%	\$468,134
23							
24	Total Storage Plant	\$22,143,748	\$0	\$0	\$22,143,748		\$503,488
25							
26	<u>Distribution Plant</u>						
27							
28 374.00	Dist. Land & Land Rights	\$956,717	\$0	\$0	\$956,717	0.00%	\$0
29 375.00	Gas Dist Station Structure	\$10,642,632	\$0	\$0	\$10,642,632	1.15%	\$122,390
30 376.00	Distribution Mains	\$46,080,760	\$0	\$0	\$46,080,760	3.61%	\$1,663,515
31 376.03	Dist. River Crossing Main	\$695,165	\$0	\$0	\$695,165	3.61%	\$25,095
32 376.04	Mains - Steel And Other - SI	\$4,190	\$0	\$0	\$4,190	0.00%	\$0
33 376.06	Dist. District Regulator	\$14,213,837	\$0	\$0	\$14,213,837	3.61%	\$513,120
34 376.11	Gas Mains Steel	\$57,759,572	\$0	\$0	\$57,759,572	3.31%	\$1,908,954
35 376.12	Gas Mains Plastic	\$382,797,443	\$0	\$0	\$382,797,443	2.70%	\$10,316,391
36 376.13	Gas Mains Cast Iron	\$5,556,209	\$0	\$0	\$5,556,209	8.39%	\$465,888
37 376.14	Gas Mains Valves	\$222,104	\$0	\$0	\$222,104	3.61%	\$8,018
38 376.15	Propane Lines	\$0	\$0	\$0	\$0	3.61%	\$0
39 376.16	Dist. Cathodic Protect	\$1,569,576	\$0	\$0	\$1,569,576	3.61%	\$56,662
40 376.17	Dist. Joint Seals	\$63,067,055	\$0	\$0	\$63,067,055	4.63%	\$2,920,005
41 377.00	T&D Compressor Sta Equipment	\$248,656	\$0	\$0	\$248,656	1.07%	\$2,661
42 377.62 1/	5360-Tanks ARO	\$299	(\$299)	\$0	\$0	0.00%	\$0
43 378.10	Gas Measur & Reg Sta Equipment	\$19,586,255	\$0	\$0	\$19,586,255	2.08%	\$407,394
44 378.55	Gas M&Reg Sta Eqp RTU	\$372,772	\$0	\$0	\$372,772	6.35%	\$23,671
45 379.00	Dist. Measur. Reg. Gs	\$11,033,164	\$0	\$0	\$11,033,164	2.22%	\$244,936
46 379.01	Dist. Meas. Reg. Gs Eq	\$1,399,586	\$0	\$0	\$1,399,586	0.00%	\$0
47 380.00	Gas Services All Sizes	\$331,205,854	\$0	\$0	\$331,205,854	3.05%	\$10,101,779
48 381.10	Sml Meter& Reg Bare Co	\$26,829,565	\$0	\$0	\$26,829,565	1.76%	\$472,200
49 381.30	Lrg Meter& Reg Bare Co	\$15,779,214	\$0	\$0	\$15,779,214	1.76%	\$277,714
50 381.40	Meters	\$9,332,227	\$0	\$0	\$9,332,227	0.96%	\$89,589
51 382.00	Meter Installations	\$675,201	\$0	\$0	\$675,201	3.66%	\$24,712
52 382.20	Sml Meter& Reg Installation	\$43,145,998	\$0	\$0	\$43,145,998	3.66%	\$1,579,144
53 382.30	Lrg Meter&Reg Installation	\$2,524,025	\$0	\$0	\$2,524,025	3.66%	\$92,379
54 383.00	Dist. House Regulators	\$937,222	\$0	\$0	\$937,222	0.67%	\$6,279
55 384.00	T&D Gas Reg Installs	\$1,216,551	\$0	\$0	\$1,216,551	1.56%	\$18,978
56 385.00	Industrial Measuring And Regulating Station Equipment	\$540,187	\$0	\$0	\$540,187	4.18%	\$22,580
57 385.01	Industrial Measuring And Regulating Station Equipment	\$255,921	\$0	\$0	\$255,921	0.00%	\$0
58 386.00	Other Property On Customer Premises	\$271,765	\$0	\$0	\$271,765	0.23%	\$625
59 386.02	Dist. Consumer Prem Equipment	\$110,131	\$0	\$0	\$110,131	0.00%	\$0
60 387.00	Dist. Other Equipment	\$930,079	\$0	\$0	\$930,079	2.15%	\$19,997
61 388.00 1/	ARO	\$5,736,827	(\$5,736,827)	\$0	\$0	0.00%	\$0
62							
63	Total Distribution Plant	\$1,055,696,761	(\$5,737,126)	\$0	\$1,049,959,635		\$31,384,677

Column Notes:

- (a) Per Company Books
(e) Proposed Depreciation Rate based on Depreciation Study, refer to Schedule NWA-1-GAS, Part VI, Page 4 and Page 5

Line Notes:

- 1-3 Column (e) zero as intangibles are not included in the Depreciation Study, refer to Schedule 5-GAS for Amortization of Intangibles
5 Sum of Line 1 through Line 3
15 Sum of Line 9 through Line 13
24 Sum of Line 19 through Line 23
34-36 Changes made in depreciation rates based on settlement
47 Change made in depreciation rate based on settlement
63 Sum of Line 28 through Line 61

- 1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Gas
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Adjustments June 30, 2017 (c)	Adjusted Balance (d) = (a) + (b) + (c)	Proposed Rate (e)	Depreciation Expense (f) = (d) x (e)
1	<u>General Plant</u>						
2							
3	389.01 General Plant Land Lan	\$285,357	\$0	\$0	\$285,357	0.00%	\$0
4	390.00 Structures And Improvements	\$7,094,532	\$0	\$0	\$7,094,532	3.12%	\$221,349
5	391.01 Gas Office Furniture & Fixture	\$274,719	\$0	\$0	\$274,719	6.67%	\$18,324
6	394.00 General Plant Tools Shop (Fully Dep)	\$26,487	\$0	\$0	\$26,487	0.00%	\$0
7	394.00 General Plant Tools Shop	\$5,513,613	\$0	\$0	\$5,513,613	5.00%	\$275,681
8	395.00 General Plant Laboratory	\$221,565	\$0	\$0	\$221,565	6.67%	\$14,778
9	397.30 Communication Radio Site Specific	\$387,650	\$0	\$0	\$387,650	5.00%	\$19,383
10	397.42 Communication Equip Tel Site	\$63,481	\$0	\$0	\$63,481	20.00%	\$12,696
11	398.10 Miscellaneous Equipment (Fully Dep)	\$1,341,386	\$0	\$0	\$1,341,386	0.00%	\$0
12	398.10 Miscellaneous Equipment	\$2,789,499	\$0	\$0	\$2,789,499	6.67%	\$186,060
13	399.10 1/ ARO	\$342,146	(\$342,146)	\$0	\$0	0.00%	\$0
14							
15	Total General Plant	\$18,340,436	(\$342,146)	\$0	\$17,998,289		\$748,271
16							
17	<u>Grand Total - All Categories</u>	\$1,123,631,722	(\$6,079,273)	\$9,991,374	\$1,127,543,823	3.05%	\$33,480,202
18							
19	<u>Other Utility Plant Assets</u>						
20							
21	105.00 Prop For Future Use	\$0			\$0		
22	107 Construction Work in Progress	\$43,392,799			\$43,392,799		
23	114.00 Goodwill	\$235,058,056			\$235,058,056		
24							
25	Total of Other Utility Plant Assets	\$278,450,855			\$278,450,855		
26							
27	Total Gas Plant in Service	\$1,402,082,577	(\$6,079,273)	\$9,991,374	\$1,405,994,678		
28							
29	Test Year Depreciation Expense per books	\$33,311,851	(\$33,752)	\$18,103	\$33,296,202		
30							
31	Accumulated Reserve	\$362,334,719	(\$5,387,893)	\$629,999	\$357,576,825		

Column Notes:

- (a) Per Company Books
(e) Proposed Depreciation Rate based on Depreciation Study, refer to Schedule NWA-1-GAS, Part VI, Page 5

Line Notes

- 15 Sum of Line 3 through Line 13
17 Sum Lines (Page 3 Line 5, 15, 24, 63, and Page 4 Line 15)
25 Sum of Line 21 through Line 23
27 Sum of Line 17 and Line 25
29 Column (d), the Company's retirement adjustments
31 Page 5, Line 72

- 1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 2

Schedule 6-GAS

Page 5 of 5

The Narragansett Electric Company d/b/a National Grid
Accumulated Depreciation - Gas
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Adjustments June 30, 2017 (c)	Adjusted Balance (d) = (a) + (b) + (c)
Intangible Plant					
1 302.00	Franchises And Consents		\$0	\$0	\$0
2 303.00	Misc. Intangible Plant		\$0	\$0	\$0
3 303.01	Misc. Int Cap Software	\$19,833,570	\$0	\$7,629,681	\$27,463,251
4	Total Intangible Plant	\$19,833,570	\$0	\$7,629,681	\$27,463,251
Production Plant					
7 304.00	Production Land Land Rights		\$0	\$0	\$0
8 305.00	Prod. Structures & Improvements	\$2,521,832	\$0	\$0	\$2,521,832
9 307.00	Production Other Power	\$55,325	\$0	\$0	\$55,325
10 311.00	Production LNG Equipme	(\$1,427,606)	\$0	\$0	(\$1,427,606)
11 320.00	Prod. Other Equipment	(\$134,510)	\$0	\$0	(\$134,510)
12	Total Production Plant	\$1,015,041	\$0	\$0	\$1,015,041
Storage Plant					
15 360.00	Stor Land & Land Rights		\$0	\$0	\$0
16 361.03	Storage Structures Improvements	\$2,429,540	\$0	\$0	\$2,429,540
17 362.04	Storage Gas Holders	\$4,646,257	\$0	\$0	\$4,646,257
18 363.00	Stor. Purification Equipment	\$5,726,431	\$0	\$0	\$5,726,431
19	Total Storage Plant	\$12,802,228	\$0	\$0	\$12,802,228
Distribution Plant					
22 374.00	Dist. Land & Land Righ	\$0	\$0	\$0	\$0
23 375.00	Gas Dist Station Structure	\$6,988,174	\$0	\$0	\$6,988,174
24 376.00	Distribution Mains	\$29,845,037	\$0	\$0	\$29,845,037
25 376.03	Dist. River Crossing Mains	\$757,637	\$0	\$0	\$757,637
26 376.04	Mains - Steel And Other - SI	(\$7,662)	\$0	\$0	(\$7,662)
27 376.06	Dist. District Regulat	\$2,915,625	\$0	\$0	\$2,915,625
28 376.11	Gas Mains Steel	\$25,081,627	\$0	\$0	\$25,081,627
29 376.12	Gas Mains Plastic	\$71,556,611	\$0	\$0	\$71,556,611
30 376.13	Gas Mains Cast Iron	\$113,413	\$0	\$0	\$113,413
31 376.14	Gas Mains Valves	\$0	\$0	\$0	\$0
32 376.15	Propane Lines	(\$56,661)	\$0	\$0	(\$56,661)
33 376.16	Dist. Cathodic Protect	\$116,586	\$0	\$0	\$116,586
34 376.17	Dist. Joint Seals	\$10,813,050	\$0	\$0	\$10,813,050
35 377.00	T&D Compressor Sta Equipment	\$731,711	\$0	\$0	\$731,711
36 377.62	1/ 5360-Tanks ARO	\$65	(\$65)	\$0	\$0
37 378.10	Gas Measur & Reg Sta Equipment	\$5,277,579	\$0	\$0	\$5,277,579
38 378.55	Gas M&Reg Sta Eqp RTU	\$0	\$0	\$0	\$0
39 379.00	Dist. Measur. Reg. Gs	\$3,446,717	\$0	\$0	\$3,446,717
40 379.01	Dist. Meas. Reg. Gs Eq	\$1,399,586	\$0	\$0	\$1,399,586
41 380.00	Gas Services All Sizes	\$148,606,388	\$0	\$383,120	\$148,989,508
42 381.10	Sml Meter& Reg Bare Co	\$13,106,230	\$0	\$0	\$13,106,230
43 381.30	Lrg Meter& Reg Bare Co	\$5,656,855	\$0	\$0	\$5,656,855
44 381.40	Meters	\$7,845,181	\$0	\$0	\$7,845,181
45 382.00	Meter Installations	\$1,454,329	\$0	\$0	\$1,454,329
46 382.20	Sml Meter& Reg Instl C	\$3,518,207	\$0	\$0	\$3,518,207
47 382.30	Lrg Meter&Reg Instl C	\$586,420	\$0	\$0	\$586,420
48 383.00	Dist. House Regulators	\$725,254	\$0	\$0	\$725,254
49 384.00	T&D Gas Reg Installs	\$610,349	\$0	\$0	\$610,349
50 385.00	Industrial Measuring And Regulating Station Equipment	\$78,827	\$0	\$0	\$78,827
51 385.01	Industrial Measuring And Regulating Station Equipment	\$255,921	\$0	\$0	\$255,921
52 386.00	Other Property On Customer Premises	\$284,088	\$0	\$0	\$284,088
53 386.02	Dist. Consumer Prem Equipment	\$110,131	\$0	\$0	\$110,131
54 387.00	Dist. Other Equipment	\$540,701	\$0	\$0	\$540,701
55 388.00	1/ ARO	\$5,068,067	(\$5,068,067)	\$0	\$0
56	Total Distribution Plant	\$347,426,043	(\$5,068,132)	\$383,120	\$342,741,031
General Plant					
58 389.01	General Plant Land and Land Right	(\$246,879)	\$0	\$246,879	\$0
60 390.00	Structures And Improvements	\$515,639	\$0	\$0	\$515,639
61 391.01	Gas Office Furn & Fix	(\$1,284,707)	\$0	\$0	(\$1,284,707)
62 394.00	General Plant Tools Sh	\$128,517	\$0	\$0	\$128,517
63 395.00	General Plant Laborato	\$147,585	\$0	\$0	\$147,585
64 397.30	Commun Radio Site Spe	\$838,919	\$0	\$0	\$838,919
65 397.42	Commun Equip Tel Site	\$20,409	\$0	\$0	\$20,409
66 398.10	Power And Supervisory	\$652,163	\$0	\$0	\$652,163
67 399.10	1/ ARO	\$319,761	(\$319,761)	\$0	\$0
68	Total General Plant	\$1,091,407	(\$319,761)	\$246,879	\$1,018,525
70	Grand Total - All Categories	\$382,168,289	(\$5,387,893)	\$8,259,680	\$385,040,076
71					
72	Grand Total - Exclude Intangibles	\$362,334,719	(\$5,387,893)	\$629,999	\$357,576,825

Column Notes:

- (a) Per Company's books
- (b) Adjustment for Assets Retirement Obligation which is not actual investment of the company
- (d) Sum of (a) through (c)

Line Notes:

- 41(c) Retirement adjustments
- 59(c) No accumulated depreciation for Land and Land Right
- 70 Sum of Line 4, 12, 19, 56, and 68
- 72 Sum of Line 12, 19, 56, and 68

1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

Compliance Attachment 2

Schedule 7-ELEC

Municipal Taxes– Electric

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments to Test Year (b)	Test Year Ended June 30, 2017 (as Adjusted) (a) + (b) = (c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e)
1 Narragansett Electric Company	\$49,702,787	(20,023,313)	\$29,679,474	\$850,784	\$30,530,258
2					
3 Total Municipal Taxes	<u>\$49,702,787</u>	<u>(\$20,023,313)</u>	<u>\$29,679,474</u>	<u>\$850,784</u>	<u>\$30,530,258</u>

Column Notes

- (a) Per Company Books
- (b) Page 8, Line 12 + Page 9, Line 6
- (d) Column (e) - Column (c)
- (e) Page 6, Line 43(n)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric
For the Rate Year 1 Ending August 31, 2020 and the Rate Year Ending August 31, 2021

	Rate Year Ending August 31, 2019 (a)	Proforma Adjustments (b)	Rate Year Ending August 31, 2020 (a) + (b) = (c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2021 (e)
1 Narragansett Electric Company	\$30,530,258	\$0	\$30,530,258	\$0	\$30,530,258
2					
3 Total Municipal Taxes	<u>\$30,530,258</u>	<u>\$0</u>	<u>\$30,530,258</u>	<u>\$0</u>	<u>\$30,530,258</u>

Column Notes

- (a) Per Company Books
- (b) Line 1(a) * Page 7, Line 6(e)
- (d) Line 1(c) * Page 7, Line 6(e)
- (e) Line 1 (c) + Line 1(d)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric - Personal Property
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019
Pro Forma Test Year

										Net	Three Year	Distribution	Distribution	
										Distribution	Average	Percentage	Municipal Tax	Municipal Tax
										Rebills to Third	Percenties	Increase in	Expense Pro	Expense Pro
										Parties Pro	Forma	Distribution	Forma Tax Year	Forma Tax Year
										Tax Year 2017	Tax Year 2017	Property Taxes	2018	2019
										(i)	(h) - (i) = (j)	(k)	(j) * (1+(k)) = (l)	(l) * (1+(k)) = (m)
										(f) + (g) = (h)				(n)
Town	Total Assessment as of 12/31/16	IFA Related Assessment as of 12/31/2016	Net Distribution Assessment as of 12/31/16	2017 Actual Mill Rate	Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Water/ Sewer Tax Year 2017	Total Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Rebills to Third Parties Pro Forma Tax Year 2017	Net Distribution Municipal Taxes Pro Forma Tax Year 2017	Three Year Average Percentage Increase in Distribution Property Taxes	Distribution Municipal Tax Expense Pro Forma Tax Year 2018	Distribution Municipal Tax Expense Pro Forma Tax Year 2019	Total Distribution Municipal Taxes Pro Forma RY	
(a)	(b)	(c)	(b) - (c) = (d)	(e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(j) * (1+(k)) = (l)	(l) * (1+(k)) = (m)	(l)/(12*4)+(m)/(12*8) = (n)	
1	Albion Fire District	\$ 3,473,004	\$ 1,113,696	\$ 2,359,308	3.00	\$ 7,078	\$ -	\$ 7,078	\$ -	\$ 7,078	3.3%	\$ 7,314	\$ 7,558	\$ 7,477.08
2	Central Coventry Fire District	9,718,175	6,663	9,711,512	3.08	29,911	-	29,911	-	29,911	3.3%	30,910	31,942	31,598
3	Chepachet Fire District - minimum	811	-	811	0.97	5	-	5	-	5	3.3%	5	5	5
4	City of Central Falls	3,906,302	-	3,906,302	73.11	285,590	-	285,590	-	285,590	3.3%	295,126	304,980	301,695
5	City of Cranston	49,005,313	18,808,600	30,196,713	34.41	1,039,069	-	1,039,069	-	1,039,069	3.3%	1,073,764	1,109,617	1,097,666
6	City of East Providence	19,302,830	1,365,766	17,937,064	55.24	990,843	-	990,843	-	990,843	3.3%	1,023,928	1,058,117	1,046,721
7	City of Newport	20,813,482	-	20,813,482	15.55	323,650	-	323,650	-	323,650	3.3%	334,456	345,624	341,902
8	City of Pawtucket	23,553,520	5,595,355	17,958,165	52.09	935,441	-	935,441	-	935,441	3.3%	966,676	998,953	988,194
9	City of Providence	199,668,496	25,635,812	174,032,684	55.80	9,711,024	-	9,711,024	-	9,711,024	3.3%	10,035,279	10,370,361	10,258,667
10	City of Warwick	113,873,763	73,918,380	39,955,383	40.48	1,617,394	-	1,617,394	-	1,617,394	3.3%	1,671,399	1,727,208	1,708,605
11	City of Woonsocket	22,226,800	9,089,819	13,136,981	46.58	611,921	-	611,921	-	611,921	3.3%	632,353	653,467	646,429
12	Coventry Fire District	2,891,470	1,982	2,889,488	4.86	14,043	-	14,043	-	14,043	3.3%	14,512	14,996	14,835
13	Cumberland Fire District	31,840,521	7,395,829	24,444,692	1.92	46,909	-	46,909	-	46,909	3.3%	48,476	50,094	49,555
14	Exeter Fire District	4,526,790	718,903	3,807,887	1.77	6,740	-	6,740	-	6,740	3.3%	6,965	7,198	7,120
15	Harmony FD	6,158,909	-	6,158,909	1.81	11,148	-	11,148	-	11,148	3.3%	11,520	11,905	11,776
16	Harrisville Fire District	33,987,783	31,245,857	2,741,926	2.53	6,937	-	6,937	-	6,937	3.3%	7,169	7,408	7,328
17	Hope Valley/Wyoming Fire District	5,927,260	656,797	5,270,463	1.12	5,903	-	5,903	-	5,903	3.3%	6,100	6,304	6,236
18	Hopkins Hill Fire District	2,429,543	1,666	2,427,877	3.38	8,194	-	8,194	-	8,194	3.3%	8,468	8,750	8,656
19	Lime Rock Fire District	7,111,389	2,280,424	4,830,965	2.20	10,628	-	10,628	-	10,628	3.3%	10,983	11,350	11,227
20	Lonsdale Fire District	1,819,193	583,364	1,235,829	3.15	3,893	-	3,893	-	3,893	3.3%	4,023	4,157	4,112
21	Manville Fire District	1,323,049	424,265	898,784	1.47	1,321	-	1,321	-	1,321	3.3%	1,365	1,411	1,396
22	Nasonville Fire District	24,629,150	22,642,222	1,986,928	1.63	3,239	-	3,239	-	3,239	3.3%	3,347	3,459	3,421
23	North Tiverton Fire District	4,335,015	822,970	3,512,045	0.98	3,442	-	3,442	-	3,442	3.3%	3,557	3,675	3,636
24	Oakland-Mapleville Fire District	11,962,740	10,997,660	965,080	2.42	2,335	-	2,335	-	2,335	3.3%	2,413	2,494	2,467
25	Pascoag Fire District	6,761,059	6,215,618	545,441	2.03	1,107	-	1,107	-	1,107	3.3%	1,144	1,182	1,170
26	Providence Water Supply Board	52,877,607	18,808,600	34,069,007	-	17,933	-	17,933	-	17,933	3.3%	18,532	19,151	18,945
27	Quinnville Fire District	330,762	106,066	224,696	1.48	333	-	333	-	333	3.3%	344	355	351
28	Richmond-Carolina Fire District	2,315,160	8,587	2,306,573	1.03	2,376	-	2,376	-	2,376	3.3%	2,455	2,537	2,510
29	Savlesville Fire District	2,480,717	795,497	1,685,220	3.15	5,308	-	5,308	-	5,308	3.3%	5,486	5,669	5,608
30	Stone Bridge Fire District	3,882,321	737,030	3,145,291	0.50	1,573	-	1,573	-	1,573	3.3%	1,625	1,679	1,661
31	Town of Barrington	6,040,216	-	6,040,216	20.00	120,804	-	120,804	-	120,804	3.3%	124,838	129,006	127,617
32	Town of Bristol	8,868,600	138,752	8,729,848	14.92	130,249	-	130,249	-	130,249	3.3%	134,598	139,093	137,595
34	Total for All Towns	\$ 688,041,750	\$ 240,116,180	\$ 447,925,570		\$ 15,956,341	\$ -	\$ 15,956,341	\$ -	\$ 15,956,341		\$ 16,489,130	\$ 17,039,708	\$ 16,856,182

Column Notes

(k) Page 7, Column 6(c)

Line Notes

26(f) Charges not taxed based on property value.

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric - Personal Property
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019
Pro Forma Test Year

Town	Total Assessment as of 12/31/16	IFA Related Assessment as of 12/31/2016	Net Distribution Assessment as of 12/31/16	2017 Actual Mill Rate	Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Water/Sewer Tax Year 2017	Total Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Rebills to Third Parties Pro Forma Tax Year 2017	Net Distribution Municipal Taxes Pro Forma Tax Year 2017	Three Year Average Percentage Increase in Distribution Municipal Taxes	Distribution Municipal Tax Expense Pro Forma Tax Year 2018	Distribution Municipal Tax Expense Pro Forma Tax Year 2019	Total Distribution Municipal Taxes Pro Forma RY
	(b)	(c)	(b) - (c) = (d)	(e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(j) * (1+(k)) = (l)	(l) * (1+(k)) = (m)	((j)/12*4)+((m)/12*8)= (n)
1 Town of Burrillville	70,369,059	64,692,116	5,676,943	17.56	99,687	-	99,687	-	99,687	3.3%	103,016	106,455	105,309
2 Town of Charlestown	11,291,883	2,409,330	8,882,553	9.59	85,184	-	85,184	-	85,184	3.3%	88,028	90,967	89,988
3 Town of Coventry	17,006,800	11,660	16,995,140	25.29	429,722	-	429,722	-	429,722	3.3%	444,071	458,898	453,956
4 Town of Cumberland	31,840,521	7,395,829	24,444,692	29.53	721,852	-	721,852	-	721,852	3.3%	745,955	770,862	762,560
5 Town of East Greenwich	10,048,885	3,916,964	6,131,921	23.66	145,081	-	145,081	-	145,081	3.3%	149,926	154,932	153,263
6 Town of Exeter	4,526,790	718,903	3,807,887	16.23	61,802	-	61,802	-	61,802	3.3%	63,866	65,998	65,287
7 Town of Foster	3,872,294	-	3,872,294	31.98	123,836	-	123,836	-	123,836	3.3%	127,971	132,244	130,820
8 Town of Glocester	6,158,909	-	6,158,909	39.46	243,031	-	243,031	-	243,031	3.3%	251,145	259,531	256,736
9 Town of Hopkinton	7,224,200	1,296,418	5,927,782	20.07	118,971	-	118,971	-	118,971	3.3%	122,943	127,048	125,680
10 Town of Jamestown	7,094,141	-	7,094,141	8.66	61,435	-	61,435	-	61,435	3.3%	63,487	65,606	64,900
11 Town of Johnston	87,358,420	51,745,388	35,613,032	59.71	2,126,454	-	2,126,454	-	2,126,454	3.3%	2,197,457	2,270,831	2,246,373
12 Town of Lincoln	16,538,115	5,303,313	11,234,802	34.39	386,365	-	386,365	-	386,365	3.3%	399,266	412,597	408,153
13 Town of Little Compton	2,750,261	-	2,750,261	11.68	32,123	-	32,123	-	32,123	3.3%	33,196	34,304	33,935
14 Town of Middletown	9,401,897	11	9,401,886	15.42	144,977	-	144,977	-	144,977	3.3%	149,818	154,820	153,153
15 Town of Narragansett	20,098,513	12,545,688	7,552,825	15.84	119,637	-	119,637	-	119,637	3.3%	123,631	127,760	126,384
16 Town of New Shoreham	9,929,665	9,929,665	-	5.86	-	-	-	-	-	3.3%	-	-	-
17 Town of North Kingstown	35,573,920	7,300,250	28,273,670	18.59	525,608	-	525,608	-	525,608	3.3%	543,158	561,294	555,249
18 Town of North Providence	7,600,411	853,272	6,747,139	68.11	459,548	-	459,548	-	459,548	3.3%	474,892	490,749	485,463
19 Town of North Smithfield	132,207,210	120,064,959	12,142,251	41.95	509,380	-	509,380	-	509,380	3.3%	526,388	543,964	538,105
20 Town of Portsmouth	11,990,388	2,005,830	9,984,558	15.42	153,962	-	153,962	-	153,962	3.3%	159,103	164,415	162,644
21 Town of Richmond	4,630,320	17,175	4,613,145	20.80	95,953	-	95,953	-	95,953	3.3%	99,157	102,468	101,365
22 Town of Scituate	9,110,940	545	9,110,395	40.04	364,798	-	364,798	-	364,798	3.3%	376,979	389,567	385,371
23 Town of Smithfield	59,426,840	35,596,545	23,830,295	60.74	1,447,452	-	1,447,452	-	1,447,452	3.3%	1,495,783	1,545,728	1,529,080
24 Town of South Kingstown	21,902,869	5,227,844	16,675,025	15.31	255,295	-	255,295	-	255,295	3.3%	263,819	272,628	269,692
25 Town of Tiverton	7,881,843	1,496,309	6,385,534	19.05	121,644	-	121,644	-	121,644	3.3%	125,706	129,904	128,504
26 Town of Warren	6,699,409	785,592	5,913,817	18.81	111,239	-	111,239	-	111,239	3.3%	114,953	118,792	117,512
27 Town of West Greenwich	6,201,405	14,130	6,187,275	33.85	209,439	-	209,439	-	209,439	3.3%	216,433	223,659	221,250
28 Town of West Warwick	24,718,480	12,882,400	11,836,080	41.78	494,511	-	494,511	-	494,511	3.3%	511,023	528,087	522,399
29 Town of Westerly	16,504,078	108,419	16,395,659	11.59	190,026	6,763	196,788	-	196,788	3.3%	203,359	210,149	207,886
30 Union Fire District	21,902,869	5,227,844	16,675,025	0.86	14,341	-	14,341	-	14,341	3.3%	14,819	15,314	15,149
31 West Glocester Fire District	2,053,781	-	2,053,781	1.65	3,389	-	3,389	-	3,389	3.3%	3,502	3,619	3,580
32 Western Coventry Fire District	2,429,540	1,666	2,427,874	1.62	3,933	-	3,933	-	3,933	3.3%	4,064	4,200	4,155
33													
34 Total for All Towns	\$ 686,344,656	\$ 351,548,065	\$ 334,796,591		\$ 9,860,673	\$ 6,763	\$ 9,867,436	\$ -	\$ 9,867,436		\$ 10,196,914	\$ 10,537,393	\$ 10,423,900

Column Notes
(k) Page 7, Column 6(e)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric - Real Property
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019
Pro Forma Test Year

	Town	Total Assessment as of 12/31/16	IFA Related Assessment as of 12/31/2016	Net Distribution Assessment as of 12/31/16	2017 Actual Mill Rate	Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Water/ Sewer Tax Year 2017	Total Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Rebills to Third Parties Pro Forma Tax Year 2017	Net Distribution Municipal Taxes Pro Forma	Three Year Average Percentage Increase in Distribution	Distribution Municipal Tax Expense Pro Forma Tax Year 2018	Distribution Municipal Tax Expense Pro Forma Tax Year 2019	Total Distribution Municipal Taxes Pro Forma RY
	(a)	(b)	(c)	(b) - (c) = (d)	(e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(j) * (1+(k)) = (l) (l) * (1+(k)) = (m)	((l)/12^4)+((m)/12^8) = (n)	
1	Albion Fire District	\$ 4,178,200	\$ 1,339,832	\$ 2,838,368	1.78	\$ 5,052	\$ -	\$ 5,052	\$ -	\$ 5,052	3.3%	\$ 5,221	\$ 5,395	\$ 5,337.21
2	Albion Fire District - minimum	4,800	1,539	3,261	1.78	30	-	30	-	30	3.3%	31	32	31.69
3	Ashaway Fire District	1,034,300	185,610	848,690	1.31	1,112	-	1,112	-	1,112	3.3%	1,149	1,187	1,174
4	Bradford Fire District	10,300	68	10,232	0.79	8	-	8	-	8	3.3%	8	9	9
5	Central Coventry Fire District	1,345,200	922	1,344,278	3.08	4,140	-	4,140	-	4,140	3.3%	4,279	4,421	4,374
6	Charlestown Fire District	224,700	47,944	176,756	0.57	100	-	100	-	100	3.3%	103	107	106
7	Chepachet Fire District	2,033,000	-	2,033,000	0.97	1,962	-	1,962	-	1,962	3.3%	2,027	2,095	2,072
8	City of Central Falls	194,100	-	194,100	39.67	7,700	-	7,700	-	7,700	3.3%	7,957	8,223	8,134
9	City of Cranston - Commercial/Industrial	25,938,800	9,955,503	15,983,297	34.41	549,985	-	549,985	-	549,985	3.3%	568,349	587,327	581,001
10	City of Cranston - Residential	229,900	88,237	141,663	22.94	3,250	-	3,250	-	3,250	3.3%	3,358	3,470	3,433
11	City of East Providence	1,618,700	114,531	1,504,169	24.76	37,243	-	37,243	-	37,243	3.3%	38,487	39,772	39,344
12	City of Newport - Commercial	4,163,400	-	4,163,400	15.55	64,741	-	64,741	-	64,741	3.3%	66,903	69,136	68,392
13	City of Newport - Residential	75,200	-	75,200	11.21	843	-	843	-	843	3.3%	871	900	891
14	City of Pawtucket	9,571,053	2,273,692	7,297,361	34.88	254,532	-	254,532	-	254,532	3.3%	263,031	271,814	268,886
15	City of Providence - Commercial	29,411,972	3,776,258	25,635,714	36.70	940,831	-	940,831	39,869	900,962	3.3%	931,045	962,133	951,770
16	City of Providence - Residential	24,700	3,171	21,529	31.96	688	-	688	-	688	3.3%	711	735	727
17	City of Warwick - Commercial/Industrial	14,485,800	9,403,104	5,082,696	30.36	154,311	-	154,311	-	154,311	3.3%	159,463	164,788	163,013
18	City of Warwick - Residential	18,600	12,074	6,526	20.24	132	-	132	-	132	3.3%	137	141	140
19	City of Woonsocket	2,707,000	1,107,048	1,599,952	36.93	59,086	-	59,086	-	59,086	3.3%	61,059	63,098	62,418
20	Coventry Fire District	141,100	97	141,003	3.24	457	-	457	-	457	3.3%	472	488	483
21	Cumberland Fire District	1,088,200	252,764	835,436	1.92	1,603	-	1,603	-	1,603	3.3%	1,657	1,712	1,694
22	Dumns Corner Fire District	97,200	639	96,561	0.45	43	-	43	-	43	3.3%	45	46	45.90
23	Exeter Fire District	368,100	58,458	309,642	1.77	548	-	548	-	548	3.3%	566	585	579
24	Harrisville Fire District	924,400	849,825	74,575	2.53	189	-	189	-	189	3.3%	195	201	199
25	Hope Valley/Wyoming Fire District	42,000	7,537	34,463	1.12	39	-	39	-	39	3.3%	40	41	41
26	Lime Rock Fire District	1,379,200	442,271	936,929	2.20	2,061	-	2,061	-	2,061	3.3%	2,130	2,201	2,177
27	Lime Rock Fire District - minimum	5,700	1,828	3,872	2.20	15	-	15	-	15	3.3%	16	16	16
28	Lonsdale Fire District	67,300	21,581	45,719	1.90	87	-	87	-	87	3.3%	90	93	92
29	Manville Fire District	36,400	11,672	24,728	1.47	36	-	36	-	36	3.3%	38	39	38
30	Nasonville Fire District	777,600	714,868	62,732	1.63	102	-	102	-	102	3.3%	106	109	108
31	Nasonville Fire District - minimum	3,800	3,493	307	1.63	20	-	20	-	20	3.3%	21	21	21
32	North Tiverton Fire District	1,689,400	320,720	1,368,680	0.98	1,341	-	1,341	-	1,341	3.3%	1,386	1,432	1,417
33	Oakland-Manlyville Fire District	51,900	47,713	4,187	1.95	8	-	8	-	8	3.3%	8	9	9
34	Pascoag Fire District	2,478,800	2,278,826	199,974	2.03	406	-	406	-	406	3.3%	420	434	429
35	Pascoag Fire District - minimum	2,500	2,298	202	2.03	40	-	40	-	40	3.3%	41	43	42
36	Portsmouth Water and Fire District	1,061,700	177,608	884,092	0.22	195	-	195	-	195	3.3%	201	208	205
37	Portsmouth Water and Fire District - minimum	15,700	2,626	13,074	0.22	8	-	8	-	8	3.3%	8	9	8
38	Quinnville Fire District	24,000	22,064	1,936	1.48	3	-	3	-	3	3.3%	3	3	3
39														
40	Total for All Towns	\$ 107,524,725	\$ 33,526,423	\$ 73,998,302		\$ 2,092,947	\$ -	\$ 2,092,947	\$ 39,869	\$ 2,053,078		\$ 2,121,631	\$ 2,192,474	\$ 2,168,860

Column Notes

(k) Page 7, Column 6(e)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric - Real Property
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019
Pro Forma Test Year

		Total Assessment as of 12/31/16	IFA Related Assessment as of 12/31/2016	Net Distribution Assessment as of 12/31/16	2017 Actual Mill Rate	Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Water/Sewer Tax Year 2017	Total Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Rebills to Third Parties Pro Forma Tax Year 2017	Net Distribution Municipal Taxes Pro Forma Tax Year 2017	Three Year Average Percentage Increase in Distribution Municipal Taxes	Distribution Municipal Tax Expense Pro Forma Tax Year 2018	Distribution Municipal Tax Expense Pro Forma Tax Year 2019	Total Distribution Municipal Taxes Pro Forma RY
	Town	(a)	(b)	(c)	(d) - (c) = (d)	(e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(i) * (1+(k)) = (l)	((l)/12)+(m)/12=(n)
1	Savlesville Fire District	621,700	199,362	422,338	1.98	836	-	836	-	836	3.3%	864	893	883
2	Savlesville Fire District - minimum	800	257	543	1.98	20	-	20	-	20	3.3%	21	21	21
3	Stone Bridge Fire District	110,200	20,921	89,279	0.50	45	-	45	-	45	3.3%	46	48	47
4	Town of Barrington	344,500	-	344,500	20.00	6,890	-	6,890	-	6,890	3.3%	7,120	7,358	7,279
5	Town of Bristol	1,376,800	21,541	1,355,259	14.92	20,220	-	20,220	-	20,220	3.3%	20,896	21,593	21,361
6	Town of Burnhillville	4,238,100	3,896,196	341,904	17.56	6,004	-	6,004	-	6,004	3.3%	6,204	6,411	6,342
7	Town of Burnhillville - minimum	900	827	73	17.39	30	-	30	-	30	3.3%	31	32	32
8	Town of Charlestown	224,700	47,944	176,756	9.59	1,695	-	1,695	-	1,695	3.3%	1,752	1,810	1,791
9	Town of Coventry	3,087,500	2,117	3,085,383	25.29	78,014	-	78,014	-	78,014	3.3%	80,619	83,311	82,413
10	Town of Cumberland	1,088,200	322,764	835,436	15.21	12,707	-	12,707	-	12,707	3.3%	13,131	13,570	13,424
11	Town of East Greenwich	6,064,600	2,363,926	3,700,674	23.66	87,558	-	87,558	-	87,558	3.3%	90,482	93,486	92,496
12	Town of Exeter	568,100	58,458	509,642	16.23	5,025	-	5,025	-	5,025	3.3%	5,193	5,367	5,309
13	Town of Foster	3,289,000	-	3,289,000	23.25	76,469	-	76,469	-	76,469	3.3%	79,023	81,661	80,782
14	Town of Gloucester	2,907,700	-	2,907,700	23.67	68,825	-	68,825	-	68,825	3.3%	71,123	73,498	72,726
15	Town of Hopkinton	1,076,500	193,147	883,353	20.07	17,725	-	17,725	-	17,725	3.3%	18,317	18,928	18,784
16	Town of Jamestown	750,600	-	750,600	8.66	6,500	142	6,643	-	6,643	3.3%	6,864	7,094	7,017
17	Town of Johnston	3,609,562	2,138,067	1,471,495	27.49	40,451	-	40,451	-	40,451	3.3%	41,802	43,198	42,436
18	Town of Lincoln	6,385,100	2,047,524	4,337,576	26.72	115,900	-	115,900	-	115,900	3.3%	119,770	123,769	122,743
19	Town of Lincoln - minimum	300	96	204	26.35	10	-	10	-	10	3.3%	11	11	11
20	Town of Middletown - Commercial	4,186,700	5	4,186,695	20.44	85,576	1,097	87,273	-	87,273	3.3%	90,187	93,199	92,195
21	Town of Middletown - Residential	350,700	0	350,700	15.42	5,408	-	5,408	-	5,408	3.3%	5,588	5,745	5,713
22	Town of Narragansett	253,700	158,362	95,338	15.84	1,510	-	1,510	-	1,510	3.3%	1,561	1,613	1,595
23	Town of North Kingstown	7,682,200	1,576,491	6,105,709	18.59	113,505	-	113,505	-	113,505	3.3%	117,295	121,212	119,406
24	Town of North Providence	1,812,200	203,449	1,608,751	26.14	42,053	-	42,053	-	42,053	3.3%	43,457	44,908	44,624
25	Town of North Smithfield	14,416,400	13,092,361	1,324,039	18.66	24,704	-	24,704	-	24,704	3.3%	25,529	26,381	26,097
26	Town of Portsmouth	1,035,300	173,192	862,108	15.42	13,294	-	13,294	-	13,294	3.3%	13,738	14,196	14,043
27	Town of Scituate	495,900	30	495,870	22.59	11,202	-	11,202	-	11,202	3.3%	11,576	11,962	11,833
28	Town of Smithfield	1,273,500	762,704	510,796	18.40	9,395	-	9,395	-	9,395	3.3%	9,709	10,033	9,925
29	Town of South Kingstown	1,180,900	281,861	899,039	15.31	13,764	-	13,764	-	13,764	3.3%	14,224	14,699	14,541
30	Town of Tiverton	1,989,500	377,692	1,611,808	19.05	30,705	-	30,705	-	30,705	3.3%	31,730	32,790	32,437
31	Town of Warren	3,227,600	378,478	2,849,122	18.81	53,592	-	53,592	-	53,592	3.3%	55,381	57,614	56,396
32	Town of West Greenwich	1,053,300	2,400	1,050,900	22.55	23,698	-	23,698	-	23,698	3.3%	24,469	25,307	25,034
33	Town of West Warwick	1,036,200	540,031	496,169	32.12	15,937	-	15,937	-	15,937	3.3%	16,469	17,019	16,836
34	Town of Westerly	2,221,300	14,592	2,206,708	11.59	25,576	560	26,135	-	26,135	3.3%	27,008	27,910	27,480
35	Union Fire District	1,180,900	281,861	899,039	0.86	773	-	773	-	773	3.3%	799	826	817
36	West Gloucester Fire District	985,230	-	985,230	1.65	1,626	-	1,626	-	1,626	3.3%	1,680	1,736	1,717
37	Westerly Fire District	2,111,700	13,872	2,097,828	0.65	1,364	-	1,364	-	1,364	3.3%	1,409	1,456	1,440
38	Westerly Fire District - minimum	2,100	14	2,086	0.65	3	-	3	-	3	3.3%	3	3	3
39	Western Coventry Fire District	1,596,300	1,094	1,595,206	1.62	2,584	-	2,584	-	2,584	3.3%	2,671	2,760	2,730
40														
41	Total for All Towns	\$ 83,636,092	\$ 29,101,635	\$ 54,534,457		\$ 1,021,193	\$ 2,399	\$ 1,023,592	\$ -	\$ 1,023,592		\$ 1,057,770	\$ 1,093,090	\$ 1,081,317
42														
43	Grand Total	\$ 1,565,547,223	\$ 654,292,303	\$ 911,254,920		\$ 28,931,155	\$ 9,162	\$ 28,940,317	\$ 39,869	\$ 28,900,448		\$ 29,865,445	\$ 30,862,664	\$ 30,530,258
44														
45	Composite Mill Rate for Year				31.76									

Column Notes
(k) Page 7, Column 6(e)

Line Notes
45(e) Line 45(h)/Line 45(d)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric
For the Test Year Ended June 30, 2017
Growth Rate

Line		12 Months Ended 6/30/2017	Total Property Taxes	IFA Related Expenses	Adjusted Municipal Taxes	Percentage Inc/(Dec)
1	Three Year Average Municipal Tax Expense Growth Rate:	(a)	(b)	(c)	(b) - (c) = (d)	(e)
2		2017	\$ 49,149,953	\$ 18,373,163	\$ 30,776,790	-2.7%
3		2016	\$ 47,654,474	\$ 16,025,070	\$ 31,629,404	-6.0%
4		2015	\$ 49,682,964	\$ 16,041,524	\$ 33,641,441	18.7%
5		2014	\$ 37,420,246	\$ 9,077,147	\$ 28,343,100	
6	Three Year Average Percentage Increase in Property Taxes					3.3%

Column Notes

(b)-(d) Per Company Books

Line Notes

- 2(e) (Col (d) Line 2 - Col (d) Line 3) / Col (d) Line 3
3(e) (Col (d) Line 3 - Col (d) Line 4) / Col (d) Line 4
4(e) (Col (d) Line 4- Col (d) Line 5) / Col (d) Line 5
6(e) (Sum of Lines 2(e),3(e) and 4(e))/3

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric
For the Test Year Ended June 30, 2017
Normalizing Adjustments

<u>Line</u>	<u>Items for Removal</u> (a)	<u>Total</u> (b)	<u>Transmission</u> (c)	<u>Distribution</u> (b)-(c)=(d)	<u>6 Months Amortization</u> <u>Applicable to</u> <u>Test Year ended</u> <u>June 30, 2017</u> (d)/12*6= (e)
1	Add (Less) Correcting entry for assets associated with wrong parcels				
2	Tax Year 2017-2018				
3	Chepachet Fire District, Gas Parcels recorded in Electric Municipal Taxes	\$ (1,948)	\$ -	\$ (1,948)	\$ (974)
4	Town of Gloucester, Gas Parcels recorded in Electric Municipal Taxes	(145)	-	(145)	(\$73)
5	Town of Smithfield, Electric Parcels recorded in Gas Municipal Taxes	826	495	331	\$166
6	Tax Year 2016-2017				
7	Town of Cumberland, Electric Parcels recorded in Gas Municipal Taxes	6,101	1,417	4,684	2,342
8	Town of Smithfield, Electric Parcels recorded in Gas Municipal Taxes	826	495	331	166
9	North Tiverton FD, Gas Parcels recorded in Electric Municipal Taxes	(4)	(1)	(3)	(2)
10	Pascoag FD, Gas Parcels recorded in Electric Municipal Taxes	(266)	(244)	(21)	(11)
11					
12	Total for Normalizing Adjustment	<u>\$ 5,391</u>	<u>\$ 2,162</u>	<u>\$ 3,229</u>	<u>\$ 1,614</u>

Column Notes

(b)-(d) Per Company Books

Line Notes

12 Sum of Lines 3 to 10

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Electric
For the Test Year Ended June 30, 2017
Normalizing Adjustments

<u>Line</u>	<u>Items for Removal</u> (a)	<u>Total</u> (b)	<u>Transmission</u> (c)	<u>Distribution</u> (b)-(c)=(d)
1	Reduction for IFA	\$ (18,149,081)	\$ (18,149,081)	\$ -
2	Out of Period adjustment	(552,833)		(552,833)
3	Reduction for estimated Municipal Tax impact for BITS assets	(1,323,013)	(1,323,013)	-
4	Total for Normalizing Adjustment	<u>\$ (20,024,927)</u>	<u>\$ (19,472,094)</u>	<u>\$ (552,833)</u>

Line Notes

- 1 Workpaper 1 Page 1 Line 15(a)
- 2 Per Company Books
- 3 Per Company Books
- 4 Sum of Line 1 - Line 3

Compliance Attachment 2

Schedule 7-GAS

Municipal Taxes – Gas

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes -Gas
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Test Year Ended June 30, 2017 (Per Books)	Normalizing Adjustments to Test Year	Test Year Ended June 30, 2017 (as Adjusted)	Proforma Adjustments	Rate Year Ending August 31, 2019
	(a)	(b)	(a) + (b) = (c)	(d)	(e)
1 Narragansett Electric Company	\$22,542,352	(\$453,318)	\$22,089,035	\$4,780,420	\$26,869,455
2					
3 Total Municipal Taxes	<u>\$22,542,352</u>	<u>(\$453,318)</u>	<u>\$22,089,035</u>	<u>\$4,780,420</u>	<u>\$26,869,455</u>

Column Notes

- (a) Per Company Books
- (b) Page 7, Line 6(c)
- (d) Column (e) - Column (c)
- (e) Page 4, Line 26(j)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Gas
For the Rate Year 2 Ending August 31, 2020 and the Rate Year 3 Ending August 31, 2021

	Rate Year Ending August 30, 2019 (a)	Proforma to Rate Year (b)	Rate Year Ending August 31, 2020 (a) + (b) = (c)	Proforma to Rate Year (d)	Rate Year Ending August 31, 2021 (e)
1 Narragansett Electric Company	\$26,869,455	\$0	\$26,869,455	\$0	\$26,869,455
2					
3 Total Municipal Taxes	<u>\$26,869,455</u>	<u>\$0</u>	<u>\$26,869,455</u>	<u>\$0</u>	<u>\$26,869,455</u>

Column Notes

- (a) Page 1, Line 3(e)
- (b) Line 1(a) * Page 5, Line 6(c)
- (d) Line 1(c) * Page 5, Line 6(c)
- (e) Line 1 (c) + Line 1(d)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes Gas - Personal Property
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019
Pro Forma Test Year

		Total Assessment as of	2017 Actual	Municipal Taxes	Water/Sewer Pro	Total Municipal Taxes	Three Year Average	Municipal Tax	Municipal Tax	Total
	Town	12/31/16	Mill Rate	Pro Forma	Forma Tax Year	Pro Forma	Percentage Increase	Expense Pro Forma	Expense Pro Forma	Municipal Taxes
	(a)	(b)	(c)	Tax Year 2017	2017	Tax Year 2017	in Municipal Taxes	Tax Year 2018	Tax Year 2019	Pro Forma RY
	(a)	(b)	(c)	(b) * (c) = (d)	(e)	(d) + (e) = (f)	(g)	(f) * (1+(g)) = (h)	(h) * (1+(g)) = (i)	((h)/12*(4))+((i)/12*(8))= (j)
1	Albion Fire District	\$ 1,657,806	3.00	\$ 4,973	\$ -	\$ 4,973	11.3%	\$ 5,536	\$ 6,162	\$ 5,953
2	Central Coventry Fire District	5,295,055	3.08	16,309	-	16,309	11.3%	18,153	20,207	19,522
3	Chepachet Fire District	2,052,968	0.97	1,981	-	1,981	11.3%	2,205	2,455	2,371
4	City of Central Falls	4,270,752	73.11	312,235	-	312,235	11.3%	347,552	386,863	373,759
5	City of Cranston	40,338,559	34.41	1,388,050	-	1,388,050	11.3%	1,545,053	1,719,814	1,661,560
6	City of East Providence	42,780,560	55.24	2,363,198	-	2,363,198	11.3%	2,630,500	2,928,037	2,828,858
7	City of Newport	30,426,936	15.55	473,139	-	473,139	11.3%	526,656	586,226	566,369
8	City of Pawtucket	10,166,600	52.09	529,578	-	529,578	11.3%	589,479	656,155	633,930
9	City of Providence	132,538,496	55.80	7,395,648	-	7,395,648	11.3%	8,232,172	9,163,315	8,852,934
10	City of Warwick	61,018,284	40.48	2,470,020	-	2,470,020	11.3%	2,749,402	3,060,391	2,956,729
11	City of Woonsocket	10,293,700	46.58	479,481	-	479,481	11.3%	533,715	594,083	573,960
12	Coventry Fire District	1,470,140	4.86	7,145	-	7,145	11.3%	7,953	8,853	8,553
13	Cumberland Fire District	28,869,013	1.92	55,400	-	55,400	11.3%	61,666	68,641	66,316
14	Exeter Fire District	5,913,220	1.77	10,466	-	10,466	11.3%	11,650	12,968	12,529
15	Hope Valley/Wyoming Fire District	19,790	1.12	22	-	22	11.3%	25	27	27
16	Hopkins Hill Fire District	1,134,654	3.38	3,829	-	3,829	11.3%	4,263	4,745	4,584
17	Lime Rock Fire District	3,394,556	2.20	7,468	-	7,468	11.3%	8,313	9,253	8,940
18	Lonsdale Fire District	868,375	3.15	2,735	-	2,735	11.3%	3,045	3,389	3,274
19	Manville Fire District	631,545	1.47	928	-	928	11.3%	1,033	1,150	1,111
20	North Tiverton Fire District	2,288,307	0.98	2,243	-	2,243	11.3%	2,496	2,779	2,684
21	Pascoag Fire District	3,377,691	2.03	6,857	-	6,857	11.3%	7,632	8,496	8,208
22	Quinnville Fire District	157,886	1.48	234	-	234	11.3%	260	290	280
23	Saylesville Fire District	7,894,316	3.15	24,867	-	24,867	11.3%	27,680	30,811	29,767
24	Stone Bridge Fire District	1,728,635	0.50	864	-	864	11.3%	962	1,071	1,035
25	Town of Barrington	20,375,383	20.00	407,508	-	407,508	11.3%	453,601	504,908	487,806
26	Town of Bristol	11,361,500	14.92	169,514	-	169,514	11.3%	188,687	210,030	202,916
27	Town of Burrillville	3,377,691	17.56	59,312	-	59,312	11.3%	66,021	73,489	71,000
28	Town of Coventry	7,942,580	25.29	200,828	-	200,828	11.3%	223,544	248,829	240,401
29	Town of Cumberland	28,869,013	29.53	852,502	-	852,502	11.3%	948,929	1,056,262	1,020,484
30	Town of East Greenwich	7,997,799	23.66	189,228	-	189,228	11.3%	210,632	234,456	226,515
31	Town of Exeter	5,913,220	16.23	95,972	-	95,972	11.3%	106,827	118,910	114,882
32	Town of Glocester	2,434	39.46	96	-	96	11.3%	107	119	115
33	Town of Hopkinton	91,770	20.07	1,842	-	1,842	11.3%	2,050	2,282	2,205
34	Town of Johnston	12,723,070	59.71	759,695	-	759,695	11.3%	845,624	941,272	909,390
35	Town of Lincoln	7,894,316	34.39	271,486	-	271,486	11.3%	302,193	336,374	324,981
36	Town of Middletown	12,042,051	15.42	185,688	-	185,688	11.3%	206,692	230,071	222,278
37	Town of Narragansett	5,225,482	15.84	82,772	-	82,772	11.3%	92,134	102,555	99,081
38	Town of North Kingstown	19,714,010	18.59	366,483	-	366,483	11.3%	407,936	454,078	438,698
39	Town of North Providence	15,315,263	68.11	1,043,123	-	1,043,123	11.3%	1,161,110	1,292,444	1,248,666
40	Town of North Smithfield	1,044,140	41.95	43,803	-	43,803	11.3%	48,757	54,272	52,434
41	Town of Portsmouth	3,082,573	15.42	47,533	-	47,533	11.3%	52,910	58,894	56,900
42	Town of Richmond	39,580	20.80	823	-	823	11.3%	916	1,020	985
43	Town of Scituate	224,330	40.04	8,983	-	8,983	11.3%	9,999	11,130	10,753
44	Town of Smithfield	6,011,280	60.74	365,125	-	365,125	11.3%	406,425	452,395	437,072
45	Town of South Kingstown	4,430,050	15.31	67,824	-	67,824	11.3%	75,496	84,035	81,189
46	Town of Tiverton	4,576,615	19.05	87,185	-	87,185	11.3%	97,046	108,023	104,364
47	Town of Warren	6,102,739	18.81	114,793	-	114,793	11.3%	127,777	142,230	137,412
48	Town of West Greenwich	229,623	33.85	7,773	-	7,773	11.3%	8,652	9,631	9,304
49	Town of West Warwick	8,935,260	41.78	373,315	-	373,315	11.3%	415,541	462,543	446,876
50	Town of Westerly	16,292,723	11.59	188,833	6,680	195,513	11.3%	217,627	242,243	234,038
51	Union Fire District	4,430,050	0.86	3,810	-	3,810	11.3%	4,241	4,720	4,561
52	Western Coventry Fire District	1,134,650	1.62	1,838	-	1,838	11.3%	2,046	2,277	2,200
53										
54	Total for All Towns	\$ 613,967,038		\$ 21,555,354	\$ 6,680	\$ 21,562,034		\$ 24,000,922	\$ 26,715,672	\$ 25,810,756

Column Notes

(g) Page 5, Column 6(c)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes Gas - Real Property
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019
Pro Forma Test Year

Town	Total Assessment as of 12/31/16	2017 Actual Mill Rate	Municipal Taxes		Water/Sewer Pro Forma Tax Year	Total Municipal Taxes		Three Year Average Percentage Increase in Municipal Taxes	Municipal Tax Expense Pro Forma Tax Year 2018	Municipal Tax Expense Pro Forma Tax Year 2019	Total Municipal Taxes Pro Forma RY
			Pro Forma Tax Year 2017	Pro Forma Tax Year 2017		Pro Forma Tax Year 2017	Pro Forma Tax Year 2017				
(a)	(b)	(c)	(b) * (c) = (d)	(e)	(d) + (e) = (f)	(g)	(f) * (1+(g)) = (h)	(h) * (1+(g)) = (i)	(i)/(12*4) = (j)	(j)/(12*8) = (k)	(k)/(12*8) = (l)
1	Bradford Fire District	\$ 1,400	0.79	\$ 1	-	\$ 1	11.3%	\$ 1	\$ 1	\$ 1	1
2	City of East Providence	667,800	24.76	16,535	-	16,535	11.3%	18,405	20,487	19,793	19,793
3	City of Pawtucket	1,186,700	34.88	41,392	-	41,392	11.3%	46,074	51,285	49,548	49,548
4	City of Providence	17,113,300	36.70	628,058	-	628,058	11.3%	699,098	778,173	751,815	751,815
5	City of Woonsocket	167,000	36.93	6,167	-	6,167	11.3%	6,865	7,641	7,383	7,383
6	Cumberland Fire District	8,113,300	1.92	15,569	-	15,569	11.3%	17,330	19,291	18,637	18,637
7	Exeter Fire District	706,000	1.77	1,250	-	1,250	11.3%	1,391	1,548	1,496	1,496
8	Manville Fire District - minimum	2,600	1.47	30	-	30	11.3%	33	37	36	36
9	North Tiverton Fire District	4,100	0.98	4	-	4	11.3%	4	5	5	5
10	Pascoag Fire District	767,000	2.03	1,557	-	1,557	11.3%	1,733	1,929	1,864	1,864
11	Portsmouth Water and Fire District	177,400	0.22	39	-	39	11.3%	43	48	47	47
12	Town of Burrillville	767,000	17.56	13,469	-	13,469	11.3%	14,992	16,688	16,122	16,122
13	Town of Cumberland	8,113,300	15.21	123,403	-	123,403	11.3%	137,361	152,898	147,719	147,719
14	Town of Exeter	706,000	16.23	11,458	-	11,458	11.3%	12,754	14,197	13,716	13,716
15	Town of Lincoln	2,600	26.72	69	-	69	11.3%	77	86	83	83
16	Town of Middletown	106,900	20.44	2,185	-	2,185	11.3%	2,432	2,707	2,616	2,616
17	Town of Portsmouth	177,400	15.42	2,736	-	2,736	11.3%	3,045	3,389	3,275	3,275
18	Town of Smithfield	224,100	18.40	4,123	-	4,123	11.3%	4,590	5,109	4,936	4,936
19	Town of Tiverton	7,800	19.05	149	-	149	11.3%	165	184	178	178
20	Town of Warren	666,300	18.81	12,533	-	12,533	11.3%	13,951	15,529	15,003	15,003
21	Town of Westerly	291,200	11.59	3,375	135	3,510	11.3%	3,907	4,349	4,202	4,202
22	Westerly Fire District	289,800	0.65	188	-	188	11.3%	210	233	225	225
23											
24	Total for All Towns	\$ 40,259,000		\$ 884,291	\$ 135	\$ 884,426		\$ 984,464	\$ 1,095,817	\$ 1,058,699	
25											
26	Grand Total	\$ 654,226,038	-	\$ 22,439,645	\$ 6,815	\$ 22,446,460		\$ 24,985,386	\$ 27,811,489	\$ 26,869,455	
27											
28	Composite Mill Rate for Year		34.31								

Column Notes

(g) Page 5, Column 6(c)

Line Notes

28(c) Line 26(f) / Line 26(b)

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Gas
For the Test Year Ended June 30, 2017
Growth Rate

Line	Three Year Average Municipal Tax Expense Growth Rate:	12 Months Ended	Municipal Taxes	Percentage
		June 30, 2017		Inc/(Dec)
1		(a)	(b)	(c)
2		2017	\$ 22,091,730	7.7%
3		2016	20,515,689	23.8%
4		2015	16,566,064	2.4%
5		2014	16,176,329	
6	Three Year Average Percentage Increase in Municipal Taxes			11.3%

Line Notes

- 2(b) Per Company Books
3(b) Per Company Books
4(b) Per Company Books
5(b) Per Company Books
2(c) (Col (b) Line 2 - Col (b) Line 3) / Col (b) Line 3
3(c) (Col (b) Line 3 - Col (b) Line 4) / Col (b) Line 4
4(c) (Col (b) Line 4- Col (b) Line 5) / Col (b) Line 5
6(c) (Sum of Lines 2(c),3(c) and 4(c))/3

The Narragansett Electric Company d/b/a National Grid
Municipal Taxes - Gas
For the Test Year Ended June 30, 2017
Normalizing Adjustments

Line	Items for Removal (a)	Amount (b)	6 Months Amortization Applicable to Test Year ended June 30, 2017 (b)/12*6= (c)
			(c)
1	Correcting entry for assets associated with wrong parcels for prior year	(\$450,622)	(\$450,622)
2	Tax Year 2017-2018		
3	Chepachet Fire District, Gas Parcels recorded in Electric Municipal Taxes	\$ 1,948	\$ 974
4	Town of Gloucester, Gas Parcels recorded in Electric Municipal Taxes	145	73
5	Town of Smithfield, Electric Parcels recorded in Gas Municipal Taxes	(826)	(413)
6	Tax Year 2016-2017		
7	Town of Cumberland, Electric Parcels recorded in Gas Municipal Taxes	(6,101)	(3,050)
8	Town of Smithfield, Electric Parcels recorded in Gas Municipal Taxes	(826)	(413)
9	North Tiverton FD, Gas Parcels recorded in Electric Municipal Taxes	4	2
10	Pascoag FD, Gas Parcels recorded in Electric Municipal Taxes	266	133
11			
12	Total for Normalizing Adjustment	\$ (456,013)	\$ (453,318)

Column Notes

(b) Per Company Books

Line Notes

12 Sum of Lines 3 to 10

Compliance Attachment 2

Schedule 8

Payroll Taxes

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Payroll Taxes

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$1,080,722	\$4,242,306	(\$3,161,584)	(\$100,816)	(\$3,864,645)	\$3,763,829	\$979,906	\$377,661	\$602,245
2	National Grid USA Service Company	\$5,646,749	\$3,816,827	\$1,829,922	(\$552,786)	(\$551,205)	(\$1,581)	\$5,093,963	\$3,265,621	\$1,828,342
3	All Other Companies	\$127,000	\$89,579	\$37,420	(\$20,058)	(\$20,058)	\$0	\$106,941	\$69,521	\$37,420
4	Total	<u>\$6,854,470</u>	<u>\$8,148,712</u>	<u>(\$1,294,241)</u>	<u>(\$673,660)</u>	<u>(\$4,435,908)</u>	<u>\$3,762,248</u>	<u>\$6,180,811</u>	<u>\$3,712,803</u>	<u>\$2,468,007</u>
		\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0

Column Notes

(b)-(c) Per Company Books

Line Notes

1(e)-(f) Sum of Page 5, Lines 2, 3, 6, and 7

2(e)-(f) Sum of Page 5, Lines 4, 8, and 10

3(e)-(f) Sum of Page 5, Lines 5, 9, and 11

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Payroll Taxes

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$979,906	\$377,661	\$602,245	\$312,735	\$212,164	\$100,571	\$1,292,642	\$589,825	\$702,816
2	National Grid USA Service Company	\$5,093,963	\$3,265,621	\$1,828,342	\$307,810	\$219,214	\$88,596	\$5,401,773	\$3,484,835	\$1,916,937
3	All Other Companies	\$106,941	\$69,521	\$37,420	\$13,556	\$10,341	\$3,215	\$120,498	\$79,862	\$40,636
4	Total	<u>\$6,180,811</u>	<u>\$3,712,803</u>	<u>\$2,468,007</u>	<u>\$634,101</u>	<u>\$441,719</u>	<u>\$192,382</u>	<u>\$6,814,912</u>	<u>\$4,154,522</u>	<u>\$2,660,389</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

(b)-(c) Page 1, Columns (h)-(i)

(e)-(f) Page 5, Lines 19(b) through 21(c)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Payroll Taxes

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$589,825	\$52,376	\$642,201	\$40,881	\$683,083
2 National Grid USA Service Company	\$3,484,835	\$53,976	\$3,538,811	\$42,309	\$3,581,120
3 All Other Companies	\$79,862	\$2,529	\$82,392	\$1,965	\$84,356
4 Total	<u>\$4,154,522</u>	<u>\$108,881</u>	<u>\$4,263,404</u>	<u>\$85,155</u>	<u>\$4,348,558</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Lines 29(b) through 31(b)
(d) Page 5, Lines 38(b) through 40(b)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Payroll Taxes

		Adjustments to Reflect Conditions in		Adjustments to Reflect Conditions in	
	Rate Year Ending August 31, 2019	Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$702,816	\$39,306	\$742,123	\$29,314	\$771,437
2 National Grid USA Service Company	\$1,916,937	\$34,081	\$1,951,019	\$25,408	\$1,976,426
3 All Other Companies	\$40,636	\$1,230	\$41,865	\$910	\$42,775
4 Total	<u>\$2,660,389</u>	<u>\$74,617</u>	<u>\$2,735,007</u>	<u>\$55,631</u>	<u>\$2,790,638</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (i)
- (b) Page 5, Lines 29(c) through 31(c)
- (d) Page 5, Lines 38(c) through 40(c)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Payroll Taxes

		Explanation of Adjustments:	Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	<u>Adjustments: (to normalize Historic Year):</u>				
2		Out of period FUTA segment reclass	Narragansett Electric Company	\$0	(\$3,763,829)	\$3,763,829
3		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$579,499)	(\$579,499)	\$0
4		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$521,379)	(\$521,379)	\$0
5		(IFA) Integrated Facilities Agreement	All Other Companies	(\$12,237)	(\$12,237)	\$0
6		Less IFA related to out of period FUTA segment reclass	Narragansett Electric Company	\$514,139	\$514,139	\$0
7		Inspection & Maintenance	Narragansett Electric Company	(\$24,521)	(\$24,521)	\$0
8		Inspection & Maintenance	National Grid USA Service Company	(\$213)	(\$213)	\$0
9		Inspection & Maintenance	All Other Companies	(\$4,268)	(\$4,268)	\$0
10		Major Storm Normalization	National Grid USA Service Company	(\$24,694)	(\$24,694)	\$0
11		Major Storm Normalization	All Other Companies	(\$3,554)	(\$3,554)	\$0
12		RI Government Relations and Federal Affairs	Narragansett Electric Company	(\$10,935)	(\$10,935)	\$0
13		RI Government Relations and Federal Affairs	National Grid USA Service Company	(\$6,500)	(\$4,920)	(\$1,581)
14						
15			TOTAL	<u>(\$673,660)</u>	<u>(\$4,435,908)</u>	<u>\$3,762,248</u>
16						
17						
18	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/30/19)</u>				
19		To increase costs for:				
20						
21		Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$312,735	\$212,164	\$100,571
22			National Grid USA Service Company	\$307,810	\$219,214	\$88,596
23			All Other Companies	\$13,556	\$10,341	\$3,215
24						
25			TOTAL	<u>\$634,101</u>	<u>\$441,719</u>	<u>\$192,382</u>
26						
27						
28	Page 3 and 4	<u>Adjustments: (to reflect conditions in the Rate Year Ending 8/30/20)</u>				
29		To increase costs for:				
30						
31		Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$91,682	\$52,376	\$39,306
32			National Grid USA Service Company	\$88,057	\$53,976	\$34,081
33			All Other Companies	\$3,759	\$2,529	\$1,230
34						
35			TOTAL	<u>\$183,499</u>	<u>\$108,881</u>	<u>\$74,617</u>
36						
37	Page 3 and 4	<u>Adjustments: (to reflect conditions in the Rate Year Ending 8/30/21)</u>				
38		To increase costs for:				
39						
40		Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$70,195	\$40,881	\$29,314
41			National Grid USA Service Company	\$67,716	\$42,309	\$25,408
42			All Other Companies	\$2,874	\$1,965	\$910
43						
44			TOTAL	<u>\$140,786</u>	<u>\$85,155</u>	<u>\$55,631</u>

Line Notes

21(b) Page 6, Line 25(a)
21(c) Page 6, Line 25(b)
22(b) Page 6, Line 25(c)
22(c) Page 6, Line 25(d)
23(c) Page 6, Line 25(e)
23(c) Page 6, Line 25(f)
31(b) Page 6, Line 52(a)
31(c) Page 6, Line 52(b)
32(b) Page 6, Line 52(c)
32(c) Page 6, Line 52(d)
33(b) Page 6, Line 52(e)
33(c) Page 6, Line 52(f)
40(b) Page 6, Line 79(a)
40(c) Page 6, Line 79(b)
41(b) Page 6, Line 79(c)
41(c) Page 6, Line 79(d)
42(b) Page 6, Line 79(e)
42(c) Page 6, Line 79(f)

The Narragansett Electric Company d/b/a National Grid
Payroll Taxes
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Description	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1 Test Year Payroll Tax Expense	\$6,854,470	\$8,148,712	(\$1,294,241)
2 Out of period FUTA segment reclass	\$0	(\$3,763,829)	\$3,763,829
3 Inspection & Maintenance	(\$29,002)	(\$29,002)	\$0
4 (IFA) Integrated Facilities Agreement	(\$1,113,114)	(\$1,113,114)	\$0
5 Less IFA related to out of period FUTA segment reclass	\$514,139	\$514,139	\$0
6 Major Storm Normalizing Adjustment	(\$28,247)	(\$28,247)	\$0
7 RI Government Relations and Federal Affairs	(\$17,436)	(\$15,855)	(\$1,581)
8 Adjusted Test Year Payroll Tax Expense	\$6,180,811	\$3,712,803	\$2,468,007
9 Rate Year O&M Salaries and Wages - Percentage Change		15.17%	10.37%
10 Payroll Tax Expense Adjustment	\$819,165	\$563,232	\$255,932
11 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps	(\$185,064)	(\$121,513)	(\$63,550)
12 Recalculated Payroll Tax Expense Adjustment	\$634,101	\$441,719	\$192,382
13 Rate Year Expense	\$6,814,912	\$4,154,522	\$2,660,389

	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Company - Electric	National Grid Service Company - Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas
16	Schedule 12, Page 6 (a)	Schedule 12, Page 7 (b)	Schedule 12, Page 8 (c)	Schedule 12, Page 9 (d)	Schedule 12, Page 10 (e)	Schedule 12, Page 11 (f)	(g) = (a) + (c) + (e)	(h) = (b) + (d) + (f)	(i)	(j)
17 Source	\$20,424,581	\$15,941,589	\$22,568,253	\$13,739,056	\$1,124,084	\$517,576	\$44,116,918	\$30,198,221		
18 Test Year O&M Wages	\$24,404,424	\$17,424,303	\$25,215,342	\$15,349,511	\$1,189,520	\$557,026	\$50,809,287	\$33,330,840		
19 Rate Year O&M Wages	\$3,979,843	\$1,482,714	\$2,647,090	\$1,610,455	\$65,436	\$39,450	\$6,692,369	\$3,132,619	15.17%	10.37%
20 Difference										
21 Allocation of Payroll Tax Expense	\$1,995,476	\$1,390,767	\$2,061,783	\$1,225,162	\$97,264	\$44,460	\$4,154,522	\$2,660,389		
22										
23										
24										
25 Rate Year Expense	\$1,783,312	\$1,290,196	\$1,842,569	\$1,136,566	\$86,922	\$41,245	\$3,712,803	\$2,468,007	\$6,180,811	
26 Recalculated Payroll Tax Expense Adjustment	\$212,164	\$100,571	\$219,214	\$88,596	\$10,341	\$3,215	\$441,719	\$192,382	\$634,101	

Description	Total (a) = (b) + (c)	Electric (b)	Gas (c)
35 Rate Year Expense	\$6,814,912	\$4,154,522	\$2,660,389
36 Rate Year 2020 O&M Salaries and Wages - Percentage Change		3.59%	4.24%
37 Payroll Tax Expense Adjustment	\$261,948	\$149,147	\$112,801
38 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps	(\$78,449)	(\$40,266)	(\$38,183)
39 Recalculated Payroll Tax Expense Adjustment	\$183,499	\$108,881	\$74,617
40 Rate Year 2020 Expense	\$6,998,410	\$4,263,404	\$2,735,007

	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Company - Electric	National Grid Service Company - Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas
43	Schedule 12, Page 6 (a)	Schedule 12, Page 7 (b)	Schedule 12, Page 8 (c)	Schedule 12, Page 9 (d)	Schedule 12, Page 10 (e)	Schedule 12, Page 11 (f)	(g) = (a) + (c) + (e)	(h) = (b) + (d) + (f)	(i)	(j)
44 Source	\$24,404,424	\$17,424,303	\$25,215,342	\$15,349,511	\$1,189,520	\$557,026	\$50,809,287	\$33,330,840		
45 Rate Year O&M Wages	\$25,318,731	\$18,301,520	\$26,092,188	\$15,868,577	\$1,222,762	\$572,610	\$52,633,682	\$34,742,707		
46 Rate Year 2020 O&M Wages	\$914,307	\$877,217	\$876,846	\$519,066	\$33,242	\$15,584	\$1,824,395	\$1,411,867	3.59%	4.24%
47 Difference										
48 Allocation of Payroll Tax Expense	\$2,050,854	\$1,440,728	\$2,113,505	\$1,249,202	\$99,045	\$45,077	\$4,263,404	\$2,735,007		
49										
50										
51										
52 Rate Year 2020 Expense	\$1,998,478	\$1,401,421	\$2,059,529	\$1,215,121	\$96,516	\$43,847	\$4,154,522	\$2,660,389	\$6,814,912	
53 Recalculated Payroll Tax Expense Adjustment	\$52,376	\$39,306	\$53,976	\$34,081	\$2,529	\$1,230	\$108,881	\$74,617	\$183,499	

Description	Total (a) = (b) + (c)	Electric (b)	Gas (c)
62 Rate Year 2020 Expense	\$6,998,410	\$4,263,404	\$2,735,007
63 Rate Year 2021 O&M Salaries and Wages - Percentage Change		3.03%	3.14%
64 Payroll Tax Expense Adjustment	\$215,060	\$129,181	\$85,879
65 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps	(\$74,274)	(\$44,026)	(\$30,248)
66 Recalculated Payroll Tax Expense Adjustment	\$140,786	\$85,155	\$55,631
67 Rate Year 2021 Expense	\$7,139,196	\$4,348,558	\$2,790,638

	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Company - Electric	National Grid Service Company - Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas
70	Schedule 12, Page 6 (a)	Schedule 12, Page 7 (b)	Schedule 12, Page 8 (c)	Schedule 12, Page 9 (d)	Schedule 12, Page 10 (e)	Schedule 12, Page 11 (f)	(g) = (a) + (c) + (e)	(h) = (b) + (d) + (f)	(i)	(j)
71 Source	\$25,318,731	\$18,301,520	\$26,092,188	\$15,868,577	\$1,222,762	\$572,610	\$52,633,682	\$34,742,707		
72 Rate Year 2020 O&M Wages	\$26,033,577	\$18,881,321	\$26,942,463	\$16,365,202	\$1,251,075	\$585,930	\$54,227,115	\$35,832,453		
73 Rate Year 2021 O&M Wages	\$714,846	\$579,801	\$850,275	\$496,625	\$28,312	\$13,320	\$1,593,433	\$1,089,746	3.03%	3.14%
74 Difference										
75 Allocation of Payroll Tax Expense	\$2,087,674	\$1,470,480.69	\$2,160,559	\$1,274,525	\$100,326	\$45,632	\$4,348,558	\$2,790,638		
76										
77										
78										
79 Rate Year 2021 Expense	\$2,046,792	\$1,441,167	\$2,118,250	\$1,249,117	\$98,361	\$44,723	\$4,263,404	\$2,735,007	\$6,998,410	
80 Recalculated Payroll Tax Expense Adjustment	\$40,881	\$29,314	\$42,309	\$25,408	\$1,965	\$910	\$85,155	\$55,631	\$140,786	

The Narragansett Electric Company d/b/a National Grid
Payroll Taxes - Electric
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Description	Payroll Tax Expense Breakdown	Test Year Payroll Tax Expense	Breakdown of Payroll Tax Expense Adjustment	Percent of Rate Year 2019 Payroll Subject to Tax Increase	Recalculated Rate Year 2019 Payroll Tax Expense Adjustment	Breakdown of Rate Year 2020 Payroll Tax Expense Adjustment	Percent of Rate Year 2020 Payroll Subject to Tax Increase	Recalculated Rate Year 2020 Payroll Tax Expense Adjustment	Breakdown of Rate Year 2021 Payroll Tax Expense Adjustment	Percent of Rate Year 2021 Payroll Subject to Tax Increase	Recalculated Rate Year 2021 Payroll Tax Expense Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1 SS portion of FICA	76.26%	\$2,831,507	\$429,540	78.00%	\$335,041	\$113,745	70.96%	\$80,713	\$98,518	61.67%	\$60,756
2 Medicare portion of FICA	17.84%	\$662,207	\$100,457	100.00%	\$100,457	\$26,602	100.00%	\$26,602	\$23,040	100.00%	\$23,040
3 FICA	94.10%	\$3,493,715	\$529,997		\$435,498	\$140,346		\$107,315	\$121,558		\$83,796
4											
5 FUTA	0.63%	\$23,551	\$3,573	0.91%	\$33	\$946	-0.40%	(\$4)	\$819	-0.34%	(\$3)
6											
7 SUTA	3.89%	\$144,363	\$21,900	1.02%	\$223	\$5,799	-0.07%	(\$4)	\$5,023	-0.05%	(\$3)
8											
9 Oth Inc Tax-St Tax Ma	0.32%	\$11,969	\$1,816	0.98%	\$18	\$481	-0.16%	(\$1)	\$416	-0.13%	(\$1)
10 NY Metropolitan Commuter Tax	1.06%	\$39,206	\$5,948	100.00%	\$5,948	\$1,575	100.00%	\$1,575	\$1,364	100.00%	\$1,364
11 Other Payroll Taxes	0.00%	\$0	\$0	100.00%	\$0	\$0	100.00%	\$0	\$0	100.00%	\$0
12 Other	1.38%	\$51,174	\$7,763		\$5,965	\$2,056		\$1,574	\$1,781		\$1,364
13											
14 Total Payroll Tax Expense	100.00%	\$3,712,803	\$563,232		\$441,719	\$149,147		\$108,881	\$129,181		\$85,155

Column Notes:

- (a) Per Company books
- (b) Page 6, Line 7(b) x Column (a)
- (c) Page 6, Line 9(b) x Column (a)
- (d) Per Company books
- (e) Column (c) x Column (d)
- (f) Page 6, Line 36(b) x Column (a)
- (g) Per Company books
- (h) Column (f) x Column (g)
- (i) Page 6, Line 63(b) x Column (a)
- (j) Per Company books
- (k) Column (i) x Column (j)

FICA = Federal Insurance Contributions Act.
FUTA = Federal Unemployment Tax Act.
SUTA = State Unemployment Tax Act

The Narragansett Electric Company d/b/a National Grid
Payroll Taxes - Gas
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Description	Payroll Tax Expense Breakdown	Test Year Payroll Tax Expense	Breakdown of Payroll Tax Expense Adjustment	Percent of Rate Year 2019 Payroll Subject to Tax Increase	Recalculated Rate Year 2019 Payroll Tax Expense Adjustment	Breakdown of Rate Year 2020 Payroll Tax Expense Adjustment	Percent of Rate Year 2020 Payroll Subject to Tax Increase	Recalculated Rate Year 2020 Payroll Tax Expense Adjustment	Breakdown of Rate Year 2021 Payroll Tax Expense Adjustment	Percent of Rate Year 2021 Payroll Subject to Tax Increase	Recalculated Rate Year 2021 Payroll Tax Expense Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1 SS portion of FICA	77.01%	\$1,900,561	\$197,088	73.02%	\$143,914	\$86,865	61.36%	\$53,301	\$66,134	59.58%	\$39,403
2 Medicare portion of FICA	18.01%	\$444,486	\$46,093	100.00%	\$46,093	\$20,315	100.00%	\$20,315	\$15,467	100.00%	\$15,467
3 FICA	95.02%	\$2,345,047	\$243,181		\$190,007	\$107,181		\$73,616	\$81,601		\$54,869
4											
5 FUTA	0.58%	\$14,363	\$1,489	0.72%	\$11	\$656	-0.42%	(\$3)	\$500	-0.43%	(\$2)
6											
7 SUTA	3.23%	\$79,714	\$8,266	0.89%	\$74	\$3,643	-0.06%	(\$2)	\$2,774	-0.08%	(\$2)
8											
9 Other Income Taxes -State Tax MA	0.28%	\$6,849	\$710	0.84%	\$6	\$313	-0.15%	(\$0)	\$238	-0.17%	(\$0)
10 NY Metropolitan Commuter Tax	0.89%	\$22,034	\$2,285	100.00%	\$2,285	\$1,007	100.00%	\$1,007	\$767	100.00%	\$767
11 Other Payroll Taxes	0.00%	\$0	\$0	100.00%	\$0	\$0	100.00%	\$0	\$0	100.00%	\$0
12 Other	1.17%	\$28,883	\$2,995		\$2,291	\$1,320		\$1,007	\$1,005		\$766
13											
14 Total Payroll Tax Expense	100.00%	\$2,468,007	\$255,932		\$192,382	\$112,801		\$74,617	\$85,879		\$55,631

Column Notes:

- (a) Per Company books
 - (b) Page 6, Line 7(c) x Column (a)
 - (c) Page 6, Line 9(c) x Column (a)
 - (d) Per Company books
 - (e) Column (c) x Column (d)
 - (f) Page 6, Line 36(c) x Column (a)
 - (g) Per Company books
 - (h) Column (f) x Column (g)
 - (i) Page 6, Line 63(c) x Column (a)
 - (j) Per Company books
 - (k) Column (i) x Column (j)
- FICA = Federal Insurance Contributions Act
FUTA = Federal Unemployment Tax Act
SUTA = State Unemployment Tax Act

Compliance Attachment 2

Schedule 9

Other Tax and Gross Receipts Tax

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Taxes Other Than Income Taxes - Other Taxes and Gross Receipts Tax

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)
Taxes Other Than Income Taxes:										
1	Narragansett Electric Company	\$17,353	\$13,187	\$4,166	\$0	\$0	\$0	\$17,353	\$13,187	\$4,166
2	National Grid USA Service Company	\$634,409	\$421,111	\$213,298	\$0	\$0	\$0	\$634,409	\$421,111	\$213,298
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Other Taxes	<u>\$651,762</u>	<u>\$434,298</u>	<u>\$217,464</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$651,762</u>	<u>\$434,298</u>	<u>\$217,464</u>
Check		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gross Receipts Tax:										
5	Narragansett Electric Company	\$43,734,959	\$32,568,650	\$11,166,309	(\$43,734,959)	(\$32,568,650)	(\$11,166,309)	\$0	\$0	\$0
6	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Total Gross Receipts Tax	<u>\$43,734,959</u>	<u>\$32,568,650</u>	<u>\$11,166,309</u>	<u>(\$43,734,959)</u>	<u>(\$32,568,650)</u>	<u>(\$11,166,309)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Check		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (b) and (c) Per Company Books
(e) Page 5, Line 2 to Line 10, Column (b)
(f) Page 5, Line 2 to Line 10, Column (c)
(h) Column (b) + Column (e)
(i) Column (c) + Column (f)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Taxes Other Than Income Taxes - Other Taxes and Gross Receipts Tax

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)
Taxes Other Than Income Taxes:										
1	Narragansett Electric Company	\$17,353	\$13,187	\$4,166	\$803	\$611	\$193	\$18,157	\$13,797	\$4,359
2	National Grid USA Service Company	\$634,409	\$421,111	\$213,298	\$29,373	\$19,497	\$9,876	\$663,782	\$440,609	\$223,173
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Other Taxes	<u>\$651,762</u>	<u>\$434,298</u>	<u>\$217,464</u>	<u>\$30,177</u>	<u>\$20,108</u>	<u>\$10,069</u>	<u>\$681,939</u>	<u>\$454,406</u>	<u>\$227,533</u>
Check		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gross Receipts Tax:										
5	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Total Gross Receipts Tax	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Check		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (h) Column (b) + Column (e)
- (i) Column (c) + Column (f)

Line Notes

- 1(e) Page 5, Line 20(b)
- 2(e) Page 5, Line 21(b)
- 3(e) Page 5, Line 22(b)
- 1(f) Page 5, Line 20(c)
- 2(f) Page 5, Line 21(c)
- 3(f) Page 5, Line 22(c)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Taxes Other Than Income Taxes - Other Taxes and Gross Receipts Tax
Electric

	Rate Year Ending August 31, 2019	Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Reflect Conditions in the Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Taxes Other Than Income Taxes:					
1 Narragansett Electric Company	\$13,797	\$367	\$14,164	\$344	\$14,509
2 National Grid USA Service Company	\$440,609	\$11,720	\$452,329	\$10,992	\$463,321
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total Other Taxes	<u>\$454,406</u>	<u>\$12,087</u>	<u>\$466,493</u>	<u>\$11,336</u>	<u>\$477,829</u>
Check	\$0	\$0	\$0	\$0	\$0
Gross Receipts Tax:					
5 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
6 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
7 All Other Companies	\$0	\$0	\$0	\$0	\$0
8 Total Gross Receipts Tax	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Check	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

- 1(b) Page 5, Line 30(b)
- 2(b) Page 5, Line 31(b)
- 3(b) Page 5, Line 32(b)
- 1(d) Page 5, Line 40(b)
- 2(d) Page 5, Line 41(b)
- 3(d) Page 5, Line 42(b)
- 8 Flow through tax, zero balance

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Taxes Other Than Income Taxes - Other Taxes and Gross Receipts Tax
Gas

	Rate Year Ending August 31, 2019	Reflect Conditions in the Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Reflect Conditions in the Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$4,359	\$116	\$4,475	\$109	\$4,584
2 National Grid USA Service Company	\$223,173	\$5,936	\$229,110	\$5,567	\$234,677
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total Other Taxes	<u>\$227,533</u>	<u>\$6,052</u>	<u>\$233,585</u>	<u>\$5,676</u>	<u>\$239,261</u>
Check	\$0	\$0	\$0	\$0	\$0
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total Gross Receipts Tax	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Check	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

1(b) Page 5, Line 30(c)

2(b) Page 5, Line 31(c)

3(b) Page 5, Line 32(c)

1(d) Page 5, Line 40(c)

2(d) Page 5, Line 41(c)

3(d) Page 5, Line 42(c)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Taxes Other Than Income Taxes - Other Taxes and Gross Receipts Tax

Explanation of Adjustments:		Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	<u>Taxes Other Than Income Taxes Adjustments: (to normalize Historic Year)</u>			
2			\$0	\$0	\$0
3			\$0	\$0	\$0
4			\$0	\$0	\$0
5		TOTAL Taxes Other Than Income Taxes Normalization Adjustments:	\$0	\$0	\$0
6					
7		<u>Gross Receipts Tax Adjustments: (to normalize Historic Year)</u>			
8		Narragansett Electric Company	(\$43,734,959)	(\$32,568,650)	(\$11,166,309)
9		National Grid USA Service Company	\$0	\$0	\$0
10		All Other Companies	\$0	\$0	\$0
11		TOTAL Gross Receipts Tax Normalization Adjustments:	(\$43,734,959)	(\$32,568,650)	(\$11,166,309)
12					
13					
14					
15	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>			
16					
17		General inflation %			
18		4.63%			
19					
20		Narragansett Electric Company	\$803	\$611	\$193
21		National Grid USA Service Company	\$29,373	\$19,497	\$9,876
22		All Other Companies	\$0	\$0	\$0
23					
24		TOTAL	\$30,177	\$20,108	\$10,069
25					
26					
27	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>			
28					
29		General inflation %			
30		2.66%			
31		Narragansett Electric Company	\$483	\$367	\$116
32		National Grid USA Service Company	\$17,657	\$11,720	\$5,936
33		All Other Companies	\$0	\$0	\$0
34		TOTAL	\$18,140	\$12,087	\$6,052
35					
36					
37	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>			
38					
39		General inflation %			
40		2.43%			
41		Narragansett Electric Company	\$453	\$344	\$109
42		National Grid USA Service Company	\$16,559	\$10,992	\$5,567
43		All Other Companies	\$0	\$0	\$0
44		TOTAL	\$17,012	\$11,336	\$5,676

Line Notes

8-10 (b) Negative Page 1, Line 5 through Line 7, Column (b)

8-10 (c) Negative Page 1, Line 5 through Line 7, Column (c)

20(b) Page 2, Line 1(b) x General Inflation Rate

21(b) Page 2, Line 2(b) * General Inflation Rate

22(b) Page 2, Line 3(b) * General Inflation Rate

20(c) Page 2, Line 1(c) * General Inflation Rate

21(c) Page 2, Line 2(c) * General Inflation Rate

22(c) Page 2, Line 3(c) * General Inflation Rate

30(b) Page 3, Line 1(a) * General Inflation Rate

31(b) Page 3, Line 2(a) * General Inflation Rate

32(b) Page 3, Line 3(a) * General Inflation Rate

30(c) Page 4, Line 1(a) * General Inflation Rate

31(c) Page 4, Line 2(a) * General Inflation Rate

32(c) Page 4, Line 3(a) * General Inflation Rate

40(b) Page 3, Line 1(c) * General Inflation Rate

41(b) Page 3, Line 2(c) * General Inflation Rate

42(b) Page 3, Line 3(c) * General Inflation Rate

40(c) Page 4, Line 1(c) * General Inflation Rate

41(c) Page 4, Line 2(c) * General Inflation Rate

42(c) Page 4, Line 3(c) * General Inflation Rate

Compliance Attachment 2

Schedule 10-ELEC

Income Taxes– Electric

The Narragansett Electric Company d/b/a National Grid
Electric Income Tax Expense
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Reference	Rate Year Ending August 31, 2019 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2019 with Revenue Increase (c)
1	Revenues	Schedule 1-ELEC	\$279,091,943	\$291,130,879
2	Expenses	Schedule 1-ELEC	(\$236,474,851)	(\$236,631,706)
3	Pre-tax operating income before interest		\$42,617,092	\$54,499,173
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule 11-ELEC	\$729,509,971	\$729,509,971
7	Weighted Debt Component	2.24%	2.24%	2.24%
8	Synchronized Interest Expense		\$16,341,023	\$16,341,023
9				
10	Pre-tax income- State		\$26,276,068	\$38,158,150
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$26,276,068	\$38,158,150
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$26,276,068	\$38,158,150
17	Federal statutory tax rate	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$5,517,974	\$8,013,211
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%
20	Excess Deferred Tax		(\$5,066,000)	(\$5,066,000)
21	Deferred income tax deficiency from Docket 4065		\$650,000	\$650,000
22	Amortization of Investment Tax Credits		(\$4,540)	(\$4,540)
23	ITC Basis Reduction Depreciation		\$15,210	\$15,210
24	Equity AFUDC		\$0	\$0
25	AFUDC Amortization		\$44,446	\$44,446
26	Normalized State income tax expense		\$0	\$0
27	Normalized Federal income tax expense		\$5,517,974	\$8,013,211
28	Normalized Federal plus State income tax expense revised		\$1,157,091	\$3,652,328
29				
30	After-tax income		\$41,460,001	\$50,846,845

Line Notes

1	Schedule 1-ELEC, Page 1, Line 1(e) through 1(g)	17	Federal income tax rate
2	Schedule 1-ELEC, Page 1, Line 25(e) through 25(g)	18	Line 16 x Line 17
3	Line 1 + Line 2	19	Line 11 + Line 17 - (Line 11 x Line 17)
6	Schedule 11-ELEC, Page 1, Line 24(c)	20 & 21	Per Tax Dept
7	Schedule 1-ELEC, Page 4, Line 1(c) + Line 3(c)	22	Page 4, Line 7
8	Line 6 x Line 7	23	Per Tax Dept
10	Line 3 - Line 8	24	Per Tax Dept
11	State income tax rate for utilities	25	Per Tax Dept
12	Line 10 x Line 11	26	Equals Line 12
14	Equals Line 10	27	Equals Line 18
15	Less Line 12	28	Sum of Lines 21 through 27
16	Line 14 + Line 15	30	Line 3 - Line 28

The Narragansett Electric Company d/b/a National Grid
Electric Income Tax Expense
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2020

	Reference	Rate Year Ending August 31, 2020 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2020 with Revenue Increase (c)
1	Revenues	Schedule 1-ELEC	\$291,130,879	\$295,001,190
2	Expenses	Schedule 1-ELEC	(\$240,293,355)	(\$240,343,781)
3	Pre-tax operating income before interest		\$50,837,523	\$54,657,408
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule 11-ELEC	\$731,597,435	\$731,597,435
7	Weighted Debt Component	2.24%	2.24%	2.24%
8	Synchronized Interest Expense		\$16,387,783	\$16,387,783
9				
10	Pre-tax income- State		\$34,449,741	\$38,269,626
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$34,449,741	\$38,269,626
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$34,449,741	\$38,269,626
17	Federal statutory tax rate	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$7,234,446	\$8,036,621
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%
20	Excess Deferred Tax		(5,066,000)	(\$5,066,000)
21	Deferred income tax deficiency from Docket 4065		\$650,000	\$650,000
22	Amortization of Investment Tax Credits		\$0	\$0
23	ITC Basis Reduction Depreciation		\$0	\$0
24	Equity AFUDC		\$0	\$0
25	AFUDC Amortization		\$44,446	\$44,446
26	Normalized State income tax expense		\$0	\$0
27	Normalized Federal income tax expense		\$7,234,446	\$8,036,621
28	Normalized Federal plus State income tax expense revised		\$2,862,891	\$3,665,067
29				
30	After-tax income		\$47,974,632	\$50,992,341

Line Notes

1	Schedule 1-ELEC, Page 2, Line 1(c) through 1(e)	17	Federal income tax rate
2	Schedule 1-ELEC, Page 2 Line 25(c) through 25(e)	18	Line 16 x Line 17
3	Line 1 + Line 2	19	Line 11 + Line 17 - (Line 11 x Line 17)
6	Schedule 11-ELEC, Page 1, Line 24(d)	20 & 21	Per Tax Dept
7	Schedule 1-ELEC, Page 4, Line 1(c) + Line 3(c)	22	Per Tax Dept
8	Line 6 x Line 7	23	Per Tax Dept
10	Line 3 - Line 8	24	Per Tax Dept
11	State income tax rate for utilities	25	Per Tax Dept
12	Line 10 x Line 11	26	Equals Line 12
14	Equals Line 10	27	Equals Line 18
15	Less Line 12	28	Sum of Lines 21 through 27
16	Line 14 + Line 15	30	Line 3 - Line 28

The Narragansett Electric Company d/b/a National Grid
Electric Income Tax Expense
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

	Reference	Rate Year Ending August 31, 2021 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2021 with Revenue Increase (c)
1	Revenues	Schedule 1-ELEC	\$295,001,190	\$297,547,347
2	Expenses	Schedule 1-ELEC	(\$242,590,217)	(\$242,623,390)
3	Pre-tax operating income before interest		\$52,410,973	\$54,923,956
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule 11-ELEC	\$734,837,218	\$734,837,218
7	Weighted Debt Component	2.24%	2.24%	2.24%
8	Synchronized Interest Expense		\$16,460,354	\$16,460,354
9				
10	Pre-tax income- State		\$35,950,619	\$38,463,603
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$35,950,619	\$38,463,603
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$35,950,619	\$38,463,603
17	Federal statutory tax rate	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$7,549,630	\$8,077,357
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%
20	Excess Deferred Tax		(5,066,000)	(\$5,066,000)
21	Deferred income tax deficiency from Docket 4065		\$650,000	\$650,000
22	Amortization of Investment Tax Credits		\$0	\$0
23	ITC Basis Reduction Depreciation		\$0	\$0
24	Equity AFUDC		\$0	\$0
25	AFUDC Amortization		\$44,446	\$44,446
26	Normalized State income tax expense		\$0	\$0
27	Normalized Federal income tax expense		\$7,549,630	\$8,077,357
28	Normalized Federal plus State income tax expense revised		\$3,178,076	\$3,705,802
29				
30	After-tax income		\$49,232,897	\$51,218,154

Line Notes

1	Schedule 1-ELEC, Page 3, Line 1(c) through 1(e)	17	Federal income tax rate
2	Schedule 1-ELEC, Page 3, Line 25(c) through 25(e)	18	Line 16 x Line 17
3	Line 1 + Line 2	19	Line 11 + Line 17 - (Line 11 x Line 17)
6	Schedule 11-ELEC, Page 1, Line 24(e)	20 & 21	Per Tax Dept
7	Schedule 1-ELEC, Page 4, Line 1(c) + Line 3(c)	22	Per Tax Dept
8	Line 6 x Line 7	23	Per Tax Dept
10	Line 3 - Line 8	24	Per Tax Dept
11	State income tax rate for utilities	25	Per Tax Dept
12	Line 10 x Line 11	26	Equals Line 12
14	Equals Line 10	27	Equals Line 18
15	Less Line 12	28	Sum of Lines 21 through 27
16	Line 14 + Line 15	30	Line 3 - Line 28

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 2

Schedule 10-ELEC

Page 4 of 5

The Narragansett Electric Company d/b/a National Grid

Amortization of Investment Tax Credits

For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	<u>Total</u>
1 Rate Year Investment Tax Credits	(\$7,151)
2 Less: Related IFA Expenses	\$2,611
3 Rate Year Investment Tax Credits Adjustment	<u>(\$4,540)</u>

Line Notes

- 1 Page 5, Line 14
- 2 Line 5 times 36.52% IFA plant allocator
- 3 Line 5 + Line 6

The Narragansett Electric Company d/b/a National Grid
Amortization of Investment Tax Credits
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

		<u>Amortization</u>
1	September 2018	(\$1,907)
2	October 2018	(\$1,907)
3	November 2018	(\$1,907)
4	December 2018	(\$230)
5	January 2019	(\$150)
6	February 2019	(\$150)
7	March 2019	(\$150)
8	April 2019	(\$150)
9	May 2019	(\$150)
10	June 2019	(\$150)
11	July 2019	(\$150)
12	August 2019	(\$150)
13		
14	Total	<hr/> (\$7,151)

Line Notes

- 1-12 Per Tax Department
- 14 Sum of Line 1 thru Line 12

Compliance Attachment 2

Schedule 10-GAS

Income Taxes – Gas

The Narragansett Electric Company d/b/a National Grid
Gas Income Tax Expense
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

		Rate Year Ending August 31, 2019	Revenue Increase Effect	Rate Year Ending August 31, 2019 with Revenue Increase
	Reference	(a)	(b)	(c)
1	Revenues	Schedule 1-GAS	\$212,811,375	\$218,634,846
2	Expenses	Schedule 1-GAS	(\$157,080,397)	(\$157,191,476)
3	Pre-tax operating income before interest		\$55,730,978	\$61,443,370
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule 11-GAS	\$760,564,795	\$760,564,795
7	Weighted Debt Component	2.42%	2.42%	2.42%
8	Synchronized Interest Expense		\$18,405,668	\$18,405,668
9				
10	Pre-tax income- State		\$37,325,310	\$43,037,702
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$37,325,310	\$43,037,702
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$37,325,310	\$43,037,702
17	Federal statutory tax rate	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$7,838,315	\$9,037,917
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%
20	Excess Deferred Tax		(1,998,000)	(\$1,998,000)
21	Equity AFUDC		\$0	\$0
22	AFUDC Amortization		\$23,070	\$23,070
23	Normalized State income tax expense		\$0	\$0
24	Normalized Federal income tax expense		\$7,838,315	\$9,037,917
25	Normalized Federal plus State income tax expense revised		\$5,863,385	\$7,062,987
26				
27	After-tax income		\$49,867,593	\$54,380,383

Line Notes

1	Schedule 1-GAS, Page 1, Line 1(e) through 1(g)	16	Line 14 + Line 15
2	Schedule 1-GAS, Page 1, Line 25(e) through 25(g)	17	Federal income tax rate
3	Line 1 + Line 2	18	Line 16 x Line 17
6	Schedule 11-GAS, Page 1, Line 36(c)	19	Line 11 + Line 17 - (Line 11 x Line 17)
7	Schedule 1-GAS, Page 4, Line 1(c) + Line 3(c)	20	Per Tax Dept
8	Line 6 x Line 7	21	Per Tax Dept
10	Line 3 - Line 8	22	Per Tax Dept
11	State income tax rate	23	Equals Line 12
12	Line 10 x Line 11	24	Equals Line 18
14	Equals Line 10	25	Sum of Lines 21 through 25
15	Less Line 12	27	Line 3 - Line 25

The Narragansett Electric Company d/b/a National Grid
Gas Income Tax Expense
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2020

	Reference	Rate Year Ending August 31, 2020 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2020 with Revenue Increase (c)
1	Revenues	Schedule 1-GAS	\$218,634,846	\$224,361,607
2	Expenses	Schedule 1-GAS	(\$161,739,605)	(\$161,848,840)
3	Pre-tax operating income before interest		\$56,895,241	\$62,512,767
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule 11-GAS	\$773,284,603	\$773,284,603
7	Weighted Debt Component	2.42%	2.42%	2.42%
8	Synchronized Interest Expense		\$18,713,487	\$18,713,487
9				
10	Pre-tax income- State		\$38,181,753	\$43,799,280
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$38,181,753	\$43,799,280
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$38,181,753	\$43,799,280
17	Federal statutory tax rate	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$8,018,168	\$9,197,849
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%
20	Excess Deferred Tax		(1,998,000)	(\$1,998,000)
21	Equity AFUDC		\$0	\$0
22	AFUDC Amortization		\$23,070	\$23,070
23	Normalized State income tax expense		\$0	\$0
24	Normalized Federal income tax expense		\$8,018,168	\$9,197,849
25	Normalized Federal plus State income tax expense revised		\$6,043,238	\$7,222,918
26				
27	After-tax income		\$50,852,003	\$55,289,849

Line Notes

1	Schedule 1-GAS, Page 2, Line 1(c) through 1(e)	16	Line 14 + Line 15
2	Schedule 1-GAS, Page 2, Line 23(c) through 23(e)	17	Federal income tax rate
3	Line 1 + Line 2	18	Line 16 x Line 17
6	Schedule 11-GAS, Page 1, Line 36(d)	19	Line 11 + Line 17 - (Line 11 x Line 17)
7	Schedule 1-GAS, Page 4, Line 1(c) + Line 3(c)	20	Per Tax Dept
8	Line 6 x Line 7	21	Per Tax Dept
10	Line 3 - Line 8	22	Per Tax Dept
11	State income tax rate	23	Equals Line 12
12	Line 10 x Line 11	24	Equals Line 18
14	Equals Line 10	25	Sum of Lines 21 through 25
15	Less Line 12	27	Line 3 - Line 25

The Narragansett Electric Company d/b/a National Grid
Gas Income Tax Expense
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

	Reference	Rate Year Ending August 31, 2021 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2021 with Revenue Increase (c)
1	Revenues	Schedule 1-GAS	\$224,361,607	\$227,724,405
2	Expenses	Schedule 1-GAS	(\$163,852,572)	(\$163,916,716)
3	Pre-tax operating income before interest		\$60,509,035	\$63,807,690
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule 11-GAS	\$788,686,880	\$788,686,880
7	Weighted Debt Component	2.42%	2.42%	2.42%
8	Synchronized Interest Expense		\$19,086,222	\$19,086,222
9				
10	Pre-tax income- State		\$41,422,812	\$44,721,467
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$41,422,812	\$44,721,467
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$41,422,812	\$44,721,467
17	Federal statutory tax rate	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$8,698,791	\$9,391,508
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%
20	Excess Deferred Tax		(1,998,000)	(\$1,998,000)
21	Equity AFUDC		\$0	\$0
22	AFUDC Amortization		\$23,070	\$23,070
23	Normalized State income tax expense		\$0	\$0
24	Normalized Federal income tax expense		\$8,698,791	\$9,391,508
25	Normalized Federal plus State income tax expense revised		\$6,723,860	\$7,416,578
26				
27	After-tax income		\$53,785,175	\$56,391,112

Line Notes

1	Schedule 1-GAS, Page 3, Line 1(c) - 1(e)	16	Line 14 + Line 15
2	Schedule 1-GAS, Page 3, Line 23(c) - 23(e)	17	Federal income tax rate
3	Line 1 + Line 2	18	Line 16 x Line 17
6	Schedule 11-GAS, Page 1, Line 36(e)	19	Line 11 + Line 17 - (Line 11 x Line 17)
7	Schedule 1, Page 4, Line 1(c) + Line 3(c)	20	Per Tax Dept
8	Line 6 x Line 7	21	Per Tax Dept
10	Line 3 - Line 8	22	Per Tax Dept
11	State income tax rate	23	Equals Line 12
12	Line 10 x Line 11	24	Equals Line 18
14	Equals Line 10	25	Sum of Lines 21 through 25
15	Less Line 12	27	Line 3 - Line 25

Compliance Attachment 2

Schedule 11-ELEC

Rate Base– Electric

The Narragansett Electric Company d/b/a National Grid
Distribution Rate Base Calculation - Electric
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

Description	5 Quarter Average				
	Test Year Ended June 30, 2017	Adjustments	Rate Year Ending	Rate Year Ending	Rate Year Ending
	(Per Books - 5 Quarter Average)		August 31, 2019	August 31, 2020	August 31, 2021
	(a)	(b)	(c)	(d)	(e)
1 Utility Plant In Service	\$1,503,289,331	\$98,250,392	\$1,601,539,723	\$1,602,539,723	\$1,604,539,723
2					
3 Property Held for Future Use	\$2,496,405	\$0	\$2,496,405	\$2,496,405	\$2,496,405
4 Less: Contribution in Aid of Construction	(\$101,521)	\$104,277	\$2,756	\$2,756	\$2,756
5 Less: Accumulated Depreciation	\$656,218,763	\$32,136,421	\$688,355,184	\$688,470,384	\$688,563,184
6					
7 Net Plant	\$849,668,494	\$66,009,694	\$915,678,188	\$916,562,988	\$918,470,188
8					
9 Materials and Supplies	\$4,750,549	(\$1,256,873)	\$3,493,676	\$3,403,498	\$3,327,193
10 Prepayments	\$742,480	(\$742,479)	\$0	\$0	\$0
11 Loss on Reacquired Debt	\$1,934,554	(\$533,340)	\$1,401,214	\$1,244,585	\$1,112,052
12 Cash Working Capital	\$4,975,475	\$12,946,603	\$17,922,078	\$17,922,078	\$17,922,078
13 Unamortized Interest Rate Lock	\$2,439,092	(\$801,086)	\$1,638,006	\$1,237,463	\$898,542
14 Unamortized Debt Issuance Costs \$550M	\$1,113,997	(\$212,054)	\$901,943	\$795,916	\$706,200
15 Unamortized Debt Issuance Costs \$250M	\$945,261	(\$79,025)	\$866,236	\$826,723	\$793,290
16 Unamortized Debt Issuance Costs \$350M	\$0	\$577,476	\$577,476	\$511,041	\$454,826
17 Subtotal	\$16,901,408	\$9,899,222	\$26,800,630	\$25,941,303	\$25,214,181
18					
19 Accumulated Deferred FIT	\$183,859,681	\$19,680,525	\$203,540,205	\$201,385,915	\$199,252,781
20 Accumulated Deferred FIT -Loss on Reacquired Debt	\$677,094	(\$137,021)	\$540,073	\$509,711	\$479,349
21 Customer Deposits	\$9,956,664	(\$1,068,096)	\$8,888,568	\$9,011,230	\$9,115,021
22 Subtotal	\$194,493,439	\$18,475,408	\$212,968,847	\$210,906,856	\$208,847,151
23					
24 Rate Base	\$672,076,463	\$57,433,508	\$729,509,971	\$731,597,435	\$734,837,218

Column Notes

- (a) Page 2, Column (f)
(b) Column (c) - Column (a)

Line Notes

- 1(c) Page 6, Line 34
1(d) Page 7, Line 16
1(e) Page 7, Line 33
2(c) - (e) Line 1(a)
4(c) Page 10, Line 46(a)
4(d) Page 10, Line 48(a)
4(e) Page 10, Line 50(a)
5(c) Page 8, Line 30
5(d) Page 9, Line 16
5(e) Page 9, Line 33
7(a) - (e) Line 1 + Line 3 - Line 4 - Line 5
9(c) Page 10, Line 46(b)
9(d) Page 10, Line 48(b)
9(e) Page 10, Line 50(b)
11(c) Page 10, Line 46(d)
11(d) Page 10, Line 48(d)
11(e) Page 10, Line 50(d)
12(c) - (e) Schedule 4, Page 1 Line 23
13(c) Page 10, Line 46(f)
13(d) Page 10, Line 48(f)
13(e) Page 10, Line 50(f)
14(c) Page 10, Line 46(g)
14(d) Page 10, Line 48(g)
14(e) Page 10, Line 50(g)
15(c) Page 10, Line 46(h)
15(d) Page 10, Line 48(h)
15(e) Page 10, Line 50(h)
16(c) Page 10, Line 46(i)
16(d) Page 10, Line 48(i)
16(e) Page 10, Line 50(i)
17(a) - (e) Sum of Lines 9 - 16
19(c) Page 11, Line 24(b)
19(d) Page 12, Line 16(b)
19(e) Page 12, Line 31(b)
20 (c) - (e) Line 11 * 35%
21(c) Page 10, Line 46(e)
21(d) Page 10, Line 48(e)
21(e) Page 10, Line 50(e)
22(a) - (e) Sum of Lines 19 - 21
24(a) - (e) Line 7 + Line 17 - Line 22

The Narragansett Electric Company d/b/a National Grid
Test Year Rate Base - Distribution
Five Quarter Average

Description	June 2016 (a)	September 2016 (b)	Quarter Ending December 2016 (c)	March 2017 (d)	June 2017 (e)	Five Quarter Average (f)
1 Utility Plant in Service	\$1,483,904,318	\$1,487,785,788	\$1,490,507,033	\$1,525,211,443	\$1,529,038,072	\$1,503,289,331
2						
3 Property Held for Future Use	\$2,496,405	\$2,496,405	\$2,496,405	\$2,496,405	\$2,496,405	\$2,496,405
4 Less: Contribution in Aid of Construction	\$2,756	\$2,756	\$2,756	(\$518,630)	\$2,756	(\$101,521)
5 Less: Accumulated Depreciation	\$656,628,902	\$656,147,751	\$654,105,202	\$661,928,361	\$652,283,601	\$656,218,763
6						
7 Net Plant in Service	<u>\$829,769,065</u>	<u>\$834,131,685</u>	<u>\$838,895,480</u>	<u>\$866,298,116</u>	<u>\$879,248,120</u>	<u>\$849,668,494</u>
8						
9 Plus:						
10 Materials and Supplies	\$5,204,452	\$4,879,444	\$4,525,831	\$5,510,606	\$3,632,412	\$4,750,549
11 Prepayments	\$630,356	\$907,230	\$1,444,668	\$1,054,315	(\$324,172)	\$742,480
12 Loss on Reacquired Debt	\$1,907,920	\$1,882,220	\$1,854,556	\$2,318,694	\$1,709,381	\$1,934,554
13 Cash Working Capital	\$4,975,475	\$4,975,475	\$4,975,475	\$4,975,475	\$4,975,475	\$4,975,475
14 Unamortized Interest Rate Lock	\$2,623,958	\$2,531,525	\$2,439,092	\$2,346,659	\$2,254,226	\$2,439,092
15 Unamortized Debt Issuance Costs (\$550M)	\$1,162,933	\$1,138,465	\$1,113,997	\$1,089,529	\$1,065,062	\$1,113,997
16 Unamortized Debt Issuance Costs (\$250M 2012)	<u>\$963,498</u>	<u>\$954,379</u>	<u>\$945,261</u>	<u>\$936,143</u>	<u>\$927,024</u>	<u>\$945,261</u>
17 Subtotal	<u>\$17,468,592</u>	<u>\$17,268,739</u>	<u>\$17,298,880</u>	<u>\$18,231,421</u>	<u>\$14,239,408</u>	<u>\$16,901,408</u>
18						
19 Less:						
20 Accumulated Deferred FIT	\$178,348,805	\$193,417,512	\$165,941,844	\$184,975,771	\$196,614,471	\$183,859,681
21 Accumulated Deferred FIT - Loss on Reacquired Debt	\$667,772	\$658,777	\$649,095	\$811,543	\$598,283	\$677,094
22 Customer Deposits	<u>\$10,276,171</u>	<u>\$10,375,796</u>	<u>\$10,276,666</u>	<u>\$10,154,831</u>	<u>\$8,699,858</u>	<u>\$9,956,664</u>
23 Subtotal	<u>\$189,292,748</u>	<u>\$204,452,085</u>	<u>\$176,867,604</u>	<u>\$195,942,145</u>	<u>\$205,912,612</u>	<u>\$194,493,439</u>
24						
25 Rate Base	<u><u>\$657,944,909</u></u>	<u><u>\$646,948,339</u></u>	<u><u>\$679,326,756</u></u>	<u><u>\$688,587,393</u></u>	<u><u>\$687,574,916</u></u>	<u><u>\$672,076,463</u></u>

Column Notes

- (a) Column(a) from Page 4 - Column(a) from Page 3
- (b) Column(b) from Page 4 - Column(b) from Page 3
- (c) Column(c) from Page 4 - Column(c) from Page 3
- (d) Column(d) from Page 4 - Column(d) from Page 3
- (e) Column(e) from Page 4 - Column(e) from Page 3

The Narragansett Electric Company d/b/a National Grid
Test Year Rate Base - Integrated Facilities Agreement (IFA) and Block Island Transmission System
Five Quarter Average

Description	June 2016 (a)	September 2016 (b)	Quarter Ending December 2016 (c)	March 2017 (d)	June 2017 (e)	Five Quarter Average (f)
1 Utility Plant in Service	\$837,858,278	\$837,980,360	\$925,389,760	\$943,635,963	\$948,680,657	\$898,709,004
2						
3 Property Held for Future Use	\$12,531,903	\$12,531,903	\$12,531,903	\$12,531,903	\$12,531,903	\$12,531,903
4 Less: Contribution in Aid of Construction	\$0	\$0	\$0	\$0	\$0	\$0
5 Less: Accumulated Depreciation	\$98,171,448	\$97,433,163	\$96,405,529	\$99,824,250	\$102,899,605	\$98,946,799
6						
7 Net Plant in Service	<u>\$752,218,732</u>	<u>\$753,079,101</u>	<u>\$841,516,133</u>	<u>\$856,343,616</u>	<u>\$858,312,955</u>	<u>\$812,294,107</u>
8						
9 Plus:						
10 Materials and Supplies	\$3,099,585	\$2,868,780	\$2,720,358	\$1,338,323	\$2,684,191	\$2,542,247
11 Prepayments	\$367,547	\$526,333	\$836,202	\$256,054	\$475,210	\$492,269
12 Loss on Reacquired Debt	\$1,112,467	\$1,091,978	\$1,073,453	\$563,126	\$1,126,251	\$993,455
13 Cash Working Capital	\$2,870,239	\$3,789,549	\$2,681,655	\$3,194,316	\$2,514,043	\$3,009,960
14 Unamortized Interest Rate Lock	\$1,623,928	\$1,566,724	\$1,509,520	\$1,452,316	\$1,395,112	\$1,509,520
14 Unamortized Debt Issuance Costs (\$550M)	\$816,103	\$800,961	\$785,818	\$770,675	\$710,105	\$776,732
15 Unamortized Debt Issuance Costs (\$250M 2012)	\$641,436	\$635,793	\$630,149	\$624,506	\$618,863	\$630,149
16 Subtotal	<u>\$10,531,305</u>	<u>\$11,280,118</u>	<u>\$10,237,155</u>	<u>\$8,199,317</u>	<u>\$9,523,775</u>	<u>\$9,954,334</u>
17						
18 Less:						
19 Accumulated Deferred FIT	\$154,416,255	\$156,079,291	\$158,841,895	\$168,039,168	\$159,376,348	\$159,350,591
20 Accumulated Deferred FIT - Loss on Reacquired Debt	\$389,363	\$382,192	\$375,709	\$197,094	\$394,188	\$347,709
21 Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0
23 Subtotal	<u>\$154,805,618</u>	<u>\$156,461,483</u>	<u>\$159,217,604</u>	<u>\$168,236,262</u>	<u>\$159,770,536</u>	<u>\$159,698,301</u>
24						
25 Rate Base	<u><u>\$607,944,420</u></u>	<u><u>\$607,897,736</u></u>	<u><u>\$692,535,685</u></u>	<u><u>\$696,306,671</u></u>	<u><u>\$708,066,194</u></u>	<u><u>\$662,550,141</u></u>

Column Notes

(a) - (e) Per Company Books

The Narragansett Electric Company d/b/a National Grid
Test Year Rate Base - Total Distribution and IFA
Five Quarter Average

Description	June 2016 (a)	September 2016 (b)	Quarter Ending December 2016 (c)	March 2017 (d)	June 2017 (e)	Five Quarter Average (f)
1 Utility Plant in Service	\$2,321,762,596	\$2,325,766,148	\$2,415,896,793	\$2,468,847,406	\$2,477,718,729	\$2,401,998,334
2						
3 Property Held for Future Use	\$15,028,308	\$15,028,308	\$15,028,308	\$15,028,308	\$15,028,308	\$15,028,308
4 Less: Contribution in Aid of Construction	\$2,756	\$2,756	\$2,756	(\$518,630)	\$2,756	(\$101,521)
5 Less: Accumulated Depreciation	\$754,800,350	\$753,580,914	\$750,510,731	\$761,752,611	\$755,183,206	\$755,165,562
6						
7 Net Plant in Service	<u>\$1,581,987,798</u>	<u>\$1,587,210,786</u>	<u>\$1,680,411,614</u>	<u>\$1,722,641,733</u>	<u>\$1,737,561,075</u>	<u>\$1,661,962,601</u>
8						
9 Plus:						
10 Materials and Supplies	\$8,304,037	\$7,748,224	\$7,246,188	\$6,848,929	\$6,316,603	\$7,292,796
11 Prepayments	\$997,903	\$1,433,564	\$2,280,870	\$1,310,370	\$151,039	\$1,234,749
12 Loss on Reacquired Debt	\$3,020,387	\$2,974,198	\$2,928,009	\$2,881,820	\$2,835,632	\$2,928,009
13 Cash Working Capital	\$7,845,714	\$8,765,024	\$7,657,130	\$8,169,791	\$7,489,518	\$7,985,435
14 Unamortized Interest Rate Lock	\$4,247,886	\$4,098,249	\$3,948,612	\$3,798,975	\$3,649,338	\$3,948,612
15 Unamortized Interest Rate Lock \$550M	\$1,979,036	\$1,939,426	\$1,899,815	\$1,763,818	\$1,724,208	\$1,861,261
16 Unamortized Debt Issuance Costs \$550M	<u>\$1,604,933</u>	<u>\$1,590,172</u>	<u>\$1,575,410</u>	<u>\$1,515,504</u>	<u>\$1,500,743</u>	<u>\$1,557,352</u>
17 Subtotal	<u>\$27,999,897</u>	<u>\$28,548,857</u>	<u>\$27,536,035</u>	<u>\$26,289,207</u>	<u>\$23,667,080</u>	<u>\$26,808,215</u>
18						
19 Less:						
20 Accumulated Deferred FIT	\$332,765,060	\$349,496,803	\$324,783,739	\$353,014,939	\$355,990,819	\$343,210,272
21 Accumulated Deferred FIT - Loss on Reacquired Debt	\$1,057,135	\$1,040,969	\$1,024,803	\$1,008,637	\$992,471	\$1,024,803
22 Customer Deposits	<u>\$10,276,171</u>	<u>\$10,375,796</u>	<u>\$10,276,666</u>	<u>\$10,154,831</u>	<u>\$8,699,858</u>	<u>\$9,956,664</u>
23 Subtotal	<u>\$344,098,367</u>	<u>\$360,913,568</u>	<u>\$336,085,208</u>	<u>\$364,178,406</u>	<u>\$365,683,148</u>	<u>\$354,191,740</u>
24						
25 Rate Base	<u>\$1,265,889,328</u>	<u>\$1,254,846,074</u>	<u>\$1,371,862,441</u>	<u>\$1,384,752,533</u>	<u>\$1,395,545,007</u>	<u>\$1,334,579,077</u>

Column Notes

(a) - (e) Per Company Books

The Narragansett Electric Company d/b/a National Grid
Adjustments to Rate Base
Analysis of Test Year through Rate Year Capital Investment

		FY18	FY19	FY20	Rate Year 1	FY21	Rate Year 2	FY21	FY22	Rate Year 3	FY22
		4/1/17 - 6/30/17	7/1/17 - 3/31/18	4/1/18 - 3/31/19	9/1/18 - 8/31/19	4/1/20 - 3/31/21	9/1/19 - 8/31/20	4/1/21 - 3/31/22	9/1/21 - 8/31/22	4/1/22 - 3/31/23	9/1/22 - 8/31/23
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Distribution										
2	FY 2018 Approved ISR Plan										
3											
4											
5											
6	Total Distribution	\$18,710,750	\$56,132,250	\$31,184,583	\$43,658,417	\$31,184,583	\$1,166,667	\$833,333	\$833,333	\$2,000,000	\$2,000,000
7	General Plant										
8	Facilities	\$0	\$0	\$0	\$1,542,917	\$1,102,083	\$2,645,000	\$833,333	\$833,333	\$2,000,000	\$2,000,000
9	IS Costs	\$0	\$0	\$35,000	\$53,000	\$0	\$0	\$0	\$0	\$0	\$0
10	Fleet/Inventory Mgmt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Total General	\$0	\$0	\$35,000	\$1,595,917	\$1,102,083	\$2,645,000	\$833,333	\$833,333	\$2,000,000	\$2,000,000
12	Amount Applicable to Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Amount Applicable to Distribution	\$0	\$0	\$35,000	\$1,595,917	\$1,102,083	\$2,645,000	\$833,333	\$833,333	\$2,000,000	\$2,000,000
14											
15	Distribution and General	\$18,710,750	\$56,132,250	\$31,219,583	\$45,254,333	\$32,286,667	\$1,166,667	\$833,333	\$833,333	\$2,000,000	\$2,000,000

Line Notes

- 5(a) - (m) Sum of Lines 1-4
8 Per Company Books
9(c) RI Elec Only Physical Security Replacements - FY18
9(d) RI Elec Only Physical Security Replacements - FY18
15(a) - (m) Sum of Line 5 + Line 13

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
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The Narragansett Electric Company d/b/a National Grid
Rate Base Adjustments
Plant in Service

	Description	Period (a)	Distribution Plant In Service (b)
1	Balance at June 30, 2017		\$1,529,038,072
2	Less: ARO		(\$1,123,411)
3	Less: Other Capital Adjustments		(\$14,007,757)
4	Adjusted Balance at June 30, 2017		\$1,513,906,904
5			
6			
7	Plus: Plant Additions 2 months ending 8/31/17		\$12,473,833
8	Less: Streetlight Retirement in 2 months ending 8/31/17		(\$1,057,011)
9	Less: Plant Retirements 2 months ending 8/31/17		(\$3,699,739)
10	Net Increase		\$7,717,083
11			
12	Balance at August 31, 2017		\$1,521,623,987
13			
14	Plus: Plant Additions 12 Months Ended 8/31/18		\$74,843,000
15	Less: Plant Retirements 12 Months Ended 08/31/18		(\$22,198,434)
16	Net Increase		\$52,644,566
17			
18	Balance at August 31, 2018		\$1,574,268,553
19			
20			
21		09/30/18 1/	\$1,578,813,748
22		10/31/18 1/	\$1,583,358,943
23		11/30/18 1/	\$1,587,904,138
24		12/31/18 1/	\$1,592,449,333
25		01/31/19 1/	\$1,596,994,528
26		02/28/19 1/	\$1,601,539,723
27		03/31/19 1/	\$1,606,084,918
28		04/30/19 1/	\$1,610,630,113
29		05/31/19 1/	\$1,615,175,308
30		06/30/19 1/	\$1,619,720,503
31		07/31/19 1/	\$1,624,265,698
32		08/31/19 1/	\$1,628,810,893
33			
34	Rate Year Plant in Service - 5 Quarter Average		\$1,601,539,723
35			
36	1/ Adjustment Detail:		
37	Plant Detail 12 Months Ended 8/31/19		
38	Plant Additions 12 Months Ended 8/31/19		\$77,541,000
39	Plant Retirements 12 Months Ended 8/31/19		(\$22,998,661)
40	Net Increase / (Decrease)		\$54,542,339
41			
42	Monthly Increase / (Decrease)		\$4,545,195

Line Notes

- 1 Page 2, Line 1(e)
- 2 Schedule 6-ELEC Page 4, Line 18(b)
- 3 Schedule 6-ELEC Page 4, Line 18(d)
- 4 Sum of Lines 1- 3
- 7 Schedule 6-ELEC Page 1, Line 14(b)
- 8 Schedule 6-ELEC Page 1, Line 15(b)
- 9 Schedule 6-ELEC Page 1, Line 16(b)
- 10 Sum of Lines 7-9
- 12 Line 4 + Line 10
- 14 Schedule 6-ELEC Page 1, Line 34(b)
- 15 Schedule 6-ELEC Page 1, Line 35(b)
- 16 Line 14 + Line 15
- 18 Line 12 + Line 16
- 21 Line 18 + Line 42
- 22-32 Prior Month Balance + Line 42
- 34 Average of Lines 18, 23, 26, 29, and 32
- 38 Schedule 6-ELEC Page 2, Line 6(b)
- 39 Schedule 6-ELEC Page 2, Line 7(b)
- 40 Line 38 + Line 38
- 42 Line 40 divided by 12

The Narragansett Electric Company d/b/a National Grid
Plant Adjustments to Rate Base
Rate Year 1 Ending August 31, 2019 through Rate Year 3 Ending August 31, 2021
Electric Plant in Service Forecast

Description	Period		Distribution Plant
	(a)		in Service
			(b)
1 Balance at August 31, 2019			\$1,628,810,893
2			
3 Balance as of:	09/30/19	1/	\$1,628,928,126
4	10/31/19	1/	\$1,629,045,359
5	11/30/19	1/	\$1,629,162,593
6	12/31/19	1/	\$1,629,279,826
7	01/31/20	1/	\$1,629,397,059
8	02/28/20	1/	\$1,629,514,293
9	03/31/20	1/	\$1,629,631,526
10	04/30/20	1/	\$1,629,748,759
11	05/31/20	1/	\$1,629,865,993
12	06/30/20	1/	\$1,629,983,226
13	07/31/20	1/	\$1,630,100,459
14 Balance at August 31, 2020		1/	\$1,630,217,693
15			
16 Rate Year 2 Plant in Service - 5 Quarter Average			<u>\$1,629,514,293</u>
17			
18 Balance at August 31, 2020			\$1,630,217,693
19			
20 Balance as of:	09/30/20	2/	\$1,630,334,926
21	10/31/20	2/	\$1,630,452,159
22	11/30/20	2/	\$1,630,569,393
23	12/31/20	2/	\$1,630,686,626
24	01/31/21	2/	\$1,630,803,859
25	02/28/21	2/	\$1,630,921,093
26	03/31/21	2/	\$1,631,038,326
27	04/30/21	2/	\$1,631,155,559
28	05/31/21	2/	\$1,631,272,793
29	06/30/21	2/	\$1,631,390,026
30	07/31/21	2/	\$1,631,507,259
31 Balance at August 31, 2021		2/	\$1,631,624,493
32			
33 Rate Year 3 Plant in Service - 5 Quarter Average			<u>\$1,630,921,093</u>
34			
35 1/ Rate Year 2 ending 08/31/20 Adjustment Detail:			
36 Plant Additions 12 Months Ended 08/31/2020			\$2,000,000
37 Plant Retirements 12 Months Ended 08/31/2020			<u>(\$593,200)</u>
38 Net Increase / (Decrease)			<u>\$1,406,800</u>
39			
40			
41 Monthly Increase / (Decrease)			<u>\$117,233</u>
42			
43 2/ Rate Year 3 ending 08/31/21 Adjustment Detail:			
44 Plant Additions 12 Months Ended 08/31/2021			\$2,000,000
45 Plant Retirements 12 Months Ended 08/31/2021			<u>(\$593,200)</u>
46 Net Increase / (Decrease)			<u>\$1,406,800</u>
47			
48			
49 Monthly Increase / (Decrease)			<u>\$117,233</u>

Line Notes

- 1 Page 6, Line 32
3 Line 1 + Line 41
4-14 Prior Month Balance + Line 41
16 Average of Lines 1, 5, 8, 11, and 14
18 Line 14
20 Line 18 + Line 49
21-31 Prior Month Balance + Line 49
33 Average of Lines 18, 22, 25, 28, and 31
36 Schedule 6-ELEC Page 2, Line 27(b)
37 Schedule 6-ELEC Page 2, Line 28(b)
38 Line 36 + Line 37
41 Line 38 divided by 12
44 Schedule 6-ELEC Page 2, Line 48(b)
45 Schedule 6-ELEC Page 2, Line 49(b)
46 Line 44+ Line 45
49 Line 46 divided by 12

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The Narragansett Electric Company d/b/a National Grid
Rate Base Adjustments
Accumulated Depreciation

Description	Period	Accumulated Depreciation
	(a)	(b)
1 Balance at June 30, 2017		\$652,405,159
2		
3 Depreciation Expense 07/01/2017 - 08/31/2017		\$8,603,666
4 Less: Streetlights retired in the 2 Mos Ended 08/31/17 and Dep. for 2		(\$1,307)
5 Less: Net Cost of Removal / (Salvage)		(\$1,281,063)
6 Less: Retirements		(\$3,699,739)
7 Net Increase		\$3,621,557
8		
9 Balance at August 31, 2017		\$656,026,715
10		
11 Depreciation Expense 09/01/17 - 08/31/18		\$52,630,173
12 Less: Net Cost of Removal / (Salvage)		(\$7,686,376)
13 Less: Retirements		(\$22,198,434)
14 Net Increase / (Decrease)		\$22,745,363
15		
16 Balance at August 31, 2018		\$678,772,079
17		
18	09/30/18 1/	\$680,369,263
19	10/31/18 1/	\$681,966,447
20	11/30/18 1/	\$683,563,631
21	12/31/18 1/	\$685,160,816
22	01/31/19 1/	\$686,758,000
23	02/28/19 1/	\$688,355,184
24	03/31/19 1/	\$689,952,368
25	04/30/19 1/	\$691,549,553
26	05/31/19 1/	\$693,146,737
27	06/30/19 1/	\$694,743,921
28	07/31/19 1/	\$696,341,105
29 Balance at August 31, 2019	1/	\$697,938,290
30		
31 Rate Year Accumulated Depreciation - Five Quarter Average		<u>\$688,355,184</u>
32		
33 1/ Rate Year Ended 8/31/19 Depreciation Reserve Detail:		
34 Depreciation Expense		\$50,375,341
35 Plus: Unrecovered Reserve Adjustment		(\$247,009)
36 Net Cost of Removal / (Salvage)		(\$7,963,461)
37 Less: Retirements		(\$22,998,661)
38 Net Increase / (Decrease)		<u>\$19,166,211</u>
39		
40 Monthly Increase / (Decrease)		<u>\$1,597,184</u>

Line Notes

- 1 Schedule 6-ELEC Page 1, Line 23(b)
- 3 Schedule 6-ELEC Page 1, Line 24(b)
- 4 Schedule 6-ELEC Page 1, Line 25(b)
- 5 Schedule 6-ELEC Page 1, Line 25(b)
- 6 Schedule 6-ELEC Page 1, Line 26(b)
- 7 Sum of Lines 3-6
- 8 Line 1 + Line 7
- 11 Schedule 6-ELEC Page 1, Line 43(b)
- 12 Schedule 6-ELEC Page 1, Line 44(b)
- 13 Schedule 6-ELEC Page 1, Line 45(b)
- 14 Sum of Lines 11-13
- 16 Line 9 + Line 14
- 18 Line 16 + Line 40
- 19-29 Prior Month Balance + Line 340
- 31 Average of Lines 16, 20, 23, 26, and 29
- 34 Schedule 6-ELEC Page 2, Line 16(b)
- 35 Schedule 6-ELEC Page 2, Line 17(b)
- 36 Schedule 6-ELEC Page 2, Line 18(b)
- 37 Schedule 6-ELEC Page 2, Line 19(b)
- 38 Sum of Lines 33-36
- 40 Line 37 divided by 12

THE NARRAGANSETT ELECTRIC COMPANY
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The Narragansett Electric Company d/b/a National Grid
Accumulated Depreciation Adjustments To Rate Base
Rate Year 1 Ending August 31, 2019 through Rate Year 3 Ending August 31, 2021

	Description	Period	Accumulated Depreciation
		(a)	(b)
1	Balance @ August 31, 2019		\$697,938,290
2			
3	Balance as of:	09/30/19 1/	\$702,122,427
4		10/31/19 1/	\$706,306,565
5		11/30/19 1/	\$710,490,703
6		12/31/19 1/	\$714,674,841
7		01/31/20 1/	\$718,858,978
8		02/28/20 1/	\$723,043,116
9		03/31/20 1/	\$727,227,254
10		04/30/20 1/	\$731,411,392
11		05/31/20 1/	\$735,595,530
12		06/30/20 1/	\$739,779,667
13		07/31/20 1/	\$743,963,805
14	Balance @ August 31, 2020	1/	\$748,147,943
15			
16	Rate Year 2 Accumulated Depreciation - 5 Quarter Average		<u>\$723,043,116</u>
17			
18	Balance @ August 31, 2020		\$748,147,943
19			
20	Balance as of:	09/30/20 2/	\$752,335,768
21		10/31/20 2/	\$756,523,593
22		11/30/20 2/	\$760,711,419
23		12/31/20 2/	\$764,899,244
24		01/31/21 2/	\$769,087,069
25		02/28/21 2/	\$773,274,895
26		03/31/21 2/	\$777,462,720
27		04/30/21 2/	\$781,650,545
28		05/31/21 2/	\$785,838,370
29		06/30/21 2/	\$790,026,196
30		07/31/21 2/	\$794,214,021
31	Balance @ August 31, 2021	2/	\$798,401,846
32			
33	Rate Year 3 Accumulated Depreciation - 5 Quarter Average		<u>\$773,274,895</u>
34			
35	1/ Rate Year 2 Ended 08/31/20 Depreciation Reserve Detail:		
36	Depreciation Expense 09/01/19 - 08/31/20		\$51,255,262
37	Plus: Unrecovered Reserve Adjustment		(\$247,009)
38	Net Cost of Removal / (Salvage)		(\$205,400)
39	Less: Retirements		(\$593,200)
40	Net Increase / (Decrease)		<u>\$50,209,653</u>
41			
42	Monthly Increase / (Decrease)		<u>\$4,184,138</u>
43			
44	2/ Rate Year 3 Ended 08/31/21 Depreciation Reserve Detail:		
45	Depreciation Expense 09/01/20 - 08/31/21		\$51,299,512
46	Plus: Unrecovered Reserve Adjustment		(\$247,009)
47	Net Cost of Removal / (Salvage)		(\$205,400)
48	Less: Retirements		(\$593,200)
49	Net Increase / (Decrease)		<u>\$50,253,903</u>
50			
51	Monthly Increase / (Decrease)		<u>\$4,187,825</u>

Line Notes

- 1 Page 8, Line 28
- 3 Line 1 + Line 42
- 4-14 Prior Month Balance + Line 42
- 16 Average of Lines 1, 5, 8, 11, and 14
- 18 Line 14
- 20 Line 18 + Line 51
- 21-31 Prior Month Balance + Line 51
- 33 Average of Lines 18, 22, 25, 28, and 31
- 36 Schedule 6-ELEC Page 2 Line 37(b)
- 37 Schedule 6-ELEC Page 2 Line 38(b)
- 38 Schedule 6-ELEC Page 2 Line 39(b)
- 39 Schedule 6-ELEC Page 2 Line 40(b)
- 40 Sum of Lines 36-39
- 42 Line 40 divided by 12
- 45 Schedule 6-ELEC Page 2 Line 58(b)
- 46 Schedule 6-ELEC Page 2 Line 59(b)
- 47 Schedule 6-ELEC Page 2 Line 60(b)
- 48 Schedule 6-ELEC Page 2 Line 61(b)
- 49 Sum of Lines 45-48
- 51 Line 49 divided by 12

The Narragansett Electric Company d/b/a National Grid
Rate Base Adjustments
Other Rate Base Adjustments For 12 months ending August 31, 2019

			Materials		Loss on			\$550M	\$250M	\$350M
Description	Period	CIAC	and Supplies	Prepayments	Reacquired Debt	Customer Deposits	Unamort Lock	Unamort Issuance Costs	Unamort Issuance Costs	Unamort Issuance Costs
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Distribution Only Balance @ June 30, 2017	\$2,756	\$3,632,412	(\$324,172)	\$1,709,381	\$8,699,858	\$2,254,226	\$1,065,062	\$927,024	\$0
2										
3	Total Increase/(Decrease)	\$0	(\$83,241)	\$206,918	\$0	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	\$0
4										
5	Distribution Only Balance @ June 30, 2018	\$2,756	\$3,549,171	(\$117,253)	\$1,709,381	\$8,813,084	\$1,884,494	\$967,190	\$890,551	\$0
6										
7	07/31/18	\$2,756	\$3,542,234	(\$100,010)	\$1,485,554	\$8,822,520	\$1,853,683	\$959,034	\$887,512	\$613,249
8	08/31/18	\$2,756	\$3,535,297	(\$82,767)	\$1,473,505	\$8,831,955	\$1,822,872	\$950,878	\$884,472	\$608,139
9	09/30/18	\$2,756	\$3,528,360	(\$65,524)	\$1,461,457	\$8,841,391	\$1,792,061	\$942,722	\$881,433	\$603,028
10	10/31/18	\$2,756	\$3,521,423	(\$48,280)	\$1,449,408	\$8,850,826	\$1,761,250	\$934,567	\$878,394	\$597,918
11	11/30/18	\$2,756	\$3,514,487	(\$31,037)	\$1,437,360	\$8,860,262	\$1,730,439	\$926,411	\$875,354	\$592,807
12	12/31/18	\$2,756	\$3,507,550	(\$13,794)	\$1,425,311	\$8,869,697	\$1,699,628	\$918,255	\$872,315	\$587,697
13	01/31/19	\$2,756	\$3,500,613	\$3,449	\$1,413,263	\$8,879,133	\$1,668,817	\$910,099	\$869,275	\$582,587
14	02/28/19	\$2,756	\$3,493,676	\$20,692	\$1,401,214	\$8,888,568	\$1,638,006	\$901,943	\$866,236	\$577,476
15	03/31/19	\$2,756	\$3,486,740	\$37,936	\$1,389,166	\$8,898,004	\$1,607,195	\$893,787	\$863,196	\$572,366
16	04/30/19	\$2,756	\$3,479,803	\$55,179	\$1,377,118	\$8,907,439	\$1,576,384	\$885,631	\$860,157	\$567,255
17	05/31/19	\$2,756	\$3,472,866	\$72,422	\$1,365,069	\$8,916,875	\$1,545,573	\$877,475	\$857,118	\$562,145
18	06/30/19	\$2,756	\$3,465,929	\$72,422	\$1,353,021	\$8,926,310	\$1,514,762	\$869,319	\$854,078	\$557,034
19	07/31/19	\$2,756	\$3,458,992	\$89,665	\$1,340,972	\$8,935,746	\$1,483,951	\$861,163	\$851,039	\$551,924
20	08/31/19	\$2,756	\$3,452,056	\$0	\$1,328,924	\$8,945,182	\$1,453,140	\$853,007	\$847,999	\$546,814
21	09/30/19	\$2,756	\$3,445,119	\$0	\$1,316,875	\$8,954,617	\$1,422,329	\$844,851	\$844,960	\$541,703
22	10/31/19	\$2,756	\$3,438,182	\$0	\$1,304,827	\$8,964,053	\$1,391,518	\$836,695	\$841,920	\$536,593
23	11/30/19	\$2,756	\$3,431,245	\$0	\$1,292,778	\$8,973,488	\$1,360,707	\$828,539	\$838,881	\$531,482
24	12/31/19	\$2,756	\$3,424,308	\$0	\$1,280,730	\$8,982,924	\$1,329,896	\$820,383	\$835,842	\$526,372
25	01/31/20	\$2,756	\$3,417,372	\$0	\$1,268,682	\$8,992,359	\$1,299,085	\$812,227	\$832,802	\$521,262
26	02/29/20	\$2,756	\$3,410,435	\$0	\$1,256,633	\$9,001,795	\$1,268,274	\$804,071	\$829,763	\$516,151
27	03/31/20	\$2,756	\$3,403,498	\$0	\$1,244,585	\$9,011,230	\$1,237,463	\$795,916	\$826,723	\$511,041
28	04/30/20	\$2,756	\$3,396,561	\$0	\$1,232,536	\$9,020,666	\$1,206,652	\$787,760	\$823,684	\$505,930
29	05/31/20	\$2,756	\$3,389,624	\$0	\$1,220,488	\$9,030,101	\$1,175,841	\$779,604	\$820,644	\$500,820
30	06/30/20	\$2,756	\$3,382,688	\$0	\$1,208,439	\$9,039,537	\$1,145,030	\$771,448	\$817,605	\$495,710
31	07/31/20	\$2,756	\$3,375,751	\$0	\$1,196,391	\$9,048,972	\$1,114,219	\$763,292	\$814,566	\$490,599
32	08/31/20	\$2,756	\$3,368,814	\$0	\$1,184,342	\$9,058,408	\$1,083,408	\$755,136	\$811,526	\$485,489
33	09/30/20	\$2,756	\$3,361,877	\$0	\$1,172,294	\$9,067,843	\$1,052,597	\$746,980	\$808,487	\$480,378
34	10/31/20	\$2,756	\$3,354,941	\$0	\$1,160,246	\$9,077,279	\$1,021,786	\$738,824	\$805,447	\$475,268
35	11/30/20	\$2,756	\$3,348,004	\$0	\$1,148,197	\$9,086,714	\$990,975	\$730,668	\$802,408	\$470,158
36	12/31/20	\$2,756	\$3,341,067	\$0	\$1,136,149	\$9,096,150	\$960,164	\$722,512	\$799,368	\$465,047
37	01/31/21	\$2,756	\$3,334,130	\$0	\$1,124,100	\$9,105,585	\$929,353	\$714,356	\$796,329	\$459,937
38	02/28/21	\$2,756	\$3,327,193	\$0	\$1,112,052	\$9,115,021	\$898,542	\$706,200	\$793,290	\$454,826
39	03/31/21	\$2,756	\$3,320,257	\$0	\$1,100,003	\$9,124,457	\$867,731	\$698,044	\$790,250	\$449,716
40	04/30/21	\$2,756	\$3,313,320	\$0	\$1,087,955	\$9,133,892	\$836,920	\$689,888	\$787,211	\$444,605
41	05/31/21	\$2,756	\$3,306,383	\$0	\$1,075,906	\$9,143,328	\$806,109	\$681,732	\$784,171	\$439,495
42	06/30/21	\$2,756	\$3,299,446	\$0	\$1,063,858	\$9,152,763	\$775,298	\$673,576	\$781,132	\$434,385
43	07/31/21	\$2,756	\$3,292,509	\$0	\$1,051,809	\$9,162,199	\$744,487	\$665,420	\$778,092	\$429,274
44	08/31/21	\$2,756	\$3,285,573	\$0	\$1,039,761	\$9,171,634	\$713,676	\$657,265	\$775,053	\$424,164
45										
46	Rate Year 1 Amounts - Five Quarter Average	\$2,756	\$3,493,676	\$0	\$1,401,214	\$8,888,568	\$1,638,006	\$901,943	\$866,236	\$577,476
47										
48	Rate Year 2 Amounts - Five Quarter Average	\$2,756	\$3,403,498	\$0	\$1,244,585	\$9,011,230	\$1,237,463	\$795,916	\$826,723	\$511,041
49										
50	Rate Year 3 Amounts - Five Quarter Average	\$2,756	\$3,327,193	\$0	\$1,112,052	\$9,115,021	\$898,542	\$706,200	\$793,290	\$454,826
51										
52	Changes:									
53	Total Increase/(Decrease)	\$0	(\$128,866)	\$320,331	(\$223,827)	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	(\$61,325)
54										
55	Percentage Applicable to IFA	0.00%	35.40%	35.40%	35.40%	0.00%	0.00%	0.00%	0.00%	0.00%
56										
57	Less Amount Applicable to IFA	\$0	\$45,625	(\$113,413)	79,246	\$0	\$0	\$0	\$0	\$0
58										
59	Total Distribution Only Increase/(Decrease)	\$0	(\$83,241)	\$206,918	(\$44,581)	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	(\$61,325)
60										
61	Monthly Change	\$0	(6,937)	17,243	(12,048)	9,436	(30,811)	(8,156)	(3,039)	(\$5,110)

Line Notes

1(a) Page 2, Line 4(c)	7-44	Prior Month Balance + Line 61
1(b) Page 2, Line 10(e)	46	Average of Lines 8, 11, 14, 17, and 20
1(c) Page 2, Line 11(e)	48	Average of Lines 21, 24, 27, 30, and 33
1(d) Page 2, Line 12(e)	50	Average of Lines 32, 35, 38, 41, and 44
1(e) Page 2, Line 22(e)	53(b) - (e)	Adjustment based on average annual change for the prior 3 years
1(f) Page 2, Line 14(e)	53(f)	Worksheet 3 Page 3, Line 10(a)-(d)
1(g) Page 2, Line 15(e)	53(g)	Worksheet 3 Page 7, Line 9(c)-(20(c)) + Page 12 Lines 9(i)-(20(i))
1(h) Page 2, Line 16(e)	53(h)	Worksheet 3 Page 17, Line 8(g) to Line 19(g)
3 Line 59	53(i)	Worksheet 3 Page 22, Line 4 x 12
3(i) Amortization does not begin until August 2018	55	Per Company Books
7(i) Amortization does not begin until August 2018	57	Line 53 x Line 55
	59	Line 53 + Line 57
	61	Line 59 divided by 12

The Narragansett Electric Company d/b/a National Grid
Rate Base Adjustments
Five Quarter Average Ending June 30, 2017 through Rate Year 3 Ending August 31, 2019
Accumulated Deferred Tax Forecast

Description		Period or Amount	Accumulated Deferred Income Tax	
		(a)	(b)	
1	Balance at June 30, 2017			\$196,614,471
2	Impact of Federal Tax Reform on June 30, 2017 balance			(\$1,147,243)
3	Increase/(Decrease) 2 Month Ended		1/	\$2,580,654
4				
5	Balance at August 31, 2017			\$198,047,882
6				
7	Increase/(Decrease) 12 Month Ended		2/	\$5,847,765
8				
9	Balance at August 31, 2018			\$203,895,647
10				
11	Balance as of:	09/30/18	3/	\$203,836,407
12		10/31/18	3/	\$203,777,166
13		11/30/18	3/	\$203,717,926
14		12/31/18	3/	\$203,658,686
15		01/31/19	3/	\$203,599,446
16		02/28/19	3/	\$203,540,205
17		03/31/19	3/	\$203,480,965
18		04/30/19	3/	\$203,421,725
19		05/31/19	3/	\$203,362,484
20		06/30/19	3/	\$203,303,244
21		07/31/19	3/	\$203,244,004
22	Balance at August 31, 2019		3/	\$203,184,764
23				
24	Rate Year 1 Accumulated Deferred Income Tax - Five Quarter Average			\$203,540,205
25				
26		Book	Tax	Difference
27		(a)	(b)	(c)
28	1/ 2 Months Ending 08/30/17			
29	Depreciation	\$8,602,358	\$16,781,928	\$8,179,570
30	Income Tax Rate			31.55%
31	2 Month Change to Accumulated Deferred Taxes			\$2,580,654
32	Net Operating Loss Utilization			\$0
33	Proration Adjustment			\$0
34	Net Annual Change			\$2,580,654
35				
36	2/ 12 Months Ended 08/31/18:			
37	Depreciation	\$52,630,173	\$74,165,596	\$21,535,423
38	Income Tax Rate			27.15%
39	Annual Change to Accumulated Deferred Taxes			\$5,847,765
40	Net Operating Loss Utilization			\$0
41	Proration Adjustment			\$0
42	Net Annual Change			\$5,847,765
43				
44	3/ 12 Months Ended 08/31/19:			
45	Depreciation	\$50,375,341	\$72,926,482	\$22,551,141
46	Income Tax Rate			21.00%
47	Annual Change to Accumulated Deferred Taxes			\$4,735,740
48	Net Operating Loss Utilization			\$0
49	Proration Adjustment			(\$380,623)
50	Net Annual Change			\$4,355,117
51	Net of Amortization of Excess Deferred Tax		(\$4,080,912)	(\$5,066,000)
52	Monthly Change to Accumulated Deferred Taxes			(\$59,240)

Line Notes

- 1 Page 2, Line 20 + Line 21
- 3 Line 34(c)
- 5 Line 1 + Line 3
- 7 Line 42(c)
- 9 Line 5 + Line 7
- 11 Line 9(b) + Line 52(c)
- 12-22 Prior Month Balance + Line 52(c)
- 24 Average of Lines 9, 13, 16, 19, and 22
- 29(a) Schedule 6-ELEC Page 1, Line 24(b) + Schedule 6-ELEC Page 1, Line 25(b)
- 29(b) Page 14 Line 3(b)
- 30 Per Tax Dept
- 31 Line 29 x Line 30
- 33 Page 13 Line 3
- 34 Sum of Lines 31-33
- 37(a) Schedule 6-ELEC Page 1, Line 43(b)
- 37(b) Page 14 Line 3(c)
- 38 Per Tax Dept
- 39 Line 37 x Line 38
- 41 Page 13 Line 3(c)
- 42 Sum of Lines 39-41
- 45(a) Schedule 6-ELEC Page 2, Line 16(b)
- 45(b) Page 14 Line 3(d)
- 46 Per Tax Dept
- 47 Sum of Lines 47-49
- 49 Page 13, Line 3(d)
- 50 Sum of Lines 47-49
- 52 Line 50 divided by 12

The Narragansett Electric Company d/b/a National Grid
Rate Base Adjustments
Five Quarter Average Ending June 30, 2017 through Rate Year 3 Ending August 31, 2019
Accumulated Deferred Tax Forecast

Description		Period or Amount	Accumulated Deferred Income Tax
		(a)	(b)
1	Balance at August 31, 2019		\$203,565,387
2			
3	Balance as of:	09/30/19	1/ \$203,202,141
4		10/31/19	1/ \$202,838,896
5		11/30/19	1/ \$202,475,651
6		12/31/19	1/ \$202,112,405
7		01/31/20	1/ \$201,749,160
8		02/29/20	1/ \$201,385,915
9		03/31/20	1/ \$201,022,669
10		04/30/20	1/ \$200,659,424
11		05/31/20	1/ \$200,296,179
12		06/30/20	1/ \$199,932,934
13		07/31/20	1/ \$199,569,688
14	Balance @ August 31, 2020		1/ \$199,206,443
15			
16	Rate Year 2 Accumulated Deferred Income Tax - Five Quarter Average		\$201,385,915
17			
18	Balance as of:	09/30/20	2/ \$199,769,327
19		10/31/20	2/ \$199,666,017
20		11/30/20	2/ \$199,562,708
21		12/31/20	2/ \$199,459,399
22		01/31/21	2/ \$199,356,090
23		02/28/21	2/ \$199,252,781
24		03/31/21	2/ \$199,149,472
25		04/30/21	2/ \$199,046,163
26		05/31/21	2/ \$198,942,854
27		06/30/21	2/ \$198,839,545
28		07/31/21	2/ \$198,736,235
29	Balance @ August 31, 2021		2/ \$198,632,926
30			
31	Rate Year 3 Accumulated Deferred Income Tax - Five Quarter Average		\$199,252,781
32			
33		Book	Tax
34		(a)	(b)
35	1/ 12 Months Ended 08/31/20:		
36	Depreciation	\$51,255,262	\$45,851,846
37	Income Tax Rate		21.00%
38	Annual Change to Accumulated Deferred Taxes		(\$1,134,717)
39	Net Operating Loss Utilization		\$2,507,967
40	Proration Adjustment		(\$666,193)
41	Net Annual Change		\$707,056
42	Amortization of Excess DIT		(\$5,066,000)
43	Monthly Change to Accumulated Deferred Taxes		(\$363,245)
44			
45	2/ 12 Months Ended 08/31/21:		
46	Depreciation	\$51,299,512	\$43,468,954
47	Income Tax Rate		21.00%
48	Annual Change to Accumulated Deferred Taxes		(\$1,644,417)
49	Net Operating Loss Utilization		\$9,804,674
50	Proration Adjustment		(\$4,333,966)
51	Net Annual Change		\$3,826,291
52	Amortization of Excess DIT		(\$5,066,000)
53	Monthly Change to Accumulated Deferred Taxes		(\$103,309)

Line Notes

1	Page 11, Line 22(b)	40	Page 13, Line 3(e)
3	Line 1(b) + Line 43(c)	41	Sum of Lines 38-40
4-14	Prior Month Balance + Line 43(c)	43	Line 41 divided by 12
16	Average of Lines 1, 5, 8, 11, and 14	46(a)	Schedule 6-ELEC Page 2, Line 58(b)
18	Line 14(b) + Line 53(c)	46(b)	Page 14, Line 3(f)
19-29	Prior Month Balance + Line 53(c)	47	Per Tax Dept
31	Average of Lines 14, 20, 23, 26, and 29	48	Line 46 x Line 47
36(a)	Schedule 6-ELEC Page 2, Line 37(b)	49	Per Tax Dept
36(b)	Page 14, Line 3(e)	50	Page 13, Line 3(f)
37	Per Tax Dept	51	Sum of Lines 48-50
38	Line 36 x Line 37	53	Line 51 divided by 12
39	Per Tax Dept		

The Narragansett Electric Company d/b/a National Grid
Proration Adjustment
Test Year through Rate Year 3

Description	2 Months Ending August 31, 2017 (a)	12 Months Ending August 31, 2018 (b)	Rate Year 1 Ending August 31, 2019 (c)	Rate Year 2 Ending August 31, 2020 (d)	Rate Year 3 Ending August 31, 2021 (e)
1 Proration Adjustment	\$0	\$0	(\$380,623)	\$666,193	\$4,333,966
3 Total	<u>\$0</u>	<u>\$0</u>	<u>(\$380,623)</u>	<u>\$666,193</u>	<u>\$4,333,966</u>
6 NOTE: Proration is not applicable to actual ADIT					
13 Deferred Tax Subject to Proration					
14 Book Depreciation	\$8,602,358	\$52,630,173	\$50,375,341	\$51,255,262	\$51,299,512
15 Bonus Depreciation	(\$4,778,726)	(\$2,392,332)	\$0	\$0	
16 Remaining MACRS Tax Depreciation	(\$7,805,758)	(\$46,659,851)	(\$47,021,426)	(\$45,182,813)	(\$42,799,921)
18 Cumulative Book / Tax Timer	(\$3,982,125)	\$3,577,990	\$3,353,915	\$6,072,449	\$8,499,591
19 Effective Tax Rate	32%	27%	21%	21%	21%
20 Deferred Tax Reserve	(\$1,274,280)	\$966,057	\$704,322	\$1,275,214	\$1,784,914
22 Net Operating Loss Utilization					
24 Net Operating Loss Utilization				(\$11,942,698)	(\$46,688,922)
25 Effective Tax Rate			21%	21%	21%
26 Deferred Tax Reserve			\$0	(\$2,507,967)	(\$9,804,674)
28 Total Accumulated Deferred Income Taxes Subject to Proration	\$0	\$0	\$704,322	(\$1,232,752)	(\$8,019,759)
	<u>Number of Days in Month (a)</u>	<u>Proration Percentage (b)</u>			
32 Proration Calculation					
33 September	30	92%	\$0	\$0	\$53,869
34 October	31	83%	\$0	\$0	\$48,884
35 November	30	75%	\$0	\$0	\$44,060
36 December	31	67%	\$0	\$0	\$39,075
37 January	31	58%	\$0	\$0	\$34,090
38 February	28	50%	\$0	\$0	\$29,588
39 March	31	42%	\$0	\$0	\$24,603
40 April	30	34%	\$0	\$0	\$19,779
41 May	31	25%	\$0	\$0	\$14,794
42 June	30	17%	\$0	\$0	\$9,970
43 July	31	8%	\$0	\$0	\$4,985
44 August	31	0%	\$0	\$0	\$0
45 Total			\$0	\$0	\$0
46			\$323,699	(\$566,559)	(\$3,685,794)
47 Deferred Tax Without Proration			\$0	\$0	\$0
48 Proration Adjustment			\$0	\$0	\$0
			\$704,322	(\$1,232,752)	(\$8,019,759)
			(\$380,623)	\$666,193	\$4,333,966

Line Notes

1 Line 48(b)	18	Sum of Lines 14-16
14(a) Page 11, Line 29(a)	19	Per Tax Dept
14(b) Page 11, Line 37(a)	20	Line 18 x Line 19
14(c) Page 11, Line 45(a)	24(d)	Page 12, Line 39(c) divided by 35%
14(d) Page 12, Line 36(a)	24(e)	Page 12, Line 49(c) divided by 35%
14(e) Page 12, Line 46(a)	25	Per Tax Dept
15(a) Page 15, Line 1(c)	28	Line 20 + Line 26
15(b) Page 15, Line 4(c)	33-44	Line 28 x Percent in Col B
15(c) Page 15, Line 7(c)	45	Sum of Lines 33-44
15(d) Page 15, Line 10(c)	47	Line 28
15(e) Page 15, Line 13(c)	48	Line 45 - Line 47
16(a) Page 15, Line 2(d)		
16(b) Page 15, Line 2(e) + Line 5(e)		
16(c) Page 15, Line 2(f) + Line 5(f) + Line 8(f)		
16(d) Page 15, Line 2(g) + Line 5(g) + Line 8(g) + Line 11(g)		
16(e) Page 15, Line 2(h) + Line 5(h) + Line 8(h) + Line 11(h) + Line 14(h)		

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation
Test Year through Rate Year 3
Estimated Additions

Description	Test Year Ending June 30, 2017 (a)	2 Months Ending August 31, 2017 (b)	12 Months Ending August 31, 2018 (c)	Rate Year 1 Ending August 31, 2019 (d)	Rate Year 2 Ending August 31, 2020 (e)	Rate Year 3 Ending August 31, 2021 (f)
1 Narragansett Electric Tax Depreciation of Embedded Plant	\$30,311,226	\$16,781,928	\$74,165,596	\$72,926,482	\$45,851,846	\$43,468,954
2						
3 Total	<u>\$30,311,226</u>	<u>\$16,781,928</u>	<u>\$74,165,596</u>	<u>\$72,926,482</u>	<u>\$45,851,846</u>	<u>\$43,468,954</u>

Line Notes

- 1(a) Per Tax Dept
- 1(b) Page 15, Line 16(d)
- 1(c) Page 15, Line 16(e)
- 1(d) Page 15, Line 16(f)
- 1(e) Page 15, Line 16(g)
- 1(f) Page 15, Line 16(h)

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation
Summary

	Narragansett Electric Company	Capital Additions (a)	Capital Repairs Current Deduct (b)	Yr 1 Bonus (c)	Total Tax Depreciation and Repairs Deduction				
					2 Months Ending August 31, 2017 (d)	12 Months Ending August 31, 2018 (e)	Rate Year 1 Ending August 31, 2019 (f)	Rate Year 2 Ending August 31, 2020 (g)	Rate Year 2 Ending August 31, 2021 (h)
1	Tax Depreciation on Existing Plant				\$7,626,556	\$44,251,489	\$40,495,216	\$36,853,608	\$34,980,126
2	Capital Repairs/Bonus 2 Months Ending August 31, 2017	\$12,473,833	\$2,916,382	\$4,778,726	\$7,695,108				
3	MACRS 2 Months Ending August 31, 2017				\$179,202	\$344,976	\$319,076	\$295,182	\$273,009
4	Cost of Removal Test 2 Months Ending August 31, 2017				\$1,281,063				
5	Capital Repairs/Bonus 12 Months Ending August 31, 2018	\$74,843,000	\$17,427,037	\$2,392,332		\$19,819,369			
6	MACRS 12 Months Ending August 31, 2018					\$2,063,386	\$3,972,156	\$3,673,928	\$3,398,810
7	Cost of Removal Test 2 Months Ending August 31, 2018					\$7,686,376			
8	Capital Repairs/Bonus 12 Months Ending August 31, 2019	\$77,541,000	\$17,941,595	\$0			\$17,941,595		
9	MACRS 12 Months Ending August 31, 2019						\$2,234,978	\$4,302,481	\$3,979,452
10	Cost of Removal Test 2 Months Ending August 31, 2019						\$7,963,461		
11	Capital Repairs/Bonus 12 Months Ending August 31, 2020	\$2,000,000	\$463,633	\$0				\$463,633	
12	MACRS 12 Months Ending August 31, 2020							\$57,614	\$110,910
13	Cost of Removal Test 2 Months Ending August 31, 2020							\$205,400	
14	Capital Repairs/Bonus 12 Months Ending August 31, 2021	\$2,000,000	\$463,633	\$0					\$463,633
15	MACRS 12 Months Ending August 31, 2021								\$57,614
16	Cost of Removal Test 2 Months Ending August 31, 2021								\$205,400
17	Total	\$168,857,833	\$39,212,281	\$7,171,058	\$16,781,928	\$74,165,596	\$72,926,482	\$45,851,846	\$43,468,954

Line Note

(d) - (f) Per Tax Dept	8(a) Page 18, Line 1(a)
2(a) Page 16, Line 1(a)	8(b) Page 18, Line 5(a)
2(b) Page 16, Line 5(a)	8(c) Page 18, Line 16(a)
2(c) Page 16, Line 16(a)	8(f) Line 7(b) + 7(c)
2(d) Sum of Line 1(b) & Line 1(c)	9(f) Page 18, Line 25(a)
3(d) Page 16, Line 24(a)	9(g) Page 18, Line 25(b)
3(e) Page 16, Line 24(b)	9(h) Page 18, Line 25(c)
3(f) Page 16, Line 24(c)	10(f) Page 18, Line 27(a)
3(g) Page 16, Line 24(d)	11(a) Page 19, Line 1(a)
3(h) Page 16, Line 24(e)	11(b) Page 19, Line 5(a)
4(d) Page 16, Line 26(a)	11(c) Page 19, Line 16(a)
5(a) Page 17, Line 1(a)	11(g) Line 10(b) + 10(c)
5(b) Page 17, Line 5(a)	12(g) Page 19, Line 25(a)
5(c) Page 17, Line 16(a)	12(h) Page 19, Line 25(b)
5(e) Line 4(b) + Line 4(c)	13(g) Page 19, Line 27(a)
6(e) Page 17, Line 24(a)	14(a) Page 20, Line 1(a)
6(f) Page 17, Line 24(b)	14(b) Page 20, Line 5(a)
6(g) Page 17, Line 24(c)	14(c) Page 20, Line 16(a)
6(h) Page 17, Line 24(d)	14(h) Line 13(b) + Line 13(c)
7(e) Page 17, Line 26(a)	16(h) Page 20, Line 27(a)

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 2 Months Ending August 31, 2017

	Reference	2 Months Ending August 31, 2017 (a)	12 Months Ending August 31, 2018 (b)	Rate Year 1 Ending August 31, 2019 (c)	Rate Year 2 Ending August 31, 2020 (d)	Rate Year 2 Ending August 31, 2021 (e)
1	<u>Capital Repairs Deduction</u>					
2	Plant Additions	Page 6, Line 7	\$12,473,833			
3						
4	Plant Eligible tfor Capital Repairs Deduction		\$12,473,833			
5	Capital Repairs Deduction Rate	Per Tax Department	23.38%			
6	Capital Repairs Deduction	Line 3 * Line 4	\$2,916,382			
7	<u>Bonus Depreciation</u>					
8	Plant Additions	Line 1	\$12,473,833			
9	Less Capital Repairs Deduction	Line 5	\$2,916,382			
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$9,557,451			
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%			
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$9,557,451			
13	Bonus Depreciation Rate	Per Tax Department	50.00%			
14						
15						
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$4,778,726			
17	<u>Remaining Tax Depreciation</u>					
18	Plant Additions	Line 1	\$12,473,833			
19	Less Capital Repairs Deduction	Line 5	(\$2,916,382)			
20	Less Bonus Depreciation	Line 14	(\$4,778,726)			
21	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum of Line 17 through 19	\$4,778,726	\$4,778,726	\$4,778,726	\$4,778,726
22	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%	6.677%	6.177%
23	Remaining Tax Depreciation	Line 20 * Line 21	\$179,202	\$344,976	\$319,076	\$295,182
24						
25						
26	Cost of Removal	Schedule 6-ELEC Page 1, Line 25(b)	\$1,281,063			
27						
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 14 + Line 22 + Line 24	\$9,155,372	\$344,976	\$319,076	\$295,182

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2018

	Reference	12 Months Ending August 31, 2018 (a)	Rate Year 1 Ending August 31, 2019 (b)	Rate Year 2 Ending August 31, 2020 (c)	Rate Year 2 Ending August 31, 2021 (d)
1	<u>Capital Repairs Deduction</u>				
2	Plant Additions	Page 6, Line 14	\$74,843,000		
3	Plant Eligible tfor Capital Repairs Deduction		\$74,843,000		
4	Capital Repairs Deduction Rate	Per Tax Department	23.28%		
5	Capital Repairs Deduction	Line 3 * Line 4	\$17,427,037		
6					
7	<u>Bonus Depreciation</u>				
8	Plant Additions	Line 1	\$74,843,000		
9	Less Capital Repairs Deduction	Line 5	\$17,427,037		
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$57,415,963		
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	8.33%		
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$4,784,664		
13	Bonus Depreciation Rate	Per Tax Department	50.00%		
14		8 months 2018 @ 40%	0.00%		
15		Sum of Lines 13 + 14	50.00%		
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$2,392,332		
17					
18	<u>Remaining Tax Depreciation</u>				
19	Plant Additions	Line 1	\$74,843,000		
20	Less Capital Repairs Deduction	Line 5	(\$17,427,037)		
21	Less Bonus Depreciation		(\$2,392,332)		
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$55,023,631	\$55,023,631	\$55,023,631
23	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%	6.677%
24	Remaining Tax Depreciation	Line 11 * Line 12	\$2,063,386	\$3,972,156	\$3,673,928
25					
26	Cost of Removal	Schedule 6-ELEC Page 1, Line 44(b)	\$7,686,376		
27					
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 14 + Line 22 + Line 24	\$29,569,131	\$3,972,156	\$3,673,928
					\$3,398,810

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2019

	Reference	Rate Year 1 Ending August 31, 2019 (a)	Rate Year 2 Ending August 31, 2020 (b)	Rate Year 2 Ending August 31, 2021 (c)
1	<u>Capital Repairs Deduction</u>			
2	Plant Additions	Page 6, Line 38	\$77,541,000	
3	Plant Eligible for Capital Repairs Deduction		\$77,541,000	
4	Capital Repairs Deduction Rate	Per Tax Department	23.14%	
5	Capital Repairs Deduction	Line 3 * Line 4	\$17,941,595	
6				
7	<u>Bonus Depreciation</u>			
8	Plant Additions	Line 1	\$77,541,000	
9	Less Capital Repairs Deduction	Line 5	\$17,941,595	
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$59,599,405	
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%	
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0	
13	Bonus Depreciation Rate	4 months 2018 @ 40% (40%*4/12)	13.33%	
14		8 months 2019 @ 30% (30%*8/12)	20.00%	
15		Sum of Lines 13 + 14	33.33%	
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$0	
17				
18				
19	<u>Remaining Tax Depreciation</u>			
20	Plant Additions	Line 1	\$77,541,000	
21	Less Capital Repairs Deduction	Line 5	(\$17,941,595)	
22	Less Bonus Depreciation	Line 14	\$0	
23	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$59,599,405	\$59,599,405
24	20 YR MACRS Tax Depreciation Rates		3.750%	6.677%
25	Remaining Tax Depreciation	Line 11 * Line 12	\$2,234,978	\$4,302,481
26				
27	Cost of Removal	Schedule 6-ELEC Page 2, Line 18(b)	\$7,963,461	
28				
29	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$28,140,034	\$3,979,452

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2020

	Reference	Rate Year 2 Ending August 31, 2020 (a)	Rate Year 2 Ending August 31, 2021 (b)
<u>Capital Repairs Deduction</u>			
1 Plant Additions	Page 7, Line 36	\$2,000,000	
2			
3 Plant Eligible for Capital Repairs Deduction		\$2,000,000	
4 Capital Repairs Deduction Rate	Per Tax Department	23.18%	
5 Capital Repairs Deduction	Line 3 * Line 4	\$463,633	
6			
<u>Bonus Depreciation</u>			
7 Plant Additions	Line 1	\$2,000,000	
8 Less Capital Repairs Deduction	Line 5	\$463,633	
9 Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$1,536,367	
10 Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%	
11 Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0	
12 Bonus Depreciation Rate	4 months 2019 @ 30% (30%*4/12)	10.00%	
13	8 months 2020 @ 00% (00%*8/12)	0.00%	
14	Sum of Lines 13 + 14	10.00%	
15 Total Bonus Depreciation Rate	Line 12 * Line 13	\$0	
16			
17			
18			
<u>Remaining Tax Depreciation</u>			
19 Plant Additions	Line 1	\$2,000,000	
20 Less Capital Repairs Deduction	Line 5	(\$463,633)	
21 Less Bonus Depreciation	Line 14	\$0	
22 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$1,536,367	\$1,536,367
23 20 YR MACRS Tax Depreciation Rates		3.750%	7.219%
24 Remaining Tax Depreciation	Line 11 * Line 12	\$57,614	\$110,910
25			
26			
27 Cost of Removal	Schedule 6-ELEC Page 2, Line 39(b)	\$205,400	
28			
29 Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$726,647	\$110,910

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2021

	Reference	Rate Year 2 Ending August 31, 2021 (a)
<u>Capital Repairs Deduction</u>		
1 Plant Additions	Page 7, Line 44	\$2,000,000
2		
3 Plant Eligible for Capital Repairs Deduction		\$2,000,000
4 Capital Repairs Deduction Rate	Per Tax Department	23.18%
5 Capital Repairs Deduction	Line 3 * Line 4	\$463,633
6		
<u>Bonus Depreciation</u>		
8 Plant Additions	Line 1	\$2,000,000
9 Less Capital Repairs Deduction	Line 5	\$463,633
10 Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$1,536,367
11 Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
12 Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$1,536,367
13 Bonus Depreciation Rate		0.00%
14		
15		
16 Total Bonus Depreciation Rate	Line 12 * Line 13	\$0
17		
18		
<u>Remaining Tax Depreciation</u>		
20 Plant Additions	Line 1	\$2,000,000
21 Less Capital Repairs Deduction	Line 5	(\$463,633)
22 Less Bonus Depreciation	Line 14	\$0
23 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$1,536,367
24 20 YR MACRS Tax Depreciation Rates		3.750%
25 Remaining Tax Depreciation	Line 11 * Line 12	\$57,614
26		
27 Cost of Removal	Schedule 6-ELEC Page 2, Line 60(b)	\$205,400
28		
29 Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$726,647

Compliance Attachment 2

Schedule 11-GAS

Rate Base – Gas

The Narragansett Electric Company d/b/a National Grid
Rate Base Summary
Five Quarter Average Ending June 30, 2017 through Rate Year Ending August 31, 2021

Description	Five Quarter Average Ending June 30, 2017 (a)	Adjustments (b)	Rate Year 1 Ending August 31, 2019 (c)	Rate Year Ending August 31, 2020 (d)	Rate Year Ending August 31, 2021 (e)
1 Gas Plant In Service	\$1,092,141,316	\$214,715,738	\$1,306,857,054	\$1,328,015,869	\$1,349,443,902
2 Normalizing Adjustment: Smallworld GIS ¹	\$3,996,550	\$0	\$3,996,550	\$3,996,550	\$3,996,550
3 Gas Plant In Service	\$1,096,137,866	\$214,715,738	\$1,310,853,604	\$1,332,012,419	\$1,353,440,451
4					
5 Construction Work In Progress	\$49,783,414	(\$5,570,043)	\$44,213,371	\$45,444,229	\$46,739,869
6					
7 Less: Accumulated Depreciation	\$389,907,868	\$37,266,066	\$427,173,934	\$428,191,816	\$429,895,395
8 Normalizing Adjustment: Smallworld GIS ¹	\$2,987,945	\$0	\$2,987,945	\$3,414,129	\$3,840,314
9 Test Year Adjusted Accumulated Depreciation	\$392,895,813	\$37,266,066	\$430,161,879	\$431,605,945	\$433,735,709
10					
11 Less: Contribution in Aid of Construction	\$38	(\$984)	(\$946)	(\$2,250)	(\$3,622)
12					
13 Net Plant	\$753,025,429	\$171,880,612	\$924,906,042	\$945,852,952	\$966,448,234
14					
15 Additions:					
16 Materials and Supplies	\$3,941,353	(\$1,261,179)	\$2,680,174	\$2,159,157	\$1,610,719
17 Prepaid Expenses, Excluding Taxes	\$393,734	(\$189,233)	\$204,501	\$276,014	\$351,290
18 Deferred Debits	\$411,653	(\$411,653)	\$0	\$0	\$0
19 Cash Working Capital	\$8,974,216	(\$2,301,262)	\$6,672,954	\$6,672,954	\$6,672,954
20 Unamortized Interest Lock expense \$550M	\$1,068,051	(\$350,778)	\$717,273	\$555,375	\$393,477
21 Unamortized Issuance Costs \$300M	\$406,500	(\$37,950)	\$368,550	\$351,035	\$333,519
22 Unamortized Issuance Costs \$250M	\$81,303	(\$54,906)	\$26,397	\$4,434	\$0
23 Unamortized Issuance Costs \$200M	\$274,996	(\$23,064)	\$251,932	\$241,287	\$230,642
24 Unamortized Issuance Costs \$350M	\$0	\$454,825	\$454,825	\$406,525	\$358,225
25 Unamortized Issuance Costs Mortgage Bonds	\$103,899	(\$49,670)	\$54,229	\$31,304	\$8,379
26 Total Additions	\$15,655,704	(\$4,224,871)	\$11,430,834	\$10,698,085	\$9,959,206
27					
28 Deductions:					
29 Accumulated Deferred FIT	\$111,588,901	\$44,052,946	\$155,641,847	\$165,481,552	\$172,638,610
30 Merger Hold Harmless Adjustment	\$22,255,350	(\$3,592,594)	\$18,662,756	\$16,576,053	\$14,145,381
31 Customer Deposits	\$2,342,658	(\$875,181)	\$1,467,477	\$1,208,830	\$936,570
32 Total Deductions	\$136,186,909	\$39,585,171	\$175,772,080	\$183,266,434	\$187,720,560
33					
34 Rate Base	\$632,494,225	\$128,070,571	\$760,564,795	\$773,284,603	\$788,686,880
35					
36 Total Rate Base			\$760,564,795	\$773,284,603	\$788,686,880

¹Gas Information System

Column Notes

- (a) Page 2 of 23 Column (f)
(b) (c) minus (a)

Line Notes

- 1(c) Page 3 of 23 Line 30 Column (b)
1(d) 1(c) plus Page 5 of 23, Lines 3(f), 8(f) and 11(i) times 50%
1(e) 1(d) plus Page 5 of 23, Line 11(l) times 50%
5(c) Page 8 of 23 Line 47 Column (a)
5(d) Page 8 of 23 Line 48 Column (a)
5(e) Page 8 of 23 Line 49 Column (a)
8(d) 8(c) plus Schedule 5-GAS Page 1 of 1 Column Notes (e)
8(e) 8(d) plus Schedule 5-GAS Page 1 of 1 Column Notes (e)
11(c) Page 8 of 23 Line 47 Column (b)
11(d) Page 8 of 23 Line 48 Column (b)
11(e) Page 8 of 23 Line 49 Column (b)
16(c) Page 8 of 23 Line 47 Column (c)
16(d) Page 8 of 23 Line 48 Column (c)
16(e) Page 8 of 23 Line 49 Column (c)
17(c) Page 8 of 23 Line 47 Column (d)
17(d) Page 8 of 23 Line 48 Column (d)
17(e) Page 8 of 23 Line 49 Column (d)
18(c) Page 8 of 23 Line 47 Column (e)
18(d) Page 8 of 23 Line 48 Column (e)
18(e) Page 8 of 23 Line 49 Column (e)
19(c) Cash Working Capital Page 1 of 29 Line 15 Column CWC Dollars
20(c) Page 8 of 23 Line 47 Column (g)
20(d) Page 8 of 23 Line 48 Column (g)
20(e) Page 8 of 23 Line 49 Column (g)
21(c) Page 8 of 23 Line 47 Column (h)
21(d) Page 8 of 23 Line 48 Column (h)
21(e) Page 8 of 23 Line 49 Column (h)
22(c) Page 8 of 23 Line 47 Column (i)
22(d) Page 8 of 23 Line 48 Column (i)
22(e) Page 8 of 23 Line 49 Column (i)
23(c) Page 8 of 23 Line 47 Column (j)
23(d) Page 8 of 23 Line 48 Column (j)
23(e) Page 8 of 23 Line 49 Column (j)
24(c) Page 8 of 23 Line 47 Column (k)
24(d) Page 8 of 23 Line 48 Column (k)
24(e) Page 8 of 23 Line 49 Column (k)
25(c) Page 8 of 23 Line 47 Column (l)
25(d) Page 8 of 23 Line 48 Column (l)
25(e) Page 8 of 23 Line 49 Column (l)
29(c) Page 11 of 23 Line 24 Column (c)
29(d) Page 12 of 23 Line 16 Column (c)
29(e) Page 12 of 23 Line 31 Column (c)
30(c) Page 9 of 23 Line 24 Column (c)
30(d) Page 10 of 23 Line 15 Column (c)
30(e) Page 10 of 23 Line 31 Column (c)
31(c) Page 8 of 23 Line 47 Column (f)
31(d) Page 8 of 23 Line 48 Column (f)
31(e) Page 8 of 23 Line 49 Column (f)

The Narragansett Electric Company d/b/a National Grid
Adjustments To Rate Base
Five-Quarter Average Ending June 31, 2017

Description	June 2016 (a)	September 2016 (b)	Quarter Ending December 2016 (c)	March 2017 (d)	June 2017 (e)	Five Quarter Average (f)
1 Gas Plant In Service	\$1,064,548,669	\$1,082,547,975	\$1,092,122,373	\$1,103,935,113	\$1,117,552,449	1/ \$1,092,141,316
2 Normalizing Adjustment: Smallworld GIS	\$0	\$0	\$0	\$9,991,374	\$9,991,374	\$3,996,550
3 Test Year Adjusted Gas Plant in Service	\$1,064,548,669	\$1,082,547,975	\$1,092,122,373	\$1,113,926,487	\$1,127,543,823	\$1,096,137,866
4						
5 Construction Work In Progress	\$45,838,370	\$51,024,819	\$59,381,840	\$49,279,243	\$43,392,799	\$49,783,414
6						
7 Less: Accumulated Depreciation	\$394,425,115	\$394,671,874	\$394,265,448	\$388,553,414	\$377,623,487	\$389,907,868
8 Normalizing Adjustment: Smallworld GIS	\$0	\$0	\$0	\$7,523,135	\$7,416,589	\$2,987,945
9 Test Year Adjusted Accumulated Depreciation	\$394,425,115	\$394,671,874	\$394,265,448	\$396,076,549	\$385,040,076	\$392,895,813
10						
11 Less: Contribution in Aid of Construction	\$38	\$38	\$38	\$38	\$38	\$38
12						
13 Net Plant	\$715,961,886	\$738,900,882	\$757,238,727	\$767,129,143	\$785,896,508	\$753,025,429
14						
15 Additions:						
16 Materials and Supplies	\$4,721,557	\$4,722,950	\$3,891,605	\$3,297,430	\$3,073,221	\$3,941,353
17 Prepaid Expenses, Excluding Taxes	\$172,681	\$97,000	\$853,452	\$694,983	\$150,553	\$393,734
18 Deferred Debits	\$764,498	\$588,076	\$411,653	\$235,230	\$58,807	\$411,653
19 Cash Working Capital	\$8,974,216	\$8,974,216	\$8,974,216	\$8,974,216	\$8,974,216	\$8,974,216
20 Unamortized Interest Lock expense \$550M	\$1,149,000	\$1,108,526	\$1,068,051	\$1,027,577	\$987,102	\$1,068,051
21 Unamortized Issuance Costs \$300M	\$415,258	\$410,879	\$406,500	\$402,121	\$397,742	\$406,500
22 Unamortized Issuance Costs \$250M	\$93,973	\$87,638	\$81,303	\$74,967	\$68,632	\$81,303
23 Unamortized Issuance Costs \$200M	\$280,318	\$277,657	\$274,996	\$272,335	\$269,674	\$274,996
24 Unamortized Issuance Costs \$350M	\$0	\$0	\$0	\$0	\$0	\$0
25 Unamortized Issuance Costs Mortgage Bonds	\$115,362	\$109,631	\$103,899	\$98,168	\$92,437	\$103,899
26 Total Additions	\$16,686,863	\$16,376,572	\$16,065,675	\$15,077,027	\$14,072,384	\$15,655,704
27						
28 Deductions:						
29 Accumulated Deferred FIT	\$93,485,567	\$91,026,451	\$128,345,105	\$122,162,393	\$122,924,988	\$111,588,901
30 Hold Harmless	\$22,928,782	\$22,610,421	\$22,292,061	\$21,912,516	\$21,532,971	\$22,255,350
32 Customer Deposits	\$1,912,168	\$3,005,416	\$2,524,080	\$2,359,458	\$1,912,168	\$2,342,658
33 Total Deductions	\$118,326,517	\$116,642,288	\$153,161,246	\$146,434,367	\$146,370,127	\$136,186,909
34						
35 Rate Base	\$614,322,232	\$638,635,166	\$620,143,156	\$635,771,804	\$653,596,765	\$632,494,225
36						
37 Total Rate Base						\$632,494,225
38						
39						
40						
41						
				1/ Utility Plant	\$1,123,631,722	
				Asset Retirement Obligation (ARO)	(\$6,079,273)	
				Net Utility Plant	\$1,117,552,449	

Column Notes

(a) through (e) PER ESM Q1 filing RIPUC docket number 4708 schedule except as indicated in line notes
(f) ((a)+(b)+(c)+(d)+(e)) / 5

Line Notes

5(e) NECO FERC FORM 3Q JUNE 2017_FINAL page 201 Line 11 Column (d)	22(e) Workpaper 3 Page 14 of 27 Line 27 Column (i)
7(e) Schedule 6-GAS Page 5 of 5 Line 70 Column (d) less line 8 Column (e)	23(a) Workpaper 3 Page 19 of 27 Line 26 Column (f)
8(d) Schedule 5-GAS Page 1 of 1 Column Notes Acc. Amortization	23(b) Workpaper 3 Page 19 of 27 Line 29 Column (f)
8(e) 8(d) less Schedule 5-GAS Page 1 of 1 Column Notes (b) 3 month Amortization for test year	23(c) Workpaper 3 Page 19 of 27 Line 32 Column (f)
20(a) Workpaper 3 Page 5 of 27 Line 5 Column (a)	23(d) Workpaper 3 Page 19 of 27 Line 35 Column (f)
20(b) Workpaper 3 Page 5 of 27 Line 15 Column (c)	23(e) Workpaper 3 Page 19 of 27 Line 26 Column (g)
20(c) Workpaper 3 Page 5 of 27 Line 15 Column (f)	25(a) Workpaper 3 Page 27 of 27 Line 31 Column (j)
20(d) Workpaper 3 Page 5 of 27 Line 15 Column (i)	25(b) Workpaper 3 Page 27 of 27 Line 34 Column (j)
20(e) Workpaper 3 Page 5 of 27 Line 5 Column (l)	25(c) Workpaper 3 Page 27 of 27 Line 37 Column (j)
21(a) Workpaper 3 Page 9 of 27 Line 27 Column (b)	25(d) Workpaper 3 Page 27 of 27 Line 40 Column (j)
21(b) Workpaper 3 Page 9 of 27 Line 30 Column (b)	25(e) Workpaper 3 Page 27 of 27 Line 31 Column (k)
21(c) Workpaper 3 Page 9 of 27 Line 33 Column (b)	29(a) through (e) Per Tax Department
21(d) Workpaper 3 Page 9 of 27 Line 36 Column (b)	30(a) Page 21 of 23 Line 1 Column (e)
21(e) Workpaper 3 Page 9 of 27 Line 27 Column (c)	30(b) Page 21 of 23 Line 2 Column (e)
22(a) Workpaper 3 Page 14 of 27 Line 27 Column (h)	30(c) Page 21 of 23 Line 3 Column (e)
22(b) Workpaper 3 Page 14 of 27 Line 30 Column (h)	30(d) Page 21 of 23 Line 4 Column (e)
22(c) Workpaper 3 Page 14 of 27 Line 33 Column (h)	30(e) Page 21 of 23 Line 5 Column (e)
22(d) Workpaper 3 Page 14 of 27 Line 36 Column (h)	39 NECO FERC FORM 3Q JUNE 2017_FINAL page 201 Line 8 Column (d)
	40 Schedule 6-GAS, Page 4 of 5 Line 17 Column (b) ARO total in FY 2018 ESM Q1 differs from Ratebase-Depreciation-Gas

The Narragansett Electric Company d/b/a National Grid
Plant Adjustments to Rate Base
Test Year Ending June 31, 2017 through Rate Year 1 Ending August 31, 2019
Gas Plant in Service Forecast

Description		Period	Gas Plant in Service
		(a)	(b)
1	Balance at June 30, 2017		\$1,127,543,823
2			
3	Subsequent 2 months		
4	Plus: Added Plant 2 Months Ended 08/31/2017		\$19,592,266
5	Less: Retired Plant 2 Months Ended 08/31/2017		(\$1,345,989)
6	Depreciable Utility Plant 08/31/17		\$18,246,278
7			
8	Balance at August 31, 2017		\$1,145,790,101
9			
10	Activity prior to Rate Year 1		
11	Plus: Plant Additions 12 Months Ended 08/31/2018		\$115,710,016
12	Less: Plant Retirements 12 Months Ended 08/31/2018	1/	(\$7,949,278)
13	Net Increase / (Decrease)		\$107,760,738
14			
15	Balance at August 31, 2018		\$1,253,550,839
16			
17	Balance as of:	09/30/18 2/	\$1,262,435,208
18		10/31/18 2/	\$1,271,319,577
19		11/30/18 2/	\$1,280,203,947
20		12/31/18 2/	\$1,289,088,316
21		01/31/19 2/	\$1,297,972,685
22		02/28/19 2/	\$1,306,857,054
23		03/31/19 2/	\$1,315,741,423
24		04/30/19 2/	\$1,324,625,792
25		05/31/19 2/	\$1,333,510,162
26		06/30/19 2/	\$1,342,394,531
27		07/31/19 2/	\$1,351,278,900
28	Balance at August 31, 2019	2/	\$1,360,163,269
29			
30	Rate Year Plant in Service - 5 Quarter Average		\$1,306,857,054
31			
32	1/ 3 year average retirement over plant addition in service FY 15 ~ FY17		
33			
34	2/ Rate Year 1 ending 08/31/19 Adjustment Detail:		
35	Plant Additions 12 Months Ended 08/31/2019		\$114,477,000
36	Plant Retirements 12 Months Ended 08/31/2019		(\$7,864,570)
37	Net Increase / (Decrease)		\$106,612,430
38			
39	Monthly Increase / (Decrease)		\$8,884,369

Line Notes

- 1(b) Page 2 of 23 Line 1 Column (e)
4(b) Schedule 6-GAS Page 1 of 5 Line 13 Column (a)
5(b) Schedule 6-GAS Page 1 of 5 Line 14 Column (a)
11(b) Schedule 6-GAS Page 1 of 5 Line 32 Column (a)
12(b) Schedule 6-GAS Page 1 of 5 Line 33 Column (a)
35(b) Schedule 6-GAS Page 2 of 5 Line 6 Column (a)
36(b) Schedule 6-GAS Page 2 of 5 Line 7 Column (a)

The Narragansett Electric Company d/b/a National Grid
Plant Adjustments to Rate Base
Rate Year 1 Ending August 31, 2019 through Rate Year Ending August 31, 2021
Gas Plant in Service Forecast

Description	Period		Gas Plant in Service
	(a)		(b)
1 Balance at August 31, 2019			\$1,360,163,269
2			
3 Balance as of:	09/30/19	1/	\$1,361,794,412
4	10/31/19	1/	\$1,363,425,556
5	11/30/19	1/	\$1,365,056,699
6	12/31/19	1/	\$1,366,687,842
7	01/31/20	1/	\$1,368,318,985
8	02/28/20	1/	\$1,369,950,128
9	03/31/20	1/	\$1,371,581,272
10	04/30/20	1/	\$1,373,212,415
11	05/31/20	1/	\$1,374,843,558
12	06/30/20	1/	\$1,376,474,701
13	07/31/20	1/	\$1,378,105,844
14 Balance at August 31, 2020		1/	\$1,379,736,988
15			
16 Rate Year 2 Plant in Service - 5 Quarter Average			<u>\$1,369,950,128</u>
17			
18 Balance at August 31, 2020			\$1,379,736,988
19			
20 Balance as of:	09/30/20	2/	\$1,381,431,832
21	10/31/20	2/	\$1,383,126,677
22	11/30/20	2/	\$1,384,821,521
23	12/31/20	2/	\$1,386,516,366
24	01/31/21	2/	\$1,388,211,211
25	02/28/21	2/	\$1,389,906,055
26	03/31/21	2/	\$1,391,600,900
27	04/30/21	2/	\$1,393,295,745
28	05/31/21	2/	\$1,394,990,589
29	06/30/21	2/	\$1,396,685,434
30	07/31/21	2/	\$1,398,380,278
31 Balance at August 31, 2021		2/	\$1,400,075,123
32			
33 Rate Year 3 Plant in Service - 5 Quarter Average			<u>\$1,389,906,055</u>
34			
35 1/ Rate Year ending 08/31/20 Adjustment Detail:			
36 Plant Additions 12 Months Ended 08/31/2020			\$21,017,630
37 Plant Retirements 12 Months Ended 08/31/2020			<u>(\$1,443,911)</u>
38 Net Increase / (Decrease)			<u>\$19,573,719</u>
39			
40			
41 Monthly Increase / (Decrease)			<u>\$1,631,143</u>
42			
43 2/ Rate Year ending 08/31/21 Adjustment Detail:			
44 Plant Additions 12 Months Ended 08/31/2021			\$21,838,436
45 Plant Retirements 12 Months Ended 08/31/2021			<u>(\$1,500,301)</u>
46 Net Increase / (Decrease)			<u>\$20,338,135</u>
47			
48			
49 Monthly Increase / (Decrease)			<u>\$1,694,845</u>

Line Notes

- 36(b) Schedule 6-GAS Page 2 of 5 Line 27 Column (a)
37(b) Schedule 6-GAS Page 2 of 5 Line 28 Column (a)
44(b) Schedule 6-GAS Page 2 of 5 Line 48 Column (a)
45(b) Schedule 6-GAS Page 2 of 5 Line 49 Column (a)

The Narragansett Electric Company d/b/a National Grid
Adjustments to Rate Base
Analysis of Test Year through Rate Year Capital Investment

	FY18 04/01/17 - 06/30/17 (a)	FY18 07/01/17 - 03/31/18 (b)	FY19 04/01/18 - 08/31/18 (c)	FY19 09/01/18 - 03/31/19 (d)	FY20 04/01/19 - 08/31/19 (e)	Rate Year 1 09/01/18 - 08/31/19 (f)=(d)+(e)	FY20 09/01/19 - 03/31/20 (g)	FY21 04/01/20 - 08/31/20 (h)	Rate Year 2 09/01/19 - 08/31/20 (i)=(g)+(h)	FY21 09/01/20 - 03/31/21 (j)	FY22 04/01/21 - 08/31/21 (k)	Rate Year 3 09/01/20 - 08/31/21 (l)=(j)+(k)
Distribution												
1 FY 2018 Approved ISR Plan	\$21,037,000	\$72,140,000	\$38,823,750	\$54,353,250	\$38,823,750	\$93,177,000			\$0			\$0
2 Gas Expansion	\$0	\$500,000	\$0	\$0	\$0	\$0			\$0			\$0
3 Growth (adj DIV 16-24)	\$2,655,000	\$15,376,199	\$8,313,333	\$11,638,667	\$8,313,333	\$19,952,000	\$11,210,650	\$9,056,980	\$20,267,630	\$11,121,216	\$9,967,220	\$21,088,436
4 Total Distribution	\$23,692,000	\$88,016,199	\$47,137,083	\$65,991,917	\$47,137,083	\$113,129,000	\$11,210,650	\$9,056,980	\$20,267,630	\$11,121,216	\$9,967,220	\$21,088,436
5												
General Plant												
6 Facilities	\$0	\$0	\$0	\$624,167	\$445,833	\$1,070,000	\$437,500	\$312,500	\$750,000	\$437,500	\$312,500	\$750,000
7 IS	\$0	\$149,000	\$0	\$278,000	\$0	\$278,000	\$0	\$0	\$0	\$0	\$0	\$0
8 Total General	\$0	\$149,000	\$0	\$902,167	\$445,833	\$1,348,000	\$437,500	\$312,500	\$750,000	\$437,500	\$312,500	\$750,000
9												
10												
11 Distribution and General	\$23,692,000	\$88,165,199	\$47,137,083	\$66,894,083	\$47,582,917	\$114,477,000	\$11,648,150	\$9,369,480	\$21,017,630	\$11,558,716	\$10,279,720	\$21,838,436

Line Notes
2(b) FY18 gas expansion/Southern RI capacity/engineering not included in ISR

- 3 Per Company Books
7 Per Company Books
8(b) RI Gas Only Physical Security Replacements - FY18
8(c) RI Gas Only Physical Security Replacements - FY19

The Narragansett Electric Company d/b/a National Grid
Accumulated Depreciation Adjustments To Rate Base
Test Year Ending June 31, 2017 through Rate Year 1 Ending August 31, 2019

	Description	Period (a)	Accumulated Depreciation (b)
1	Balance at June 30, 2017		\$385,040,076
2			
3	Depreciation Expense 07/01/2017 - 08/31/2017		\$6,233,864
4	Less: Net Cost of Removal / (Salvage)		(\$1,014,879)
5	Less: Retirements		(\$1,345,989)
6	Net Increase / (Decrease)		\$3,872,996
7			
8	Balance at August 31, 2017		\$388,913,072
9			
10	Depreciation Expense 09/01/17 - 08/31/18		\$39,532,703
11	Less: Net Cost of Removal / (Salvage)		(\$5,993,779)
12	Less: Retirements		(\$7,949,278)
13	Net Increase / (Decrease)		\$25,589,646
14			
15	Balance at August 31, 2018		\$414,502,719
16			
17	Balance as of:	09/30/18 1/	\$416,614,588
18		10/31/18 1/	\$418,726,457
19		11/30/18 1/	\$420,838,326
20		12/31/18 1/	\$422,950,196
21		01/31/19 1/	\$425,062,065
22		02/28/19 1/	\$427,173,934
23		03/31/19 1/	\$429,285,803
24		04/30/19 1/	\$431,397,672
25		05/31/19 1/	\$433,509,542
26		06/30/19 1/	\$435,621,411
27		07/31/19 1/	\$437,733,280
28	Balance at August 31, 2019	1/	\$439,845,149
29			
30	Rate Year Accumulated Depreciation - 5 Quarter Average		<u>\$427,173,934</u>
31			
32			
33	1/ Rate Year Ended 08/31/19 Depreciation Reserve Detail:		
34	Depreciation Expense 09/01/18 - 08/31/19		\$38,950,409
35	Plus: Unrecovered Reserve Adjustment		\$186,500
36	Net Cost of Removal / (Salvage)		(\$5,929,909)
37	Less: Retirements		(\$7,864,570)
38	Net Increase / (Decrease)		<u>\$25,342,431</u>
39			
40	Monthly Increase / (Decrease)		<u>\$2,111,869</u>

Line Notes

- 1(b) Page 2 of 23 Line 9 Column (e)
3(b) Schedule 6-GAS Page 1 of 5 Line 22 Column (a)
4(b) Schedule 6-GAS Page 1 of 5 Line 23 Column (a)
5(b) Schedule 6-GAS Page 1 of 5 Line 24 Column (a)
10(b) Schedule 6-GAS Page 1 of 5 Line 41 Column (a)
11(b) Schedule 6-GAS Page 1 of 5 Line 42 Column (a)
12(b) Schedule 6-GAS Page 1 of 5 Line 43 Column (a)
34(b) Schedule 6-GAS Page 2 of 5 Line 16 Column (a)
35(b) Schedule 6-GAS Page 2 of 5 Line 17 Column (a)
36(b) Schedule 6-GAS Page 2 of 5 Line 18 Column (a)
37(b) Schedule 6-GAS Page 2 of 5 Line 19 Column (a)

The Narragansett Electric Company d/b/a National Grid
Accumulated Depreciation Adjustments To Rate Base
Rate Year 1 Ending August 31, 2019 through Rate Year Ending August 31, 2021

	Description	Period (a)	Accumulated Depreciation (b)
1	Balance at August 31, 2019		\$439,845,149
2			
3	Balance as of:	09/30/19 1/	\$443,055,902
4		10/31/19 1/	\$446,266,654
5		11/30/19 1/	\$449,477,407
6		12/31/19 1/	\$452,688,159
7		01/31/20 1/	\$455,898,912
8		02/28/20 1/	\$459,109,664
9		03/31/20 1/	\$462,320,417
10		04/30/20 1/	\$465,531,169
11		05/31/20 1/	\$468,741,922
12		06/30/20 1/	\$471,952,674
13		07/31/20 1/	\$475,163,427
14	Balance at August 31, 2020	1/	\$478,374,179
15			
16	Data Year 1 Accumulated Depreciation - 5 Quarter Average		<u>\$459,109,664</u>
17			
18	Balance at August 31, 2020		\$478,374,179
19			
20	Balance as of:	09/30/20 2/	\$481,093,983
21		10/31/20 2/	\$483,813,787
22		11/30/20 2/	\$486,533,591
23		12/31/20 2/	\$489,253,395
24		01/31/21 2/	\$491,973,199
25		02/28/21 2/	\$494,693,002
26		03/31/21 2/	\$497,412,806
27		04/30/21 2/	\$500,132,610
28		05/31/21 2/	\$502,852,414
29		06/30/21 2/	\$505,572,218
30		07/31/21 2/	\$508,292,022
31	Balance at August 31, 2021	2/	\$511,011,826
32			
33	Rate Year 3 Accumulated Depreciation - 5 Quarter Average		<u>\$494,693,002</u>
34			
35	1/ Rate Year Ended 08/31/20 Depreciation Reserve Detail:		
36	Depreciation Expense 09/01/19 - 08/31/20		\$40,875,154
37	Plus: Unrecovered Reserve Adjustment		\$186,500
38	Net Cost of Removal / (Salvage)		(\$1,088,713)
39	Less: Retirements		(\$1,443,911)
40	Net Increase / (Decrease)		<u>\$38,529,030</u>
41			
42	Monthly Increase / (Decrease)		<u>\$3,210,752</u>
43			
44	2/ Rate Year Ended 08/31/21 Depreciation Reserve Detail:		
45	Depreciation Expense 09/01/20 - 08/31/21		\$41,483,938
46	Plus: Unrecovered Reserve Adjustment		\$186,500
47	Net Cost of Removal / (Salvage)		(\$1,131,231)
48	Less: Retirements		(\$7,901,560)
49	Net Increase / (Decrease)		<u>\$32,637,647</u>
50			
51	Monthly Increase / (Decrease)		<u>\$2,719,804</u>

Line Notes

36(b) Schedule 6-GAS Page 2 of 5 Line 37 Column (a)
37(b) Schedule 6-GAS Page 2 of 5 Line 38 Column (a)
38(b) Schedule 6-GAS Page 2 of 5 Line 39 Column (a)
39(b) Schedule 6-GAS Page 2 of 5 Line 40 Column (a)
45(b) Schedule 6-GAS Page 2 of 5 Line 58 Column (a)
46(b) Schedule 6-GAS Page 2 of 5 Line 59 Column (a)
47(b) Schedule 6-GAS Page 2 of 5 Line 60 Column (a)
48(b) Schedule 6-GAS Page 2 of 5 Line 61 Column (a)

Line Number	Line Notes
1(a)	Page 2 of 23 Line 5 Column (e)
1(b)	Page 2 of 23 Line 11 Column (e)
1(c)	Page 2 of 23 Line 16 Column (e)
1(d)	Page 2 of 23 Line 17 Column (e)
1(e)	Page 2 of 23 Line 18 Column (e)
1(f)	Page 2 of 23 Line 32 Column (e)
1(g)	Page 2 of 23 Line 20 Column (e)
1(h)	Page 2 of 23 Line 21 Column (e)
1(i)	Page 2 of 23 Line 22 Column (e)
1(j)	Page 2 of 23 Line 24 Column (e)
1(k)	Page 2 of 23 Line 25 Column (e)
1(l)	Page 2 of 23 Line 25 Column (e)
5	Line 1 + Line 3
8(a)	One month remaining expense
8(b)	Amortization begins in August
47	Average of Lines 9, 12, 15, 18 and 21
48	Average of Lines 21, 24, 27, 30 and 33
49	Average of Lines 33, 36, 39, 42 and 45
52(a)	Sum of Worksheet 3 Page 5 of 27 Line 43 Columns (a) through (l)
52(b)	Sum of Worksheet 3 Page 9 of 27 Column (a) Lines 9 through 20
52(c)	Sum of Worksheet 3 Page 14 of 27 Column (l) Lines 9 through 20
52(d)	Sum of Worksheet 3 Page 19 of 27 Column (g) Lines 8 through 21
52(e)	Sum of Worksheet 3 Page 24 of 27 Column (a) Lines 10 through 21
52(f)	Sum of Worksheet 3 Page 27 of 27 Column (k) Lines 13 through 24

The Narragansett Electric Company d/b/a National Grid
Merger Hold Harmless Rate Base Credit Adjustments To Rate Base
Test Year Ending June 31, 2017 through Rate Year 1 Ending August 31, 2019

	Description	Period (a)	Monthly Expense (b)	Merger Hold Harmless Rate Base Credit (c)
1	Balance at June 30, 2017			\$21,532,971
2				
3	Subsequent 2 months			<u>(\$253,030)</u>
4				
5	Balance at August 31, 2017			\$21,279,942
6				
7				
8	Increase/(Decrease) 12 Months Ended	08/31/18		(\$1,674,988)
9				
10	Balance at August 31, 2018			\$19,604,953
11		09/30/18	(\$146,116)	\$19,458,837
12		10/31/18	(\$146,116)	\$19,312,721
13		11/30/18	(\$146,116)	\$19,166,605
14		12/31/18	(\$146,116)	\$19,020,489
15		01/31/19	(\$167,950)	\$18,852,539
16		02/28/19	(\$167,950)	\$18,684,590
17		03/31/19	(\$167,950)	\$18,516,640
18		04/30/19	(\$167,950)	\$18,348,691
19		05/31/19	(\$167,950)	\$18,180,741
20		06/30/19	(\$167,950)	\$18,012,792
21		07/31/19	(\$167,950)	\$17,844,842
22	Balance at August 31, 2019	08/31/19	(\$167,950)	\$17,676,893
23				
24	Rate Year 1 Merger Hold Harmless - 5 Quarter Average			<u><u>\$18,662,756</u></u>

Line Notes

- 1(c) Page 21 of 23 Line 5 Column (e)
- 3(c) Page 21 of 23 Line 6 Column (f) divide by 3 times 2
- 5(c) Line 1 + Line 8
- 11(b) Page 21 of 23 Line 10 Column (f) divide by 3 times 1
- 12(b) Page 21 of 23 Line 11 Column (f) divide by 3 times 1
- 13(b) Page 21 of 23 Line 11 Column (f) divide by 3 times 1
- 14(b) Page 21 of 23 Line 11 Column (f) divide by 3 times 1
- 15(b) Page 21 of 23 Line 12 Column (f) divide by 3 times 1
- 16(b) Page 21 of 23 Line 12 Column (f) divide by 3 times 1
- 17(b) Page 21 of 23 Line 12 Column (f) divide by 3 times 1
- 18(b) Page 21 of 23 Line 13 Column (f) divide by 3 times 1
- 19(b) Page 21 of 23 Line 13 Column (f) divide by 3 times 1
- 20(b) Page 21 of 23 Line 13 Column (f) divide by 3 times 1
- 21(b) Page 21 of 23 Line 14 Column (f) divide by 3 times 1
- 22(b) Page 21 of 23 Line 14 Column (f) divide by 3 times 1

The Narragansett Electric Company d/b/a National Grid
Merger Hold Harmless Rate Base Credit Adjustments To Rate Base
Rate Year 1 Ending August 31, 2019 through Rate Year Ending August 31, 2021

Description		Period	Monthly Expense	Merger Hold Harmless Rate Base Credit
		(a)	(b)	(c)
1	Balance at August 31, 2019			\$17,676,893
2		09/30/19	(\$167,950)	\$17,508,943
3		10/31/19	(\$167,950)	\$17,340,994
4		11/30/19	(\$167,950)	\$17,173,044
5		12/31/19	(\$167,950)	\$17,005,095
6		01/31/20	(\$198,997)	\$16,806,098
7		02/29/20	(\$198,997)	\$16,607,100
8		03/31/20	(\$198,997)	\$16,408,103
9		04/30/20	(\$198,997)	\$16,209,106
10		05/31/20	(\$198,997)	\$16,010,109
11		06/30/20	(\$198,997)	\$15,811,112
12		07/31/20	(\$198,997)	\$15,612,115
13	Balance at August 31, 2020	08/31/20	(\$198,997)	\$15,413,118
14				
15	Rate Year 2 Merger Hold Harmless - 5 Quarter Average			<u>\$16,576,053</u>
16				
17	Balance at August 31, 2020			\$15,413,118
18		09/30/20	(\$198,997)	\$15,214,120
19		10/31/20	(\$198,997)	\$15,015,123
20		11/30/20	(\$198,997)	\$14,816,126
21		12/31/20	(\$198,997)	\$14,617,129
22		01/31/21	(\$223,582)	\$14,393,547
23		02/28/21	(\$223,582)	\$14,169,965
24		03/31/21	(\$223,582)	\$13,946,383
25		04/30/21	(\$223,582)	\$13,722,802
26		05/31/21	(\$223,582)	\$13,499,220
27		06/30/21	(\$223,582)	\$13,275,638
28		07/31/21	(\$223,582)	\$13,052,056
29	Balance at August 31, 2021	08/31/21	(\$223,582)	\$12,828,474
30				
31	Rate Year 3 Merger Hold Harmless - 5 Quarter Average			<u>\$14,145,381</u>

Line Notes

- 1(c) Page 9 of 23 Line 22 Column (c)
- 2(b) Page 21 of 23 Line 14 Column (f) divide by 3 times 1
- 3(b) Page 21 of 23 Line 15 Column (f) divide by 3 times 1
- 4(b) Page 21 of 23 Line 15 Column (f) divide by 3 times 1
- 5(b) Page 21 of 23 Line 15 Column (f) divide by 3 times 1
- 6(b) Page 21 of 23 Line 16 Column (f) divide by 3 times 1
- 7(b) Page 21 of 23 Line 16 Column (f) divide by 3 times 1
- 8(b) Page 21 of 23 Line 16 Column (f) divide by 3 times 1
- 9(b) Page 21 of 23 Line 17 Column (f) divide by 3 times 1
- 10(b) Page 21 of 23 Line 17 Column (f) divide by 3 times 1
- 11(b) Page 21 of 23 Line 17 Column (f) divide by 3 times 1
- 12(b) Page 21 of 23 Line 18 Column (f) divide by 3 times 1
- 13(b) Page 21 of 23 Line 18 Column (f) divide by 3 times 1
- 18(b) Page 21 of 23 Line 18 Column (f) divide by 3 times 1
- 19(b) Page 21 of 23 Line 19 Column (f) divide by 3 times 1
- 20(b) Page 21 of 23 Line 19 Column (f) divide by 3 times 1
- 21(b) Page 21 of 23 Line 19 Column (f) divide by 3 times 1
- 22(b) Page 21 of 23 Line 20 Column (f) divide by 3 times 1
- 23(b) Page 21 of 23 Line 20 Column (f) divide by 3 times 1
- 24(b) Page 21 of 23 Line 20 Column (f) divide by 3 times 1
- 25(b) Page 21 of 23 Line 21 Column (f) divide by 3 times 1
- 26(b) Page 21 of 23 Line 21 Column (f) divide by 3 times 1
- 27(b) Page 21 of 23 Line 21 Column (f) divide by 3 times 1
- 28(b) Page 21 of 23 Line 22 Column (f) divide by 3 times 1
- 29(b) Page 21 of 23 Line 22 Column (f) divide by 3 times 1

The Narragansett Electric Company d/b/a National Grid
Accumulated Deferred Tax Forecast Rate Base Adjustments
Test Year Ending June 31, 2017 through Rate Year 1 Ending August 31, 2019

Description	Period or Amount (a)	(b)	Accumulated Deferred Income Tax
			(c)
1 Balance at June 30, 2017			\$122,924,988
2			
3 Increase/(Decrease) 2 Month Ended		1/	\$5,298,607
4 Adjustment for decrease in federal tax rate			(\$75,170)
5 Balance at August 31, 2017			\$128,148,424
6			
7 Increase/(Decrease) 12 Month Ended		2/	\$20,453,237
8			
9 Balance at August 31, 2018			\$148,601,661
10			
11 Balance as of:	09/30/18	3/	\$149,775,025
12	10/31/18	3/	\$150,948,390
13	11/30/18	3/	\$152,121,754
14	12/31/18	3/	\$153,295,118
15	01/31/19	3/	\$154,468,483
16	02/28/19	3/	\$155,641,847
17	03/31/19	3/	\$156,815,211
18	04/30/19	3/	\$157,988,576
19	05/31/19	3/	\$159,161,940
20	06/30/19	3/	\$160,335,305
21	07/31/19	3/	\$161,508,669
22 Balance at August 31, 2019		3/	\$162,682,033
23			
24 Rate Year 1 Accumulated Deferred Income Tax - Five Quarter Average			\$155,641,847
25			
26	Book	Tax	Difference
27	(a)	(b)	(c)
28 1/ 2 Months Ending 08/30/17			
29 Depreciation	\$6,233,864	\$23,028,180	\$16,794,315
30 Income Tax Rate			31.55%
31 2 Month Change to Accumulated Deferred Taxes			\$5,298,607
32 Net Operating Loss Utilization			\$0
33 Proration Adjustment			\$0
34 Net Annual Change			\$5,298,607
35			
36 2/ 12 Months Ended 08/31/18:			
37 Depreciation	\$39,532,703	\$114,855,349	\$75,322,646
38 Income Tax Rate			27.15%
39 Annual Change to Accumulated Deferred Taxes			\$20,453,237
40 Net Operating Loss Utilization			\$0
41 Proration Adjustment			\$0
42 Net Annual Change			\$20,453,237
43			
44 3/ 12 Months Ended 08/31/19:			
45 Depreciation	\$38,950,409	\$114,925,096	\$75,974,687
46 Income Tax Rate			21.00%
47 Annual Change to Accumulated Deferred Taxes			\$15,954,684
48 Net Operating Loss Utilization			\$1,379,604
49 Proration Adjustment			(\$1,255,916)
50 Net Annual Change			\$16,078,372
51 Excess DIT amortization			(\$1,998,000)
52 Monthly Change to Accumulated Deferred Taxes			\$1,173,364

Column Notes

(b) Per Tax Department

Line Notes

1(c) Page 2 of 23 Line 29 Column (e)
29(a) Schedule 6-GAS Page 1 of 5 Line 22 Column (a)
29(b) Page 14 of 23 Line 3 Column (b)
37(a) Schedule 6-GAS Page 1 of 5 Line 41 Column (a)
37(b) Page 14 of 23 Line 3 Column (c)
45(a) Schedule 6-GAS Page 2 of 5 Line 16 Column (a)
45(b) Page 14 of 23 Line 3 Column (d)

The Narragansett Electric Company d/b/a National Grid
Accumulated Deferred Tax Forecast Rate Base Adjustments
Rate Year 1 Ending August 31, 2019 through Rate Year Ending August 31, 2021

Description		Period or Amount		Accumulated Deferred Income Tax
		(a)	(b)	(c)
1	Balance at August 31, 2019			\$163,937,949
2				
3	Balance as of:	09/30/19	1/	\$164,195,216
4		10/31/19	1/	\$164,452,483
5		11/30/19	1/	\$164,709,750
6		12/31/19	1/	\$164,967,018
7		01/31/20	1/	\$165,224,285
8		02/29/20	1/	\$165,481,552
9		03/31/20	1/	\$165,738,819
10		04/30/20	1/	\$165,996,086
11		05/31/20	1/	\$166,253,353
12		06/30/20	1/	\$166,510,620
13		07/31/20	1/	\$166,767,888
14	Balance at August 31, 2020		1/	\$167,025,155
15				
16	Rae Year 2 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$165,481,552</u>
17				
18	Balance as of:	09/30/20	2/	\$170,243,228
19		10/31/20	2/	\$170,722,305
20		11/30/20	2/	\$171,201,381
21		12/31/20	2/	\$171,680,457
22		01/31/21	2/	\$172,159,534
23		02/28/21	2/	\$172,638,610
24		03/31/21	2/	\$173,117,686
25		04/30/21	2/	\$173,596,763
26		05/31/21	2/	\$174,075,839
27		06/30/21	2/	\$174,554,915
28		07/31/21	2/	\$175,033,992
29	Balance at August 31, 2021		2/	\$175,513,068
30				
31	Rate Year 3 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$172,638,610</u>
32				
33		Book	Tax	Difference
34		(a)	(b)	(c)
35	1/ 12 Months Ended 08/31/20:			
36	Depreciation	\$40,875,154	\$57,821,237	\$16,946,083
37	Income Tax Rate			21.00%
38	Annual Change to Accumulated Deferred Taxes			\$3,558,677
39	Net Operating Loss Utilization			\$4,265,526
40	Proration Adjustment			(\$2,738,997)
41	Net Annual Change			\$5,085,206
42	Excess DIT amortization			(\$1,998,000)
43	Monthly Change to Accumulated Deferred Taxes			<u>\$257,267</u>
44				
45	2/ 12 Months Ended 08/31/21:			
46	Depreciation	\$41,483,938	\$58,200,613	\$16,716,675
47	Income Tax Rate			21.00%
48	Annual Change to Accumulated Deferred Taxes			\$3,510,502
49	Net Operating Loss Utilization			\$9,978,651
50	Proration Adjustment			(\$5,742,237)
51	Net Annual Change			\$7,746,916
52	Excess DIT amortization			(\$1,998,000)
53	Monthly Change to Accumulated Deferred Taxes			<u>\$479,076</u>

Column Notes

(b) Per Tax Department

Line Notes

36(a) Schedule 6-GAS Page 2 of 5 Line 37 Column (a)

36(b) Page 14 of 23 Line 3 Column (e)

46(a) Schedule 6-GAS Page 2 of 5 Line 58 Column (a)

46(b) Page 14 of 23 Line 3 Column (f)

The Narragansett Electric Company d/b/a National Grid
Proration Adjustment
Test Year through Rate Year 3

Description	2 Months Ending August 31, 2017 (a)	12 Months Ending August 31, 2018 (b)	Rate Year 1 Ending August 31, 2019 (c)	Rate Year Ending August 31, 2020 (d)	Rate Year Ending August 31, 2021 (e)
1 Proration Adjustment	\$0	\$0	\$1,255,916	\$2,738,997	\$5,742,237
3 Total	<u>\$0</u>	<u>\$0</u>	<u>\$1,255,916</u>	<u>\$2,738,997</u>	<u>\$5,742,237</u>
6 NOTE: Proration is not applicable to actual ADIT					
8 August 2018 Rate Calculation					
9 Sep 2017 - 3/31/2018		31.55%	7		
10 4/1/2018 - 8/31/2018		21.00%	5		
11 Blended Rate		27.15%	12		
13 Deferred Tax Subject to Proration					
14 Book Depreciation	\$6,233,864	\$39,532,703	\$38,950,409	\$40,875,154	\$41,483,938
15 Bonus Depreciation	(\$4,187,029)	(\$2,060,682)	\$0	\$0	\$0
16 Remaining MACRS Tax Depreciation	<u>(\$6,608,062)</u>	<u>(\$40,547,235)</u>	<u>(\$43,447,540)</u>	<u>(\$44,698,174)</u>	<u>(\$44,565,053)</u>
18 Cumulative Book / Tax Timer	(\$4,561,227)	(\$3,075,214)	(\$4,497,131)	(\$3,823,020)	(\$3,081,114)
19 Effective Tax Rate	<u>31.55%</u>	<u>27.15%</u>	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>
20 Deferred Tax Reserve	(\$1,439,067)	(\$835,049)	(\$944,397)	(\$802,834)	(\$647,034)
22 Net Operating Loss Utilization					
24 Net Operating Loss Utilization			(\$6,569,542)	(\$20,312,027)	(\$47,517,386)
25 Effective Tax Rate			<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>
26 Deferred Tax Reserve			(\$1,379,604)	(\$4,265,526)	(\$9,978,651)
28 Total Accumulated Deferred Income Taxes Subject to Proration	<u>\$0</u>	<u>\$0</u>	<u>(\$2,324,001)</u>	<u>(\$5,068,360)</u>	<u>(\$10,625,685)</u>
30	Days in Month	Proration Percentage			
32 Proration Calculation					
33 September	30	92%	\$0	\$0	(\$177,749)
34 October	31	83%	\$0	\$0	(\$387,649)
35 November	30	75%	\$0	\$0	(\$812,695)
36 December	31	67%	\$0	\$0	(\$737,490)
37 January	31	58%	\$0	\$0	(\$664,712)
38 February	28	50%	\$0	\$0	(\$589,507)
39 March	31	42%	\$0	\$0	(\$514,303)
40 April	30	34%	\$0	\$0	(\$446,376)
41 May	31	25%	\$0	\$0	(\$371,171)
42 June	30	17%	\$0	\$0	(\$298,393)
43 July	31	8%	\$0	\$0	(\$223,188)
44 August	31	0%	\$0	\$0	(\$150,409)
45 Total			\$0	\$0	(\$75,205)
46			(\$1,068,086)	(\$2,329,363)	(\$4,883,448)
47 Deferred Tax Without Proration	\$0	\$0	(\$2,324,001)	(\$5,068,360)	(\$10,625,685)
48 Proration Adjustment	\$0	\$0	\$1,255,916	\$2,738,997	\$5,742,237

Line Notes

- 14(a) Schedule 6-GAS Page 1 of 5 Line 22 Column (a)
14(b) Schedule 6-GAS Page 1 of 5 Line 41 Column (a)
14(c) Schedule 6-GAS Page 2 of 5 Line 16 Column (a)
14(d) Schedule 6-GAS Page 2 of 5 Line 37 Column (a)
14(e) Schedule 6-GAS Page 2 of 5 Line 58 Column (a)
15(a) Page 15 of 23 Line 2 Column (c) times -1
15(b) Page 15 of 23 Line 5 Column (c) times -1
15(c) Page 15 of 23 Line 8 Column (c) times -1
15(d) Page 15 of 23 Line 11 Column (c) times -1
16(a) Page 15 of 23; Line 1 Column (d) plus Line 3 Column (d)
16(b) Page 15 of 23; Line 1 Column (e) plus Line 3 Column (e) plus Line 6 Column (e)
16(c) Page 15 of 23; Line 1 Column (f) plus Line 3 Column (f) plus Line 6 Column (f) plus Line 9 Column (f)
16(d) Page 15 of 23; Line 1 Column (g) plus Line 3 Column (g) plus Line 6 Column (g) plus Line 9 Column (g) plus Line 12 Column (g)
16(e) Page 15 of 23; Line 1 Column (h) plus Line 3 Column (h) plus Line 6 Column (h) plus Line 9 Column (h) plus Line 12 Column (h) plus Line 15 Column (h)
18 Sum of Lines 14, 15 and 16
19 Per Tax Department
20 Line 18 times 19
24(c) Page 11 of 23 Line 48 Column (c) divided by Line 19 Column (c)
24(d) Page 12 of 23 Line 39 Column (c) divided by Line 19 Column (d)
24(e) Page 12 of 23 Line 49 Column (c) divided by Line 19 Column (e)
25 Per Tax Department
26 Line 25 times 24
28 Line 20 plus 26

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation
Test Year through Rate Year 3
Estimated Additions

Description	Test Year Ending June 30, 2017 (a)	2 Months Ending August 31, 2017 (b)	12 Months Ending August 31, 2018 (c)	Rate Year 1 Ending August 31, 2019 (d)	Rate Year Ending August 31, 2020 (e)	Rate Year Ending August 31, 2021 (f)
1 Narragansett Gas Tax Depreciation of Embedded Plant	\$30,237,950	\$23,028,180	\$114,855,349	\$114,925,096	\$57,821,237	\$58,200,613
2						
3 Total	\$30,237,950	\$23,028,180	\$114,855,349	\$114,925,096	\$57,821,237	\$58,200,613

Line Notes

- 1(a) Per Tax Department
- 1(b) Page 15 of 23 Line 17 Column (d)
- 1(c) Page 15 of 23 Line 17 Column (e)
- 1(d) Page 15 of 23 Line 17 Column (f)
- 1(e) Page 15 of 23 Line 17 Column (g)
- 1(f) Page 15 of 23 Line 17 Column (h)

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation
Summary

	Narragansett Electric Company	Capital Additions (a)	Capital Repairs Current Deduct (b)	Yr 1 Bonus (c)	Total Tax Depreciation and Repairs Deduction				
					2 Months Ending August 31, 2017 (d)	12 Months Ending August 31, 2018 (e)	Rate Year 1 Ending August 31, 2019 (f)	Rate Year 2 Ending August 31, 2020 (g)	Rate Year 3 Ending August 31, 2021 (h)
1	Tax Depreciation on Existing Plant				\$6,451,048	\$38,467,635	\$37,911,627	\$37,405,849	\$37,132,672
2	Capital Repairs/Bonus 2 Months Ending August 31, 2017	\$19,592,266	\$11,218,210	\$4,187,029	\$15,405,238				
3	MACRS 2 Months Ending August 31, 2017				\$157,014	\$302,262	\$279,568	\$258,633	\$239,205
4	Cost of Removal 2 Months Ending August 31, 2017				\$1,014,879				
5	Capital Repairs/Bonus 12 Months Ending August 31, 2018	\$115,710,016	\$66,253,652	\$2,060,682		\$68,314,334			
6	MACRS 12 Months Ending August 31, 2018					\$1,777,338	\$3,421,494	\$3,164,610	\$2,927,631
7	Cost of Removal 12 Months Ending August 31, 2018					\$5,993,779			
8	Capital Repairs/Bonus Rate Year 1 Ending August 31, 2019	\$114,477,000	\$65,547,648	\$0			\$65,547,648		
9	MACRS Rate Year 1 Ending August 31, 2019						\$1,834,851	\$3,532,210	\$3,267,013
10	Cost of Removal Rate Year 1 Ending August 31, 2019						\$5,929,909		
11	Capital Repairs/Bonus Rate Year Ending August 31, 2020	\$21,017,630	\$12,034,349	\$0				\$12,034,349	
12	MACRS Rate Year Ending August 31, 2020							\$336,873	\$648,503
13	Cost of Removal Rate Year Ending August 31, 2020							\$1,088,713	
14	Capital Repairs/Bonus Rate Year Ending August 31, 2021	\$21,838,436	\$12,504,329						\$12,504,329
15	MACRS Rate Year Ending August 31, 2021								\$350,029
16	Cost of Removal Rate Year Ending August 31, 2021								\$1,131,231
17	Total	\$292,635,348	\$167,558,188	\$6,247,711	\$23,028,180	\$114,855,349	\$114,925,096	\$57,821,237	\$58,200,613

Line Note

2(a) Page 16 of 23 Line 1 Column (a)	5(e) Sum of 5(b) plus 5(c)	10(f) Page 18 of 23 Line 26 Column (a)
2(b) Page 16 of 23 Line 5 Column (a)	6(e) Page 17 of 23 Line 24 Column (a)	11(a) Page 19 of 23 Line 1 Column (a)
2(c) Page 16 of 23 Line 16 Column (a)	6(f) Page 17 of 23 Line 24 Column (b)	11(b) Page 19 of 23 Line 5 Column (a)
2(d) Sum of 2(b) plus 2(c)	6(g) Page 17 of 23 Line 24 Column (c)	11(c) Page 19 of 23 Line 16 Column (a)
3(d) Page 16 of 23 Line 24 Column (a)	6(h) Page 17 of 23 Line 24 Column (d)	11(g) Sum of 11(b) plus 11(c)
3(e) Page 16 of 23 Line 24 Column (b)	7(e) Page 17 of 23 Line 26 Column (a)	12(g) Page 19 of 23 Line 24 Column (a)
3(f) Page 16 of 23 Line 24 Column (c)	8(a) Page 18 of 23 Line 1 Column (a)	12(h) Page 19 of 23 Line 24 Column (b)
3(g) Page 16 of 23 Line 24 Column (d)	8(b) Page 18 of 23 Line 5 Column (a)	13(g) Page 19 of 23 Line 26 Column (a)
3(h) Page 16 of 23 Line 24 Column (e)	8(c) Page 18 of 23 Line 16 Column (a)	14(a) Page 20 of 23 Line 1 Column (a)
4(d) Page 16 of 23 Line 26 Column (a)	8(f) Sum of 8(b) plus 8(c)	14(b) Page 20 of 23 Line 5 Column (a)
5(a) Page 17 of 23 Line 1 Column (a)	9(f) Page 18 of 23 Line 24 Column (a)	14(h) Sum of 14(b) plus 14(c)
5(b) Page 17 of 23 Line 5 Column (a)	9(g) Page 18 of 23 Line 24 Column (b)	15(b) Page 20 of 23 Line 24 Column (a)
5(c) Page 17 of 23 Line 16 Column (a)	9(h) Page 18 of 23 Line 24 Column (c)	16(b) Page 20 of 23 Line 26 Column (a)

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 2 Months Ending August 31, 2017

Reference	2 Months Ending August 31, 2017 (a)	12 Months Ending August 31, 2018 (b)	Rate Year 1 Ending August 31, 2019 (c)	Rate Year 2 Ending August 31, 2020 (d)	Rate Year 3 Ending August 31, 2021 (e)
<u>Capital Repairs Deduction</u>					
1 Plant Additions	Schedule 11-GAS Page 3 of 23 Line 4 Column (b)	\$19,592,266			
2					
3 Plant Eligible for Capital Repairs Deduction		\$19,592,266			
4 Capital Repairs Deduction Rate	Per Tax Department	57.26%			
5 Capital Repairs Deduction	Line 3 * Line 4	\$11,218,210			
6					
<u>Bonus Depreciation</u>					
7 Plant Additions	Line 1	\$19,592,266			
8 Less Capital Repairs Deduction	Line 5	\$11,218,210			
9 Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$8,374,057			
10 Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%			
11 Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$8,374,057			
12					
13					
14					
15 Bonus Depreciation Rate		50.00%			
16 Total Bonus Depreciation Rate	Line 12 * Line 15	\$4,187,029			
17					
<u>Remaining Tax Depreciation</u>					
18 Plant Additions	Line 1	\$19,592,266			
19 Less Capital Repairs Deduction	Line 5	(\$11,218,210)			
20 Less Bonus Depreciation	Line 14	(\$4,187,029)			
21 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$4,187,028	\$4,187,028	\$4,187,028	\$4,187,028
22 20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.75%	7.219%	6.677%	6.177%
23 Remaining Tax Depreciation	Line 23 * Line 24	\$157,014	\$302,262	\$279,568	\$258,633
24					
25					
26 Cost of Removal	Schedule 6-GAS Page 1 of 5 Line 23 Column (a) * -1	\$1,014,879			
27					
28 Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$16,577,131	\$302,262	\$279,568	\$258,633
					\$239,205

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2018

	Reference	12 Months Ending August 31, 2018 (a)	Rate Year 1 Ending August 31, 2019 (b)	Rate Year 2 Ending August 31, 2020 (c)	Rate Year 3 Ending August 31, 2021 (d)
1	<u>Capital Repairs Deduction</u>				
2	Plant Additions	Schedule 11-GAS Page 3 of 23 Line 11 Column (b)	\$115,710,016		
3	Plant Eligible for Capital Repairs Deduction		\$115,710,016		
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%		
5	Capital Repairs Deduction	Line 3 * Line 4	\$66,253,652		
6					
7	<u>Bonus Depreciation</u>				
8	Plant Additions	Line 1	\$115,710,016		
9	Less Capital Repairs Deduction	Line 5	\$66,253,652		
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$49,456,364		
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	8.33%		
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$4,121,364		
13	Bonus Depreciation Rate (September 2017 - December 2017)	4 months 2017 @ 50% (50%*4/12)	50.00%		
14	Bonus Depreciation Rate (January 2018 - August 2018)	8 months 2018 @ 40% (40%*8/12)	0.00%		
15	Total Bonus Depreciation Rate	Line 13 + Line 14	50.00%		
16	Total Bonus Depreciation Rate	Line 12 * Line 15	\$2,060,682		
17					
18	<u>Remaining Tax Depreciation</u>				
19	Plant Additions	Line 1	\$115,710,016		
20	Less Capital Repairs Deduction	Line 5	(\$66,253,652)		
21	Less Bonus Depreciation	Line 16 * -1	(\$2,060,682)		
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$47,395,682	\$47,395,682	\$47,395,682
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.75%	7.219%	6.677%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$1,777,338	\$3,421,494	\$3,164,610
25					
26	Cost of Removal	Schedule 6-GAS Page 1 of 5 Line 42 Column (a) * -1	\$5,993,779		
27					
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$76,085,451	\$3,421,494	\$3,164,610
					\$2,927,631

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2019

	Reference	Rate Year 1 Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
<u>Capital Repairs Deduction</u>				
1 Plant Additions	Schedule 11-GAS Page 3 of 23 Line 35 Column (b)	\$114,477,000		
2				
3 Plant Eligible for Capital Repairs Deduction		\$114,477,000		
4 Capital Repairs Deduction Rate	Per Tax Department	57.26%		
5 Capital Repairs Deduction	Line 3 * Line 4	\$65,547,648		
6				
<u>Bonus Depreciation</u>				
7				
8 Plant Additions	Line 1	\$114,477,000		
9 Less Capital Repairs Deduction	Line 5	\$65,547,648		
10 Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$48,929,352		
11 Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%		
12 Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0		
13 Bonus Depreciation Rate (September 2018 - December 2018)	4 months 2018 @ 40% (40%*4/12)	13.33%		
14 Bonus Depreciation Rate (January 2019 - August 2019)	8 months 2019 @ 30% (30%*8/12)	20.00%		
15 Bonus Depreciation Rate	Line 13 + Line 14	33.33%		
16 Total Bonus Depreciation Rate	Line 12 * Line 15	\$0		
17				
18				
<u>Remaining Tax Depreciation</u>				
19				
20 Plant Additions	Line 1	\$114,477,000		
21 Less Capital Repairs Deduction	Line 5	(\$65,547,648)		
22 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$48,929,352	\$48,929,352	\$48,929,352
23 20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%	7.219%	6.677%
24 Remaining Tax Depreciation	Line 23 * Line 24	\$1,834,851	\$3,532,210	\$3,267,013
25				
26 Cost of Removal	Schedule 6-GAS Page 2 of 5 Line 18 Column (a) *s -1	\$5,929,909		
27				
28 Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$73,312,407	\$3,532,210	\$3,267,013

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2020

	Reference	Rate Year Ending August 31, 2020 (a)	Rate Year Ending August 31, 2021 (b)
1	<u>Capital Repairs Deduction</u>		
2	Plant Additions	Schedule 11-GAS Page 4 of 23 Line 36 Column (b)	\$21,017,630
3	Plant Eligible for Capital Repairs Deduction		\$21,017,630
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%
5	Capital Repairs Deduction	Line 3 * Line 4	\$12,034,349
6			
7	<u>Bonus Depreciation</u>		
8	Plant Additions	Line 1	\$21,017,630
9	Less Capital Repairs Deduction	Line 5	\$12,034,349
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$8,983,281
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0
13	Bonus Depreciation Rate (September 2019 - December 2019)	4 months 2019 @ 30% (30%*4/12)	10.00%
14	Bonus Depreciation Rate (January 2020 - August 2020)	8 months 2020 @ 00% (00%*8/12)	0.00%
15	Bonus Depreciation Rate	Line 13 + Line 14	10.00%
16	Total Bonus Depreciation Rate	Line 12 * Line 15	\$0
17			
18			
19	<u>Remaining Tax Depreciation</u>		
20	Plant Additions	Line 1	\$21,017,630
21	Less Capital Repairs Deduction	Line 5	(\$12,034,349)
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$8,983,281
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$336,873
25			
26	Cost of Removal	Schedule 6-GAS Page 2 of 5 Line 39 Column (a) * -1	\$1,088,713
27			
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$13,459,935
			\$648,503

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Capital Investment for the 12 Months Ending August 31, 2021

	Reference	Rate Year Ending August 31, 2021 (a)
<u>Capital Repairs Deduction</u>		
1 Plant Additions	Schedule 11-GAS Page 4 of 23 Line 44 Column (b)	\$21,838,436
2		
3 Plant Eligible for Capital Repairs Deduction		\$21,838,436
4 Capital Repairs Deduction Rate	Per Tax Department	57.26%
5 Capital Repairs Deduction	Line 3 * Line 4	\$12,504,329
6		
<u>Bonus Depreciation</u>		
7 Plant Additions	Line 1	\$21,838,436
8 Less Capital Repairs Deduction	Line 5	\$12,504,329
9 Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$9,334,107
10 Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%
11 Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0
12		
13		
14		
15 Bonus Depreciation Rate		0.00%
16 Total Bonus Depreciation Rate	Line 12 * Line 13	\$0
17		
18		
<u>Remaining Tax Depreciation</u>		
19 Plant Additions	Line 1	\$21,838,436
20 Less Capital Repairs Deduction	Line 5	(\$12,504,329)
21 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$9,334,107
22 20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%
23 Remaining Tax Depreciation	Line 23 * Line 24	\$350,029
24		
25		
26 Cost of Removal	Schedule 6-GAS Page 2 of 5 Line 60 Column (a) * -1	\$1,131,231
27		
28 Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$13,985,589

National Grid - RI Gas
Customer Hold Harmless Credit
Rate Base Impact

			Unamortized		Deferred	ITC	Total
	Month	Year	Deferred FIT	Investment Tax	Hold Harmless	Federal Income	Change
	(a)	(b)	DFIT Balance	Credit Balance	Total	Tax Change	Change
			(c)	(d)	(e)	(f)	(g)
			(c)	(d)	(e)	(f)	(h)
1	June	2016	\$22,928,782	\$0	\$22,928,782	(\$318,361)	\$0
2	September	2016	\$22,610,421	\$0	\$22,610,421	(\$318,361)	\$0
3	December	2016	\$22,292,061	\$0	\$22,292,061	(\$318,361)	\$0
4	March	2017	\$21,912,516	\$0	\$21,912,516	(\$379,545)	\$0
5	June	2017	\$21,532,971	\$0	\$21,532,971	(\$379,545)	\$0
6	September	2017	\$21,153,427	\$0	\$21,153,427	(\$379,545)	\$0
7	December	2017	\$20,773,882	\$0	\$20,773,882	(\$379,545)	\$0
8	March	2018	\$20,335,534	\$0	\$20,335,534	(\$438,348)	\$0
9	June	2018	\$19,897,186	\$0	\$19,897,186	(\$438,348)	\$0
10	September	2018	\$19,458,837	\$0	\$19,458,837	(\$438,348)	\$0
11	December	2018	\$19,020,489	\$0	\$19,020,489	(\$438,348)	\$0
12	March	2019	\$18,516,640	\$0	\$18,516,640	(\$503,849)	\$0
13	June	2019	\$18,012,792	\$0	\$18,012,792	(\$503,849)	\$0
14	September	2019	\$17,508,943	\$0	\$17,508,943	(\$503,849)	\$0
15	December	2019	\$17,005,095	\$0	\$17,005,095	(\$503,849)	\$0
16	March	2020	\$16,408,103	\$0	\$16,408,103	(\$596,991)	\$0
17	June	2020	\$15,811,112	\$0	\$15,811,112	(\$596,991)	\$0
18	September	2020	\$15,214,120	\$0	\$15,214,120	(\$596,991)	\$0
19	December	2020	\$14,617,129	\$0	\$14,617,129	(\$596,991)	\$0
20	March	2021	\$13,946,383	\$0	\$13,946,383	(\$670,746)	\$0
21	June	2021	\$13,275,638	\$0	\$13,275,638	(\$670,746)	\$0
22	September	2021	\$12,604,892	\$0	\$12,604,892	(\$670,746)	\$0
23	December	2021	\$11,934,147	\$0	\$11,934,147	(\$670,746)	\$0
24	March	2022	\$11,216,530	\$0	\$11,216,530	(\$717,617)	\$0
25	June	2022	\$10,498,913	\$0	\$10,498,913	(\$717,617)	\$0
26	September	2022	\$9,781,296	\$0	\$9,781,296	(\$717,617)	\$0
27	December	2022	\$9,063,679	\$0	\$9,063,679	(\$717,617)	\$0
28	March	2023	\$8,310,658	\$0	\$8,310,658	(\$753,021)	\$0
29	June	2023	\$7,557,637	\$0	\$7,557,637	(\$753,021)	\$0
30	September	2023	\$6,804,616	\$0	\$6,804,616	(\$753,021)	\$0
31	December	2023	\$6,051,595	\$0	\$6,051,595	(\$753,021)	\$0
32	March	2024	\$5,270,123	\$0	\$5,270,123	(\$781,472)	\$0
33	June	2024	\$4,488,651	\$0	\$4,488,651	(\$781,472)	\$0
34	September	2024	\$3,707,179	\$0	\$3,707,179	(\$781,472)	\$0
35	December	2024	\$2,925,707	\$0	\$2,925,707	(\$781,472)	\$0
36	March	2025	\$2,103,962	\$0	\$2,103,962	(\$821,746)	\$0
37	June	2025	\$1,282,216	\$0	\$1,282,216	(\$821,746)	\$0
38	September	2025	\$460,470	\$0	\$460,470	(\$821,746)	\$0
39	December	2025	(\$361,276)	\$0	(\$361,276)	(\$821,746)	\$0
40	March	2026	(\$859,326)	\$0	(\$859,326)	(\$498,050)	\$0
41	June	2026	(\$1,357,377)	\$0	(\$1,357,377)	(\$498,050)	\$0
42	September	2026	(\$1,855,427)	\$0	(\$1,855,427)	(\$498,050)	\$0
43	December	2026	(\$2,353,477)	\$0	(\$2,353,477)	(\$498,050)	\$0
44	March	2027	(\$2,394,903)	\$0	(\$2,394,903)	(\$41,426)	\$0
45	June	2027	(\$2,436,329)	\$0	(\$2,436,329)	(\$41,426)	\$0
46	September	2027	(\$2,477,755)	\$0	(\$2,477,755)	(\$41,426)	\$0
47	December	2027	(\$2,519,181)	\$0	(\$2,519,181)	(\$41,426)	\$0
48	March	2028	(\$2,445,890)	\$0	(\$2,445,890)	\$73,292	\$0
49	June	2028	(\$2,372,598)	\$0	(\$2,372,598)	\$73,292	\$0
50	September	2028	(\$2,299,307)	\$0	(\$2,299,307)	\$73,292	\$0
51	December	2028	(\$2,226,015)	\$0	(\$2,226,015)	\$73,292	\$0

National Grid - RI Gas
Customer Hold Harmless Credit
Rate Base Impact

			Unamortized		Deferred			
Month	Year	Deferred FIT	Investment Tax	Hold Harmless	Federal Income	ITC	Total	
(a)	(b)	DFIT Balance	Credit Balance	Total	Tax Change	Change	Change	
(c) (d) (e) (f) (g) (h)								
1	March	2029	(\$2,152,724)	\$0	(\$2,152,724)	\$73,291	\$0	\$73,291
2	June	2029	(\$2,079,433)	\$0	(\$2,079,433)	\$73,291	\$0	\$73,291
3	September	2029	(\$2,006,143)	\$0	(\$2,006,143)	\$73,291	\$0	\$73,291
4	December	2029	(\$1,932,852)	\$0	(\$1,932,852)	\$73,291	\$0	\$73,291
5	March	2030	(\$1,871,230)	\$0	(\$1,871,230)	\$61,621	\$0	\$61,621
6	June	2030	(\$1,809,609)	\$0	(\$1,809,609)	\$61,621	\$0	\$61,621
7	September	2030	(\$1,747,988)	\$0	(\$1,747,988)	\$61,621	\$0	\$61,621
8	December	2030	(\$1,686,367)	\$0	(\$1,686,367)	\$61,621	\$0	\$61,621
9	March	2031	(\$1,628,755)	\$0	(\$1,628,755)	\$57,611	\$0	\$57,611
10	June	2031	(\$1,571,144)	\$0	(\$1,571,144)	\$57,611	\$0	\$57,611
11	September	2031	(\$1,513,533)	\$0	(\$1,513,533)	\$57,611	\$0	\$57,611
12	December	2031	(\$1,455,922)	\$0	(\$1,455,922)	\$57,611	\$0	\$57,611
13	March	2032	(\$1,398,473)	\$0	(\$1,398,473)	\$57,449	\$0	\$57,449
14	June	2032	(\$1,341,024)	\$0	(\$1,341,024)	\$57,449	\$0	\$57,449
15	September	2032	(\$1,283,574)	\$0	(\$1,283,574)	\$57,449	\$0	\$57,449
16	December	2032	(\$1,226,125)	\$0	(\$1,226,125)	\$57,449	\$0	\$57,449
17	March	2033	(\$1,168,891)	\$0	(\$1,168,891)	\$57,234	\$0	\$57,234
18	June	2033	(\$1,111,657)	\$0	(\$1,111,657)	\$57,234	\$0	\$57,234
19	September	2033	(\$1,054,423)	\$0	(\$1,054,423)	\$57,234	\$0	\$57,234
20	December	2033	(\$997,190)	\$0	(\$997,190)	\$57,234	\$0	\$57,234
21	March	2034	(\$953,205)	\$0	(\$953,205)	\$43,984	\$0	\$43,984
22	June	2034	(\$909,221)	\$0	(\$909,221)	\$43,984	\$0	\$43,984
23	September	2034	(\$865,237)	\$0	(\$865,237)	\$43,984	\$0	\$43,984
24	December	2034	(\$821,253)	\$0	(\$821,253)	\$43,984	\$0	\$43,984
25	March	2035	(\$779,574)	\$0	(\$779,574)	\$41,678	\$0	\$41,678
26	June	2035	(\$737,896)	\$0	(\$737,896)	\$41,678	\$0	\$41,678
27	September	2035	(\$696,218)	\$0	(\$696,218)	\$41,678	\$0	\$41,678
28	December	2035	(\$654,540)	\$0	(\$654,540)	\$41,678	\$0	\$41,678
29	March	2036	(\$614,040)	\$0	(\$614,040)	\$40,500	\$0	\$40,500
30	June	2036	(\$573,539)	\$0	(\$573,539)	\$40,500	\$0	\$40,500
31	September	2036	(\$533,039)	\$0	(\$533,039)	\$40,500	\$0	\$40,500
32	December	2036	(\$492,539)	\$0	(\$492,539)	\$40,500	\$0	\$40,500
33	March	2037	(\$453,832)	\$0	(\$453,832)	\$38,707	\$0	\$38,707
34	June	2037	(\$415,126)	\$0	(\$415,126)	\$38,707	\$0	\$38,707
35	September	2037	(\$376,419)	\$0	(\$376,419)	\$38,707	\$0	\$38,707
36	December	2037	(\$337,713)	\$0	(\$337,713)	\$38,707	\$0	\$38,707
37	March	2038	(\$299,432)	\$0	(\$299,432)	\$38,281	\$0	\$38,281
38	June	2038	(\$261,151)	\$0	(\$261,151)	\$38,281	\$0	\$38,281
39	September	2038	(\$222,870)	\$0	(\$222,870)	\$38,281	\$0	\$38,281
40	December	2038	(\$184,589)	\$0	(\$184,589)	\$38,281	\$0	\$38,281
41	March	2039	(\$147,789)	\$0	(\$147,789)	\$36,800	\$0	\$36,800
42	June	2039	(\$110,988)	\$0	(\$110,988)	\$36,800	\$0	\$36,800
43	September	2039	(\$74,188)	\$0	(\$74,188)	\$36,800	\$0	\$36,800
44	December	2039	(\$37,387)	\$0	(\$37,387)	\$36,800	\$0	\$36,800
45	March	2040	(\$8,127)	\$0	(\$8,127)	\$29,260	\$0	\$29,260
46	June	2040	\$21,133	\$0	\$21,133	\$29,260	\$0	\$29,260
47	September	2040	\$50,393	\$0	\$50,393	\$29,260	\$0	\$29,260
48	December	2040	\$79,653	\$0	\$79,653	\$29,260	\$0	\$29,260
49	March	2041	\$76,145	\$0	\$76,145	(\$3,508)	\$0	(\$3,508)
50	June	2041	\$72,636	\$0	\$72,636	(\$3,508)	\$0	(\$3,508)
51	September	2041	\$69,128	\$0	\$69,128	(\$3,508)	\$0	(\$3,508)

National Grid - RI Gas
Customer Hold Harmless Credit
Rate Base Impact

	Month	Year	Deferred FIT DFIT Balance	Unamortized Investment Tax Credit Balance	Hold Harmless Total	Deferred Federal Income Tax Change	ITC Change	Total Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	December	2041	\$65,619	\$0	\$65,619	(\$3,508)	\$0	(\$3,508)
2	March	2042	\$60,603	\$0	\$60,603	(\$5,016)	\$0	(\$5,016)
3	June	2042	\$55,587	\$0	\$55,587	(\$5,016)	\$0	(\$5,016)
4	September	2042	\$50,571	\$0	\$50,571	(\$5,016)	\$0	(\$5,016)
5	December	2042	\$45,555	\$0	\$45,555	(\$5,016)	\$0	(\$5,016)
6	March	2043	\$40,241	\$0	\$40,241	(\$5,314)	\$0	(\$5,314)
7	June	2043	\$34,928	\$0	\$34,928	(\$5,314)	\$0	(\$5,314)
8	September	2043	\$29,614	\$0	\$29,614	(\$5,314)	\$0	(\$5,314)
9	December	2043	\$24,300	\$0	\$24,300	(\$5,314)	\$0	(\$5,314)
10	March	2044	\$17,124	\$0	\$17,124	(\$7,177)	\$0	(\$7,177)
11	June	2044	\$9,947	\$0	\$9,947	(\$7,177)	\$0	(\$7,177)
12	September	2044	\$2,770	\$0	\$2,770	(\$7,177)	\$0	(\$7,177)
13	December	2044	(\$4,406)	\$0	(\$4,406)	(\$7,177)	\$0	(\$7,177)
14	March	2045	(\$7,558)	\$0	(\$7,558)	(\$3,152)	\$0	(\$3,152)
15	June	2045	(\$10,709)	\$0	(\$10,709)	(\$3,152)	\$0	(\$3,152)
16	September	2045	(\$13,861)	\$0	(\$13,861)	(\$3,152)	\$0	(\$3,152)
17	December	2045	(\$17,013)	\$0	(\$17,013)	(\$3,152)	\$0	(\$3,152)
18	March	2046	(\$16,720)	\$0	(\$16,720)	\$292	\$0	\$292
19	June	2046	(\$16,428)	\$0	(\$16,428)	\$292	\$0	\$292
20	September	2046	(\$16,135)	\$0	(\$16,135)	\$292	\$0	\$292
21	December	2046	(\$15,843)	\$0	(\$15,843)	\$292	\$0	\$292
22	March	2047	(\$15,315)	\$0	(\$15,315)	\$528	\$0	\$528
23	June	2047	(\$14,787)	\$0	(\$14,787)	\$528	\$0	\$528
24	September	2047	(\$14,259)	\$0	(\$14,259)	\$528	\$0	\$528
25	December	2047	(\$13,731)	\$0	(\$13,731)	\$528	\$0	\$528
26	March	2048	(\$13,203)	\$0	(\$13,203)	\$528	\$0	\$528
27	June	2048	(\$12,675)	\$0	(\$12,675)	\$528	\$0	\$528
28	September	2048	(\$12,147)	\$0	(\$12,147)	\$528	\$0	\$528
29	December	2048	(\$11,619)	\$0	(\$11,619)	\$528	\$0	\$528
30	March	2049	(\$11,091)	\$0	(\$11,091)	\$528	\$0	\$528
31	June	2049	(\$10,563)	\$0	(\$10,563)	\$528	\$0	\$528
32	September	2049	(\$10,036)	\$0	(\$10,036)	\$528	\$0	\$528
33	December	2049	(\$9,508)	\$0	(\$9,508)	\$528	\$0	\$528
34	March	2050	(\$8,980)	\$0	(\$8,980)	\$528	\$0	\$528
35	June	2050	(\$8,452)	\$0	(\$8,452)	\$528	\$0	\$528
36	September	2050	(\$7,924)	\$0	(\$7,924)	\$528	\$0	\$528
37	December	2050	(\$7,396)	\$0	(\$7,396)	\$528	\$0	\$528
38	March	2051	(\$6,868)	\$0	(\$6,868)	\$528	\$0	\$528
39	June	2051	(\$6,340)	\$0	(\$6,340)	\$528	\$0	\$528
40	September	2051	(\$5,812)	\$0	(\$5,812)	\$528	\$0	\$528
41	December	2051	(\$5,284)	\$0	(\$5,284)	\$528	\$0	\$528
42	March	2052	(\$4,756)	\$0	(\$4,756)	\$528	\$0	\$528
43	June	2052	(\$4,228)	\$0	(\$4,228)	\$528	\$0	\$528
44	September	2052	(\$3,700)	\$0	(\$3,700)	\$528	\$0	\$528
45	December	2052	(\$3,173)	\$0	(\$3,173)	\$528	\$0	\$528
46	March	2053	(\$2,645)	\$0	(\$2,645)	\$528	\$0	\$528
47	June	2053	(\$2,117)	\$0	(\$2,117)	\$528	\$0	\$528
48	September	2053	(\$1,589)	\$0	(\$1,589)	\$528	\$0	\$528
49	December	2053	(\$1,061)	\$0	(\$1,061)	\$528	\$0	\$528
50	March	2054	(\$796)	\$0	(\$796)	\$265	\$0	\$265
51	June	2054	(\$530)	\$0	(\$530)	\$265	\$0	\$265

Compliance Attachment 2

Schedule 12

Labor

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Labor - Expense Type

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments to Test Year			Test Year Ended June 30, 2017 (as Adjusted)		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
<u>Provider Company:</u>										
1	Narragansett Electric Company	\$38,831,791	\$19,786,961	\$19,044,830	(\$2,465,621)	\$637,619	(\$3,103,241)	\$36,366,170	\$20,424,581	\$15,941,589
2	National Grid USA Service Company	\$50,101,582	\$33,639,835	\$16,461,747	(\$13,794,274)	(\$11,071,583)	(\$2,722,690)	\$36,307,308	\$22,568,252	\$13,739,056
3	All Other Companies	\$1,845,184	\$1,329,452	\$515,732	(\$203,524)	(\$205,368)	\$1,844	\$1,641,661	\$1,124,084	\$517,576
4	Total	\$90,778,557	\$54,756,249	\$36,022,308	(\$16,463,419)	(\$10,639,332)	(\$5,824,087)	\$74,315,139	\$44,116,917	\$30,198,221
<u>Operation:</u>										
8	Production Expenses	\$0	\$0	\$0	(\$43,352)	(\$43,352)	\$0	(\$43,352)	(\$43,352)	\$0
9	Power Production Expenses	\$40	\$0	\$40	(\$5)	\$0	(\$5)	\$35	\$0	\$35
10	Natural Gas Storage, Terminaling and Processing Exp.	\$2,302,746	\$0	\$2,302,746	(\$957,714)	\$0	(\$957,714)	\$1,345,032	\$0	\$1,345,032
12	Transmission Expenses	\$4,363,087	\$4,357,614	\$5,473	(\$5,457,804)	(\$5,451,987)	(\$5,817)	(\$1,094,717)	(\$1,094,373)	(\$344)
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$27,782,414	\$11,603,931	\$16,178,484	(\$5,706,278)	\$416,895	(\$6,123,173)	\$22,076,136	\$12,020,826	\$10,055,310
15	Customer Accounts Expenses	\$7,778,674	\$4,595,462	\$3,183,211	(\$1,002,876)	(\$616,967)	(\$385,909)	\$6,775,798	\$3,978,495	\$2,797,303
16	Customer Service and Informational Expenses	\$1,328,073	\$909,906	\$418,167	(\$363,850)	(\$229,044)	(\$134,806)	\$964,223	\$680,862	\$283,361
18	Sales Expenses	\$950,199	\$408,619	\$541,581	(\$662,158)	(\$449,967)	(\$212,191)	\$288,042	(\$41,348)	\$329,390
19	Administrative & General Expenses	\$27,297,462	\$19,729,562	\$7,567,901	\$440,807	(\$1,756,872)	2,197,679	\$27,738,269	\$17,972,690	\$9,765,579
20	Sub Total	\$71,802,695	\$41,605,093	\$30,197,602	(\$13,753,229)	(\$8,131,293)	(\$5,621,936)	\$58,049,466	\$33,473,799	\$24,575,666
<u>Maintenance:</u>										
23	Transmission Expenses	\$1,084,676	\$1,021,494	\$63,182	(\$735,266)	(\$1,016,595)	281,329	\$349,411	\$4,899	\$344,512
24	Distribution Expenses	\$17,772,833	\$12,016,514	\$5,756,319	(\$1,946,898)	(\$1,464,013)	(\$482,886)	\$15,825,934	\$10,552,501	\$5,273,433
25	Administrative & General Expenses	\$118,353	\$113,149	\$5,205	(\$28,025)	(\$27,431)	(\$595)	\$90,328	\$85,718	\$4,610
26	Sub Total	\$18,975,863	\$13,151,156	\$5,824,706	(\$2,710,190)	(\$2,508,038)	(\$202,151)	\$16,265,673	\$10,643,118	\$5,622,555
28	TOTAL	\$90,778,557	\$54,756,249	\$36,022,308	(\$16,463,419)	(\$10,639,332)	(\$5,824,087)	\$74,315,139	\$44,116,917	\$30,198,221
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

(b)-(c) Per Company Books

Line Notes

- 1(e)-(f) Sum of Page 5, Lines 2, 6, 9, 12, 15, 18, 21, 25, and 28
2(e)-(f) Sum of Page 5, Lines 3, 5, 7, 10, 13, 16, 19, 22, 24, 26, and 29
3(e)-(f) Sum of Page 5, Lines 4, 8, 11, 14, 17, 20, 23, 27, and 30

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Labor - Expense Type

Test Year Ended June 30, 2017									
(as Adjusted)									
Total			Pro forma Adjustments			Rate Year Ending August 31, 2019			
Electric			Electric			Electric			
Gas			Gas			Gas			
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:									
1 Narragansett Electric Company	\$36,366,170	\$20,424,581	\$15,941,589	\$5,462,557	\$3,979,843	\$1,482,714	\$41,828,727	\$24,404,424	\$17,424,303
2 National Grid USA Service Company	\$36,307,308	\$22,568,252	\$13,739,056	\$4,257,545	\$2,647,090	\$1,610,455	\$40,564,853	\$25,215,342	\$15,349,511
3 All Other Companies	\$1,641,661	\$1,124,084	\$517,576	\$104,885	\$65,436	\$39,450	\$1,746,546	\$1,189,520	\$557,026
4 Total	\$74,315,139	\$44,116,917	\$30,198,221	\$9,824,987	\$6,692,369	\$3,132,619	\$84,140,126	\$50,809,286	\$33,330,840
Operation:									
8 Production Expenses	(\$43,352)	(\$43,352)	\$0	(\$6,576)	(\$6,576)	\$0	(\$49,928)	(\$49,928)	\$0
9 Power Production Expenses	\$35	\$0	\$35	\$4	\$0	\$4	\$39	\$0	\$39
10 Natural Gas Storage, Terminating and Processing Exp.	\$1,345,032	\$0	\$1,345,032	\$139,527	\$0	\$139,527	\$1,484,559	\$0	\$1,484,559
12 Transmission Expenses	(\$1,094,717)	(\$1,094,373)	(\$344)	(\$166,048)	(\$166,012)	(\$36)	(\$1,260,765)	(\$1,260,385)	(\$380)
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$22,076,136	\$12,020,826	\$10,055,310	\$2,866,603	\$1,823,514	\$1,043,090	\$24,942,739	\$13,844,339	\$11,098,400
15 Customer Accounts Expenses	\$6,775,798	\$3,978,495	\$2,797,303	\$893,701	\$603,523	\$290,179	\$7,669,499	\$4,582,018	\$3,087,481
16 Customer Service and Informational Expenses	\$964,223	\$680,862	\$283,361	\$132,679	\$103,284	\$29,395	\$1,096,902	\$784,146	\$312,756
18 Sales Expenses	\$288,042	(\$41,348)	\$329,390	\$27,897	(\$6,272)	\$34,169	\$315,939	(\$47,621)	\$363,559
19 Administrative & General Expenses	\$27,738,269	\$17,972,690	\$9,765,579	\$3,739,423	\$2,726,389	\$1,013,034	\$31,477,692	\$20,699,079	\$10,778,614
20 Sub Total	\$58,049,466	\$33,473,799	\$24,575,666	\$7,627,210	\$5,077,848	\$2,549,362	\$65,676,676	\$38,551,648	\$27,125,028
Maintenance:									
23 Transmission Expenses	\$349,411	\$4,899	\$344,512	\$36,481	\$743	\$35,738	\$385,892	\$5,642	\$380,250
24 Distribution Expenses	\$15,825,934	\$10,552,501	\$5,273,433	\$2,147,815	\$1,600,774	\$547,041	\$17,973,749	\$12,153,275	\$5,820,474
25 Administrative & General Expenses	\$90,328	\$85,718	\$4,610	\$13,481	\$13,003	\$478	\$103,809	\$98,721	\$5,088
26 Sub Total	\$16,265,673	\$10,643,118	\$5,622,555	\$2,197,777	\$1,614,521	\$583,257	\$18,463,451	\$12,257,639	\$6,205,812
28 TOTAL	\$74,315,139	\$44,116,917	\$30,198,221	\$9,824,987	\$6,692,369	\$3,132,619	\$84,140,126	\$50,809,286	\$33,330,840
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

(b)-(c) Page 1, Columns (h)-(i)
(e)-(f) Page 5, Lines 43(b) through 45(c)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Labor - Expense Type

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$24,404,424	\$914,307	\$25,318,731	\$714,846	\$26,033,577
2 National Grid USA Service Company	\$25,215,342	\$876,846	\$26,092,188	\$850,275	\$26,942,462
3 All Other Companies	\$1,189,520	\$33,242	\$1,222,762	\$28,312	\$1,251,075
4 Total	<u>\$50,809,286</u>	<u>\$1,824,395</u>	<u>\$52,633,681</u>	<u>\$1,593,433</u>	<u>\$54,227,114</u>
5					
6					
Operation:					
8 Production Expenses	(\$49,928)	(\$1,793)	(\$51,721)	(\$1,566)	(\$53,287)
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	(\$1,260,385)	(\$45,256)	(\$1,305,642)	(\$39,527)	(\$1,345,169)
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$13,844,339	\$497,105	\$14,341,444	\$434,173	\$14,775,617
15 Customer Accounts Expenses	\$4,582,018	\$164,525	\$4,746,543	\$143,697	\$4,890,240
16 Customer Service and Informational Expenses	\$784,146	\$28,156	\$812,302	\$24,592	\$836,894
18 Sales Expenses	(\$47,621)	(\$1,710)	(\$49,330)	(\$1,493)	(\$50,824)
19 Administrative & General Expenses	\$20,699,079	\$743,236	\$21,442,315	\$649,145	\$22,091,460
20 Sub Total	<u>\$38,551,648</u>	<u>\$1,384,263</u>	<u>\$39,935,911</u>	<u>\$1,209,020</u>	<u>\$41,144,932</u>
21					
Maintenance:					
23 Transmission Expenses	\$5,642	\$203	\$5,845	\$177	\$6,021
24 Distribution Expenses	\$12,153,275	\$436,384	\$12,589,660	\$381,140	\$12,970,799
25 Administrative & General Expenses	\$98,721	\$3,545	\$102,266	\$3,096	\$105,362
26 Sub Total	<u>\$12,257,639</u>	<u>\$440,132</u>	<u>\$12,697,770</u>	<u>\$384,413</u>	<u>\$13,082,183</u>
27					
28 TOTAL	<u>\$50,809,286</u>	<u>\$1,824,395</u>	<u>\$52,633,681</u>	<u>\$1,593,433</u>	<u>\$54,227,114</u>
	(\$0)	\$0	(\$0)	\$0	(\$0)

Column Notes

- (a) Page 2, Column (h)
- (b) Page 5, Lines 52(b) through 54(b)
- (d) Page 5, Lines 61(b) through 63(b)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Labor - Expense Type

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
<u>Provider Company:</u>					
1 Narragansett Electric Company	\$17,424,303	\$877,217	\$18,301,520	\$579,801	\$18,881,321
2 National Grid USA Service Company	\$15,349,511	\$519,066	\$15,868,577	\$496,625	\$16,365,202
3 All Other Companies	\$557,026	\$15,584	\$572,610	\$13,320	\$585,930
4 Total	\$33,330,840	\$1,411,867	\$34,742,707	\$1,089,746	\$35,832,453
5					
6					
<u>Operation:</u>					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$39	\$2	\$41	\$1	\$42
10 Natural Gas Storage, Terminaling and Processing Exp.	\$1,484,559	\$62,885	\$1,547,444	\$48,537	\$1,595,981
12 Transmission Expenses	(\$380)	(\$16)	(\$396)	(\$12)	(\$409)
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$11,098,400	\$470,119	\$11,568,519	\$362,860	\$11,931,380
15 Customer Accounts Expenses	\$3,087,481	\$130,783	\$3,218,264	\$100,945	\$3,319,209
16 Customer Service and Informational Expenses	\$312,756	\$13,248	\$326,004	\$10,226	\$336,229
18 Sales Expenses	\$363,559	\$15,400	\$378,959	\$11,887	\$390,846
19 Administrative & General Expenses	\$10,778,614	\$456,573	\$11,235,187	\$352,405	\$11,587,592
20 Sub Total	\$27,125,028	\$1,148,994	\$28,274,022	\$886,848	\$29,160,870
21					
<u>Maintenance:</u>					
23 Transmission Expenses	\$380,250	\$16,107	\$396,357	\$12,432	\$408,789
24 Distribution Expenses	\$5,820,474	\$246,551	\$6,067,025	\$190,299	\$6,257,324
25 Administrative & General Expenses	\$5,088	\$216	\$5,304	\$166	\$5,470
26 Sub Total	\$6,205,812	\$262,873	\$6,468,685	\$202,898	\$6,671,583
27					
28 TOTAL	\$33,330,840	\$1,411,867	\$34,742,707	\$1,089,746	\$35,832,453
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Lines 52(c) through 54(c)
(d) Page 5, Lines 61(c) through 63(c)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Labor - Expense Type

Explanation of Adjustments:		Provider Company	Total	Electric	Gas	
			(a)	(b)	(c)	
1	Page 1	Adjustments: (to normalize Historic Year)				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$1,178,434)	(\$1,178,434)	\$0 See IFA tab
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$6,844,426)	(\$6,844,426)	\$0 See IFA tab
4		(IFA) Integrated Facilities Agreement	All Other Companies	(\$84,203)	(\$84,203)	\$0 See IFA tab
5		Vegetation Management expense	National Grid USA Service Company	(\$277,467)	(\$277,467)	\$0 Distribution Maintenance
6		Inspection & Maintenance	Narragansett Electric Company	(\$327,886)	(\$327,886)	\$0 Labor spread
7		Inspection & Maintenance	National Grid USA Service Company	(\$2,827)	(\$2,827)	\$0 Labor spread
8		Inspection & Maintenance	All Other Companies	(\$60,920)	(\$60,920)	\$0 Labor spread
9		Elevate portion of Variable Pay paid at 160% of target; reduce to target	Narragansett Electric Company	(\$79,802)	(\$65,346)	(\$14,456) See Variable Pay Adj by Reg Class tab
10		Elevate portion of Variable Pay paid at 160% of target; reduce to target	National Grid USA Service Company	(\$851,889)	(\$531,973)	(\$319,916) See Variable Pay Adj by Reg Class tab
11		Elevate portion of Variable Pay paid at 160% of target; reduce to target	All Other Companies	(\$7,047)	(\$4,853)	(\$2,194) See Variable Pay Adj by Reg Class tab
12		Normalize Union Variable Pay to target	Narragansett Electric Company	(\$119,783)	(\$15,657)	(\$104,125) See Variable Pay Adj by Reg Class tab
13		Normalize Union Variable Pay to target	National Grid USA Service Company	(\$33,281)	(\$13,711)	(\$19,570) See Variable Pay Adj by Reg Class tab
14		Normalize Union Variable Pay to target	All Other Companies	\$3,612	(\$2,899)	\$6,511 See Variable Pay Adj by Reg Class tab
15		Reclass Misc Pay (to)/from Affiliates	Narragansett Electric Company	\$624,738	\$473,880	\$150,857 See Variable Pay Adj by Reg Class tab
16		Reclass Misc Pay (to)/from Affiliates	National Grid USA Service Company	(\$621,523)	(\$471,442)	(\$150,081) See Variable Pay Adj by Reg Class tab
17		Reclass Misc Pay (to)/from Affiliates	All Other Companies	(\$3,214)	(\$2,438)	(\$776) See Variable Pay Adj by Reg Class tab
18		Record IFA Impact of Miscellaneous Pay reclasses (to)/from Affiliates	Narragansett Electric Company	(\$64,727)	(\$64,727)	\$0 See IFA tab
19		Record IFA Impact of Miscellaneous Pay reclasses (to)/from Affiliates	National Grid USA Service Company	\$64,394	\$64,394	\$0 See IFA tab
20		Record IFA Impact of Miscellaneous Pay reclasses (to)/from Affiliates	All Other Companies	\$333	\$333	\$0 See IFA tab
21		Major Storm Normalization	Narragansett Electric Company	(\$591,080)	(\$591,080)	\$0 Distribution Maintenance
22		Major Storm Normalization	National Grid USA Service Company	(\$370,308)	(\$370,308)	\$0 Distribution Maintenance
23		Major Storm Normalization	All Other Companies	(\$51,141)	(\$51,141)	\$0 Distribution Maintenance
24		Standard Offer Service (SOS) Admin Costs	National Grid USA Service Company	(\$217,804)	(\$217,804)	\$0 Administrative & General Expenses-o
25		Segment Reclassification	Narragansett Electric Company	\$0	\$2,562,849	(\$2,562,849) See validation topsides tab
26		Segment Reclassification	National Grid USA Service Company	(\$0)	\$646,585	(\$646,585) See validation topsides tab
27		Segment Reclassification	All Other Companies	(\$0)	\$752	(\$752) See validation topsides tab
28		GCR Labor Adjustment	Narragansett Electric Company	(\$572,670)	\$0	(\$572,670) Natural Gas Storage
29		GCR Labor Adjustment	National Grid USA Service Company	(\$256,209)	\$0	(\$256,209) Natural Gas Storage
30		GCR Labor Adjustment	All Other Companies	(\$944)	\$0	(\$944) Natural Gas Storage
31		Service Company A&G Overhead Study Adjustment - Base Labor Union	National Grid USA Service Company	(\$429,740)	(\$270,274)	(\$159,466) See tab Servco A&G Study
32		Service Company A&G Overhead Study Adjustment - Base Labor Non-Un	National Grid USA Service Company	(\$2,947,935)	(\$1,992,654)	(\$955,281) See tab Servco A&G Study
33		Service Company A&G Overhead Study Adjustment - Variable Pay Union	National Grid USA Service Company	(\$10,825)	(\$5,942)	(\$4,883) See tab Servco A&G Study
34		Service Company A&G Overhead Study Adjustment - Variable Pay Non-U	National Grid USA Service Company	(\$505,965)	(\$348,354)	(\$157,611) See tab Servco A&G Study
35		Service Company A&G Overhead Study Adjustment - Overtime Union	National Grid USA Service Company	(\$68,746)	(\$40,506)	(\$28,240) See tab Servco A&G Study
36		Service Company A&G Overhead Study Adjustment - Overtime Non-Unio	National Grid USA Service Company	(\$24,875)	(\$20,002)	(\$4,874) See tab Servco A&G Study
37		RI Government Relations and Federal Affairs	Narragansett Electric Company	(\$155,978)	(\$155,981)	\$2 Administrative & General Expenses-o
38		RI Government Relations and Federal Affairs	National Grid USA Service Company	(\$82,128)	(\$62,154)	(\$19,974) Administrative & General Expenses-o
39		Exclude ReGrowth Program Costs	National Grid USA Service Company	(\$312,719)	(\$312,719)	\$0 Administrative & General Expenses-o
40						
41		TOTAL		(\$16,463,419)	(\$10,639,332)	(\$5,824,087)
42						
43	Page 2	Adjustments: (to reflect conditions in the Rate Year 8/31/2019)				
44						
45		Adjustments to Rate Year	Narragansett Electric Company	\$5,462,557	\$3,979,843	\$1,482,714
46		Adjustments to Rate Year	National Grid USA Service Company	\$4,257,545	\$2,647,090	\$1,610,455
47		Adjustments to Rate Year	All Other Companies	\$104,885	\$65,436	\$39,450
48						
49		TOTAL		\$9,824,987	\$6,692,369	\$3,132,619
50						
51						
52	Page 3 and Page 4	Adjustments: (to reflect conditions in the Rate Year 8/31/2020)				
53						
54		Adjustments to Rate Year	Narragansett Electric Company	\$1,791,524	\$914,307	\$877,217
55		Adjustments to Rate Year	National Grid USA Service Company	\$1,395,912	\$876,846	\$519,066
56		Adjustments to Rate Year	All Other Companies	\$48,826	\$33,242	\$15,584
57						
58		TOTAL		\$3,236,262	\$1,824,395	\$1,411,867
59						
60						
61	Page 3 and Page 4	Adjustments: (to reflect conditions in the Rate Year 8/31/2021)				
62						
63		Adjustments to Rate Year	Narragansett Electric Company	\$1,294,647	\$714,846	\$579,801
64		Adjustments to Rate Year	National Grid USA Service Company	\$1,346,900	\$850,275	\$496,625
65		Adjustments to Rate Year	All Other Companies	\$41,633	\$28,312	\$13,320
66						
67		TOTAL		\$2,683,179	\$1,593,433	\$1,089,746
68						

Line Notes

46(b) Page 6, Line 42
46(c) Page 7, Line 42
47(b) Page 8, Line 46
47(c) Page 9, Line 46
48(b) Page 10, Line 46
48(c) Page 11, Line 46
55(b) Page 6, Line 52
55(c) Page 7, Line 52
56(b) Page 8, Line 56
56(c) Page 9, Line 56
57(b) Page 10, Line 56
57(c) Page 11, Line 56
64(b) Page 6, Line 62
64(c) Page 7, Line 62
65(b) Page 8, Line 66
65(c) Page 9, Line 66
66(b) Page 10, Line 66
66(c) Page 11, Line 66

The Narragansett Electric Company d/b/a National Grid
The Narragansett Electric Company Employees Salary and Wages
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line	Description	Rate Electric (a)	Portion of Year Electric (b)	Union Electric (c)	Non-Union Electric (d)	Rate Year Amount Electric (e)	Test Year Amount Electric (f)
1	Test Year Total Base Wages			\$27,531,828	\$4,870,224		\$32,402,052
2	Less Test Year Capitalized Wages			\$14,546,826	\$2,756,069		\$17,302,896
3	Test Year O&M Wages			\$12,985,002	\$2,114,155		\$15,099,157
4	O&M Portion			47.16%	43.41%		46.60%
5							
6	Test Year O&M Variable Pay			\$114,710	\$495,523		\$610,233
7	Test Year O&M Overtime Wages			\$4,692,596	\$22,595		\$4,715,191
8	Total Test Year Narragansett Electric Company O&M Wages			\$17,792,308	\$2,632,273		\$20,424,581
9							
10	Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$23,845,332	\$4,733,253	\$28,578,585	
11	Normalize employees serving the electric business from the gas segment			\$5,895,635	\$609,838	\$6,505,473	
12	Test Year Temporary and Seasonal Employees			\$466,499	\$5,921	\$472,420	
13	Incremental Full Time Equivalents			\$1,593,548	\$227,574	\$1,821,122	
14	Vacancies			\$1,490,756	\$101,000	\$1,591,756	
15	Total Steady State Wages at 06/30/17			\$33,291,770	\$5,677,586	\$38,969,356	
16							
17	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.34%	100.00%	\$113,192		\$113,192	
18	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$206,664	\$206,664	
19							
20	Subtotal			\$33,404,962	\$5,884,250	\$39,289,212	
21							
22	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.53%	100.00%	\$845,146		\$845,146	
23	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.25%	100.00%		\$191,238	\$191,238	
24							
25	Subtotal			\$34,250,108	\$6,075,488	\$40,325,596	
26							
27	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.74%	16.99%	\$159,443		\$159,443	
28	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$30,967	\$30,967	
29							
30	Rate Year 8/31/2019 Total Base Wages			\$34,409,551	\$6,106,455	\$40,516,006	
31							
32	Rate Year 8/31/2019 O&M Base Wages			\$16,227,544	\$2,650,812	\$18,878,356	
33							
34	Test Year O&M Non-Financial Variable Pay			\$114,710	\$495,523.48	\$610,233	
35	Test Year O&M Overtime Wages			\$4,692,596	\$22,595	\$4,715,191	
36	Increase Through Rate Year			3.36%	7.55%		
37	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$3,854	\$37,412	\$41,266	
38	Impact of O&M Overtime Wages Increase Through Rate Year			\$157,671	\$1,706	\$159,377	
39							
40	Rate Year 8/31/2019 O&M Wages			\$21,196,376	\$3,208,048	\$24,404,424	\$24,404,424
41							
42	Narragansett Electric Company Wage Adjustment 8/31/2019						\$3,979,843
43							
44	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$326,691	\$0	\$326,691	
45	Incremental Full Time Equivalents, O&M portion			\$154,067	\$0	\$154,067	
46							
47	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	3.11%	100.00%	\$663,999		\$663,999	
48	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$96,241	\$96,241	
49							
50	Rate Year 8/31/2020 O&M Wages			\$22,014,442	\$3,304,290	\$25,318,731	\$25,318,731
51							
52	Narragansett Electric Company Wage Adjustment 8/31/2020						\$914,307
53							
54	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$34,937	\$0	\$34,937	
55	Incremental Full Time Equivalents, O&M portion			\$16,476	\$0	\$16,476	
56							
57	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.72%	100.00%	\$599,241		\$599,241	
58	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$99,129	\$99,129	
59							
60	Rate Year 8/31/2021 O&M Wages			\$22,630,159	\$3,403,418	\$26,033,577	\$26,033,577
61							
62	Narragansett Electric Company Wage Adjustment 8/31/2021						\$714,846

Line Notes

1-8	Worksheet 4, Page 1	37	Line 34 x Line 36
10	Annualized wages based on June 30, 2017 employee complement and annual salaries	38	Line 35 x Line 36
11	Worksheet 4, Page 9	40	Sum of Lines 32 through 35 + Line 37 + Line 38
12	Per Company books	42	Line 40(f) - Line 8(f)
13	Worksheet 4, Page 10	44	Worksheet 4, Page 10
14	Per Human Resources	45	Line 4 x Line 44
15	Sum of Lines 10 through 14	47-48	(Line 40 + Line 45) x Column (a) x Column (b) Line 47 or Line 48, respectively
17-18	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively	50	Line 40 + Sum of Lines 45 through 48
20	Sum of Lines 15 through 18	52	Line 50(f) - Line 40(f)
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively	54	Worksheet 4, Page 10
25	Sum of Lines 20 through 23	55	Line 4 x Line 54
27-28	Line 25 x Column (a) x Column (b) Line 27 or Line 28, respectively	57-58	(Line 50 + Line 55) x Column (a) x Column (b) Line 57 or Line 58, respectively
30	Sum of Lines 25 through 28	60	Line 50 + Sum of Lines 55 through 58
32	Line 4 x Line 30	62	Line 60(f) - Line 50(f)
34	Line 6 - Band A & B Financial Variable Pay, Worksheet 4, Page 4		
35	Line 7		
36	(1 + Column (a) x Column (b), Line 17 or Line 18, respectively) x (1 + Column (a) x Column (b), Line 22 or Line 23, respectively) x (1 + Column (a) x Column (b), Line 27 or Line 28, respectively) - 1		

The Narragansett Electric Company d/b/a National Grid
The Narragansett Electric Company Employees Salary and Wages
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Gas	Gas	Gas	Gas	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Test Year Total Base Wages			\$25,827,239	\$1,293,669		\$27,120,908
2	Less Test Year Capitalized Wages			\$14,138,118	\$826,373		\$14,964,491
3	Test Year O&M Wages			\$11,689,121	\$467,297		\$12,156,417
4	O&M Portion			45.26%	36.12%		44.82%
5							
6	Test Year O&M Variable Pay			\$136,250	\$337,168		\$473,418
7	Test Year O&M Overtime Wages			\$3,310,002	\$1,751		\$3,311,754
8	Total Test Year Narragansett Electric Company O&M Wages			\$15,135,373	\$806,216		\$15,941,589
9							
10	Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$31,505,956	\$1,780,089	\$33,286,045	
11	Normalize employees serving the electric business from the gas segment			(\$5,895,635)	(\$609,838)	(\$6,505,473)	
12	Test Year Temporary and Seasonal Employees			\$94,585	\$0	\$94,585	
13	Incremental Full Time Equivalents			\$1,234,192	\$373,803	\$1,607,995	
14	Vacancies			\$532,980	\$122,164	\$655,144	
15	Total Steady State Wages at 6/30/17			\$27,472,077	\$1,666,218	\$29,138,295	
16							
17	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.51%	100.00%	\$140,108		\$140,108	
18	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$60,650	\$60,650	
19							
20	Subtotal			\$27,612,185	\$1,726,868	\$29,339,053	
21							
22	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.38%	100.00%	\$657,170		\$657,170	
23	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.25%	100.00%		\$56,123	\$56,123	
24							
25	Subtotal			\$28,269,355	\$1,782,991	\$30,052,346	
26							
27	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.58%	16.99%	\$123,916		\$123,916	
28	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$9,088	\$9,088	
29							
30	Rate Year 8/31/2019 Total Base Wages			\$28,393,271	\$1,792,079	\$30,185,351	
31							
32	Rate Year 8/31/2019 O&M Base Wages			\$12,850,795	\$647,299	\$13,498,094	
33							
34	Test Year O&M Non-Financial Variable Pay			\$136,250	\$337,167.89	\$473,418	
35	Test Year O&M Overtime Wages			\$3,310,002	\$1,751	\$3,311,754	
36	Increase Through Rate Year			3.35%	7.55%		
37	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$4,564	\$25,456	\$30,021	
38	Impact of O&M Overtime Wages Increase Through Rate Year			\$110,885	\$132	\$111,017	
39							
40	Rate Year 8/31/2019 O&M Wages			\$16,412,496	\$1,011,807	\$17,424,303	\$17,424,303
41							
42	Narragansett Electric Company Wage Adjustment 8/31/2019						\$1,482,714
43							
44	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$660,207	\$170,482	\$830,689	
45	Incremental Full Time Equivalents, O&M portion			\$298,810	\$61,578	\$360,388	
46							
47	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	2.90%	100.00%	\$484,628		\$484,628	
48	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$32,202	\$32,202	
49							
50	Rate Year 8/31/2020 O&M Wages			\$17,195,934	\$1,105,586	\$18,301,520	\$18,301,520
51							
52	Narragansett Electric Company Wage Adjustment 8/31/2020						\$877,217
53							
54	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$288,978	\$0	\$288,978	
55	Incremental Full Time Equivalents, O&M portion			\$130,792	\$0	\$130,792	
56							
57	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.40%	100.00%	\$415,841		\$415,841	
58	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$33,168	\$33,168	
59							
60	Rate Year 8/31/2021 O&M Wages			\$17,742,567	\$1,138,754	\$18,881,321	\$18,881,321
61							
62	Narragansett Electric Company Wage Adjustment 8/31/2021						\$579,801

Line Notes

1-8	Worksheet 4, Page 1	37	Line 34 x Line 36
10	Annualized wages based on June 30, 2017 employee complement and annual salaries	38	Line 35 x Line 36
11	Worksheet 4, Page 9	40	Sum of Lines 32 through 35 + Line 37 + Line 38
12	Per Company books	42	Line 40(f) - Line 8(f)
13	Worksheet 4, Page 11	44	Worksheet 4, Page 11
14	Per Human Resources	45	Line 4 x Line 44
15	Sum of Lines 10 through 14	47-48	(Line 40 + Line 45) x Column (a) x Column (b) Line 47 or Line 48, respectively
17-18	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively	50	Line 40 + Sum of Lines 45 through 48
20	Sum of Lines 15 through 18	52	Line 50(f) - Line 40(f)
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively	54	Worksheet 4, Page 11
25	Sum of Lines 20 through 23	55	Line 4 x Line 54
27-28	Line 25 x Column (a) x Column (b) Line 27 or Line 28, respectively	57-58	(Line 50 + Line 55) x Column (a) x Column (b) Line 57 or Line 58, respectively
30	Sum of Lines 25 through 28	60	Line 50 + Sum of Lines 55 through 58
32	Line 4 x Line 30	62	Line 60(f) - Line 50(f)
34	Line 6 - Band A & B Financial Variable Pay, Worksheet 4, Page 4		
35	Line 7		
36	(1 + Column (a) x Column (b), Line 17 or Line 18, respectively) x (1 + Column (a) x Column (b), Line 22 or Line 23, respectively) x (1 + Column (a) x Column (b), Line 27 or Line 28, respectively) - 1		

The Narragansett Electric Company d/b/a National Grid
Service Company Employees Salary and Wages
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line	Description	Portion of		Union	Non-Union	Rate Year Amount	Test Year Amount
		Rate	Year				
		Electric	Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c)	(d)	(e)	(f)
1	Service Company Test Year Total Base Wages			\$88,805,821	\$465,382,043		\$554,187,863
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$6,731,440	\$28,316,200		\$35,047,640
4	Less Test Year Capitalized Wages			\$4,068,277	\$11,025,070		\$15,093,347
5	Test Year O&M Wages			\$2,663,163	\$17,291,130		\$19,954,293
6	O&M Portion			39.56%	61.06%		56.93%
7							
8	Test Year O&M Variable Pay			\$36,870	\$2,197,822		\$2,234,692
9	Test Year O&M Overtime Wages			\$284,136	\$95,132		\$379,267
10	Total Test Year Service Company Wages to Narragansett Electric Company O&M			\$2,984,169	\$19,584,084		\$22,568,253
11							
12	Total Service Company Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$94,499,627	\$494,100,352	\$588,599,980	
13	Narragansett Electric Company Share of Base Wages 6/30/17			7.58%	6.08%	6.32%	
14							
15	Steady State Wages at 6/30/17 Charged to Narragansett Company			\$7,163,028	\$30,063,567	\$37,226,595	
16	Test Year Temporary and Seasonal Employees			\$0	\$53,564	\$53,564	
17	Incremental Full Time Equivalents			\$10,946	\$405,835	\$416,781	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 6/30/17			\$7,173,974	\$30,522,967	\$37,696,941	
20							
21	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.32%	100.00%	\$22,957		\$22,957	
22	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$1,111,036	\$1,111,036	
23							
24	Subtotal			\$7,196,931	\$31,634,003	\$38,830,934	
25							
26	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.51%	100.00%	\$180,643		\$180,643	
27	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.25%	100.00%		\$1,028,105	\$1,028,105	
28							
29	Subtotal			\$7,377,574	\$32,662,108	\$40,039,682	
30							
31	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.72%	16.99%	\$34,094		\$34,094	
32	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$166,479	\$166,479	
33							
34	Rate Year 8/31/2019 Total Base Wages			\$7,411,668	\$32,828,586	\$40,240,254	
35							
36	Rate Year 8/31/2019 O&M Base Wages			\$2,932,056	\$20,045,135	\$22,977,191	
37							
38	Test Year O&M Non-Financial Variable Pay			\$36,870	\$1,677,551	\$1,714,422	
39	Test Year O&M Overtime Wages			\$284,136	\$95,132	\$379,267	
40	Increase Through Rate Year			3.31%	7.55%		
41	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$1,220	\$126,655	\$127,876	
42	Impact of O&M Overtime Wages Increase Through Rate Year			\$9,405	\$7,182	\$16,587	
43							
44	Rate Year O&M Wages			\$3,263,687	\$21,951,656	\$25,215,342	\$25,215,342
45							
46	Narragansett Electric Company Wage Adjustment 8/31/2019						\$2,647,090
47							
48	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$10,735	\$180,305	\$191,040	
49	Incremental Full Time Equivalents, O&M portion			\$4,247	\$110,094	\$114,341	
50							
51	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	3.08%	100.00%	\$100,652		\$100,652	
52	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$661,852	\$661,852	
53							
54	Rate Year 8/31/2020 O&M Wages			\$3,368,586	\$22,723,602	\$26,092,188	\$26,092,188
55							
56	Narragansett Electric Company Wage Adjustment 8/31/2020						\$876,846
57							
58	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$5,262	\$121,083	\$126,345	
59	Incremental Full Time Equivalents, O&M portion			\$2,082	\$73,933	\$76,015	
60							
61	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.68%	100.00%	\$90,334		\$90,334	
62	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$683,926	\$683,926	
63							
64	Rate Year 8/31/2021 O&M Wages			\$3,461,001	\$23,481,461	\$26,942,463	\$26,942,463
65							
66	Narragansett Electric Company Wage Adjustment 8/31/2021						\$850,275

Line Notes

1	Per Company books	41	Line 38 x Line 40
3-10	Worksheet 4, Page 2	42	Line 39 x Line 40
12	Annualized wages based on June 30, 2017 employee complement and annual salaries	44	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	46	Line 44(f) - Line 10(f)
15	Line 12 x Line 13	48	Worksheet 4, Pages 11-12
16	Per Company books	49	Line 6 x Line 48
17	Worksheet 4, Pages 11-12	51-52	(Line 44 + Line 49) x Column (a) x Column (b) Line 51 or Line 52, respectively
19	Sum of Lines 15 through 18	54	Line 44 + Sum of Lines 49 through 52
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56	Line 54(f) - Line 44(f)
24	Sum of Lines 18 through 22	58	Worksheet 4, Pages 11-12
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	59	Line 6 x Line 58
29	Sum of Lines 24 through 27	61-62	(Line 54 + Line 59) x Column (a) x Column (b) Line 61 or Line 62, respectively
31-32	Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively	64	Line 54 + Sum of Lines 59 through 62
34	Sum of Lines 29 through 32	66	Line 64(f) - Line 54(f)
36	Line 6 x Line 34		
38	Line 8 - Band A & B Financial Variable Pay, Worksheet 4, Page 5		
39	Line 9		
40	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) x (1 + Column (a) x Column (b), Line 31 or Line 32, respectively) - 1		

The Narragansett Electric Company d/b/a National Grid
Service Company Employees Salary and Wages
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line	Description	Portion of		Rate Year		Test Year
		Rate	Year	Union	Non-Union	Amount
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)	(e)
1	Service Company Test Year Total Base Wages			\$88,805,821	\$465,382,043	\$554,187,863
2						
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$3,148,702	\$17,338,207	\$20,486,908
4	Less Test Year Capitalized Wages			\$1,438,175	\$6,939,697	\$8,377,872
5	Test Year O&M Wages			\$1,710,527	\$10,398,510	\$12,109,037
6	O&M Portion			54.32%	59.97%	59.11%
7						
8	Test Year O&M Variable Pay			\$24,843	\$1,265,599	\$1,290,442
9	Test Year O&M Overtime Wages			\$283,559	\$56,019	\$339,578
10	Total Test Year Service Company Wages to Narragansett Electric Company O&M			\$2,018,928	\$11,720,128	\$13,739,056
11						
12	Total Service Company Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$94,499,627	\$494,100,352	\$588,599,980
13	Narragansett Electric Company Share of Base Wages 6/30/17			3.55%	3.73%	3.70%
14						
15	Steady State Wages at 6/30/17 Charged to Narragansett Electric Company			\$3,350,582	\$18,408,132	\$21,758,713
16	Test Year Temporary and Seasonal Employees			\$0	\$33,340	\$33,340
17	Incremental Full Time Equivalents			\$5,120	\$248,496	\$253,616
18	Vacancies			\$0	\$0	\$0
19	Total Steady State Wages at 6/30/17			\$3,355,702	\$18,689,967	\$22,045,669
20						
21	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.72%	100.00%	\$24,161		\$24,161
22	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$680,315	\$680,315
23						
24	Subtotal			\$3,379,863	\$19,370,282	\$22,750,145
25						
26	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.74%	100.00%	\$92,608		\$92,608
27	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.25%	100.00%		\$629,534	\$629,534
28						
29	Subtotal			\$3,472,471	\$19,999,816	\$23,472,287
30						
31	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.76%	16.99%	\$16,283		\$16,283
32	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$101,939	\$101,939
33						
34	Rate Year 8/31/2019 Total Base Wages			\$3,488,754	\$20,101,755	\$23,590,509
35						
36	Rate Year 8/31/2019 O&M Base Wages			\$1,895,091	\$12,055,023	\$13,950,114
37						
38	Test Year O&M Non-Financial Variable Pay			\$24,843	\$947,034	\$971,877
39	Test Year O&M Overtime Wages			\$283,559	\$56,019	\$339,578
40	Increase Through Rate Year			3.96%	7.55%	
41	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$984	\$71,501	\$72,485
42	Impact of O&M Overtime Wages Increase Through Rate Year			\$11,229	\$4,229	\$15,458
43						
44	Rate Year O&M Wages			\$2,215,705	\$13,133,806	\$15,349,511
45						
46	Narragansett Electric Company Wage Adjustment 8/31/2019					\$1,610,455
47						
48	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$5,021	\$110,402	\$115,423
49	Incremental Full Time Equivalents, O&M portion			\$2,728	\$66,208	\$68,936
50						
51	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	2.44%	100.00%	\$54,130		\$54,130
52	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$396,000	\$396,000
53						
54	Rate Year 8/31/2020 O&M Base Wages			\$2,272,563	\$13,596,014	\$15,868,577
55						
56	Narragansett Electric Company Wage Adjustment 8/31/2020					\$519,066
57						
58	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$2,461	\$74,140	\$76,601
59	Incremental Full Time Equivalents, O&M portion			\$1,337	\$44,462	\$45,799
60						
61	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	1.83%	100.00%	\$41,612		\$41,612
62	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$409,214	\$409,214
63						
64	Rate Year 8/31/2021 O&M Base Wages			\$2,315,512	\$14,049,690	\$16,365,202
65						
66	Narragansett Electric Company Wage Adjustment 8/31/2021					\$496,625

Line Notes

1	Per Company books	41	Line 38 x Line 40
3-10	Worksheet 4, Page 2	42	Line 39 x Line 40
	Annualized wages based on June 30, 2017 employee complement and annual salaries	44	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	46	Line 44(f) - Line 10(f)
15	Line 12 x Line 13	48	Worksheet 4, Pages 11-12
16	Per Company books	49	Line 6 x Line 48
17	Worksheet 4, Pages 11-12	51-52	(Line 44 + Line 49) x Column (a) x Column (b) Line 51 or Line 52, respectively
19	Sum of Lines 15 through 18	54	Line 44 + Sum of Lines 49 through 52
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56	Line 54(f) - Line 44(f)
24	Sum of Lines 18 through 22	58	Worksheet 4, Pages 11-12
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	59	Line 6 x Line 58
29	Sum of Lines 24 through 27	61-62	(Line 54 + Line 59) x Column (a) x Column (b) Line 61 or Line 62, respectively
31-32	Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively	64	Line 54 + Sum of Lines 59 through 62
34	Sum of Lines 29 through 32	66	Line 64(f) - Line 54(f)
36	Line 6 x Line 34		
38	Line 8 - Band A & B Financial Variable Pay, Worksheet 4, Page 5		
39	Line 9		
40	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) x (1 + Column (a) x Column (b), Line 31 or Line 32, respectively) - 1		

The Narragansett Electric Company d/b/a National Grid
Other Affiliates Employees Salary and Wages
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Electric (a)	Year Electric (b)	Electric (c)	Electric (d)	Amount Electric (e)	Amount Electric (f)
1	Other Affiliates Test Year Total Base Wages			\$627,727,377	\$127,406,430		\$755,133,806
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$1,581,078	\$386,682		\$1,967,760
4	Less Test Year Capitalized Wages			\$728,879	\$223,147		\$952,026
5	Test Year O&M Wages			\$852,199	\$163,535		\$1,015,734
6	O&M Portion			53.90%	42.29%		51.62%
7							
8	Test Year O&M Variable Pay			\$26,497	\$6,789		\$33,287
9	Test Year O&M Overtime Wages			\$78,504	(\$3,440)		\$75,064
10	Total Test Year Other Affiliates Wages to Narragansett Electric Company O&M			\$957,200	\$166,884		\$1,124,084
11							
12	Total Affiliates Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$652,183,071	\$123,158,619	\$775,341,689	
13	Narragansett Electric Company Share of Base Wages 6/30/17			0.25%	0.30%	0.26%	
14							
15	Steady State Wages at 6/30/17 Charged to Narragansett Electric Company			\$1,630,458	\$369,476	\$1,999,934	
16	Test Year Temporary and Seasonal Employees			\$0	\$448	\$448	
17	Incremental Full Time Equivalents			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 6/30/17			\$1,630,458	\$369,924	\$2,000,382	
20							
21	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.58%	100.00%	\$9,457		\$9,457	
22	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$13,465	\$13,465	
23							
24	Subtotal			\$1,639,914	\$383,389	\$2,023,304	
25							
26	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.47%	100.00%	\$40,506		\$40,506	
27	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.25%	100.00%		\$12,460	\$12,460	
28							
29	Subtotal			\$1,680,420	\$395,849	\$2,076,270	
30							
31	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.46%	16.99%	\$7,023		\$7,023	
32	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$2,018	\$2,018	
33							
34	Rate Year 8/31/2019 Total Base Wages			\$1,687,444	\$397,867	\$2,085,311	
35							
36	Rate Year 8/31/2019 O&M Base Wages			\$909,532	\$168,258	\$1,077,790	
37							
38	Test Year O&M Non-Financial Variable Pay			\$26,497	\$6,280	\$32,777	
39	Test Year O&M Overtime Wages			\$78,504	(\$3,440)	\$75,064	
40	Increase Through Rate Year			3.50%	7.55%		
41	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$927	\$474	\$1,402	
42	Impact of O&M Overtime Wages Increase Through Rate Year			\$2,748	(\$260)	\$2,488	
43							
44	Rate Year O&M Wages			\$1,018,208	\$171,312	\$1,189,520	\$1,189,520
45							
46	Narragansett Electric Company Wage Adjustment 8/31/2019						\$65,436
47							
48	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$0	\$0	\$0	
49	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
50							
51	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	2.76%	100.00%	\$28,103		\$28,103	
52	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$5,139	\$5,139	
53							
54	Rate Year 8/31/2020 O&M Wages			\$1,046,311	\$176,452	\$1,222,762	\$1,222,762
55							
56	Narragansett Electric Company Wage Adjustment 8/31/2020						\$33,242
57							
58	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$0	\$0	\$0	
59	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
60							
61	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.20%	100.00%	\$23,019		\$23,019	
62	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$5,294	\$5,294	
63							
64	Rate Year 8/31/2021 O&M Wages			\$1,069,330	\$181,745	\$1,251,075	\$1,251,075
65							
66	Narragansett Electric Company Wage Adjustment 8/31/2021						\$28,312

Line Notes

1	Per Company books	41	Line 38 x Line 40
3-10	Worksheet 4, Page 2	42	Line 39 x Line 40
12	Annualized wages based on June 30, 2017 employee complement and annual salaries	44	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	46	Line 44(f) - Line 10(f)
15	Line 12 x Line 13	49	Line 6 x Line 48
16	Per Company books	51-52	(Line 44 + Line 49) x Column (a) x Column (b) Line 51 or Line 52, respectively
19	Sum of Lines 15 through 18	54	Line 44 + Sum of Lines 49 through 52
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56	Line 54(f) - Line 44(f)
24	Sum of Lines 18 through 22	59	Line 6 x Line 58
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61-62	(Line 54 + Line 59) x Column (a) x Column (b) Line 61 or Line 62, respectively
29	Sum of Lines 24 through 27	64	Line 54 + Sum of Lines 59 through 62
31-32	Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively	66	Line 64(f) - Line 54(f)
34	Sum of Lines 29 through 32		
36	Line 6 x Line 34		
38	Line 8 - Band A & B Financial Variable Pay, Worksheet 4, Page 5		
39	Line 9		
40	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) x (1 + Column (a) x Column (b), Line 31 or Line 32, respectively) - 1		

The Narragansett Electric Company d/b/a National Grid
Other Affiliates Employees Salary and Wages
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line	Description	Portion of		Union	Non-Union	Rate Year	Test Year
		Rate	Year			Amount	Amount
		Gas	Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)	(e)	(f)
1	Other Affiliates Test Year Total Base Wages			\$627,727,377	\$127,406,430		\$755,133,806
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$476,648	\$81,071		\$557,719
4	Less Test Year Capitalized Wages			\$99,232	\$10,036		\$109,268
5	Test Year O&M Wages			\$377,416	\$71,035		\$448,451
6	O&M Portion			79.18%	87.62%		80.41%
7							
8	Test Year O&M Variable Pay			\$18,870	\$9,935		\$28,804
9	Test Year O&M Overtime Wages			\$39,984	\$338		\$40,321
10	Total Test Year Other Affiliates Wages to Narragansett Electric Company O&M			\$436,269	\$81,307		\$517,576
11							
12	Total Affiliates Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$656,313,717	\$127,331,459	\$783,645,176	
13	Narragansett Electric Company Share of Base Wages 6/30/17			0.08%	0.06%	0.07%	
14							
15	Steady State Wages at 6/30/17 Charged to Narragansett Electric Company			\$498,354	\$81,023	\$579,378	
16	Test Year Temporary and Seasonal Employees			\$159	\$469	\$628	
17	Incremental Full Time Equivalents			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 6/30/17			\$498,514	\$81,492	\$580,005	
20							
21	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.53%	100.00%	\$2,642		\$2,642	
22	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$2,966	\$2,966	
23							
24	Subtotal			\$501,156	\$84,458	\$585,614	
25							
26	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.49%	100.00%	\$12,479		\$12,479	
27	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.25%	100.00%		\$2,745	\$2,745	
28							
29	Subtotal			\$513,635	\$87,203	\$600,837	
30							
31	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.47%	16.99%	\$2,155		\$2,155	
32	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$444	\$444	
33							
34	Rate Year 8/31/2019 Total Base Wages			\$515,790	\$87,647	\$603,437	
35							
36	Rate Year 8/31/2019 O&M Base Wages			\$408,403	\$76,796	\$485,199	
37							
38	Test Year O&M Non-Financial Variable Pay			\$18,870	\$9,826	\$28,696	
39	Test Year O&M Overtime Wages			\$39,984	\$338	\$40,321	
40	Increase Through Rate Year			3.47%	7.55%		
41	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$655	\$742	\$1,397	
42	Impact of O&M Overtime Wages Increase Through Rate Year			\$1,387	\$25	\$1,413	
43							
44	Rate Year O&M Wages			\$469,298	\$87,728	\$557,026	\$557,026
45							
46	Narragansett Electric Company Wage Adjustment 8/31/2019						\$39,450
47							
48	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$0	\$0	\$0	
49	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
50							
51	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	2.76%	100.00%	\$12,953		\$12,953	
52	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$2,632	\$2,632	
53							
54	Rate Year 8/31/2020 O&M Wages			\$482,251	\$90,360	\$572,610	\$572,610
55							
56	Narragansett Electric Company Wage Adjustment 8/31/2020						\$15,584
57							
58	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$0	\$0	\$0	
59	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
60							
61	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.20%	100.00%	\$10,610		\$10,610	
62	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$2,711	\$2,711	
63							
64	Rate Year 8/31/2021 O&M Base Wages			\$492,860	\$93,070	\$585,930	\$585,930
65							
66	Narragansett Electric Company Wage Adjustment 8/31/2021						\$13,320

Line Notes

1	Per Company books	41	Line 38 x Line 40
3-10	Worksheet 4, Page 3	42	Line 39 x Line 40
12	Annualized wages based on June 30, 2017 employee complement and annual salaries	44	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	46	Line 44(f) - Line 10(f)
15	Line 12 x Line 13	49	Line 6 x Line 48
16	Per Company books	51-52	(Line 44 + Line 49) x Column (a) x Column (b) Line 51 or Line 52, respectively
19	Sum of Lines 15 through 18	54	Line 44 + Sum of Lines 49 through 52
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56	Line 54(f) - Line 44(f)
24	Sum of Lines 18 through 22	59	Line 6 x Line 58
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61-62	(Line 54 + Line 59) x Column (a) x Column (b) Line 61 or Line 62, respectively
29	Sum of Lines 24 through 27	64	Line 54 + Sum of Lines 59 through 62
31-32	Line 29 x Column (a) x Column (b) Line 31 or Line 32, respectively	66	Line 64(f) - Line 54(f)
34	Sum of Lines 29 through 32		
36	Line 6 x Line 34		
38	Line 8 - Band A & B Financial Variable Pay, Worksheet 4, Page 6		
39	Line 9		
40	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) x (1 + Column (a) x Column (b), Line 31 or Line 32, respectively) - 1		

Compliance Attachment 2

Schedule 13

Health Care

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Health Care

			Test Year Ended June 30, 2017						Test Year Ended June 30, 2017		
			(Per Books)			Normalizing Adjustments			(as Adjusted)		
			Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:											
1	Narragansett Electric Company		\$5,255,398	\$3,010,190	\$2,245,208	(\$474,835)	(\$474,835)	\$0	\$4,780,562	\$2,535,355	\$2,245,208
2	National Grid USA Service Company		\$6,887,847	\$4,751,409	\$2,136,438	(\$709,067)	(\$706,258)	(\$2,810)	\$6,178,780	\$4,045,151	\$2,133,628
3	All Other Companies		\$198,456	\$140,104	\$58,352	(\$33,410)	(\$33,410)	\$0	\$165,046	\$106,694	\$58,352
4	Total		<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,217,312)</u>	<u>(\$1,214,503)</u>	<u>(\$2,810)</u>	<u>\$11,124,388</u>	<u>\$6,687,200</u>	<u>\$4,437,188</u>
5											
6											
7	Operation:										
8	Production Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.										
12	Transmission Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses										
18	Sales Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses		<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,217,312)</u>	<u>(\$1,214,503)</u>	<u>(\$2,810)</u>	<u>\$11,124,388</u>	<u>\$6,687,200</u>	<u>\$4,437,188</u>
20	Sub Total		<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,217,312)</u>	<u>(\$1,214,503)</u>	<u>(\$2,810)</u>	<u>\$11,124,388</u>	<u>\$6,687,200</u>	<u>\$4,437,188</u>
21											
22	Maintenance:										
23	Transmission Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27											
28	TOTAL		<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,217,312)</u>	<u>(\$1,214,503)</u>	<u>(\$2,810)</u>	<u>\$11,124,388</u>	<u>\$6,687,200</u>	<u>\$4,437,188</u>
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

(b) and (c)	Per Company Books
(h)	Column (b) + Column (e)
(i)	Column (c) + Column (f)

Line Notes

1(e)	Page 5, Line 2(b) + Line 6(b) +Line 10(b)
2(e)	Page 5, Line 3(b) + Line 7(b) + Line 11(b)
3(e)	Page 5, Line 4(b) + Line 8(b) + Line 12(b)
1(f)	Page 5, Line 2(c) + Line 6(c) + Line 10(c)
2(f)	Page 5, Line 3(c) + Line 7(c) + Line 11(c)
3(f)	Page 5, Line 4(c) + Line 8(c) + Line 12(c)
19	Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Health Care

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$4,780,562	\$2,535,355	\$2,245,208	\$1,245,104	\$923,559	\$321,545	\$6,025,667	\$3,458,914	\$2,566,752
2	National Grid USA Service Company	\$6,178,780	\$4,045,151	\$2,133,628	(\$1,637,896)	(\$1,219,336)	(\$418,561)	\$4,540,884	\$2,825,816	\$1,715,068
3	All Other Companies	\$165,046	\$106,694	\$58,352	\$0	\$0	\$0	\$165,046	\$106,694	\$58,352
4	Total	<u>\$11,124,388</u>	<u>\$6,687,200</u>	<u>\$4,437,188</u>	<u>(\$392,792)</u>	<u>(\$295,776)</u>	<u>(\$97,016)</u>	<u>\$10,731,596</u>	<u>\$6,391,424</u>	<u>\$4,340,172</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$11,124,388</u>	<u>\$6,687,200</u>	<u>\$4,437,188</u>	<u>(\$392,792)</u>	<u>(\$295,776)</u>	<u>(\$97,016)</u>	<u>\$10,731,596</u>	<u>\$6,391,424</u>	<u>\$4,340,172</u>
20	Sub Total	<u>\$11,124,388</u>	<u>\$6,687,200</u>	<u>\$4,437,188</u>	<u>(\$392,792)</u>	<u>(\$295,776)</u>	<u>(\$97,016)</u>	<u>\$10,731,596</u>	<u>\$6,391,424</u>	<u>\$4,340,172</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL	<u>\$11,124,388</u>	<u>\$6,687,200</u>	<u>\$4,437,188</u>	<u>(\$392,792)</u>	<u>(\$295,776)</u>	<u>(\$97,016)</u>	<u>\$10,731,596</u>	<u>\$6,391,424</u>	<u>\$4,340,172</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (h) Column (b) + Column (e)
- (i) Column (c) + Column (f)

Line Notes

- 1(e) Page 5, Line 21(b)
- 2(e) Page 5, Line 22(b)
- 1(f) Page 5, Line 21(c)
- 2(f) Page 5, Line 22(c)
- 19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Health Care

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$3,458,914	\$124,175	\$3,583,089	\$108,568	\$3,691,657
2 National Grid USA Service Company	\$2,825,816	\$101,447	\$2,927,263	\$88,696	\$3,015,959
3 All Other Companies	\$106,694	\$3,830	\$110,525	\$3,349	\$113,874
4 Total	<u>\$6,391,424</u>	<u>\$229,452</u>	<u>\$6,620,876</u>	<u>\$200,613</u>	<u>\$6,821,489</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$6,391,424	\$229,452	\$6,620,876	\$200,613	\$6,821,489
20 Sub Total	<u>\$6,391,424</u>	<u>\$229,452</u>	<u>\$6,620,876</u>	<u>\$200,613</u>	<u>\$6,821,489</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$6,391,424</u>	<u>\$229,452</u>	<u>\$6,620,876</u>	<u>\$200,613</u>	<u>\$6,821,489</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

1(b) Page 5, Line 21(b)
2(b) Page 5, Line 22(b)
3(b) Page 5, Line 23(b)
1(d) Page 5, Line 30(b)
2(d) Page 5, Line 31(b)
3(d) Page 5, Line 32(b)
19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Health Care

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$2,566,752	\$108,830	\$2,675,583	\$84,013	\$2,759,596
2 National Grid USA Service Company	\$1,715,068	\$72,719	\$1,787,787	\$56,136	\$1,843,923
3 All Other Companies	\$58,352	\$2,474	\$60,826	\$1,910	\$62,736
4 Total	<u>\$4,340,172</u>	<u>\$184,023</u>	<u>\$4,524,195</u>	<u>\$142,060</u>	<u>\$4,666,255</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$4,340,172	\$184,023	\$4,524,195	\$142,060	\$4,666,255
20 Sub Total	<u>\$4,340,172</u>	<u>\$184,023</u>	<u>\$4,524,195</u>	<u>\$142,060</u>	<u>\$4,666,255</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,340,172</u>	<u>\$184,023</u>	<u>\$4,524,195</u>	<u>\$142,060</u>	<u>\$4,666,255</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(b) Page 5, Line 30(c)
2(b) Page 5, Line 31(c)
3(b) Page 5, Line 32(c)
1(d) Page 5, Line 39(c)
2(d) Page 5, Line 40(c)
3(d) Page 5, Line 41(c)
19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Health Care

	Explanation of Adjustments:	Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1				
2		<u>Adjustments: (to normalize Historic Year)</u>			
3		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$411,192)	\$0
4		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$649,042)	\$0
5		(IFA) Integrated Facilities Agreement	All Other Companies	(\$19,138)	\$0
6		Inspection & Maintenance	Narragansett Electric Company	(\$44,179)	\$0
7		Inspection & Maintenance	National Grid USA Service Company	(\$389)	\$0
8		Inspection & Maintenance	All Other Companies	(\$8,620)	\$0
9					
10		Major Storm Activity	Narragansett Electric Company	\$0	\$0
11		Major Storm Activity	National Grid USA Service Company	(\$48,053)	\$0
12		Major Storm Activity	All Other Companies	(\$5,651)	\$0
13					
14		RI Government Relations and Federal Affairs	Narragansett Electric Company	(\$19,464)	\$0
15		RI Government Relations and Federal Affairs	National Grid USA Service Company	(\$8,773)	(\$2,810)
16					
17		TOTAL	(\$1,217,312)	(\$1,214,503)	(\$2,810)
18					
19					
20					
21	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/19)</u>			
22					
23		To increase costs for:			
24			Narragansett Electric	\$1,245,104	\$321,545
25			National Grid USA Service Co.	(\$1,219,336)	(\$418,561)
26			All Other Companies	\$0	\$0
27					
28		TOTAL	(\$392,792)	(\$295,776)	(\$97,016)
29					
30	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/20)</u>			
31					
32		<u>Payroll Inflator</u>			
33		3.59% Electric	Narragansett Electric	\$233,005	\$108,830
34		4.24% Gas	National Grid USA Service Co.	\$174,166	\$72,719
35			All Other Companies	\$6,304	\$2,474
36					
37		TOTAL	\$413,475	\$229,452	\$184,023
38					
39	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/21)</u>			
40					
41		<u>Payroll Inflator</u>			
42		3.03% Electric	Narragansett Electric	\$192,581	\$84,013
43		3.14% Gas	National Grid USA Service Co.	\$144,833	\$56,136
44			All Other Companies	\$5,259	\$1,910
45					
46		TOTAL	\$342,672	\$200,613	\$142,060

Line Notes

- 2(b)-4(b) Workpaper 1, Line 9
6(b) - 8(b) Schedule 3, Page 6, Line 7(d)
10(b) - 12(b) Schedule 3, Page 6, Line 7(f)
21(b) Page 6, Line 35(a) - Page 1, Line 1(h)
22(b) Page 6, Line 35(b) - Page 1, Line 2(h)
21(c) Page 7, Line 35(a) - Page 1, Line 1(i)
22(c) Page 7, Line 35(b) - Page 1, Line 2(i)
30(b) Page 3, Line 1(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(i)
31(b) Page 3, Line 2(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(i)
32(b) Page 3, Line 3(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(i)
30(c) Page 4, Line 1(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(j)
31(c) Page 4, Line 2(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(j)
32(c) Page 4, Line 3(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(j)
39(b) Page 3, Line 1(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(i)
40(b) Page 3, Line 2(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(i)
41(b) Page 3, Line 3(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(i)
39(c) Page 4, Line 1(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(j)
40(c) Page 4, Line 2(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(j)
41(c) Page 4, Line 3(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(j)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Health Care

Description	Narragansett	National Grid Service	Other Affiliates	Total
	Electric	Company	Electric	Electric
	(a)	(b)	(c)	(d)
1 Total Normalized Test Year Medical and Dental Costs to Narragansett Electric O&M				\$6,687,200
2				
3 <u>Medical and Dental Costs using 6/30/17 enrollment</u>				
4 Medical	\$6,246,260	\$73,893,894	\$0	
5 Dental	\$321,787	\$3,772,222	\$0	
6 Sub-Total Medical and Dental Costs	\$6,568,046	\$77,666,116	\$0	
7				
8				
9 Number of Steady State Rate Year Employees	392	6,051		
10				
11 <u>Healthcare and Dental Costs Per Employee 2018 Rates</u>				
12 Medical	\$15,934	\$12,212		
13 Dental	\$821	\$623		
14 Total Medical and Dental Costs Per Employee 2018 Rates	\$16,755	\$12,835		
15				
16 Incremental Full-Time Equivalents	25	64		
17 Vacancies	26	0		
18 Approved Incremental Full-Time Equivalents and Vacancies	51	64		
19				
20 <u>Sub-Total Medical and Dental Costs for Approved Incremental Full-Time Equivalents and Vacancies</u>				
21 Medical	\$812,651	\$781,558		
22 Dental	\$41,865	\$39,898		
23 Sub-Total Medical and Dental Costs	\$854,516	\$821,456		
24				
25 <u>Total Medical and Dental Costs</u>				
26 Medical	\$7,058,911	\$74,675,453		
27 Dental	\$363,652	\$3,812,120		
28 Total Medical and Dental Costs	\$7,422,563	\$78,487,572		
29				
30				
31 <u>Share of Medical and Dental Costs for Rate Year Ended August 30, 2019</u>				
32 Percentage Charged to Narragansett Electric - Total	100.00%	6.32%		
33 Percentage Charged to Narragansett Electric - O&M Labor	46.60%	56.93%		
34				
35 Allocation of Rate Year Medical and Dental Costs to O&M	\$3,458,914	\$2,825,816	\$106,694	\$6,391,424
36				
37 Proforma Healthcare Adjustment				(\$295,776)

Line Notes

- 1 Page 1, Line 28(h)
- 4(a) Page 8, Line 1(c)
- 4(b) Page 10, Line 1(c)
- 5(a) Page 8, Line 2(c)
- 5(b) Page 10, Line 2(c)
- 6 Line 4 + Line 5
- 9(a) Workpaper 4, Page 9, Line 2(f) + Line 4(f)
- 9(b) Workpaper 4, Page 9, Line 11(f)
- 12 Line 4/Line 9
- 13 Line 5/Line 9
- 14 Line 12 + Line 13
- 16 Workpaper 4, Pages 10-12
- 17 Workpaper 4, Page 13
- 21 Line 12 x Line 18
- 22 Line 13 x Line 18
- 23 Line 21 + Line 22
- 26 Line 4 + Line 21
- 27 Line 5 + Line 22
- 28 Line 26 + Line 27
- 32(b) Schedule 12, Page 8, Line 13(e)
- 33(a) Schedule 12, Page 6, Line 4(f)
- 33(b) Schedule 12, Page 8, Line 6(f)
- 35 Line 28 x Line 32 x Line 33
- 37 Line 35 - Line 1

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Health Care

Description	Narragansett Gas	National Grid Service Company	Other Affiliates	Total
	Gas	Gas	Gas	Gas
	(a)	(b)	(c)	(d)
1 Total Normalized Test Year Medical and Dental Costs to Narragansett Electric O&M				\$4,437,188
2				
3 <u>Medical and Dental Costs using 6/30/17 enrollment</u>				
4 Medical	\$4,969,152	\$73,893,894	\$0	
5 Dental	\$324,270	\$3,772,222	\$0	
6 Sub-Total Medical and Dental Costs	\$5,293,422	\$77,666,116	\$0	
7				
8				
9 Number of Steady State Rate Year Employees	342	6,051		
10				
11 <u>Healthcare and Dental Costs Per Employee 2018 Rates</u>				
12 Medical	\$14,530	\$12,212		
13 Dental	\$948	\$623		
14 Total Medical and Dental Costs Per Employee 2018 Rates	\$15,478	\$12,835		
15				
16 Incremental Full Time Equivalents	19	64		
17 Vacancies	9	0		
18 Approved Incremental Full-Time Equivalents and Vacancies	28	64		
19				
20 <u>Sub-Total Medical and Dental Costs for Approved Incremental Full-Time Equivalents and Vacancies</u>				
21 Medical	\$406,831	\$781,558		
22 Dental	\$26,548	\$39,898		
23 Sub-Total Medical and Dental Costs	\$433,380	\$821,456		
24				
25 <u>Total Medical and Dental Costs</u>				
26 Medical	\$5,375,983	\$74,675,453		
27 Dental	\$350,818	\$3,812,120		
28 Total Medical and Dental Costs	\$5,726,802	\$78,487,572		
29				
30				
31 <u>Share of Medical and Dental Costs for Rate Year Ended August 30, 2019</u>				
32 Percentage Charged to Narragansett Electric - Total	100.00%	3.70%		
33 Percentage Charged to Narragansett Electric - O&M Labor	44.82%	59.11%		
34				
35 Allocation of Rate Year Medical and Dental Costs to O&M	\$2,566,752	\$1,715,068	\$58,352	\$4,340,172
36				
37 Proforma Healthcare Adjustment				(\$97,016)

Line Notes

- 1 Page 1, Line 28(c)
- 4(a) Page 5, Line 1(c)
- 4(b) Page 6, Line 1(c)
- 5(a) Page 5, Line 2(c)
- 5(b) Page 6, Line 2(c)
- 6 Line 4 + Line 5
- 9(a) Workpaper 4, Page 9, Line 3(f) + Line 5(f)
- 9(b) Workpaper 4, Page 9, Line 11(f)
- 12 Line 4/Line 9
- 13 Line 5/Line 9
- 14 Line 12 + Line 13
- 16 Workpaper 4, Pages 10-12
- 17 Workpaper 4, Page 13
- 21 Line 12 x Line 18
- 22 Line 13 x Line 18
- 23 Line 21 + Line 22
- 26 Line 4 + Line 21
- 27 Line 5 + Line 22
- 28 Line 26 + Line 27
- 32(b) Schedule 12, Page 9, Line 13(e)
- 33(a) Schedule 12, Page 7, Line 4(f)
- 33(b) Schedule 12, Page 9, Line 6(f)
- 35 Line 28 x Line 32 x Line 33
- 37 Line 35 - Line 1

The Narragansett Electric Company d/b/a National Grid

Summary of Healthcare Costs - 2018 Plans

Based on Open Enrollment Data as of June 2017

National Grid - Narragansett Electric**Employer (ER) Contribution**

		Non Union	Union	Total		
		Total ER Costs	Total ER Costs	Total ER Costs	Steady State Employees	Per Emp Cost
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) * (d)
1	Medical	\$603,340	\$5,642,920	\$6,246,260	392	\$15,934
2	Dental	\$30,407	\$291,380	\$321,787	392	\$821
3						
4	Total	\$633,746	\$5,934,300	\$6,568,046		\$16,755

Column Notes

(c) Column (a) + Column (b)

(d) Workpaper 4, Page 9, Line 2(f) + Line 4(f)

(e) Column (c) * Column (d)

Line Notes

1(a) Page 11, Line 88

1(b) Page 11, Line 88

2(a) Page 11, Line 108

2(b) Page 11, Line 108

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 2

Schedule 13

Page 9 of 16

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data as of June 2017

National Grid - Narragansett Gas

Employer (ER) Contribution

		Non Union	Union	Total		
		Total ER Costs	Total ER Costs	Total ER Costs	Steady State Employees	Per Emp Cost
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) * (d)
1	Medical	\$254,866	\$4,714,286	\$4,969,152	342	\$14,530
2	Dental	\$12,010	\$312,260	\$324,270	342	\$948
3						
4	Total	\$266,875	\$5,026,547	\$5,293,422		\$15,478

Column Notes

(c) Column (a) + Column (b)

(d) Workpaper 4, Page 9, Line 3(f) + Line 5(f)

(e) Column (c) * Column (d)

Line Notes

1(a) Page 12, Line 88

1(b) Page 12, Line 88

2(a) Page 12, Line 108

2(b) Page 12, Line 108

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data as of June 2017

National Grid - Service Company**Employer Contribution**

		Non Union	Union	Total		
		Total ER Cost	Total ER Cost	Total ER Cost	Steady State Employees	Per Emp Cost
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) * (d)
1	Medical	\$54,802,931	\$19,090,964	\$73,893,894	6,051	\$12,212
2	Dental	\$2,850,220	\$922,002	\$3,772,222	6,051	\$623
3						
4	Total	\$57,653,151	\$20,012,965	\$77,666,116		\$12,835

Column Notes

- (c) Column (a) + Column (b)
(d) Workpaper 4, Page 9, Line 11(f)
(e) Column (c) * Column (d)

Line Notes

- 1(a) Page 13, Line 88
1(b) Page 13, Line 88
2(a) Page 13, Line 108
2(b) Page 13, Line 108

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data for June 2017 and Rates for 2018

**National Grid - Narragansett Electric
Non Union
Medical - Composite Average**

2018					
	Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	Projected EE Costs
EPO with Wellness & Spousal Surcharge					
EE	\$551	\$150	4	\$26,440	\$7,200
EE+Spouse	\$952	\$450	1	\$11,420	\$5,400
EE+Child(ren)	\$962	\$300	2	\$23,076	\$7,200
Family	\$1,553	\$550	2	\$37,261	\$13,200
	<u>\$4,017</u>	<u>\$1,450</u>	<u>9</u>	<u>\$98,198</u>	<u>\$33,000</u>
2018					
EPO with Wellness but without Spousal Surcharge					
EE	\$551	\$150	0	\$0	\$0
EE+Spouse	\$1,052	\$350	5	\$63,101	\$21,000
EE+Child(ren)	\$962	\$300	0	\$0	\$0
Family	\$1,653	\$450	11	\$218,134	\$59,400
	<u>\$4,217</u>	<u>\$1,250</u>	<u>16</u>	<u>\$281,235</u>	<u>\$80,400</u>
2018					
EPO without Wellness but with Spousal Surcharge					
EE	\$501	\$200	1	\$6,010	\$2,400
EE+Spouse	\$902	\$500	1	\$10,820	\$6,000
EE+Child(ren)	\$912	\$350	0	\$0	\$0
Family	\$1,503	\$600	2	\$36,061	\$14,400
	<u>\$3,817</u>	<u>\$1,650</u>	<u>4</u>	<u>\$52,891</u>	<u>\$22,800</u>
2018					
EPO without Wellness and without Spousal Surcharge					
EE	\$501	\$200	0	\$0	\$0
EE+Spouse	\$1,002	\$400	1	\$12,020	\$4,800
EE+Child(ren)	\$912	\$350	0	\$0	\$0
Family	\$1,603	\$500	5	\$96,152	\$30,000
	<u>\$4,017</u>	<u>\$1,450</u>	<u>6</u>	<u>\$108,172</u>	<u>\$34,800</u>
2018					
CDHP1 - Health Savings Plan with Wellness & Spousal Surcharge					
EE	\$607	\$60	2	\$14,579	\$1,440
EE+Spouse	\$1,085	\$250	0	\$0	\$0
EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
Family	\$1,682	\$320	1	\$20,188	\$3,840
	<u>\$4,446</u>	<u>\$760</u>	<u>3</u>	<u>\$34,767</u>	<u>\$5,280</u>
2018					
CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge					
EE	\$607	\$60	0	\$0	\$0
EE+Spouse	\$1,185	\$150	0	\$0	\$0
EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
Family	\$1,782	\$220	1	\$21,388	\$2,640
	<u>\$4,646</u>	<u>\$560</u>	<u>1</u>	<u>\$21,388</u>	<u>\$2,640</u>
2018					
CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge					
EE	\$557	\$110	1	\$6,689	\$1,320
EE+Spouse	\$1,035	\$300	0	\$0	\$0
EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
Family	\$1,632	\$370	0	\$0	\$0
	<u>\$4,246</u>	<u>\$960</u>	<u>1</u>	<u>\$6,689</u>	<u>\$1,320</u>
2018					
CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge					
EE	\$557	\$110	0	\$0	\$0
EE+Spouse	\$1,135	\$200	0	\$0	\$0
EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
Family	\$1,732	\$270	0	\$0	\$0
	<u>\$4,446</u>	<u>\$760</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

**Union
Medical - Composite Average**

2018					
	Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
PPO					
EE	\$663	\$152	40	\$318,024	\$73,123
EE+1	\$1,325	\$305	23	\$365,730	\$84,092
EE+Child(ren)			0		
Family	\$1,890	\$435	36	\$816,570	\$187,755
	<u>\$3,878</u>	<u>\$892</u>	<u>99</u>	<u>\$1,500,324</u>	<u>\$344,971</u>
2018					
POS					
EE	\$663	\$173	66	\$524,873	\$137,069
EE+1	\$1,325	\$346	52	\$827,077	\$215,989
EE+Child(ren)			0		
Family	\$1,891	\$494	123	\$2,790,645	\$728,786
	<u>\$3,879</u>	<u>\$1,013</u>	<u>241</u>	<u>\$4,142,595</u>	<u>\$1,081,845</u>
2018					
CDHP					
EE	\$686	\$79	0	\$0	\$0
EE+1	\$1,372	\$158	0	\$0	\$0
EE+Child(ren)			0	\$0	\$0
Family	\$1,957	\$226	0	\$0	\$0
	<u>\$4,016</u>	<u>\$463</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data for June 2017 and Rates for 2018

**National Grid - Narragansett Electric
Non Union
Medical - Composite Average**

**Union
Medical - Composite Average**

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	CDHP2 - Health Investment Plan with Wellness & Spousal Surcharge					
2	EE	\$582	\$10	0	\$0	\$0
3	EE+Spouse	\$1,043	\$140	0	\$0	\$0
4	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
5	Family	\$1,615	\$160	0	\$0	\$0
6		<u>\$4,276</u>	<u>\$340</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>
7						
8	CDHP2 - Health Investment Plan with Wellness but without Spousal Surcharge					
9	EE	\$582	\$10	0	\$0	\$0
10	EE+Spouse	\$1,143	\$40	0	\$0	\$0
11	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
12	Family	\$1,715	\$60	0	\$0	\$0
13		<u>\$4,476</u>	<u>\$140</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>
14						
15	CDHP2 - Health Investment Plan without Wellness but with Spousal Surcharge					
16	EE	\$532	\$60	0	\$0	\$0
17	EE+Spouse	\$993	\$190	0	\$0	\$0
18	EE+Child(ren)	\$985	\$80	0	\$0	\$0
19	Family	\$1,565	\$210	0	\$0	\$0
20		<u>\$4,076</u>	<u>\$540</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>
21						
22	CDHP2 - Health Investment Plan without Wellness and without Spousal Surcharge					
23	EE	\$532	\$60	0	\$0	\$0
24	EE+Spouse	\$1,093	\$90	0	\$0	\$0
25	EE+Child(ren)	\$985	\$80	0	\$0	\$0
26	Family	\$1,665	\$110	0	\$0	\$0
27		<u>\$4,276</u>	<u>\$340</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>
28						
29	Opt Out					
30	EE			5	0	\$0
31						
32	Total Non-union Medical Costs				\$603,340	\$180,240
33						
34						
35	Dental - Composite Average					
36	With Ortho					
37	EE	\$24	\$20	9	\$2,546	\$2,160
38	EE+Spouse	\$47	\$40	11	\$6,222	\$5,280
39	EE+Child(ren)	\$52	\$45	1	\$629	\$540
40	Family	\$94	\$60	18	\$20,400	\$12,960
41		<u>\$218</u>	<u>\$165</u>	<u>39</u>	<u>\$29,797</u>	<u>\$20,940</u>
42	Total Non-union Dental Costs				\$29,797	\$20,940
43						
44	Without Ortho					
45	EE	\$23	\$15	0	\$0	\$0
46	EE+Spouse	\$51	\$25	1	\$610	\$300
47	EE+Child(ren)	\$55	\$30	0	\$0	\$0
48	Family	\$94	\$40	0	\$0	\$0
49		<u>\$223</u>	<u>\$110</u>	<u>1</u>	<u>\$610</u>	<u>\$300</u>
50	Total Non-union Dental Costs				\$610	\$300
51						
52	Total Non-union Dental Costs				\$30,407	\$21,240
53						
54	NG USA Service Co.					
55	Total Medical and Dental Costs - Non-union				\$633,746	\$201,480

	Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
Opt Out					
EE	0	0	44	0	0
Total Union Medical Costs				\$5,642,920	\$1,426,816
Dental - Composite Average					
With Ortho					
EE	\$36	\$9	98	\$41,823	\$10,456
EE+1	\$71	\$18	98	\$83,646	\$20,912
Family	\$101	\$25	115	\$139,881	\$34,970
	<u>\$208</u>	<u>\$52</u>	<u>311</u>	<u>\$265,351</u>	<u>\$66,338</u>
Total Union Dental Costs				\$265,351	\$66,338
Without Ortho					
EE	\$34	\$8	10	\$4,054	\$1,014
EE+1	\$68	\$17	10	\$8,109	\$2,027
Family	\$96	\$24	12	\$13,866	\$3,467
	<u>\$198</u>	<u>\$49</u>	<u>32</u>	<u>\$26,029</u>	<u>\$6,507</u>
Total Non-union Dental Costs				\$26,029	\$6,507
Total Union Dental Costs				\$291,380	\$72,845
NG USA Service Co.					
Total Union Medical and Dental Costs				\$5,934,300	\$1,499,661

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2017 Plans
Based on Open Enrollment Data for Calendar Year 2017 and Rates for 2018

**National Grid - Narragansett Gas
Non Union
Medical - Composite Average**

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	EPO with Wellness & Spousal Surcharge					
2	EE	\$551	\$150	1	\$6,610	\$1,800
3	EE+Spouse	\$952	\$450	1	\$11,420	\$5,400
4	EE+Child(ren)	\$962	\$300	0	\$0	\$0
5	Family	\$1,553	\$550	1	\$18,630	\$6,600
6		\$4,017	\$1,450	3	\$36,661	\$13,800
7						
8	EPO with Wellness but without Spousal Surcharge					
9	EE	\$551	\$150	0	\$0	\$0
10	EE+Spouse	\$1,052	\$350	1	\$12,620	\$4,200
11	EE+Child(ren)	\$962	\$300	0	\$0	\$0
12	Family	\$1,653	\$450	3	\$59,491	\$16,200
13		\$4,217	\$1,250	4	\$72,111	\$20,400
14						
15	EPO without Wellness but with Spousal Surcharge					
16	EE	\$501	\$200	1	\$6,010	\$2,400
17	EE+Spouse	\$902	\$500	0	\$0	\$0
18	EE+Child(ren)	\$912	\$350	0	\$0	\$0
19	Family	\$1,503	\$600	0	\$0	\$0
20		\$3,817	\$1,650	1	\$6,010	\$2,400
21						
22	EPO without Wellness and without Spousal Surcharge					
23	EE	\$501	\$200	0	\$0	\$0
24	EE+Spouse	\$1,002	\$400	1	\$12,020	\$4,800
25	EE+Child(ren)	\$912	\$350	0	\$0	\$0
26	Family	\$1,603	\$500	2	\$38,461	\$12,000
27		\$4,017	\$1,450	3	\$50,481	\$16,800
28						
29	CDHP1 - Health Savings Plan with Wellness & Spousal Surcharge					
30	EE	\$607	\$60	0	\$0	\$0
31	EE+Spouse	\$1,085	\$250	1	\$13,019	\$3,000
32	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
33	Family	\$1,682	\$320	0	\$0	\$0
34		\$4,446	\$760	1	\$13,019	\$3,000
35						
36	CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge					
37	EE	\$607	\$60	0	\$0	\$0
38	EE+Spouse	\$1,185	\$150	1	\$14,219	\$1,800
39	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
40	Family	\$1,782	\$220	2	\$42,777	\$5,280
41		\$4,646	\$560	3	\$56,996	\$7,080
42						
43	CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge					
44	EE	\$557	\$110	0	\$0	\$0
45	EE+Spouse	\$1,035	\$300	0	\$0	\$0
46	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
47	Family	\$1,632	\$370	1	\$19,588	\$4,440
48		\$4,246	\$960	1	\$19,588	\$4,440
49						
50	CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge					
51	EE	\$557	\$110	0	\$0	\$0
52	EE+Spouse	\$1,135	\$200	0	\$0	\$0
53	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
54	Family	\$1,732	\$270	0	\$0	\$0
55		\$4,446	\$760	0	\$0	\$0

**Union
Medical - Composite Average**

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
PPO						
	EE	\$624	\$166	71	\$531,646	\$141,135
	EE+1	\$1,325	\$305	9	\$143,112	\$32,906
				0	\$0	\$0
	Family	\$1,508	\$420	198	\$3,583,408	\$998,181
		\$3,457	\$890	278	\$4,258,166	\$1,172,221
POS						
	EE	\$663	\$173	5	\$39,763	\$10,384
	EE+1	\$1,325	\$346	5	\$79,526	\$20,768
				0	\$0	\$0
	Family	\$1,891	\$494	13	\$294,946	\$77,027
		\$3,879	\$1,013	23	\$414,236	\$108,179
CDHP						
	EE	\$654	\$74	3	\$23,529	\$2,648
	EE+1			0	\$0	\$0
				0	\$0	\$0
	Family	\$1,530	\$170	1	\$18,355	\$2,040
		\$2,183	\$244	4	\$41,884	\$4,688

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2017 Plans
Based on Open Enrollment Data for Calendar Year 2017 and Rates for 2018

National Grid - Narragansett Gas
Non Union
Medical - Composite Average

Union
Medical - Composite Average

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	CDHP2 - Health Investment Plan with Wellness & Spousal Surcharge					
2	EE	\$582	\$10	0	\$0	\$0
3	EE+Spouse	\$1,043	\$140	0	\$0	\$0
4	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
5	Family	\$1,615	\$160	0	\$0	\$0
6		<u>\$4,276</u>	<u>\$340</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
8	CDHP2 - Health Investment Plan with Wellness but without Spousal Surcharge					
9	EE	\$582	\$10	0	\$0	\$0
10	EE+Spouse	\$1,143	\$40	0	\$0	\$0
11	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
12	Family	\$1,715	\$60	0	\$0	\$0
13		<u>\$4,476</u>	<u>\$140</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
15	CDHP2 - Health Investment Plan without Wellness but with Spousal Surcharge					
16	EE	\$532	\$60	0	\$0	\$0
17	EE+Spouse	\$993	\$190	0	\$0	\$0
18	EE+Child(ren)	\$985	\$80	0	\$0	\$0
19	Family	\$1,565	\$210	0	\$0	\$0
20		<u>\$4,076</u>	<u>\$540</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
22	CDHP2 - Health Investment Plan without Wellness and without Spousal Surcharge					
23	EE	\$532	\$60	0	\$0	\$0
24	EE+Spouse	\$1,093	\$90	0	\$0	\$0
25	EE+Child(ren)	\$985	\$80	0	\$0	\$0
26	Family	\$1,665	\$110	0	\$0	\$0
27		<u>\$4,276</u>	<u>\$340</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
29	Opt Out					
30	EE			1	0	\$0
31						
32					<u>\$254,866</u>	<u>\$67,920</u>
33						
34						
35						

Dental - Composite Average

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
36	With Ortho					
37	EE	\$24	\$20	1	\$283	\$240
38	EE+Spouse	\$47	\$40	6	\$3,394	\$2,880
39	EE+Child(ren)	\$52	\$45	2	\$1,258	\$1,080
40	Family	\$94	\$60	6	\$6,800	\$4,320
41		<u>\$218</u>	<u>\$165</u>	<u>15</u>	<u>\$11,735</u>	<u>\$8,520</u>
42					<u>\$11,735</u>	<u>\$8,520</u>
43						

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
44	Without Ortho					
45	EE	\$23	\$15	1	\$275	\$180
46	EE+Spouse	\$51	\$25	0	\$0	\$0
47	EE+Child(ren)	\$55	\$30	0	\$0	\$0
48	Family	\$94	\$40	0	\$0	\$0
49		<u>\$223</u>	<u>\$110</u>	<u>1</u>	<u>\$275</u>	<u>\$180</u>
50					<u>\$275</u>	<u>\$180</u>
51						
52					<u>\$12,010</u>	<u>\$8,700</u>
53						
54						
55						

NG USA Service Co.
Total Medical and Dental Costs - Non-union \$266,875 \$76,620

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
29	Opt Out					
30	EE	0	0	24	0	0
31						
32					<u>\$4,714,286</u>	<u>\$1,285,088</u>
33						
34						
35						

Total Union Medical Costs \$4,714,286 \$1,285,088

Dental - Composite Average

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
36	With Ortho					
37	EE	\$41	\$10	82	\$40,614	\$10,153
38	EE+1	\$71	\$18	18	\$15,364	\$3,841
39					\$0	\$0
40	Family	\$103	\$26	204	\$251,539	\$62,885
41		<u>\$215</u>	<u>\$54</u>	<u>304</u>	<u>\$307,516</u>	<u>\$76,879</u>
42					<u>\$307,516</u>	<u>\$76,879</u>
43						

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
44	Without Ortho					
45	EE	\$34	\$8	2	\$811	\$203
46	EE+1	\$68	\$17	2	\$1,622	\$405
47					\$0	\$0
48	Family	\$96	\$24	2	\$2,311	\$578
49		<u>\$198</u>	<u>\$49</u>	<u>6</u>	<u>\$4,744</u>	<u>\$1,186</u>
50					<u>\$4,744</u>	<u>\$1,186</u>
51						
52					<u>\$312,260</u>	<u>\$78,065</u>
53						
54						
55						

NG USA Service Co.
Total Union Medical and Dental Costs \$5,026,547 \$1,363,153

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data for June 2017 and Rates for 2018

**National Grid - Service Company
Non Union
Medical - Composite Average**

		Monthly ER	Monthly EE	Enrollment as of June	2018 Projected	2018 Projected
		costs	Costs	2017	ER Costs	EE Costs
1	EPO with Wellness & Spousal Surcharge					
2	EE	\$551	\$150	483	\$3,192,683	\$869,400
3	EE+Spouse	\$952	\$450	44	\$502,490	\$237,600
4	EE+Child(ren)	\$962	\$300	104	\$1,199,972	\$374,400
5	Family	\$1,553	\$550	109	\$2,030,706	\$719,400
6		<u>\$4,017</u>	<u>\$1,450</u>	<u>740</u>	<u>\$6,925,851</u>	<u>\$2,200,800</u>

7

		Monthly ER	Monthly EE	Enrollment as of June	2018 Projected	2018 Projected
		costs	Costs	2017	ER Costs	EE Costs
8	EPO with Wellness but without Spousal Surcharge					
9	EE	\$551	\$150	0	\$0	\$0
10	EE+Spouse	\$1,052	\$350	248	\$3,129,814	\$1,041,600
11	EE+Child(ren)	\$962	\$300	0	\$0	\$0
12	Family	\$1,653	\$450	612	\$12,136,161	\$3,304,800
13		<u>\$4,217</u>	<u>\$1,250</u>	<u>860</u>	<u>\$15,265,975</u>	<u>\$4,346,400</u>

14

		Monthly ER	Monthly EE	Enrollment as of June	2018 Projected	2018 Projected
		costs	Costs	2017	ER Costs	EE Costs
15	EPO without Wellness but with Spousal Surcharge					
16	EE	\$501	\$200	260	\$1,562,628	\$624,000
17	EE+Spouse	\$902	\$500	24	\$259,685	\$144,000
18	EE+Child(ren)	\$912	\$350	55	\$601,601	\$231,000
19	Family	\$1,503	\$600	59	\$1,063,789	\$424,800
20		<u>\$3,817</u>	<u>\$1,650</u>	<u>398</u>	<u>\$3,487,704</u>	<u>\$1,423,800</u>

21

		Monthly ER	Monthly EE	Enrollment as of June	2018 Projected	2018 Projected
		costs	Costs	2017	ER Costs	EE Costs
22	EPO without Wellness and without Spousal Surcharge					
23	EE	\$501	\$200	0	\$0	\$0
24	EE+Spouse	\$1,002	\$400	133	\$1,598,689	\$638,400
25	EE+Child(ren)	\$912	\$350	0	\$0	\$0
26	Family	\$1,603	\$500	329	\$6,326,778	\$1,974,000
27		<u>\$4,017</u>	<u>\$1,450</u>	<u>462</u>	<u>\$7,925,467</u>	<u>\$2,612,400</u>

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		Monthly ER	Monthly EE	Enrollment as of June	2018 Projected	2018 Projected
		costs	Costs	2017	ER Costs	EE Costs
29	CDHP1 - Health Savings Plan with Wellness & Spousal Surcharge					
30	EE	\$607	\$60	370	\$2,697,098	\$266,400
31	EE+Spouse	\$1,085	\$250	22	\$286,416	\$66,000
32	EE+Child(ren)	\$1,071	\$130	48	\$617,137	\$74,880
33	Family	\$1,682	\$320	59	\$1,191,113	\$226,560
34		<u>\$4,446</u>	<u>\$760</u>	<u>499</u>	<u>\$4,791,765</u>	<u>\$633,840</u>

35

		Monthly ER	Monthly EE	Enrollment as of June	2018 Projected	2018 Projected
		costs	Costs	2017	ER Costs	EE Costs
36	CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge					
37	EE	\$607	\$60	0	\$0	\$0
38	EE+Spouse	\$1,185	\$150	120	\$1,706,269	\$216,000
39	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
40	Family	\$1,782	\$220	331	\$7,079,548	\$873,840
41		<u>\$4,646</u>	<u>\$560</u>	<u>451</u>	<u>\$8,785,817</u>	<u>\$1,089,840</u>

42

		Monthly ER	Monthly EE	Enrollment as of June	2018 Projected	2018 Projected
		costs	Costs	2017	ER Costs	EE Costs
43	CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge					
44	EE	\$557	\$110	199	\$1,331,201	\$262,680
45	EE+Spouse	\$1,035	\$300	12	\$149,027	\$43,200
46	EE+Child(ren)	\$1,021	\$180	25	\$306,425	\$54,000
47	Family	\$1,632	\$370	32	\$626,828	\$142,080
48		<u>\$4,246</u>	<u>\$960</u>	<u>268</u>	<u>\$2,413,481</u>	<u>\$501,960</u>

49

		Monthly ER	Monthly EE	Enrollment as of June	2018 Projected	2018 Projected
		costs	Costs	2017	ER Costs	EE Costs
50	CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge					
51	EE	\$557	\$110	0	\$0	\$0
52	EE+Spouse	\$1,135	\$200	63	\$857,991	\$151,200
53	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
54	Family	\$1,732	\$270	177	\$3,679,540	\$573,480
55		<u>\$4,446</u>	<u>\$760</u>	<u>240</u>	<u>\$4,537,532</u>	<u>\$724,680</u>

**Union
Medical - Composite Average**

		Monthly ER	Monthly EE	Enrollment as of June	2018 Projected	2018 Projected
		costs	Costs	2017	ER Costs	EE Costs
All Union Plans						
	EE	\$691	\$156	495	\$4,104,293	\$925,652
	EE+1	\$1,326	\$332	139	\$2,211,803	\$552,945
					\$0	\$0
	Family	\$1,858	\$409	573	\$12,774,868	\$2,811,753
		<u>\$3,875</u>	<u>\$896</u>	<u>1,207</u>	<u>\$19,090,964</u>	<u>\$4,290,349</u>

The Narragansett Electric Company d/b/a National Grid
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data for June 2017 and Rates for 2018

National Grid - Service Company
Non Union
Medical - Composite Average

Union
Medical - Composite Average

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	CDHP2 - Health Investment Plan with Wellness & Spousal Surcharge					
2	EE	\$582	\$10	15	\$104,715	\$1,800
3	EE+Spouse	\$1,043	\$140	1	\$12,522	\$1,680
4	EE+Child(ren)	\$1,035	\$30	2	\$24,844	\$720
5	Family	\$1,615	\$160	2	\$38,766	\$3,840
6		<u>\$4,276</u>	<u>\$340</u>	<u>20</u>	<u>\$180,847</u>	<u>\$8,040</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
8	CDHP2 - Health Investment Plan with Wellness but without Spousal Surcharge					
9	EE	\$582	\$10	0	\$0	\$0
10	EE+Spouse	\$1,143	\$40	4	\$54,888	\$1,920
11	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
12	Family	\$1,715	\$60	11	\$226,413	\$7,920
13		<u>\$4,476</u>	<u>\$140</u>	<u>15</u>	<u>\$281,301</u>	<u>\$9,840</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
15	CDHP2 - Health Investment Plan without Wellness but with Spousal Surcharge					
16	EE	\$532	\$60	7	\$44,667	\$5,040
17	EE+Spouse	\$993	\$190	1	\$11,922	\$2,280
18	EE+Child(ren)	\$985	\$80	0	\$0	\$0
19	Family	\$1,565	\$210	2	\$37,566	\$5,040
20		<u>\$4,076</u>	<u>\$540</u>	<u>10</u>	<u>\$94,155</u>	<u>\$12,360</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
22	CDHP2 - Health Investment Plan without Wellness and without Spousal Surcharge					
23	EE	\$532	\$60	0	\$0	\$0
24	EE+Spouse	\$1,093	\$90	1	\$13,122	\$1,080
25	EE+Child(ren)	\$985	\$80	0	\$0	\$0
26	Family	\$1,665	\$110	5	\$99,915	\$6,600
27		<u>\$4,276</u>	<u>\$340</u>	<u>6</u>	<u>\$113,037</u>	<u>\$7,680</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
29	Opt Out					
30	EE			748	0	\$0

Total Non-union Medical Costs \$54,802,931 \$13,571,640

Dental - Composite Average

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
36	With Ortho					
37	EE	\$24	\$20	1,295	\$366,278	\$310,800
38	EE+Spouse	\$47	\$40	856	\$484,222	\$410,880
39	EE+Child(ren)	\$52	\$45	203	\$127,680	\$109,620
40	Family	\$94	\$60	1,566	\$1,774,803	\$1,127,520
41		<u>\$218</u>	<u>\$165</u>	<u>3,920</u>	<u>\$2,752,983</u>	<u>\$1,958,820</u>
42	Total Non-union Dental Costs				<u>\$2,752,983</u>	<u>\$1,958,820</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
44	Without Ortho					
45	EE	\$23	\$15	143	\$39,314	\$25,740
46	EE+Spouse	\$51	\$25	95	\$57,923	\$28,500
47	EE+Child(ren)	\$55	\$30	0	\$0	\$0
48	Family	\$94	\$40	0	\$0	\$0
49		<u>\$223</u>	<u>\$110</u>	<u>238</u>	<u>\$97,237</u>	<u>\$54,240</u>
50	Total Non-union Dental Costs				<u>\$97,237</u>	<u>\$54,240</u>

Total Non-union Dental Costs \$2,850,220 \$2,013,060

NG USA Service Co.
Total Medical and Dental Costs - Non-union \$57,653,151 \$15,584,700

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
Opt Out	EE	0	0	202	0	0

Total Union Medical Costs \$19,090,964 \$4,290,349

Dental - Composite Average

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
With Ortho	EE	\$30	\$5	530	\$188,024	\$34,521
	EE+1	\$71	\$18	157	\$134,005	\$33,501
					\$0	\$0
	Family	\$92	\$17	512	\$566,240	\$101,550
		<u>\$193</u>	<u>\$40</u>	<u>1,199</u>	<u>\$888,269</u>	<u>\$169,572</u>
	Total Union Dental Costs				<u>\$888,269</u>	<u>\$169,572</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
Without Ortho	EE	\$34	\$8	17	\$6,892	\$1,723
	EE+1	\$68	\$17	16	\$12,974	\$3,243
					\$0	\$0
	Family	\$96	\$24	12	\$13,866	\$3,467
		<u>\$198</u>	<u>\$49</u>	<u>\$45</u>	<u>\$33,732</u>	<u>\$8,433</u>
	Total Union Dental Costs				<u>\$33,732</u>	<u>\$8,433</u>

Total Union Dental Costs \$922,002 \$178,005

NG USA Service Co.
Total Union Medical and Dental Costs \$20,012,965 \$4,468,354

The Narragansett Electric Company
d/b/a National Grid

INVESTIGATION AS TO THE
PROPRIETY OF PROPOSED TARIFF
CHANGES

Compliance Filing

Compliance Attachment 2
Schedule 14 through Compliance
Attachment 3 Workpaper 4

Book 2 of 7

August 16, 2018

Submitted to:
Rhode Island Public Utilities Commission
RIPUC Docket Nos. 4770/4780

Submitted by:

nationalgrid

Compliance Attachment 2
Narragansett Electric and Narragansett Gas Revenue Requirements
Rate Years 1, 2, 3

Compliance Attachment 2

Schedule 14

Group Life Insurance

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Group Life Insurance

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$541,487	\$310,515	\$230,972	(\$53,309)	(\$53,309)	\$0	\$488,178	\$257,206	\$230,972
2	National Grid USA Service Company	\$379,283	\$262,057	\$117,226	(\$37,336)	(\$37,176)	(\$160)	\$341,946	\$224,880	\$117,066
3	All Other Companies	\$9,914	\$7,130	\$2,783	(\$2,260)	(\$2,260)	\$0	\$7,654	\$4,870	\$2,783
4	Total	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$92,905)</u>	<u>(\$92,745)</u>	<u>(\$160)</u>	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$92,905)</u>	<u>(\$92,745)</u>	<u>(\$160)</u>	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>
20	Sub Total	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$92,905)</u>	<u>(\$92,745)</u>	<u>(\$160)</u>	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$930,683</u>	<u>\$579,702</u>	<u>\$350,981</u>	<u>(\$92,905)</u>	<u>(\$92,745)</u>	<u>(\$160)</u>	<u>\$837,778</u>	<u>\$486,957</u>	<u>\$350,821</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (b) and (c) Per Company Books
(b) Column (b) + Column (e)
(i) Column (c) + Column (f)

Line Notes

- 1(e) Page 5, Line 2(b) + Line 6(b) + Line 10(b) + Line 12(b)
2(e) Page 5, Line 3(b) + Line 7(b) + Line 13(b)
3(e) Page 5, Line 4(b) + Line 8(b) + Line 14(b)
19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Group Life Insurance

Test Year Ended June 30, 2017									
(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)	
Provider Company:									
1 Narragansett Electric Company	\$488,178	\$257,206	\$230,972	\$55,566	\$42,266	\$13,300	\$543,744	\$299,472	\$244,272
2 National Grid USA Service Company	\$341,946	\$224,880	\$117,066	\$55,422	\$30,686	\$24,736	\$397,368	\$255,566	\$141,801
3 All Other Companies	\$7,654	\$4,870	\$2,783	\$37,119	\$739	\$36,380	\$44,773	\$5,609	\$39,164
4 Total	\$837,778	\$486,957	\$350,821	\$148,107	\$73,691	\$74,416	\$985,884	\$560,647	\$425,237
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$837,778	\$486,957	\$350,821	\$148,107	\$73,691	\$74,416	\$985,884	\$560,647	\$425,237
20 Sub Total	\$837,778	\$486,957	\$350,821	\$148,107	\$73,691	\$74,416	\$985,884	\$560,647	\$425,237
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27									
28 TOTAL	\$837,778	\$486,957	\$350,821	\$148,107	\$73,691	\$74,416	\$985,884	\$560,647	\$425,237
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (h) Column (b) + Column (e)
- (i) Column (c) + Column (f)

Line Notes

- 1(e) Page 5, Line 16(b) + Line 24(b)
- 2(e) Page 5, Line 17(b) + Line 25(b)
- 3(e) Page 5, Line 18(b) + Line 26(b)
- 1(f) Page 5, Line 16(c) + Line 24(c)
- 2(f) Page 5, Line 17(c) + Line 25(c)
- 3(f) Page 5, Line 18(c) + Line 26(c)
- 19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Group Life Insurance

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c)	(d)	(e)
Provider Company:					
1 Narragansett Electric Company	\$299,472	\$18,717	\$318,189	\$17,373	\$335,562
2 National Grid USA Service Company	\$255,566	\$15,973	\$271,539	\$14,826	\$286,365
3 All Other Companies	\$5,609	\$351	\$5,960	\$325	\$6,285
4 Total	<u>\$560,647</u>	<u>\$35,040</u>	<u>\$595,688</u>	<u>\$32,525</u>	<u>\$628,212</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$560,647</u>	<u>\$35,040</u>	<u>\$595,688</u>	<u>\$32,525</u>	<u>\$628,212</u>
20 Sub Total	<u>\$560,647</u>	<u>\$35,040</u>	<u>\$595,688</u>	<u>\$32,525</u>	<u>\$628,212</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$560,647</u>	<u>\$35,040</u>	<u>\$595,688</u>	<u>\$32,525</u>	<u>\$628,212</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

1(b) Page 5, Line 39(b)

2(b) Page 5, Line 40(b)

3(b) Page 5, Line 41(b)

1(d) Page 5, Line 50(b)

2(d) Page 5, Line 51(b)

3(d) Page 5, Line 52(b)

19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Group Life Insurance

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c)	(d)	(e)
Provider Company:					
1 Narragansett Electric Company	\$244,272	\$16,855	\$261,127	\$14,545	\$275,671
2 National Grid USA Service Company	\$141,801	\$9,784	\$151,586	\$8,443	\$160,029
3 All Other Companies	\$39,164	\$2,702	\$41,866	\$2,332	\$44,198
4 Total	<u>\$425,237</u>	<u>\$29,341</u>	<u>\$454,578</u>	<u>\$25,320</u>	<u>\$479,898</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$425,237</u>	<u>\$29,341</u>	<u>\$454,578</u>	<u>\$25,320</u>	<u>\$479,898</u>
20 Sub Total	<u>\$425,237</u>	<u>\$29,341</u>	<u>\$454,578</u>	<u>\$25,320</u>	<u>\$479,898</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$425,237</u>	<u>\$29,341</u>	<u>\$454,578</u>	<u>\$25,320</u>	<u>\$479,898</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

1(b) Page 5, Line 39(c)
2(b) Page 5, Line 40(c)
3(b) Page 5, Line 41(c)
1(d) Page 5, Line 50(c)
2(d) Page 5, Line 51(c)
3(d) Page 5, Line 52(c)
19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Group Life Insurance

		Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	<u>Adjustments: (to normalize Historic Year)</u>					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Input-Hist-IFA Calculation.xlsx	(\$42,416)	(\$42,416)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Input-Hist-IFA Calculation.xlsx	(\$35,797)	(\$35,797)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Input-Hist-IFA Calculation.xlsx	(\$974)	(\$974)	\$0
5							
6		Inspection & Maintenance	Narragansett Electric Company		(\$4,597)	(\$4,597)	\$0
7		Inspection & Maintenance	National Grid USA Service Company		(\$27)	(\$27)	\$0
8		Inspection & Maintenance	All Other Companies		(\$755)	(\$755)	\$0
9							
10		Parent Company Funding Initiatives	Narragansett Electric Company		(\$4,236)	(\$4,236)	\$0
11							
12		Major Storm Activity	Narragansett Electric Company		\$0	\$0	\$0
13		Major Storm Activity	National Grid USA Service Company		(\$853)	(\$853)	\$0
14		Major Storm Activity	All Other Companies		(\$530)	(\$530)	\$0
15							
16		RI Government Relations and Federal Affairs	Narragansett Electric Company		(\$2,060)	(\$2,060)	\$0
17		RI Government Relations and Federal Affairs	National Grid USA Service Company		(\$660)	(\$499)	(\$160)
18							
19			TOTAL		(\$92,905)	(\$92,745)	(\$160)
20							
21	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>					
22							
23		<u>General inflation %</u>					
24		4.63%	Narragansett Electric Company		\$6,164	\$3,248	\$2,916
25			National Grid USA Service Co.		\$2,290	\$1,506	\$784
26			All Other Companies		\$0	\$0	\$0
27							
28		<u>Payroll Escalator</u>					
29		15.17%	Electric				
30		10.37%	Gas				
31			Narragansett Electric Company		\$62,970	\$39,018	\$23,952
32			National Grid USA Service Company		\$39,564	\$29,180	\$10,384
33			All Other Companies		\$37,119	\$739	\$36,380
34							
35			GRAND TOTAL		\$148,107	\$73,691	\$74,416
36							
37							
38	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>					
39							
40		<u>General inflation %</u>					
41		2.66%	Narragansett Electric Company		\$14,464	\$7,966	\$6,498
42			National Grid USA Service Co.		\$10,570	\$6,798	\$3,772
43			All Other Companies		\$1,191	\$149	\$1,042
44		<u>Payroll Escalator</u>					
45		3.59%	Electric				
46		4.24%	Gas				
47			Narragansett Electric Company		\$21,108	\$10,751	\$10,357
48			National Grid USA Service Company		\$15,187	\$9,175	\$6,012
49			All Other Companies		\$1,862	\$201	\$1,661
50			TOTAL		\$64,382	\$35,040	\$29,341
51							
52							
53	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>					
54							
55		<u>General inflation %</u>					
56		2.43%	Narragansett Electric Company		\$14,077	\$7,732	\$6,345
57			National Grid USA Service Co.		\$10,282	\$6,598	\$3,684
58			All Other Companies		\$1,162	\$145	\$1,017
59		<u>Payroll Escalator</u>					
60		3.03%	Electric				
61		3.14%	Gas				
62			Narragansett Electric Company		\$17,841	\$9,641	\$8,199
63			National Grid USA Service Company		\$12,987	\$8,228	\$4,760
64			All Other Companies		\$1,495	\$181	\$1,315
65			TOTAL		\$57,845	\$32,525	\$25,320

Line Notes

2(b)-4(b)	Worksheet 1, Page 6, Line 7	42(c)	Page 4, Line 2(a) * General Inflation from Schedule 3, Page 8
6(b)-8(b)	Schedule 3, Page 6, Line 8(d)	43(c)	Page 4, Line 3(a) * General Inflation from Schedule 3, Page 8
10(b)	Schedule 3, Page 6, Line 8(e)	46(b)	Page 3, Line 1(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(i)
12(b)-14(b)	Schedule 3, Page 6, Line 8(f)	47(b)	Page 3, Line 2(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(i)
16(b)-17(c)	RR PUC 4	48(b)	Page 3, Line 3(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(i)
19	Sum of Lines 2 through 17	46(c)	Page 4, Line 1(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(j)
24(b)	Page 6, Line 4(b) * General Inflation from Schedule 3, Page 8	47(c)	Page 4, Line 2(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(j)
25(b)	Page 6, Line 9(b) * General Inflation from Schedule 3, Page 8	48(c)	Page 4, Line 3(a) * Payroll Escalator from Schedule 8, Page 6, Line 47(j)
24(c)	Page 7, Line 4(b) * General Inflation from Schedule 3, Page 8	56(b)	Page 3, Line 1(c) * General Inflation from Schedule 3, Page 8
25(c)	Page 7, Line 9(b) * General Inflation from Schedule 3, Page 8	57(b)	Page 3, Line 2(c) * General Inflation from Schedule 3, Page 8
30(b)	Page 2, Line 1(b) * Payroll Escalator from Schedule 8, Page 6, Line 20(i)	58(b)	Page 3, Line 3(c) * General Inflation from Schedule 3, Page 8
31(b)	Page 6, Line 6(b) + Line 7(b) + Line 8(b) * Payroll Escalator from Schedule 8, Page 6, Line 20(i)	56(c)	Page 4, Line 1(c) * General Inflation from Schedule 3, Page 8
32(b)	Page 2, Line 3(b) * Payroll Escalator from Schedule 8, Page 6, Line 20(i)	57(c)	Page 4, Line 2(c) * General Inflation from Schedule 3, Page 8
30(c)	Page 2, Line 1(c) * Payroll Escalator from Schedule 8, Page 6, Line 20(j)	58(c)	Page 4, Line 3(c) * General Inflation from Schedule 3, Page 8
31(c)	Page 7, Line 6(b) + Line 7(b) + Line 8(b) * Payroll Escalator from Schedule 8, Page 6, Line 20(j)	61(b)	Page 3, Line 1(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(i)
32(c)	Page 2, Line 3(c) * Payroll Escalator from Schedule 8, Page 6, Line 20(j)	62(b)	Page 3, Line 2(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(i)
41(b)	Page 3, Line 1(a) * General Inflation from Schedule 3, Page 8	63(b)	Page 3, Line 3(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(i)
42(b)	Page 3, Line 2(a) * General Inflation from Schedule 3, Page 8	61(c)	Page 4, Line 1(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(j)
43(b)	Page 3, Line 3(a) * General Inflation from Schedule 3, Page 8	62(c)	Page 4, Line 2(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(j)
41(c)	Page 4, Line 1(a) * General Inflation from Schedule 3, Page 8	63(c)	Page 4, Line 3(c) * Payroll Escalator from Schedule 8, Page 6, Line 74(j)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Group Life Insurance - Electric

Narragansett Electric Company		Escalation Percentage 1/	Group Insurance Expense Adjustment
	Electric	Electric	Electric
	(a)	(b)	(c)
1 Accidental Death & Dismemberment	1.70%	\$4,377	\$664
2 Basic Life	15.28%	\$39,300	\$5,962
3 Long Term Disability	55.75%	\$143,384	\$21,751
4 Absence Management Program	27.27%	\$70,145	\$3,248
5	100.00%	\$257,206	\$31,625

Column Notes

- (a) Per Company Books
(b) Page 2, Line 1(b) * Column (a)
(c) Column (a) * Column (b)

Service Company		Escalation Percentage 1/	Group Insurance Expense Adjustment
	Electric	Electric	Electric
	(a)	(b)	(c)
6 Accidental Death & Dismemberment	5.49%	\$12,345	\$1,873
7 Basic Life	20.72%	\$46,594	\$7,068
8 Long Term Disability	59.33%	\$133,413	\$20,239
9 Absence Management Program	14.46%	\$32,528	\$1,506
10	100.00%	\$224,880	\$30,686

Column Notes

- (a) Per Company Books
(b) Page 2, Line 2(b) * Column (a)
(c) Column (a) * Column (b)

1/ Escalation Percentages

Payroll escalation rate from Schedule 8, Page 6, Line 20(i)	15.17%
General inflation rate from Schedule 3, Page 8	4.63%

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Group Life Insurance - Gas

Narragansett Electric Company		Escalation Percentage 1/ Gas		Group Insurance Expense Adjustment
		Gas (a)	Gas (b)	Gas (c)
1	Accidental Death & Dismemberment	1.70%	\$3,931	10.37% \$408
2	Basic Life	15.28%	\$35,292	10.37% \$3,660
3	Long Term Disability	55.75%	\$128,760	10.37% \$13,352
4	Absence Management Program	27.27%	\$62,990	4.63% \$2,916
5		100.00%	\$230,972	\$20,336

Column Notes

- (a) Per Company Books
- (b) Page 2, Line 1(c) * Column (a)
- (c) Column (a) * Column (b)

Service Company		Escalation Percentage 1/ Gas		Group Insurance Expense Adjustment
		Gas (a)	Gas (b)	Gas (c)
6	Accidental Death & Dismemberment	5.49%	\$6,426	10.37% \$666
7	Basic Life	20.72%	\$24,256	10.37% \$2,515
8	Long Term Disability	59.33%	\$69,451	10.37% \$7,202
9	Absence Management Program	14.46%	\$16,933	4.63% \$784
10		100.00%	\$117,066	\$11,168

Column Notes

- (a) Per Company Books
- (b) Page 2, Line 2(c) * Column (a)
- (c) Column (a) * Column (b)

1/ Escalation Percentages

Payroll escalation rate from Schedule 8, Page 6, Line 20(j)	10.37%
General inflation rate from Schedule 3, Page 8	4.63%

Compliance Attachment 2

Schedule 15

Thrift Plan

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Thrifty Plan

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$1,503,958	\$861,288	\$642,670	(\$165,573)	(\$165,573)	\$0	\$1,338,385	\$695,715	\$642,670
2	National Grid USA Service Company	\$2,324,833	\$1,602,041	\$722,791	(\$235,514)	(\$234,560)	(\$954)	\$2,089,319	\$1,367,481	\$721,838
3	All Other Companies	\$36,501	\$26,213	\$10,288	(\$6,859)	(\$6,859)	\$0	\$29,642	\$19,353	\$10,288
4	Total	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$407,946)</u>	<u>(\$406,993)</u>	<u>(\$954)</u>	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$407,946)</u>	<u>(\$406,993)</u>	<u>(\$954)</u>	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>
20	Sub Total	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$407,946)</u>	<u>(\$406,993)</u>	<u>(\$954)</u>	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$407,946)</u>	<u>(\$406,993)</u>	<u>(\$954)</u>	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- b) and (c) Per Company Books
(h) Column (b) + Column (e)
(i) Column (c) + Column (f)

Line Notes

- 1(e) Page 5, Line 2 (b) + Line 6 (b) + Line 10 (b)
2(e) Page 5, Line 3(b) + Line 7(b) + Line 13(b)
3(e) Page 5, Line 4(b) + Line 8(b) + Line 14(b)
1(f) Page 5, Line 2(c) + Line 6(c) + Line 10(c)
2(f) Page 5, Line 3(c) + Line 7(c) + Line 13(c)
3(f) Page 5, Line 4(c) + Line 8(c) + Line 14(c)
19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Thrift Plan

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$1,338,385	\$695,715	\$642,670	\$172,185	\$105,540	\$66,645	\$1,510,569	\$801,255	\$709,315
2	National Grid USA Service Company	\$2,089,319	\$1,367,481	\$721,838	\$282,302	\$207,447	\$74,855	\$2,371,620	\$1,574,928	\$796,692
3	All Other Companies	\$29,642	\$19,353	\$10,288	\$4,003	\$2,936	\$1,067	\$33,644	\$22,289	\$11,355
4	Total	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>	<u>\$458,489</u>	<u>\$315,923</u>	<u>\$142,566</u>	<u>\$3,915,834</u>	<u>\$2,398,472</u>	<u>\$1,517,362</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>	<u>\$458,489</u>	<u>\$315,923</u>	<u>\$142,566</u>	<u>\$3,915,834</u>	<u>\$2,398,472</u>	<u>\$1,517,362</u>
20	Sub Total	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>	<u>\$458,489</u>	<u>\$315,923</u>	<u>\$142,566</u>	<u>\$3,915,834</u>	<u>\$2,398,472</u>	<u>\$1,517,362</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,457,345</u>	<u>\$2,082,550</u>	<u>\$1,374,796</u>	<u>\$458,489</u>	<u>\$315,923</u>	<u>\$142,566</u>	<u>\$3,915,834</u>	<u>\$2,398,472</u>	<u>\$1,517,362</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (h) Column (b) + Column (e)
- (i) Column (c) + Column (f)

Line Notes

- 1(e) Page 5, Line 22 (b)
- 2(e) Page 5, Line 23 (b)
- 3(e) Page 5, Line 24 (b)
- 1(f) Page 5, Line 22 (c)
- 2(f) Page 5, Line 23 (c)
- 3(f) Page 5, Line 24 (c)
- 19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Thrft Plan

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c)	(d)	(e)
Provider Company:					
1 Narragansett Electric Company	\$801,255	\$28,765	\$830,020	\$25,150	\$855,169
2 National Grid USA Service Company	\$1,574,928	\$56,540	\$1,631,468	\$49,434	\$1,680,902
3 All Other Companies	\$22,289	\$800	\$23,090	\$700	\$23,789
4 Total	<u>\$2,398,472</u>	<u>\$86,105</u>	<u>\$2,484,577</u>	<u>\$75,283</u>	<u>\$2,559,860</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$2,398,472</u>	<u>\$86,105</u>	<u>\$2,484,577</u>	<u>\$75,283</u>	<u>\$2,559,860</u>
20 Sub Total	<u>\$2,398,472</u>	<u>\$86,105</u>	<u>\$2,484,577</u>	<u>\$75,283</u>	<u>\$2,559,860</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$2,398,472</u>	<u>\$86,105</u>	<u>\$2,484,577</u>	<u>\$75,283</u>	<u>\$2,559,860</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

1(b) Page 5, Line 31(b)
2(b) Page 5, Line 32(b)
3(b) Page 5, Line 33(b)
1(d) Page 5, Line 40(b)
2(d) Page 5, Line 41(b)
3(d) Page 5, Line 42(b)
19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Thrift Plan

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c)	(d)	(e)
Provider Company:					
1 Narragansett Electric Company	\$709,315	\$30,075	\$739,390	\$23,217	\$762,606
2 National Grid USA Service Company	\$796,692	\$33,780	\$830,472	\$26,077	\$856,549
3 All Other Companies	\$11,355	\$482	\$11,837	\$372	\$12,208
4 Total	<u>\$1,517,362</u>	<u>\$64,336</u>	<u>\$1,581,698</u>	<u>\$49,665</u>	<u>\$1,631,363</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$1,517,362</u>	<u>\$64,336</u>	<u>\$1,581,698</u>	<u>\$49,665</u>	<u>\$1,631,363</u>
20 Sub Total	<u>\$1,517,362</u>	<u>\$64,336</u>	<u>\$1,581,698</u>	<u>\$49,665</u>	<u>\$1,631,363</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$1,517,362</u>	<u>\$64,336</u>	<u>\$1,581,698</u>	<u>\$49,665</u>	<u>\$1,631,363</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

1(b) Page 5, Line 31(c)

2(b) Page 5, Line 32(c)

3(b) Page 5, Line 33(c)

1(d) Page 5, Line 40(c)

2(d) Page 5, Line 41(c)

3(d) Page 5, Line 42(c)

19 Equals Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Thrifty Plan

		Explanation of Adjustments:	Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	<u>Adjustments: (to normalize Historic Year)</u>				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$117,652)	(\$117,652)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$218,845)	(\$218,845)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	(\$3,581)	(\$3,581)	\$0
5						
6		Inspection & Maintenance	Narragansett Electric Company	(\$12,930)	(\$12,930)	\$0
7		Inspection & Maintenance	National Grid USA Service Company	(\$128)	(\$128)	\$0
8		Inspection & Maintenance	All Other Companies	(\$1,878)	(\$1,878)	\$0
9						
10		Parent Company Funding Initiatives	Narragansett Electric Company	(\$29,323)	(\$29,323)	\$0
11						
12		Major Storm Activity	Narragansett Electric Company	\$0	\$0	\$0
13		Major Storm Activity	National Grid USA Service Company	(\$12,620)	(\$12,620)	\$0
14		Major Storm Activity	All Other Companies	(\$1,401)	(\$1,401)	\$0
15						
16		RI Government Relations and Federal Affairs	Narragansett Electric Company	(\$5,668)	(\$5,668)	\$0
17		RI Government Relations and Federal Affairs	National Grid USA Service Company	(\$3,921)	(\$2,967)	(\$954)
18						
19			TOTAL	(\$407,946)	(\$406,993)	(\$954)
20						
21	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>				
22						
23		<u>Payroll inflator</u>				
24		15.17% Electric	Narragansett Electric Company	\$172,185	\$105,540	\$66,645
25		10.37% Gas	National Grid USA Service Company	\$282,302	\$207,447	\$74,855
26			All Other Companies	\$4,003	\$2,936	\$1,067
27						
28						
29			TOTAL	\$458,489	\$315,923	\$142,566
30						
31	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>				
32						
33		<u>Payroll inflator</u>				
34		3.59% Electric	Narragansett Electric Company	\$58,840	\$28,765	\$30,075
35		4.24% Gas	National Grid USA Service Company	\$90,320	\$56,540	\$33,780
36			All Other Companies	\$1,282	\$800	\$482
37						
38			TOTAL	\$150,441	\$86,105	\$64,336
39						
40	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>				
41						
42		<u>Payroll inflator</u>				
43		3.03% Electric	Narragansett Electric Company	\$48,366	\$25,150	\$23,217
44		3.14% Gas	National Grid USA Service Company	\$75,510	\$49,434	\$26,077
45			All Other Companies	\$1,071	\$700	\$372
46						
47			TOTAL	\$124,948	\$75,283	\$49,665

Line Notes

2(b)-4(b)	Workpaper 1, Line 24
8(b)-10(b)	Schedule 3, Page 6, Line 9(e)
10(b)	Schedule 3, Page 6, Line 9(g)
12(b)-14(b)	Schedule 3, Page 6, Line 9(f)
16(b)-17(c)	RR PUC 4
25(b)	Page 2, Line 1(b) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(i)
26(b)	Page 2, Line 2(b) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(i)
27(b)	Page 2, Line 3(b) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(i)
25(c)	Page 2, Line 1(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(j)
26(c)	Page 2, Line 2(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(j)
27(c)	Page 2, Line 3(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 20(j)
34(b)	Page 3, Line 1(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(i)
35(b)	Page 3, Line 2(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(i)
36(b)	Page 3, Line 3(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(i)
34(c)	Page 4, Line 1(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(j)
35(c)	Page 4, Line 2(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(j)
36(c)	Page 4, Line 3(a) * Payroll Inflator Rate from Schedule 8, Page 6, Line 47(j)
43(b)	Page 3, Line 1(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(i)
44(b)	Page 3, Line 2(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(i)
45(b)	Page 3, Line 3(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(i)
43(c)	Page 4, Line 1(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(j)
44(c)	Page 4, Line 2(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(j)
45(c)	Page 4, Line 3(c) * Payroll Inflator Rate from Schedule 8, Page 6, Line 74(j)

Compliance Attachment 2

Schedule 16

FAS112 / ASC712

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS112 /ASC712

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	(\$392,351)	(\$206,959)	(\$185,392)	\$392,351	\$206,959	\$185,392	\$0	\$0	\$0
2	National Grid USA Service Company	(\$203,152)	(\$142,852)	(\$60,299)	\$203,152	\$142,852	\$60,299	\$0	\$0	\$0
3	All Other Companies	\$22,981	\$16,052	\$6,929	(\$22,981)	(\$16,052)	(\$6,929)	\$0	\$0	\$0
4	Total	<u>(\$572,522)</u>	<u>(\$333,759)</u>	<u>(\$238,762)</u>	<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>(\$572,522)</u>	<u>(\$333,759)</u>	<u>(\$238,762)</u>	<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>
20	Sub Total	<u>(\$572,522)</u>	<u>(\$333,759)</u>	<u>(\$238,762)</u>	<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL	<u>(\$572,522)</u>	<u>(\$333,759)</u>	<u>(\$238,762)</u>	<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (b) and (c) Per Company Books
(h) Column (b) + Column (e)
(i) Column (c) + Column (f)

Line Notes

- 1(e) Page 5 of 7 Column (b) Sum of Lines 2, 6, 10 and 17
1(f) Page 5 of 7 Column (c) Sum of Lines 2, 6, 10 and 17
2(e) Page 5 of 7 Column (b) Sum of Lines 3, 7, 11 and 18
2(f) Page 5 of 7 Column (c) Sum of Lines 3, 7, 11 and 18
3(e) Page 5 of 7 Column (b) Sum of Lines 4, 8, 12 and 19
3(f) Page 5 of 7 Column (c) Sum of Lines 4, 8, 12 and 19
19 Equals Row 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS112 /ASC712

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)
20	Sub Total	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS112 /ASC712

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Electric (b)	Rate Year Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Electric (d)	Rate Year Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>
20 Sub Total	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS112 /ASC712

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.		\$0			
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS112 /ASC712

		Explanation of Adjustments:	Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	\$28,271	\$28,271	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	\$19,514	\$19,514	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	(\$2,193)	(\$2,193)	\$0
5						
6		Inspection & Maintenance	Narragansett Electric Company	\$2,733	\$2,733	\$0
7		Inspection & Maintenance	National Grid USA Service Company	(\$2)	(\$2)	\$0
8		Inspection & Maintenance	All Other Companies	\$127	\$127	\$0
9						
10		Major Storm Activity	Narragansett Electric	\$0	\$0	\$0
11		Major Storm Activity	National Grid USA Service Company	\$9,911	\$9,911	\$0
12		Major Storm Activity	All Other Companies	\$496	\$496	\$0
13						
14		RI Government Relations and Federal Affairs	Narragansett Electric	\$1,052	\$1,052	\$0
15		RI Government Relations and Federal Affairs	National Grid USA Service Company	\$233	\$177	\$56
16						
17		To set balance to no lower than \$0 for Narragansett Electric	Narragansett Electric	\$360,296	\$174,904	\$185,392
18		To set balance to lower than \$0 for Service Company	National Grid USA Service Company	\$173,497	\$113,253	\$60,243
19		To set balance to no lower than \$0 for All Other Companies	All Other Companies	(\$21,411)	(\$14,482)	(\$6,929)
20						
21			TOTAL	<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>

Line Notes

- 2(b)-4(b) Workpaper 1, Line 5
6(b)-8(b) Schedule 3, Page 6, Line 10(e)
10(b)-12(b) Schedule 3, Page 6, Line 10(f)
14(b)-15(c) RR PUC 4
17(b) Page 1 of 7 Line 1 Column (b) less Page 5 of 7 Column (b) Lines 2, 6 and 10
17(c) Page 1 of 7 Line 1 Column (c) less Page 5 of 7 Column (c) Lines 2, 6 and 10
18(b) Page 1 of 7 Line 2 Column (b) less Page 5 of 7 Column (b) Lines 3, 7 and 11
18(c) Page 1 of 7 Line 2 Column (c) less Page 5 of 7 Column (c) Lines 3, 7 and 11
19(b) Page 1 of 7 Line 3 Column (b) less Page 5 of 7 Column (b) Lines 4, 8 and 12
19(c) Page 1 of 7 Line 3 Column (c) less Page 5 of 7 Column (c) Lines 4, 8 and 12

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 112/ASC 712

		Narragansett Electric	Legacy Grid Service Co	Legacy KeySpan Service Co	Total Service Company	Amount
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c)	(d) = (c) + (b)	(e)
1	Total FAS 112/ASC 712 Test Year Expense					(\$333,759)
2						
3						
4						
5						
6	FY2013	\$699,422	\$2,408,625	\$1,965,814	\$4,374,439	
7	FY2014	\$1,164,155	\$1,775,162	\$294,985	\$2,070,147	
8	FY2015	(\$781,985)	(\$3,278,435)	(\$1,200,056)	(\$4,478,491)	
9	FY2016	(\$1,668,961)	(\$1,864,676)	(\$511,211)	(\$2,375,887)	
10	FY2017	(\$405,941)	(\$2,131,958)	\$357,445	(\$1,774,513)	
11						
12	5 Year Average (2013-2017)	1/ (\$198,662)			(\$436,861)	
13						
14	Percentage Charged to Narragansett Electric - Total	100.00%			6.32%	
15	Percentage Charged to Narragansett Electric - O&M Labor	46.60%			56.93%	
16						
17	Total 5 Year Average Charged to O&M	(\$92,576)			(\$15,728)	(\$108,305)
18						
19	Minimum Anticipated Expense		2/			\$0
20						
21	Greater of Lines 12 or 17					\$0
22						
23	Normalizing Adjustment					\$333,759

1/ 5 Year Average to be updated to include FY 2018 costs when the reports are made available by the Company's actuary

2/ The Company records a liability on its balance sheet in accordance with FAS 112/ASC 712 to accrue for the costs of benefits to employees who are in an inactive status, primarily employees who are on long-term disability. Adjustments in any particular year can increase or decrease the reserve resulting in positive or negative expense. Reserve decreases and the resulting negative expense would not be expected to occur on a long-term basis nor be reflected as positive income in a cost of service. As such, the minimum expected cost for FAS 112/ASC 712 for rate making purposes would be \$-0-.

Line Notes

- 1 Page 1, Line 28(b)
- 6-10 Per Workpaper 5
- 12 Average of lines 6 through 10
- 14(d) Line 13 Column (e)
- 15(a) Line 4 Column (f)
- 15(d) Line 6 Column (f)
- 17 Line 12 x Line 14 x Line 15
- 23 Line 21 - Line 1

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 112/ASC 712

	Narragansett Electric	Legacy Grid Service Co	Legacy KeySpan Svc Co	Total Service Company	Amount
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c)	(d) = (c) + (b)	(e)
1 Total FAS 112/ASC 712 Test Year Expense					(\$238,762)
2					
3					
4					
5					
6 FY2013	\$699,422	\$2,408,625	\$1,965,814	\$4,374,439	
7 FY2014	\$1,164,155	\$1,775,162	\$294,985	\$2,070,147	
8 FY2015	(\$781,985)	(\$3,278,435)	(\$1,200,056)	(\$4,478,491)	
9 FY2016	(\$1,668,961)	(\$1,864,676)	(\$511,211)	(\$2,375,887)	
10 FY2017	(\$405,941)	(\$2,131,958)	\$357,445	(\$1,774,513)	
11					
12 5 Year Average (2013-2017) 1/	(\$198,662)			(\$436,861)	
13					
14 Percentage Charged to Narragansett Electric - Total	100.00%			3.70%	
15 Percentage Charged to Narragansett Electric - O&M Labor	44.82%			59.11%	
16					
17 Total 5 Year Average Charged to O&M	(\$89,040)			(\$9,546)	(\$98,586)
18					
19 Minimum Anticipated Expense 2/					\$0
20					
21 Greater of Lines 12 or 17					\$0
22					
23 Normalizing Adjustment					\$238,762

1/ 5 Year Average to be updated to include FY 2018 costs when the reports are made available by the Company's actuary

2/ The Company records a liability on its balance sheet in accordance with FAS 112/ASC 712 to accrue for the costs of benefits to employees who are in an inactive status, primarily employees who are on long-term disability. Adjustments in any particular year can increase or decrease the reserve resulting in positive or negative expense. Reserve decreases and the resulting negative expense would not be expected to occur on a long-term basis nor be reflected as positive income in a cost of service. As such, the minimum expected cost for FAS 112/ASC 712 for rate making purposes would be \$-0-.

Line Notes

- 1 Page 1 of 7 Line 28 Column (c)
- 6-10 Per Workpaper 5
- 12 Average of lines 6 through 10
- 14(d) Line 13 Column (e)
- 15(a) Line 4 Column (f)
- 15(d) Line 6 Column (f)
- 17 Line 12 x Line 14 x Line 15
- 23 Line 21 - Line 1

Compliance Attachment 2

Schedule 17

Service Company Rents

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Service Company Rents

		Test Year Ended June 30, 2017						Test Year Ended June 30, 2017		
		(Per Books)			Normalizing Adjustments			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,995,280)	(\$6,644,381)	(\$350,899)	\$10,067,672	\$7,340,988	\$2,726,684
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$17,062,952</u>	<u>\$13,985,369</u>	<u>\$3,077,583</u>	<u>(\$6,995,280)</u>	<u>(\$6,644,381)</u>	<u>(\$350,899)</u>	<u>\$10,067,672</u>	<u>\$7,340,988</u>	<u>\$2,726,684</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.			\$0						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses			\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$17,062,952</u>	<u>\$13,985,369</u>	<u>\$3,077,583</u>	<u>(\$6,995,280)</u>	<u>(\$6,644,381)</u>	<u>(\$350,899)</u>	<u>\$10,067,672</u>	<u>\$7,340,988</u>	<u>\$2,726,684</u>
20	Sub Total	<u>\$17,062,952</u>	<u>\$13,985,369</u>	<u>\$3,077,583</u>	<u>(\$6,995,280)</u>	<u>(\$6,644,381)</u>	<u>(\$350,899)</u>	<u>\$10,067,672</u>	<u>\$7,340,988</u>	<u>\$2,726,684</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$17,062,952</u>	<u>\$13,985,369</u>	<u>\$3,077,583</u>	<u>(\$6,995,280)</u>	<u>(\$6,644,381)</u>	<u>(\$350,899)</u>	<u>\$10,067,672</u>	<u>\$7,340,988</u>	<u>\$2,726,684</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes
(b) Per Company Books
(c) Per Company Books
(e) Page 5, Line 12
(f) Page 5, Line 12

Line Notes
19 Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Service Company Rents

Test Year Ended June 30, 2017									
(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:									
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$10,067,672	\$7,340,988	\$2,726,684	\$7,585,117	\$5,776,023	\$1,809,094	\$17,652,789	\$13,117,011	\$4,535,777
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$10,067,672</u>	<u>\$7,340,988</u>	<u>\$2,726,684</u>	<u>\$7,585,117</u>	<u>\$5,776,023</u>	<u>\$1,809,094</u>	<u>\$17,652,789</u>	<u>\$13,117,011</u>	<u>\$4,535,777</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.						\$0			
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses						\$0			
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$10,067,672</u>	<u>\$7,340,988</u>	<u>\$2,726,684</u>	<u>\$7,585,117</u>	<u>\$5,776,023</u>	<u>\$1,809,094</u>	<u>\$17,652,789</u>	<u>\$13,117,011</u>	<u>\$4,535,777</u>
20 Sub Total	<u>\$10,067,672</u>	<u>\$7,340,988</u>	<u>\$2,726,684</u>	<u>\$7,585,117</u>	<u>\$5,776,023</u>	<u>\$1,809,094</u>	<u>\$17,652,789</u>	<u>\$13,117,011</u>	<u>\$4,535,777</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$10,067,672</u>	<u>\$7,340,988</u>	<u>\$2,726,684</u>	<u>\$7,585,117</u>	<u>\$5,776,023</u>	<u>\$1,809,094</u>	<u>\$17,652,789</u>	<u>\$13,117,011</u>	<u>\$4,535,777</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes
(a) Page 1, Column (g)
(b) Page 1, Column (h)
(c) Page 1, Column (i)
(e) Page 5, Line 26
(f) Page 5, Line 26
(h) (b) + (e)
(i) (c) + (f)

Line Notes
19 Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Service Company Rents

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Electric (b)	Rate Year Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Electric (d)	Rate Year Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$13,117,011	\$380,409	\$13,497,420	\$390,531	\$13,887,951
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$13,117,011</u>	<u>\$380,409</u>	<u>\$13,497,420</u>	<u>\$390,531</u>	<u>\$13,887,951</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$13,117,011</u>	<u>\$380,409</u>	<u>\$13,497,420</u>	<u>\$390,531</u>	<u>\$13,887,951</u>
20 Sub Total	<u>\$13,117,011</u>	<u>\$380,409</u>	<u>\$13,497,420</u>	<u>\$390,531</u>	<u>\$13,887,951</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$13,117,011</u>	<u>\$380,409</u>	<u>\$13,497,420</u>	<u>\$390,531</u>	<u>\$13,887,951</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 34
(c) (a) + (b)
(d) Page 5, Line 43
(e) (c) + (d)

Line Notes

- 19 Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Service Company Rents

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$4,535,777	\$219,840	\$4,755,618	(\$260)	\$4,755,358
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$4,535,777</u>	<u>\$219,840</u>	<u>\$4,755,618</u>	<u>(\$260)</u>	<u>\$4,755,358</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storang, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$4,535,777</u>	<u>\$219,840</u>	<u>\$4,755,618</u>	<u>(\$260)</u>	<u>\$4,755,358</u>
20 Sub Total	<u>\$4,535,777</u>	<u>\$219,840</u>	<u>\$4,755,618</u>	<u>(\$260)</u>	<u>\$4,755,358</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,535,777</u>	<u>\$219,840</u>	<u>\$4,755,618</u>	<u>(\$260)</u>	<u>\$4,755,358</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (i)
(b) Page 5, Line 34
(c) (a) + (b)
(d) Page 5, Line 43
(e) (c) + (d)

Line Notes

- 19 Line 4

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Service Company Rents

				Provider Company	Source Workpaper	Total	Electric	Gas
<u>Explanation of Adjustments:</u>						(a)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)						
2		Normalizing Adjustment		National Grid USA Service Co.	Page 6	(\$3,910,750)	(\$3,537,772)	(\$372,978)
3								
4								
5		Normalizing Adjustment - CWIP		National Grid USA Service Company	Workpaper 6	\$91,100	\$69,021	\$22,079
7		(IFA) Integrated Facilities Agreement		Narragansett Electric Company	Workpaper 1	(\$2,146,385)	(\$2,146,385)	\$0
8		(IFA) Integrated Facilities Agreement		National Grid USA Service Company	Workpaper 1	(\$396,630)	(\$396,630)	\$0
9		(IFA) Integrated Facilities Agreement		All Other Companies		\$0	\$0	\$0
10		Reclass IFA Rents		Narragansett Electric Company	Workpaper 1	(\$632,614)	(\$632,614)	\$0
11						\$0		
12		TOTAL				<u>(\$6,995,280)</u>	<u>(\$6,644,381)</u>	<u>(\$350,899)</u>
13								
14								
15								
16								
17								
18								
19	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)						
20								
21								
22								
23						-	-	-
24		Rate Year Adjustment		National Grid USA Service Co.	Page 6	7,585,117	5,776,023	1,809,094
25						-	-	-
26						<u>\$7,585,117</u>	<u>\$5,776,023</u>	<u>\$1,809,094</u>
27	Page 3	Electric Adjustments: (to reflect conditions in the Rate Year 2020-2021)						
28								
29								
30								
31						-	-	-
32		Rate Year Adjustment		National Grid USA Service Co.	Page 7	600,249	380,409	219,840
33						-	-	-
34						<u>\$600,249</u>	<u>\$380,409</u>	<u>\$219,840</u>
35	Page 4	Gas Adjustments: (to reflect conditions in the Rate Year 2020-2021)						
36								
37								
38								
39		Rate Year Adjustment - Response to DIV 22-9		National Grid USA Service Co.		11,110	(49,098)	60,208
40		Rate Year Adjustment		National Grid USA Service Co.	Page 7	379,160	439,629	(60,468)
41						-	-	-
42								
43						<u>\$390,270</u>	<u>\$390,531</u>	<u>(\$260)</u>

- Line Notes
2 Page 6
5 Workpaper MAL - 6
24(b) Page 6, Line 57
24(c) Page 6, Line 27
32(b) Page 7, Line 22
32(c) Page 7, Line 33
40(b) Page 7, Line 46
40(c) Page 7, Line 33

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Normalizing Adjustment & Rate Year Adjustments

Test Year
Asset Recovery Charge Per Books

Gas

1	ARC-DEBT RECOVERY CHGE	\$189,871
2	ARC-DEPRECIATION RECOVERY CHGE	\$2,041,663
3	ARC-EQUITY RECOVERY CHGE	\$846,048
4		
5	Grand Total	\$3,077,582

6		
7		
8		
9		
10	Test Year	
11	Return & Depreciation Calculation Adjustment	
12		
13	Existing IS Projects	\$2,390,946
14	Facilities Existing Balance	\$313,658
15	Total Calculated Return & Depreciation	\$2,704,604
16	Per Books	\$3,077,582
17	Normalizing Adjustment	(\$372,978)

18		
19	Rate Year -2019	
20	Return & Depreciation Calculation Adjustment	
21	Existing IS Projects	2,402,256
22	New IS Projects	1,029,604
23	Existing Facilities	324,640
24	Service Co. Unfunded Deferred Taxes	779,278
25	Total Calculated Return & Depreciation - Rate Year	4,535,777
26	Normalized Service Company Rents	2,726,684
27	Proforma Adjustment	1,809,094

28		
29		
30	Electric	
31	ARC-DEBT RECOVERY CHGE	\$856,281
32	ARC-DEPRECIATION RECOVERY CHGE	\$9,249,995
33	ARC-EQUITY RECOVERY CHGE	\$3,879,092
34		
35	Total before IFA	\$13,985,368
36	Less: IFA	
37	Total after IFA	\$13,985,368

38		
39		
40	Test Year	
41	Return & Depreciation Calculation Adjustment	
42		
43	IS Existing Projects	\$9,792,316
44	Facilities Test Year	\$655,280
45	Total Calculated Return & Depreciation	\$10,447,596
46	Per Books	\$13,985,368
47	Normalizing Adjustment	(\$3,537,772)

48		
49	Rate Year 2019	
50	Return & Depreciation Calculation Adjustment	
51	Existing IS Projects	7,954,455
52	New IS Projects	2,262,639
53	Existing Facilities	634,974
54	Service Co. Unfunded Deferred Taxes	2,264,943
55	Total Calculated Return & Depreciation - Rate Year	13,117,011
56	Normalized Service Company Rents	7,340,988
57	Proforma Adjustment	5,776,023

58		
59	Electric Deferral Cap	
60	New 2019 Rate Year IS Projects - Electric at 100% (Line 52 / 85%)	2,661,928
61	New 2020 Rate Year IS Projects - Electric at 100% (Page 7, Line 17 / 85%)	4,065,324
62	New 2021 Rate Year IS Projects - Electric at 100% (Page 7, Line 41 / 85%)	5,378,509
63	Total Electric Deferral Cap	12,105,761

Line Notes

- 21 Workpaper 6a, Line 294
22 Workpaper 6a, Line 490 less 15% for slippage adjustment
23 Workpaper 6d, Line 612
51 Workpaper 6a, Line 294
52 Workpaper 6a, Line 490 less 15% for slippage adjustment
53 Workpaper 6d, Line 612

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Normalizing Adjustment

	<u>Gas</u>	
1	Rate Year -2020	
2	Return & Depreciation Calculation Adjustment	
3	Existing IS Projects	2,214,027
4	New IS Projects	1,576,667
5	Existing Facilities	185,646
6	Service Co. Unfunded Deferred Taxes	779,278
7	Total Calculated Return & Depreciation - Rate Year	4,755,618
8	Adjusted Service Company Rents	4,535,777
9	Proforma Adjustment	219,840
10		
11		
12	<u>Electric</u>	
13		
14	Rate Year 2020	
15	Return & Depreciation Calculation Adjustment	
16	Existing IS Projects	7,426,161
17	New IS Projects	3,455,525
18	Existing Facilities	350,790
19	Service Co. Unfunded Deferred Taxes	2,264,943
20	Total Calculated Return & Depreciation - Rate Year	13,497,420
21	Adjusted Service Company Rents	13,117,011
22	Proforma Adjustment	380,409
23		
24	<u>Gas</u>	
25	Rate Year -2021	
26	Return & Depreciation Calculation Adjustment	
27	Existing IS Projects	1,925,481
28	New IS Projects	1,835,733
29	Existing Facilities	154,658
30	Service Co. Unfunded Deferred Taxes	779,278
31	Total Calculated Return & Depreciation - Rate Year	4,695,150
32	Normalized Service Company Rents	4,755,618
33	Proforma Adjustment	(60,468)
34		
35		
36	<u>Electric</u>	
37		
38	Rate Year 2021	
39	Return & Depreciation Calculation Adjustment	
40	Existing IS Projects	6,815,503
41	New IS Projects	4,571,733
42	Existing Facilities	284,869
43	Service Co. Unfunded Deferred Taxes	2,264,943
44	Total Calculated Return & Depreciation - Rate Year	13,937,049
45	Adjusted Service Company Rents	13,497,420
46	Proforma Adjustment	439,629
47		
48	Gas Deferral Cap	
49	New 2019 Rate Year IS Projects - GAS at 100% (Page 6, Line 22 / 85%)	1,211,299
50	New 2020 Rate Year IS Projects - GAS at 100% (Line 4 / 85%)	1,854,902
51	New 2021 Rate Year IS Projects - GAS at 100% (Line 28 / 85%)	2,159,685
52	Total Gas Deferral Cap	5,225,886

Line Notes

- 3 Workpaper 6b, Line 294
- 4 Workpaper 6b, Line 490 less 15% for slippage adjustment
- 5 Workpaper 6e, Line 628
- 16 Workpaper 6b, Line 294
- 17 Workpaper 6b, Line 490 less 15% for slippage adjustment
- 18 Workpaper 6e, Line 628
- 27 Workpaper 6c, Line 294
- 28 Workpaper 6c, Line 490 less 15% for slippage adjustment
- 29 Workpaper 6f, Line 619
- 40 Workpaper 6c, Line 294
- 41 Workpaper 6c, Line 490 less 15% for slippage adjustment
- 42 Workpaper 6f, Line 619

Compliance Attachment 2

Schedule 18

Joint Facilities

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Joint Facilities

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
	(Per Books)						(as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$711,564	\$504,892	\$206,672	\$100,328	\$106,159	(\$5,831)	\$811,892	\$611,051	\$200,841
2 National Grid USA Service Company	\$868,284	\$513,503	\$354,781	\$0	\$0	\$0	\$868,284	\$513,503	\$354,781
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,579,848</u>	<u>\$1,018,396</u>	<u>\$561,452</u>	<u>\$100,328</u>	<u>\$106,159</u>	<u>(\$5,831)</u>	<u>\$1,680,176</u>	<u>\$1,124,555</u>	<u>\$555,621</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$116,247	\$116,247	\$0	(\$5,831)	\$0	(\$5,831)	\$110,416	\$116,247	(\$5,831)
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$1,463,421</u>	<u>\$901,969</u>	<u>\$561,452</u>	<u>\$106,159</u>	<u>\$106,159</u>	<u>\$0</u>	<u>\$1,569,580</u>	<u>\$1,008,128</u>	<u>\$561,452</u>
20 Sub Total	<u>\$1,579,668</u>	<u>\$1,018,216</u>	<u>\$561,452</u>	<u>\$100,328</u>	<u>\$106,159</u>	<u>(\$5,831)</u>	<u>\$1,679,996</u>	<u>\$1,124,375</u>	<u>\$555,621</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$180	\$180	\$0	\$0	\$0	\$0	\$180	\$180	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$180</u>	<u>\$180</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$180</u>	<u>\$180</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$1,579,848</u>	<u>\$1,018,396</u>	<u>\$561,452</u>	<u>\$100,328</u>	<u>\$106,159</u>	<u>(\$5,831)</u>	<u>\$1,680,176</u>	<u>\$1,124,555</u>	<u>\$555,621</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (b) Per Company Books
- (c) Per Company Books
- (h) (b) + (e)
- (i) (c) + (f)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Joint Facilities

Test Year Ended June 30, 2017										
(as Adjusted)										
Total			Proforma Adjustments			Rate Year Ending August 31, 2019				
Electric			Electric			Electric				
Gas			Gas			Gas				
(a) = (b) + (c)			(d) = (e) + (f)			(g) = (h) + (i)				
(b)			(e)			(h) = (b) + (e)				
(c)			(f)			(i) = (c) + (f)				
Provider Company:										
1	Narragansett Electric Company	\$811,892	\$611,051	\$200,841	\$37,591	\$28,292	\$9,299	\$849,482	\$639,343	\$210,139
2	National Grid USA Service Company	\$868,284	\$513,503	\$354,781	\$40,202	\$23,775	\$16,426	\$908,485	\$537,279	\$371,207
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,680,176</u>	<u>\$1,124,555</u>	<u>\$555,621</u>	<u>\$77,792</u>	<u>\$52,067</u>	<u>\$25,725</u>	<u>\$1,757,968</u>	<u>\$1,176,622</u>	<u>\$581,346</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$110,416	\$116,247	(\$5,831)	\$5,112	\$5,382	(\$270)	\$115,528	\$121,629	(\$6,101)
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,569,580</u>	<u>\$1,008,128</u>	<u>\$561,452</u>	<u>\$72,672</u>	<u>\$46,676</u>	<u>\$25,995</u>	<u>\$1,642,251</u>	<u>\$1,054,804</u>	<u>\$587,447</u>
20	Sub Total	<u>\$1,679,996</u>	<u>\$1,124,375</u>	<u>\$555,621</u>	<u>\$77,784</u>	<u>\$52,059</u>	<u>\$25,725</u>	<u>\$1,757,780</u>	<u>\$1,176,433</u>	<u>\$581,346</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$180	\$180	\$0	\$8	\$8	\$0	\$188	\$188	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$180</u>	<u>\$180</u>	<u>\$0</u>	<u>\$8</u>	<u>\$8</u>	<u>\$0</u>	<u>\$188</u>	<u>\$188</u>	<u>\$0</u>
28	TOTAL	<u>\$1,680,176</u>	<u>\$1,124,555</u>	<u>\$555,621</u>	<u>\$77,792</u>	<u>\$52,067</u>	<u>\$25,725</u>	<u>\$1,757,968</u>	<u>\$1,176,621</u>	<u>\$581,346</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 1, Column, g
- (b) Page 1, Column h
- (c) Page 1, Column i
- (e) Page 5, Line 25
- (f) Page 5, Line 25
- (h) (b) + (e)
- (i) (c) + (f)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Joint Facilities

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:					
1 Narragansett Electric Company	\$639,343	\$17,007	\$656,350	\$15,949	\$672,299
2 National Grid USA Service Company	\$537,279	\$14,292	\$551,570	\$13,403	\$564,973
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,176,622</u>	<u>\$31,298</u>	<u>\$1,207,920</u>	<u>\$29,352</u>	<u>\$1,237,272</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Stora, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$121,629	\$3,235	\$124,865	\$3,034	\$127,899
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$1,054,804	\$28,058	\$1,082,862	\$26,314	\$1,109,175
20 Sub Total	<u>\$1,176,433</u>	<u>\$31,293</u>	<u>\$1,207,726</u>	<u>\$29,348</u>	<u>\$1,237,074</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$188	\$5	\$193	\$5	\$198
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$188</u>	<u>\$5</u>	<u>\$193</u>	<u>\$5</u>	<u>\$198</u>
27					
28 TOTAL	<u>\$1,176,621</u>	<u>\$31,298</u>	<u>\$1,207,920</u>	<u>\$29,353</u>	<u>\$1,237,272</u>
	(\$0)	\$0	(\$0)	\$0	\$0

Column Notes

- (a) Page 2, Column h
(b) Page 5, Line 35
(c) (a) + (b)
(d) Page 5, Line 45
(e) (c) + (d)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Joint Facilities

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$210,139	\$5,590	\$215,729	\$5,242	\$220,971
2 National Grid USA Service Company	\$371,207	\$9,874	\$381,081	\$9,260	\$390,341
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$581,346</u>	<u>\$15,464</u>	<u>\$596,810</u>	<u>\$14,502</u>	<u>\$611,313</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$581,346</u>	<u>\$15,464</u>	<u>\$596,810</u>	<u>\$14,502</u>	<u>\$611,313</u>
20 Sub Total	<u>\$581,346</u>	<u>\$15,464</u>	<u>\$596,810</u>	<u>\$14,502</u>	<u>\$611,313</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$581,346</u>	<u>\$15,464</u>	<u>\$596,810</u>	<u>\$14,502</u>	<u>\$611,313</u>
	(\$0)	\$0	(\$0)	\$0	(\$0)

Column Notes

- (a) Page 2, Column i
- (b) Page 5, Line 35
- (c) (a) + (b)
- (d) Page 5, Line 45
- (e) (c) + (d)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Joint Facilities

		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Explanation of Adjustments:						
1	Page 1	Adjustments: (to normalize Historic Year)				
2		Removal of Airplane Costs	Narragansett Electric Co.	Page 6		
3		Reclass IFA Adjustment	Narragansett Electric Co.	Workpaper 1		
4				(\$24,289)	(\$18,458)	(\$5,831)
5				\$124,617	\$124,617	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8				\$0	\$0	\$0
9				\$0	\$0	\$0
10		TOTAL		<u>\$100,328</u>	<u>\$106,159</u>	<u>(\$5,831)</u>
11						
12						
13						
14						
15						
16	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)				
17						
18		General Inflation	4.63%	\$0	\$0	\$0
19				\$37,591	\$28,292	\$9,299
20			Narragansett Electric Company	\$40,202	\$23,775	\$16,426
21			National Grid USA Service Company	\$0	\$0	\$0
22			All Other Companies	\$0	\$0	\$0
23				\$0	\$0	\$0
24				\$0	\$0	\$0
25		TOTAL		<u>\$77,792</u>	<u>\$52,067</u>	<u>\$25,725</u>
26						
27	Page 3	Adjustments: (to reflect conditions in the Rate Year 2020)				
28						
29						
30		General Inflation	2.66%	\$0	\$0	\$0
31				\$22,596	\$17,007	\$5,590
32			Narragansett Electric Company	\$24,166	\$14,292	\$9,874
33			National Grid USA Service Company	\$0	\$0	\$0
34			All Other Companies	\$0	\$0	\$0
35				\$0	\$0	\$0
36		TOTAL		<u>\$46,762</u>	<u>\$31,298</u>	<u>\$15,464</u>
37						
38	Page 3	Adjustments: (to reflect conditions in the Rate Year 2021)				
39						
40		General Inflation	2.43%	\$0	\$0	\$0
41				\$21,192	\$15,949	\$5,242
42			Narragansett Electric Company	\$22,663	\$13,403	\$9,260
43			National Grid USA Service Company	\$0	\$0	\$0
44			All Other Companies	\$0	\$0	\$0
45				\$0	\$0	\$0
46		TOTAL		<u>\$43,855</u>	<u>\$29,352</u>	<u>\$14,502</u>

Line Notes

19 Schedule 3, Page 8
30 Schedule 3, Page 8
40 Schedule 3, Page 8

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Joint Facilities

For Historic Test Year ended Test Year Ended June 30, 2017 and Rate Year Ending August 31, 2019

Facility Name	Test Year Ended June 30, 2017	Normalizing	Test Year Ended June 30,
	(Per Books)	Adjustments	2017
	Gas	Gas	(as Adjusted)
	(a)	(b)	(c)
1 Intercompany Rent Northboro	\$835,187	\$0	\$835,187
2 Intercompany Rent Sutton	\$503,382	\$0	\$503,382
3 Intercompany Rent Worcester	\$116,247	\$0	\$116,247
4 Intercompany Rent Millbury	\$91,935	\$0	\$91,935
5 Intercompany Rent Brockton	\$1,992	\$0	\$1,992
6 AG Airplane O&M Rents	\$24,289	(\$24,289)	\$0
7 AG Rents and Maintenance	\$6,816	\$0	\$6,816
8 TOTAL Joint Facilities Expense	<u>\$1,579,848</u>	<u>(\$24,289)</u>	<u>\$1,555,559</u>

Column Notes

(a) Per Company Books

(c) (a) + (b)

Compliance Attachment 2

Schedule 19

Uninsured Claims

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uninsured Claims

		Test Year Ended June 30, 2017						Test Year Ended June 30, 2017		
		(Per Books)			Normalizing Adjustments			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$569,525	\$4,250	\$565,275	(\$11,025)	(\$11,025)	\$0	\$558,500	(\$6,775)	\$565,275
2	National Grid USA Service Company	\$1,055,329	\$781,142	\$274,187	(\$109,887)	(\$109,753)	(\$134)	\$945,442	\$671,389	\$274,054
3	All Other Companies	\$23,205	\$16,172	\$7,033	(\$3,131)	(\$3,131)	\$0	\$20,074	\$13,041	\$7,033
4	Total	<u>\$1,648,059</u>	<u>\$801,565</u>	<u>\$846,495</u>	<u>(\$124,043)</u>	<u>(\$123,909)</u>	<u>(\$134)</u>	<u>\$1,524,017</u>	<u>\$677,655</u>	<u>\$846,361</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,648,059</u>	<u>\$801,565</u>	<u>\$846,495</u>	<u>(\$124,043)</u>	<u>(\$123,909)</u>	<u>(\$134)</u>	<u>\$1,524,017</u>	<u>\$677,655</u>	<u>\$846,361</u>
20	Sub Total	<u>\$1,648,059</u>	<u>\$801,565</u>	<u>\$846,495</u>	<u>(\$124,043)</u>	<u>(\$123,909)</u>	<u>(\$134)</u>	<u>\$1,524,017</u>	<u>\$677,655</u>	<u>\$846,361</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$1,648,059</u>	<u>\$801,565</u>	<u>\$846,495</u>	<u>(\$124,043)</u>	<u>(\$123,909)</u>	<u>(\$134)</u>	<u>\$1,524,017</u>	<u>\$677,655</u>	<u>\$846,361</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Per Company Books
2(a) Per Company Books
3(a) Per Company Books
1(e) Page 5, Line 38
2(e) Page 5, Line 40
3(e) Page 5, Line 4 + Page 5, Line 7 + Page 5, Line 11
19(a) Page 5, Line 31
19(b) Line 4(b)
19(c) Line 4(c)
28(a) - (i) Line 20(a) - (i)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uninsured Claims

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$558,500	(\$6,775)	\$565,275	\$955,618	\$1,162,517	(\$206,899)	\$1,514,119	\$1,155,742	\$358,376
2	National Grid USA Service Company	\$945,442	\$671,389	\$274,054	\$0	\$0	\$0	\$945,442	\$671,389	\$274,054
3	All Other Companies	\$20,074	\$13,041	\$7,033	\$0	\$0	\$0	\$20,074	\$13,041	\$7,033
4	Total	<u>\$1,524,017</u>	<u>\$677,655</u>	<u>\$846,361</u>	<u>\$955,618</u>	<u>\$1,162,517</u>	<u>(\$206,899)</u>	<u>\$2,479,635</u>	<u>\$1,840,172</u>	<u>\$639,463</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,524,017</u>	<u>\$677,655</u>	<u>\$846,361</u>	<u>\$955,618</u>	<u>\$1,162,517</u>	<u>(\$206,899)</u>	<u>\$2,479,635</u>	<u>\$1,840,172</u>	<u>\$639,463</u>
20	Sub Total	<u>\$1,524,017</u>	<u>\$677,655</u>	<u>\$846,361</u>	<u>\$955,618</u>	<u>\$1,162,517</u>	<u>(\$206,899)</u>	<u>\$2,479,635</u>	<u>\$1,840,172</u>	<u>\$639,463</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$1,524,017</u>	<u>\$677,655</u>	<u>\$846,361</u>	<u>\$955,618</u>	<u>\$1,162,517</u>	<u>(\$206,899)</u>	<u>\$2,479,635</u>	<u>\$1,840,172</u>	<u>\$639,463</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(b) Page 1, Line 1 (h)
2(b) Page 1, Line 2 (h)
3(b) Page 1, Line 3 (h)
1(c) Page 1, Line 1 (i)
2(c) Page 1, Line 2 (i)
3(c) Page 1, Line 3 (i)
1(e) Page 5, Line 31(a)
1(f) Page 5, Line 31(b)
19(a) - (i) Line 4(a) - (i)
28(a) - (i) Line 19(a) - (i)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uninsured Claims

		Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Rate Year Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Electric (d)	Rate Year Ending August 31, 2021 Electric (e) = (c) + (d)
1	Provider Company:					
2	Narragansett Electric Company	\$1,155,742	\$30,743	\$1,186,485	\$28,832	\$1,215,317
3	National Grid USA Service Company	\$671,389	\$17,859	\$689,248	\$16,749	\$705,996
4	All Other Companies	\$13,041	\$347	\$13,388	\$325	\$13,714
5	Total	<u>\$1,840,172</u>	<u>\$48,949</u>	<u>\$1,889,121</u>	<u>\$45,906</u>	<u>\$1,935,026</u>
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses		\$0			
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,840,172</u>	<u>\$48,949</u>	<u>\$1,889,121</u>	<u>\$45,906</u>	<u>\$1,935,026</u>
20	Sub Total	<u>\$1,840,172</u>	<u>\$48,949</u>	<u>\$1,889,121</u>	<u>\$45,906</u>	<u>\$1,935,026</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$1,840,172</u>	<u>\$48,949</u>	<u>\$1,889,121</u>	<u>\$45,906</u>	<u>\$1,935,026</u>
		\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Page 2, Line 1 (h)
- 2(a) Page 2, Line 2 (h)
- 3(a) Page 2, Line 3 (h)
- 1(b) Page 5, Line 38(b)
- 2(b) Page 5, Line 40(b)
- 3(b) Page 5, Line 42(b)
- 1(d) Page 5, Line 49(b)
- 2(d) Page 5, Line 51(b)
- 3(d) Page 5, Line 53(b)
- 19(a) - (e) Line 4(a) - (e)
- 28(a) - (e) Line 19(a) - (e)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uninsured Claims

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$358,376	\$9,533	\$367,909	\$8,940	\$376,849
2 National Grid USA Service Company	\$274,054	\$7,290	\$281,344	\$6,837	\$288,180
3 All Other Companies	\$7,033	\$187	\$7,220	\$175	\$7,395
4 Total	<u>\$639,463</u>	<u>\$17,010</u>	<u>\$656,472</u>	<u>\$15,952</u>	<u>\$672,425</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses	\$0				\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$639,463</u>	<u>\$17,010</u>	<u>\$656,472</u>	<u>\$15,952</u>	<u>\$672,425</u>
20 Sub Total	<u>\$639,463</u>	<u>\$17,010</u>	<u>\$656,472</u>	<u>\$15,952</u>	<u>\$672,425</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$639,463</u>	<u>\$17,010</u>	<u>\$656,472</u>	<u>\$15,952</u>	<u>\$672,425</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Page 2, Line 1 (i)
- 2(a) Page 2, Line 2 (i)
- 3(a) Page 2, Line 3 (i)
- 1(b) Page 5, Line 38(c)
- 2(b) Page 5, Line 40(c)
- 3(b) Page 5, Line 42(c)
- 1(d) Page 5, Line 49(c)
- 2(d) Page 5, Line 51(c)
- 3(d) Page 5, Line 53(c)
- 19(a) - (e) Line 4(a) - (e)
- 28(a) - (e) Line 19(a) - (e)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uninsured Claims

Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Page 1 Adjustments: (to normalize Historic Year)					
(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper MAL-1 Line 26(a)	(\$581)	(\$581)	\$0
(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1 Line 26(b)	(\$106,704)	(\$106,704)	\$0
(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper MAL-1 Line 26(c)	(\$2,209)	(\$2,209)	\$0
Inspection & Maintenance	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(e)	(\$4,432)	(\$4,432)	\$0
Inspection & Maintenance	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(e)	(\$21)	(\$21)	\$0
Inspection & Maintenance	All Other Companies	Schedule MAL-3 Page 6, Line 13(e)	(\$782)	(\$782)	\$0
Parent Company Funding Initiatives	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(g)	(\$4,180)	(\$4,180)	\$0
Major Storm Fund adjustment	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(f)	\$0	-	\$0
Major Storm Fund adjustment	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(f)	(\$2,550)	(2,550)	\$0
Major Storm Fund adjustment	All Other Companies	Schedule MAL-3 Page 6, Line 13(f)	(\$140)	(140)	\$0
FCM Adjustment	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(f)	(\$59)	(59)	\$0
RI Government Relations and Federal Affairs	Narragansett Electric Company		(\$1,833)	(1,833)	\$0
RI Government Relations and Federal Affairs	National Grid USA Service Company		(\$553)	(419)	(\$134)
TOTAL			(\$124,043)	(\$123,909)	(\$134)
Page 2 Adjustments: (to reflect conditions in the Rate Year 2019)					
General inflation %	4.63% Narragansett Electric Company		\$0	\$0	\$0
	National Grid USA Service Co.		\$0	\$0	\$0
	All Other Companies		\$326	\$0	\$326
5 Year average adj for General/Auto & WC cClaims	Narragansett Electric		\$955,618	\$1,162,517	(\$206,899)
TOTAL			\$955,944	\$1,162,517	(\$206,573)
Page 2 Adjustments: (to reflect conditions in the Rate Year 2020)					
General inflation %	2.66% Narragansett Electric Company		\$40,276	\$30,743	\$9,533
	National Grid USA Service Co.		\$25,149	\$17,859	\$7,290
	All Other Companies		\$534	\$347	\$187
5 Year average adj for General/Auto & WC cClaims	Narragansett Electric				
Page 2 Adjustments: (to reflect conditions in the Rate Year 2021)			\$65,958	\$48,949	\$17,010
General inflation %	2.43% Narragansett Electric Company		\$37,772	\$28,832	\$8,940
	National Grid USA Service Co.		\$23,585	\$16,749	\$6,837
	All Other Companies		\$501	\$325	\$175
	Narragansett Electric				
5 Year average adj for General/Auto & WC cClaims					
TOTAL			\$61,858	\$45,906	\$15,952

Line Notes

29(b)	Page 6, Line 25(c)
29(c)	Page 7 Line 17(c)
38(b)-(c)	Page 3, Line 1(a) x Schedule MAL-3, Page 8
40(b)-(c)	Page 3, Line 2(a) x Schedule MAL-3, Page 8
42(b)-(c)	Page 3, Line 3(a) x Schedule MAL-3, Page 8
46 (a) - (c)	Sum of Lines 38 -42
49(b)-(c)	Page 3, Line 1(c) x Schedule MAL-3, Page 8
51(b)-(c)	Page 3, Line 2(c) x Schedule MAL-3, Page 8
53(b)-(c)	Page 3, Line 3(c) x Schedule MAL-3, Page 8
60 (a) - (c)	Sum of Lines 49-53

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uninsured Claims

1	Test Year Expense Per Books - Electric			\$801,565
2				
3	Less Amount applicable to the IFA			(\$123,909)
4				
5	Total Test Year Expense			<u>\$677,655</u>
6				
7				
8		<u>Actual Claims Paid 12 Months Ended June 30, 2017</u>		
9				
10				
11		General & Auto	Workers Comp	Total
12		(a)	(b)	(a)+(b) = (c)
13	2013	\$1,670,368	\$794,486	\$2,464,854
14	2014	\$2,719,916	\$526,305	\$3,246,221
15	2015	\$536,943	\$671,297	\$1,208,240
16	2016	\$962,120	\$562,058	\$1,524,178
17	2017	\$1,292,241	\$446,133	\$1,738,374
18				
19	5 yr Average before IFA	<u>\$1,436,318</u>	<u>\$600,056</u>	<u>\$2,036,373</u>
20				
21	Less Amount applicable to the IFA to General &Auto Only		13.66%	(\$196,201)
22				
23	Proforma 5 yr Average for Claims after IFA			\$1,840,172
24				
25	Total Proforma Adjustment			<u>\$1,162,517</u>

Line Notes

- 1 Per Company Books
- 3 Page 5, Line 13
- 5 Line 1 + Line 3
- 13(a) Page 8, Line 15(a)
- 13(b) Page 9, Line 27(a)
- 14(a) Page 8, Line 15(b)
- 14(b) Page 9, Line 27(b)
- 15(a) Page 8, Line 15(c)
- 15(b) Page 9, Line 27(c)
- 16(a) Page 8, Line 15(d)
- 16(b) Page 9, Line 27(d)
- 17(a) Page 8, Line 15(e)
- 17(b) Page 9, Line 27(e)
- 19(a) - (c) (Line 13 - Line 17) divided by 5
- 21(b) Per Company Books
- 21(c) Line 21(b) x Line 19(a)
- 23 Line 19(c) + Line 21(c)
- 25 Line 23(c) - Line 5

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 2

Schedule 19

Page 7 of 9

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uninsured Claims

1	Test Year Expense Per Books - Gas			\$846,361
2				
3				
4		Actual Claims Paid 12 Months Ended June 30, 2017:		
5				
6		General & Auto	Workers Comp	Total
7		(a)	(b)	(a)+(b) = (c)
8	2013	\$497,217	\$213,569	\$710,786
9	2014	\$414,825	\$215,209	\$630,033
10	2015	\$473,266	\$206,567	\$679,833
11	2016	\$370,653	\$194,172	\$564,825
12	2017	\$401,099	\$210,737	\$611,835
13				
14	5 yr Average	\$431,412	\$208,051	\$639,463
15				
16				
17	Proforma Adjustment			(\$206,899)

Line Notes

1	Per Company Books
8(a)	Page 8, Line 16(a)
8(b)	Page 9, Line 28(a)
9(a)	Page 8, Line 16(b)
9(b)	Page 9, Line 28(b)
10(a)	Page 8, Line 16(c)
10(b)	Page 9, Line 28(c)
11(a)	Page 8, Line 16(d)
11(b)	Page 9, Line 28(d)
12(a)	Page 8, Line 16(e)
12(b)	Page 9, Line 28(e)
14(a) - (c)	(Line 13 - Line 17) divided by 5
17	Line 14(c) - Line 1

The Narragansett Electric Company d/b/a National Grid
General & Auto Claims Paid

Company	2013	2014	2015	2016	2017	Grand Total
	(a)	(b)	(c)	(d)	(e)	
1 Narragansett Electric (Electric)	\$1,649,938	\$2,199,782	\$832,352	\$958,458	\$1,291,540	\$6,932,070
2 Narragansett Electric (Gas)	\$489,198	\$210,666	\$589,217	\$369,216	\$400,824	\$2,059,121
3 National Grid USA Service Company	\$283,346	\$7,214,064	(\$4,097,204)	\$50,785	\$9,724	\$3,460,715
4 Grand Total	\$2,422,482	\$9,624,512	(\$2,675,635)	\$1,378,460	\$1,702,087	\$12,451,906
5						
6						
7 ServCo Percentage Charged to Narragansett Electric (Electric) - Total	7.21%					
8 ServCo Percentage Charged to Narragansett Electric(Gas) - Total	2.83%					
9						
10 Service Co Portion General/Auto	2013	2014	2015	2016	2017	Grand Total
11 Narragansett Electric (Electric)	\$20,429	\$520,134	(\$295,408)	\$3,662	\$701	\$249,518
12 Narragansett Electric (Gas)	\$8,019	\$204,158	(\$115,951)	\$1,437	\$275	\$97,938
13						
14 Total Claims Paid by Segment	2013	2014	2015	2016	2017	Grand Total
15 Narragansett Electric (Electric)	\$1,670,368	\$2,719,916	\$536,943	\$962,120	\$1,292,241	\$7,181,588
16 Narragansett Electric (Gas)	\$497,217	\$414,825	\$473,266	\$370,653	\$401,099	\$2,157,059
17						
18 Total Claims Paid	\$2,167,584	\$3,134,740	\$1,010,209	\$1,332,773	\$1,693,340	\$9,338,647

Line Notes

- 1 Per Company Data
- 2 Per Company Data
- 3 Per Company Data
- 7 Per Company Data
- 8 Per Company Data
- 11 Line 3 (a)-(e) x Line 7 (a)-(e)
- 12 Line 3 (a)-(e) x Line 8 (a)-(e)
- 15 Line 1 (a)-(e) + Line 11 (a)-(e)
- 16 Line 2 (a)-(e) + Line 12 (a)-(e)
- 18 Line 15 + Line 16

The Narragansett Electric Company d/b/a National Grid
Workers Claims Paid

Company	2013	2014	2015	2016	2017	Grand Total
	(a)	(b)	(c)	(d)	(e)	
1 Narragansett Electric (Electric)	\$1,335,774	\$809,276	\$1,157,117	\$881,886	\$718,358	\$4,902,410
2 Narragansett Electric (Gas)	\$320,094	\$344,513	\$340,784	\$295,834	\$368,909	\$1,670,135
3 National Grid USA Service Company	\$4,190,735	\$3,634,468	\$3,217,816	\$3,681,166	\$2,713,471	\$17,437,657
4 Grand Total	\$5,846,604	\$4,788,257	\$4,715,717	\$4,858,886	\$3,800,738	\$24,010,202
5						
6 Share of Worker's Comp Claims Paid for Rate Year Ended August 31, 2019						
7 Percentage Charged to Narragansett Electric(Electric)	100.00%					
8 Percentage Charged to Narragansett Electric(Gas)	100.00%					
9 O&M Percentage for Narragansett Electric Claims Paid	46.60%					
10 O&M Percentage for Narragansett Gas Claims Paid	44.82%					
11						
12 ServCo Percentage Charged to Narragansett Electric (Electric) - Total	7.21%					
13 ServCo Percentage Charged to Narragansett Electric(Gas) - Total	2.83%					
14						
15 ServCo Percentage Charged to Narragansett Electric O&M Labor	56.93%					
16 ServCo Percentage Charged to Narragansett Gas O&M Labor	59.11%					
17						
18 Service Co Portion Workers Comp	2013	2014	2015	2016	2017	Total
19 Narragansett Electric (Electric)	\$172,015	\$149,182	\$132,080	\$151,099	\$111,379	\$715,755
20 Narragansett Electric (Gas)	\$70,103	\$60,798	\$53,828	\$61,579	\$45,391	\$291,699
21						
22 Narragansett Electric O&M Portion	2013	2014	2015	2016	2017	Total
23 Narragansett Electric (Electric)	\$622,471	\$377,122	\$539,216	\$410,959	\$334,755	\$2,284,523
24 Narragansett Electric (Gas)	\$143,466	\$154,411	\$152,739	\$132,593	\$165,345	\$748,554
25						
26 Total Claims Paid	2013	2014	2015	2016	2017	Total
27 Narragansett Electric (Electric)	\$794,486	\$526,305	\$671,297	\$562,058	\$446,133	\$3,000,279
28 Narragansett Electric (Gas)	\$213,569	\$215,209	\$206,567	\$194,172	\$210,737	\$1,040,254
29						
30 Grand Total	\$1,008,055	\$741,513	\$877,864	\$756,230	\$656,870	\$4,040,532

Line Notes

- 1 Per Company Data
- 2 Per Company Data
- 3 Per Company Data
- 7 Per Company Data
- 8 Per Company Data
- 9 Schedule MAL-12, Page 6 Line 4(f)
- 10 Schedule MAL-12, Page 7 Line 4(f)
- 12 Per Company Data
- 13 Per Company Data
- 15 Schedule MAL-12, Page 8 Line 6(f)
- 16 Schedule MAL-12, Page 9 Line 6(f)
- 19 Line 3 (a)-(e) x Line 12(a) x Line 15(a)
- 20 Line 3 (a)-(e) x Line 13(a) x Line 16(a)
- 23 Line 1 (a)-(e) x Line 7(a) x Line 9(a)
- 24 Line 2 (a)-(e) x Line 8(a) x Line 10(a)
- 30 Line 27 (a) - (e) + Line 28 (a) - (e)

Compliance Attachment 2

Schedule 20

Insurance Premium

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Insurance Premium

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$4,059	\$968	\$3,091	(\$132)	(\$132)	\$0	\$3,927	\$836	\$3,091
2	National Grid USA Service Company	\$2,922,151	\$2,096,258	\$825,893	(\$286,349)	(\$286,349)	\$0	\$2,635,802	\$1,809,909	\$825,893
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
20	Sub Total	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
Line Notes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1(a) Per Company Books										
1(b) Page 3, Line 2										
1(c) Line 1(a) plus Line 1(b)										
2(a) Per Company Books										
2(c) Line 2(a) plus Line 2(b)										
19(a) Per Company Books										
19(b) Page 3, Line 19										
19(c) Line 19(a) plus Line 19(b)										
28(a) Per Company Books										
28(b) Page 3, Line 19										
28(c) Line 19(a) plus Line 19(b)										

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Insurance Premium

Test Year Ended June 30, 2017									
(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:									
1 Narragansett Electric Company	\$3,927	\$836	\$3,091	\$0	\$0	\$0	\$3,927	\$836	\$3,091
2 National Grid USA Service Company	\$2,635,802	\$1,809,909	\$825,893	\$373,090	\$280,149	\$92,940	\$3,008,892	\$2,090,058	\$918,833
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>	<u>\$373,090</u>	<u>\$280,149</u>	<u>\$92,940</u>	<u>\$3,012,818</u>	<u>\$2,090,894</u>	<u>\$921,924</u>
5									
6									
Operation:									
7									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>	<u>\$373,090</u>	<u>\$280,149</u>	<u>\$92,940</u>	<u>\$3,012,818</u>	<u>\$2,090,894</u>	<u>\$921,924</u>
20 Sub Total	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>	<u>\$373,090</u>	<u>\$280,149</u>	<u>\$92,940</u>	<u>\$3,012,818</u>	<u>\$2,090,894</u>	<u>\$921,924</u>
21									
Maintenance:									
22									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>	<u>\$373,090</u>	<u>\$280,149</u>	<u>\$92,940</u>	<u>\$3,012,818</u>	<u>\$2,090,894</u>	<u>\$921,924</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Per Company Books
1(b) Page 3, Line 51 divided by (Line 1(a) divided Line 4(a))
1(c) Line 1(a) plus Line 1(b)
2(a) Per Company Books
2(b) Page 3, Line 51 divided by (Line 1(b) divided Line 4(b))
2(c) Line 2(a) plus Line 2(b)
19(a) Per Company Books
19(b) Page 3, Line 27
19(c) Line 19(a) plus Line 19(b)
28(a) Line 4(a)
28(b) Page 3, Line 27
28(c) Line 19(a) plus Line 19(b)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Insurance Premium

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Electric (b)	Rate Year Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Electric (d)	Rate Year Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$836	\$22	\$858	\$21	\$879
2 National Grid USA Service Company	\$2,090,058	\$55,596	\$2,145,654	\$52,139	\$2,197,793
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$2,090,894</u>	<u>\$55,618</u>	<u>\$2,146,512</u>	<u>\$52,160</u>	<u>\$2,198,672</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$2,090,894</u>	<u>\$55,618</u>	<u>\$2,146,512</u>	<u>\$52,160</u>	<u>\$2,198,672</u>
20 Sub Total	<u>\$2,090,894</u>	<u>\$55,618</u>	<u>\$2,146,512</u>	<u>\$52,160</u>	<u>\$2,198,672</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$2,090,894</u>	<u>\$55,618</u>	<u>\$2,146,512</u>	<u>\$52,160</u>	<u>\$2,198,672</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) - 3(a) Page 2, Lines 1(h) - 3(h)
1(b) - 3(b) Page 5, Lines 25(b) & 26(b)
1(d) - 3(d) Page 5, Lines 34(b) & 35(b)
4 Sum of Lines 1 to 3
19 Line 4
28 Line 20

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Insurance Premium

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$3,091	\$24,441	\$27,532	\$22,328	\$49,860
2 National Grid USA Service Company	\$918,833	\$0	\$918,833	\$0	\$918,833
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$22,328</u>	<u>\$968,693</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$22,328</u>	<u>\$968,693</u>
20 Sub Total	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$22,328</u>	<u>\$968,693</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$22,328</u>	<u>\$968,693</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) - 3(a) Page 2, Lines 1(i) - 3(i)
1(b) - 3(b) Page 5, Lines 25(c) & 26(c)
1(d) - 3(d) Page 5, Lines 34(c) & 35(c)
4 Sum of Lines 1 to 3
19 Line 4
28 Line 20

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Insurance Premium

Explanation of Adjustments:		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$132)	(\$132)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$286,349)	(\$286,349)	\$0
4				\$0	\$0	\$0
5				\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8						
9		TOTAL		(\$286,481)	(\$286,481)	\$0
10						
11						
12						
13	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
14				(a) = (b) + (c)	(b)	(c)
15						
16		4.63%	Narragansett Electric Company	\$0	\$0	\$0
17			National Grid USA Service Co.	\$373,090	\$280,149	\$92,940
18				\$0	\$0	-
19						
20		TOTAL		\$373,090	\$280,149	\$92,940
21						
22	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
23						
24		General inflation %		(a) = (b) + (c)	(b)	(c)
25		2.66%	Narragansett Electric Company	\$104	\$22	\$82
26			National Grid USA Service Company	\$80,037	\$55,596	\$24,441
27			All Other Companies	\$0	\$0	\$0
28						
29		TOTAL		\$80,141	\$55,618	\$24,523
30						
31	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
32						
33		General inflation %		(a) = (b) + (c)	(b)	(c)
34		2.43%	Narragansett Electric Company	\$690	\$21	\$669
35			National Grid USA Service Company	\$74,467	\$52,139	\$22,328
36			All Other Companies	\$0	\$0	\$0
37						
38		TOTAL		\$75,157	\$52,160	\$22,997

Line Notes

17(b) Page 6, Line 76(j)
17(c) Page 7, Line 72(j)
25(b) Page 3, Line 1(a) x Schedule 3, Page 8
25(c) Page 4, Line 1(a) x Schedule 3, Page 8
26(b) Page 3, Line 2(a) x Schedule 3, Page 8
26(c) Page 4, Line 2(a) x Schedule 3, Page 8
34(b) Page 3, Line 1(c) x Schedule 3, Page 8
34(c) Page 4, Line 1(c) x Schedule 3, Page 8
35(b) Page 3, Line 2(c) x Schedule 3, Page 8
35(c) Page 4, Line 2(c) x Schedule 3, Page 8

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Insurance Premium - Electric
Rate Year Ending August 31, 2019

Line of Coverage	(a) Policy Period Begins	(b) Policy Period Ends	(c) Policy Midpoint	(d) Policy Number	(e) Carrier	(f) Total Premium Paid on the Policy	(g) Allocated % Elec	(f) x (g) Annualized Expense Elec	(i) Days of Inflation	(j) Inflation Adjustment	(k) = (b) + (j) Total Amortized Expense
1 Aviation	4/1/2016	4/1/2017	9/30/2016	10045246	Global Aerospace	77,272	8.510%	4,932	883	255	5,187
2 Aviation	4/1/2017	4/1/2018	9/30/2017	10045246	Global Aerospace	66,202	8.370%	1,385	518	42	1,427
3											
4 Business Interruption	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA	984,808	8.510%	62,855	883	3,251	66,106
5 Business Interruption	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA	787,846	8.370%	16,486	518	495	16,981
6											
7 Business Travel Accident	1/1/2016	1/1/2017	7/2/2016	GTP9132752-A	AIG	67,099	3.970%	1,332	973	76	1,408
8 Business Travel Accident	1/1/2017	1/1/2018	7/2/2017	GTP9132752-A	AIG	65,936	3.840%	1,266	608	45	1,311
9											
10 Cyber Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/CTP/17/035	NGI USA	1,694,420	8.370%	35,456	518	1,064	36,520
11 Cyber Property	4/1/2017	4/1/2018	9/30/2017	NGUS/CTP/17/034	NGI USA	1,214,910	8.370%	25,422	518	763	26,185
12											
13 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	DP5428203P	AEGIS	286,185	8.510%	10,148	1,004	599	10,747
14 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	293270-15DO	EIM	327,346	8.510%	11,607	1,004	685	12,292
15 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	various	various	891,500	8.510%	31,611	1,004	1,867	33,478
16						Total		53,366		3,151	56,517
17 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	DP5428204P	AEGIS	211,698	8.370%	10,336	639	384	10,720
18 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	293270-16DO	EIM	310,979	8.370%	15,184	639	564	15,748
19 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	various	various	802,349	8.370%	39,175	639	1,456	40,631
20						Total		1,325,026		2,404	67,099
21 Excess Liability	4/1/2016	4/1/2017	9/30/2016	XL5088705P	AEGIS	7,357,649	8.510%	469,602	883	24,290	493,892
22 Excess Liability	4/1/2016	4/1/2017	9/30/2016	253357-16GL	EIM	738,937	8.510%	47,163	883	2,440	49,603
23						Total		8,096,586		26,730	543,495
24 Excess Liability	4/1/2017	4/1/2018	9/30/2017	XL5088706P	AEGIS	7,163,144	8.370%	149,889	518	4,499	154,388
25 Excess Liability	4/1/2017	4/1/2018	9/30/2017	253357-17GL	EIM	738,937	8.370%	15,462	518	464	15,926
26						Total		7,902,081		4,963	170,314
27 Employment Practices Liability	11/30/2015	11/30/2016	5/31/2016	02-582-90-57	AIG	240,077	3.970%	3,971	1,005	235	4,206
28 Employment Practices Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-42	AIG	196,000	3.840%	4,390	640	163	4,553
29											
30 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	02-582-92-02	AIG	135,695	3.970%	2,245	1,005	133	2,378
31 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	FX5040715P	AEGIS	261,000	3.970%	4,317	1,005	255	4,572
32 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	273269-15FL	EIM	217,853	3.970%	3,604	1,005	213	3,817
33 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	6800-2140	Chubb	70,596	3.970%	1,168	1,005	69	1,237
34						Total		1,121,221		670	12,004
35 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-44	AIG	74,261	3.840%	1,663	640	62	1,725
36 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	FX5040715P	AEGIS	176,426	3.840%	3,952	640	147	4,099
37 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	273269-16FL	EIM	147,368	3.840%	3,301	640	123	3,424
38 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	6800-2140	Chubb	46,000	3.840%	1,030	640	38	1,068
39						Total		444,055		370	10,316
40 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	02-582-92-71	AIG	85,359	3.970%	1,412	1,005	83	1,495
41 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	XSC-554-40-90-1300	Great American Ins Co	29,790	3.970%	493	1,005	29	522
42						Total		1,151,149		113	2,018
43 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	28405318	AIG	68,237	3.840%	1,529	640	57	1,586
44 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	BCCR4500245520	Berkley	17,969	3.840%	403	640	15	418
45						Total		86,206		72	2,004
46 Marine Cargo	2/28/2016	4/30/2017	9/28/2016	N05698625	Chubb	9,400	8.200%	578	885	30	608
47 Marine Cargo	4/30/2017	4/30/2018	10/29/2017	N05698625	Chubb	17,158	7.880%	338	489	10	348
48											
49 Public (Excess) Liability	4/1/2016	4/1/2017	9/30/2016	NGUS/PL/16/03	NGI USA	4,981,250	8.510%	317,928	883	16,445	334,373
50 Public (Excess) Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/PL/17/03	NGI USA	3,390,363	8.370%	70,943	518	2,129	73,072
51											
52 Property	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA	17,579,285	3.280%	432,450	883	22,369	454,819
53 Property	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA	13,512,578	6.420%	216,877	518	6,510	223,387
54											
55 Property Terrorism	4/1/2016	4/1/2017	9/30/2016	NGUS/TE/16/029&30	NGI USA	321,389	5.981%	14,417	883	746	15,163
56 Property Terrorism	4/1/2017	4/1/2018	9/30/2017	NGUS/TE/17/029	NGI USA	305,282	7.900%	6,029	518	181	6,210
57											
58 Workers' Compensation - Excess	7/1/2016	7/1/2017	12/30/2016	EW1-62N-004536-556 (NY), 566 (NH & RI), 576 (MA)	Liberty Mutual	1,208,778	3.840%	46,417	792	2,148	48,565
59											
60 Broker Fees	6/30/2016	6/30/2017	12/29/2016	various	various	30,720	69.320%	21,295	793	987	22,281
61											
62 Inspection Fee	6/30/2016	6/30/2017	12/29/2016	various	various	25,230	69.320%	17,490	793	810	18,300
63											
64 Surety Bonds	6/30/2016	6/30/2017	12/29/2016	various	Travelers	67,046	69.320%	46,476	793	2,153	48,630
65											
66 Tax on Insurance Premiums	6/30/2016	6/30/2017	12/29/2016	various	various	89,390	69.320%	61,965	793	2,871	64,836
67											
68						Grand Total Insurance Premiums		2,235,992		102,249	2,338,242
69											
70 Test Year Insurance Premiums											\$1,810,745
71											
72 Proforma Adjustment Before IFA											527,497
73											
74 Less: Amount applicable to the IFA							13.66%				(247,348)
75											
76 Proforma adjustment revised											280,149

Column Notes

- (f) Per Company Books
(i) Page 8 Line 7 - Column (c)
(j) Column(h) x (1+Page 8 Line 13)* Column (i) - Column (j)

Line Notes

- 70 Page 1, Line 4(h)
72 Line 68(h) - Line 70(h)
74(a) Per Company Books
74 Line 70(h) x Line 74(g)
76 Line 72(h) + Line 74(h)

The Narragansett Electric Company d/b/a National Grid

Operating Expenses by Component

Insurance Premium - Gas

Rate Year Ending August 31, 2019

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k) = (h) + (j)
Line of Coverage	Policy Period Begins	Policy Period Ends	Policy Midpoint	Policy Number	Carrier	Total Premium Paid on the Policy	Allocated % Gas	Annualized Expense Gas	Days of Inflation	Inflation Adjustment	Total Amortized Expense
1 Aviation	4/1/2016	4/1/2017	9/30/2016	10045246	Global Aerospace	77,272	2.680%	1,553	883	80	1,633
2 Aviation	4/1/2017	4/1/2018	9/30/2017	10045246	Global Aerospace	66,202	2.850%	472	518	14	486
3											
4 Business Interruption	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA	984,808	2.680%	19,795	883	1,024	20,819
5 Business Interruption	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA	787,846	2.850%	5,613	518	168	5,781
6											
7 Business Travel Accident	1/1/2016	1/1/2017	7/2/2016	GTP9132752-A	AIG	67,099	4.380%	1,469	973	84	1,553
8 Business Travel Accident	1/1/2017	1/1/2018	7/2/2017	GTP9132752-A	AIG	65,936	4.070%	1,342	608	47	1,389
9											
10 Cyber Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/CTP/17/035	NGI USA	1,694,420	2.850%	12,073	518	362	12,435
11 Cyber Property	4/1/2017	4/1/2018	9/30/2017	NGUS/CTP/17/034	NGI USA	1,214,910	2.850%	8,656	518	260	8,916
12											
13 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	DP5428203P	AEGIS	286,185	2.680%	3,196	1,004	189	3,385
14 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	293270-15DO	EIM	327,346	2.680%	3,655	1,004	216	3,871
15 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	various	various	891,500	2.680%	9,955	1,004	588	10,543
16						Total		15,053		992	17,798
17 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	DP5428204P	AEGIS	311,698	2.850%	3,519	639	131	3,650
18 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	293270-16DO	EIM	310,979	2.850%	5,170	639	192	5,362
19 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	various	various	802,349	2.850%	13,339	639	496	13,835
20						Total		22,028		818.60	22,847
21 Excess Liability	4/1/2016	4/1/2017	9/30/2016	XL5088705P	AEGIS	7,357,649	2.680%	147,889	883	7,650	155,539
22 Excess Liability	4/1/2016	4/1/2017	9/30/2016	253357-16GL	EIM	738,937	2.680%	14,853	883	768	15,621
23						Total		162,742		8,417.87	171,160
24 Excess Liability	4/1/2017	4/1/2018	9/30/2017	XL5088706P	AEGIS	7,163,144	2.850%	51,037	518	1,532	52,569
25 Excess Liability	4/1/2017	4/1/2018	9/30/2017	253357-17GL	EIM	738,937	2.850%	5,265	518	158	5,423
26						Total		56,302		1,689.91	57,992
27 Employment Practices Liability	11/30/2015	11/30/2016	5/31/2016	02-582-90-57	AIG	240,077	4.380%	4,381	1,005	259	4,640
28 Employment Practices Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-42	AIG	196,000	4.070%	4,653	640	173	4,826
29											
30 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	02-582-92-02	AIG	135,695	4.380%	2,476	1,005	146	2,622
31 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	FX5040715P	AEGIS	261,000	4.380%	4,763	1,005	282	5,045
32 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	273269-15FL	EIM	217,853	4.380%	3,976	1,005	235	4,211
33 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	6800-2140	Chubb	70,596	4.380%	1,288	1,005	76	1,364
34						Total		12,503		739.10	13,242
35 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-44	AIG	74,261	4.070%	1,763	640	66	1,829
36 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	FX5040715P	AEGIS	176,426	4.070%	4,189	640	156	4,345
37 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	273269-16FL	EIM	147,368	4.070%	3,499	640	130	3,629
38 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	6800-2140	Chubb	46,000	4.070%	1,092	640	41	1,133
39						Total		10,543		392.42	10,935
40 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	02-582-92-71	AIG	85,359	4.380%	1,558	1,005	92	1,650
41 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	XSC-554-40-90-1300	Great American Ins Co	29,790	4.380%	544	1,005	32	576
42						Total		2,102		124.26	2,226
43 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	28405318	AIG	68,237	4.070%	1,620	640	60	1,680
44 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	BCCR4500245520	Berkley	17,969	4.070%	427	640	16	443
45						Total		2,047		76.19	2,123
46 Marine Cargo	2/28/2016	4/30/2017	9/28/2016	N05698625	Chubb	9,400	3.320%	234	885	12	246
47 Marine Cargo	4/30/2017	4/30/2018	10/29/2017	N05698625	Chubb	17,158	3.490%	150	489	4	154
48											
49 Public (Excess) Liability	4/1/2016	4/1/2017	9/30/2016	NGUS/PL/16/03	NGI USA	4,981,250	2.680%	100,123	883	5,179	105,302
50 Public (Excess) Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/PL/17/03	NGI USA	3,390,363	2.850%	24,156	518	725	24,881
51											
52 Property	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA	17,579,285	1.892%	249,450	883	12,903	262,353
53 Property	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA	13,512,578	1.100%	37,160	518	1,115	38,275
54											
55 Property Terrorism	4/1/2016	4/1/2017	9/30/2016	NGUS/TE/16/029&30	NGI USA	321,389	3.410%	8,220	883	425	8,645
56 Property Terrorism	4/1/2017	4/1/2018	9/30/2017	NGUS/TE/17/029	NGI USA	305,282	2.050%	1,565	518	47	1,612
57											
58 Workers' Compensation - Excess	7/1/2016	7/1/2017	12/30/2016	EW1-62N-004536-556 (NY), 566 (NH & RI), 576 (MA)	Liberty Mutual	1,208,778	4.070%	49,197	792	2,276	51,473
59											
60 Broker Fees	6/30/2016	6/30/2017	12/29/2016	various	various	30,720	30.680%	9,425	793	437	9,861
61											
62 Inspection Fee	6/30/2016	6/30/2017	12/29/2016	various	various	25,230	30.680%	7,741	793	359	8,099
63											
64 Surety Bonds	6/30/2016	6/30/2017	12/29/2016	various	Travelers	67,046	30.680%	20,570	793	953	21,523
65											
66 Tax on Insurance Premiums	6/30/2016	6/30/2017	12/29/2016	various	various	89,390	30.680%	27,425	793	1,271	28,696
67											
68											
69											
70 Test Year Insurance Premiums											\$828,984
71											
72 Proforma Adjustment											92,940
Column Notes											
(f) Per Company Books											
(i) Page 8 Line 7 - Column (c)											
(j) Column(h) x (1+Page 8 Line 13)^ Column (i) - Column (j)											
Line Notes											
70 Page 4, Line 4(i)											
72 Line 68(h) - Line 70(h)											
Grand Total Insurance Premiums								880,495		41,429.31	921,924

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Compliance Attachment 2
Schedule 20
Page 8 of 8

Narragansett Electric Company
Insurance Premiums Inflation
Rate Year Ending August 31, 2019

Line of Coverage	Policy Period
1 Test Year begins	7/1/2016
2 Test Year ends	6/30/2017
3 Test Year Midpoint	12/30/2016
4	
5 Rate Year Begins	9/1/2018
6 Rate Year Ends	8/31/2019
7 Rate Year Midpoint	3/2/2019
8	
9 General Inflation %	4.63%
10	
11 Days Covered	792
12	
13 Daily Rate	0.0057%

Line Notes

- 1 Per Company Books
- 2 Per Company Books
- 3 Per Company Books
- 5 Per Company Books
- 6 Per Company Books
- 7 Per Company Books
- 9 Page 5 Line 16
- 11 Line 7- Line 3
- 13 (1+Line 9) x (1 Divided by Line 11) -1

Compliance Attachment 2

Schedule 21

Regulatory Assessments

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Regulatory Commission Expenses

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
	(Per Books)						(as Adjusted)		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	\$0	\$6,184,116	\$4,286,454	\$1,897,662
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$6,862,284</u>	<u>\$4,964,621</u>	<u>\$1,897,662</u>	<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$6,862,284</u>	<u>\$4,964,621</u>	<u>\$1,897,662</u>	<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
20 Sub Total	<u>\$6,862,284</u>	<u>\$4,964,621</u>	<u>\$1,897,662</u>	<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$6,862,284</u>	<u>\$4,964,621</u>	<u>\$1,897,662</u>	<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes:

- (a) Per Company Books
- (b) Per Company Books
- (c) Per Company Books
- (e) Page 5 Line 8(c)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Regulatory Commission Expenses

Test Year Ended June 30, 2017									
(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:									
1 Narragansett Electric Company	\$6,184,116	\$4,286,454	\$1,897,662	\$0	\$0	\$0	\$6,184,116	\$4,286,454	\$1,897,662
2 National Grid USA Service Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
20 Sub Total	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes:

- (b) Page 1, Line 1(h)
(c) Page 1, Line 1(i)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Regulatory Commission Expenses

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$4,286,454	\$0	\$4,286,454	\$0	\$4,286,454
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
20 Sub Total	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>	<u>\$0</u>	<u>\$4,286,454</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Line 1(h)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Regulatory Commission Expenses

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$1,897,662	\$0	\$1,897,662	\$0	\$1,897,662
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>
20 Sub Total	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$1,897,662</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Line 1(i)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Regulatory Commission Expenses

	Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2		Integrated Facility Agreement				
3		Narragansett Electric Company	Workpaper 1 Line 21(a)	(\$678,167)	(\$678,167)	\$0
4		National Grid USA Service Company		\$0	\$0	\$0
5		All Other Companies		\$0	\$0	\$0
6				\$0	\$0	\$0
7						
8				<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>
9						
10						
11						
12	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
13						
14						
15						
16						
17						
18						
19						
20						
21		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Compliance Attachment 2

Schedule 22

Uncollectible Accounts

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uncollectible Accounts

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)
Provider Company:										
1	Narragansett Electric Company	\$13,021,205	\$8,985,373	\$4,035,832	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,726,561	\$3,997,392	\$5,729,169
2	National Grid USA Service Company	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$12,978,156</u>	<u>\$8,952,665</u>	<u>\$4,025,491</u>	<u>(\$3,294,644)</u>	<u>(\$4,987,981)</u>	<u>\$1,693,337</u>	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.							\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$12,978,156	\$8,952,665	\$4,025,491	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,683,512	\$3,964,684	\$5,718,828
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses							\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$12,978,156</u>	<u>\$8,952,665</u>	<u>\$4,025,491</u>	<u>(\$3,294,644)</u>	<u>(\$4,987,981)</u>	<u>\$1,693,337</u>	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$12,978,156</u>	<u>\$8,952,665</u>	<u>\$4,025,491</u>	<u>(\$3,294,644)</u>	<u>(\$4,987,981)</u>	<u>\$1,693,337</u>	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (e) Page 5, Line 4, Column (b)
1 (f) Page 5, Line 4, Column (c)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uncollectible Accounts

Test Year Ended June 30, 2017									
(as Adjusted)									
Proforma Adjustments									
Rate Year Ending August 31, 2019									
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:									
1 Narragansett Electric Company	\$9,726,561	\$3,997,392	\$5,729,169	(\$2,164,572)	\$157,586	(\$2,322,158)	\$7,561,988	\$4,154,978	\$3,407,011
2 National Grid USA Service Company	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>	<u>(\$2,164,572)</u>	<u>\$157,586</u>	<u>(\$2,322,158)</u>	<u>\$7,518,940</u>	<u>\$4,122,270</u>	<u>\$3,396,670</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$9,683,512	\$3,964,684	\$5,718,828	(\$2,164,572)	\$157,586	(\$2,322,158)	\$7,518,940	\$4,122,270	\$3,396,670
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>	<u>(\$2,164,572)</u>	<u>\$157,586</u>	<u>(\$2,322,158)</u>	<u>\$7,518,940</u>	<u>\$4,122,270</u>	<u>\$3,396,670</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>	<u>(\$2,164,572)</u>	<u>\$157,586</u>	<u>(\$2,322,158)</u>	<u>\$7,518,940</u>	<u>\$4,122,270</u>	<u>\$3,396,670</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (e) Page 5, Line 16, Column (b)
1 (f) Page 5, Line 16, Column (c)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uncollectible Accounts - Electric

		Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Electric (b)	Rate Year Ending August 31, 2020 Electric (c)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Electric (d)	Rate Year Ending August 31, 2021 Electric (e)
1	Provider Company:					
2	Narragansett Electric Company	\$4,154,978	\$158,099	\$4,313,077	\$50,826	\$4,363,903
3	National Grid USA Service Company	(\$32,707)	(\$1,245)	(\$33,952)	(\$400)	(\$34,352)
4	All Other Companies	\$0	\$0	\$0	\$0	\$0
5	Total	<u>\$4,122,270</u>	<u>\$156,855</u>	<u>\$4,279,125</u>	<u>\$50,426</u>	<u>\$4,329,551</u>
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$4,122,270	\$156,855	\$4,279,125	\$50,426	\$4,329,551
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
18	Sub Total	<u>\$4,122,270</u>	<u>\$156,855</u>	<u>\$4,279,125</u>	<u>\$50,426</u>	<u>\$4,329,551</u>
19						
20	Maintenance:					
21	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
22	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
23	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
24	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25						
26	TOTAL	<u>\$4,122,270</u>	<u>\$156,855</u>	<u>\$4,279,125</u>	<u>\$50,426</u>	<u>\$4,329,551</u>
27		\$0	\$0	\$0	\$0	\$0
28						

Line Notes

- 1 (b) Page 5, Line 24, Column (b)
- 1 (d) Page 5, Line 33, Column (b)
- 2 (b) Page 5, Line 25, Column (b)
- 2 (d) Page 5, Line 34, Column (b)
- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uncollectible Accounts - Gas

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c)	(d)	(e)
Provider Company:					
1 Narragansett Electric Company	\$3,407,011	\$111,417	\$3,518,428	\$109,567	\$3,627,995
2 National Grid USA Service Company	(\$10,341)	(\$338)	(\$10,679)	(\$333)	(\$11,011)
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$3,396,670</u>	<u>\$111,079</u>	<u>\$3,507,749</u>	<u>\$109,234</u>	<u>\$3,616,983</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$3,396,670	\$111,079	\$3,507,749	\$109,234	\$3,616,983
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$3,396,670</u>	<u>\$111,079</u>	<u>\$3,507,749</u>	<u>\$109,234</u>	<u>\$3,616,983</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$3,396,670</u>	<u>\$111,079</u>	<u>\$3,507,749</u>	<u>\$109,234</u>	<u>\$3,616,983</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (b) Page 5, Line 24, Column (c)
1 (d) Page 5, Line 33, Column (c)
2 (b) Page 5, Line 25, Column (c)
2 (d) Page 5, Line 34, Column (c)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Uncollectible Accounts

Explanation of Adjustments	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1 Page 1	Adjustments: (to normalize Historic Year)				
2					
3					
4	Test Year Bad Debt Expense Normalizing Adjustment	Page 6 and 7	(\$3,294,644)	(\$4,987,981)	\$1,693,337
5					
6	TOTAL		<u>(\$3,294,644)</u>	<u>(\$4,987,981)</u>	<u>\$1,693,337</u>
7					
8					
9					
10					
11					
12					
13 Page 2	Adjustments: (Known and Measurable Adjustment)				
14					
15					
16	Apply Five Year Average net Write-Off Rate	Page 6 and 7	(\$2,164,572)	\$157,586	(\$2,322,158)
17					
18			<u>(\$2,164,572)</u>	<u>\$157,586</u>	<u>(\$2,322,158)</u>
19					
20					
21 Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2020)				
22					
23	Adjustment for year 1 revenue requirement increase				
24	Narragansett Electric Company		\$269,516	\$158,099	\$111,417
25	National Grid USA Service Company		(\$1,583)	(\$1,245)	(\$338.17)
26	All Other Companies		\$0	\$0	\$0
27					
28	TOTAL		<u>\$267,934</u>	<u>\$156,855</u>	<u>\$111,079</u>
29					
30 Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2021)				
31					
32	Adjustment for year 2 revenue requirement increase				
33	Narragansett Electric Company		\$160,393	\$50,826	\$109,567
34	National Grid USA Service Company		(\$733)	(\$400)	(\$332.55)
35	All Other Companies		\$0	\$0	\$0
36					
37	TOTAL		<u>\$159,660</u>	<u>\$50,426</u>	<u>\$109,234</u>

Line Notes

- 4 (b) Page 6, Line 30, Column (d)
4 (c) Page 7, Line 30, Column (d)
6 Line 4
16 (b) Page 6, Line 44, Column (d)
16 (c) Page 7, Line 44, Column (d)
28 (b) Schedule 1-ELEC, Page 1, Line 7, Column (f)
28 (c) Schedule 1-GAS, Page 1, Line 7, Column (f)
37 (b) Schedule 1-ELEC, Page 2, Line 7, Column (f)
37 (c) Schedule 1-GAS, Page 2, Line 7, Column (f)

The Narragansett Electric Company d/b/a National Grid
Adjustments To Operating Expenses
Test Year Ended June 30, 2017
Five Year Average of Uncollectibles Summary

		Electric		
		(a)	(b)	(c) = (b) / (a)
Description		Total Revenue	Net Write-Offs	% of Write-Offs Distribution Revenue
1 Year:				
2				
3	2017	\$942,004,304	\$10,482,616	1.11%
4				
5	2016	\$953,099,808	\$11,564,520	1.21%
6				
7	2015	\$1,008,035,760	\$14,432,374	1.43%
8				
9	2014	\$957,941,438	\$13,671,739	1.43%
10				
11	2013	\$835,172,255	\$11,035,934	1.32%
12				
13		\$4,696,253,565	\$61,187,182	1.30%
14				
15	Five Year Average net Write-Off Rate			1.30%
16				
17				
18				
19				
20				
21				
22	Test Year Normalized Revenue			\$317,174,745
23				
24	Current Allowed Average Write-Off Rate			1.25%
25				
26	Allowable Bad Debt Expenses			\$3,964,684
27				
28	Less: Test Year Bad Debt Expense			\$8,952,665
29				
30	Test Year Bad Debt Expense Normalizing Adjustment			(\$4,987,981)
31				
32	Total Adjusted Test Year Revenue			\$317,174,745
33				
34	Add: Pro Forma Adjustments			(\$781,261)
35				
36	Total Rate Year Revenue			\$316,393,484
37				
38	Five Year Weighted Average Of Net Write-Offs			1.30%
39				
40	Rate Year Allowable Bad Debt Expenses			\$4,122,270
41				
42	Adjusted Test Year Bad Debt Expense			\$3,964,684
43				
44	Total Pro Forma Bad Debt Expense Adjustment			\$157,586

Line Notes

13 (a)	Sum of Lines 3 through 11	30	Line 26 - Line Line 28
13 (b)	Sum of Lines 3 through 11	32	Line 22
13 (c)	Line 13, Column B / Line 13, Column (a)	34	Page 8, Line 24 + Line 32 + Line 53, Column (c)
15	Line 13, Column (c)	36	Line 32 + Line 34
22	Page 8, Line 24 + Line 32 + Line 53, Column (b)	38	Line 15, Column (c)
24	Per RIPUC Docket No. 4323	40	Line 36 x Line 38
26	Line 22 x Line 24	42	Line 26
28	Page 1, Line 4, Column (b)	44	Line 40 - Line 44

The Narragansett Electric Company d/b/a National Grid
Adjustments To Operating Expenses
Test Year Ended June 30, 2017
Five Year Average of Uncollectibles Summary

Description	Gas		
	(a)	(b)	(c)
	Total Revenue	Net Write-Offs	% of Write-Offs Distribution Revenue
1 Year:			
2			
3 2017	\$351,000,976	\$4,581,913	1.31%
4			
5 2016	\$328,129,033	\$6,447,486	1.96%
6			
7 2015	\$411,397,186	\$10,542,786	2.56%
8			
9 2014	\$406,386,502	\$6,980,499	1.72%
10			
11 2013			0.00%
12			
13	\$1,496,913,696	\$28,552,684	1.91%
14			
15 Five Year Average net Write-Off Rate			1.91%
16			
17			
18			Base Rate
19			Distribution Revenue
20			(d)
21			
22 Test Year Normalized Revenue			\$179,837,361
23			
24 Current Allowed Average Write-Off Rate			3.18%
25			
26 Allowable Bad Debt Expenses			\$5,718,828
27			
28 Less: Test Year Bad Debt Expense			\$4,025,491
29			
30 Test Year Bad Debt Expense Normalizing Adjustment			\$1,693,337
31			
32 Total Adjusted Test Year Revenue			\$179,837,361
33			
34 Add: Pro Forma Adjustments			(\$1,762,267)
35			
36 Total Rate Year Revenue			\$178,075,094
37			
38 Five Year Weighted Average Of Net Write-Offs			1.91%
39			
40 Rate Year Allowable Bad Debt Expenses			\$3,396,670
41			
42 Adjusted Test Year Bad Debt Expense			\$5,718,828
43			
44 Total Pro Forma Bad Debt Expense Adjustment			(\$2,322,158)

Line Notes

13 (a)	Sum of Lines 3 through 11	30	Line 26 - Line Line 28
13 (b)	Sum of Lines 3 through 11	32	Line 22
13 (c)	Line 13, Column B / Line 13, Column (a)	34	Page 9, Line 25, Column (d)
15	Line 13, Column (c)	36	Line 32 + Line 34
22	Page 9, Line 25, Column (c)	38	Line 15, Column (c)
24	Per RIPUC Docket No. 4323	40	Line 36 x Line 38
26	Line 22 x Line 24	42	Line 26
28	Page 1, Line 4, Column (b)	44	Line 40 - Line 44

The Narragansett Electric Company d/b/a National Grid
Adjustments To Revenue-Electric
Test Year Ended June 30, 2017
Test Year and Rate Year Billings

	Test Year Ended June 30, 2017 (a)	Adjusted Test Year June 30, 2017 (b)	Proforma Adjustment (c)	Rate Year Ending August 31, 2019 (d)
<u>Distribution Revenue</u>				
1 Customer	\$56,691,544	\$56,203,043	\$2,265,282	\$58,468,325
2 Distribution	\$181,979,904	\$184,989,411	(\$5,602,581)	\$179,386,831
3 RDM Adjustment	\$2,933,071	\$9,980,546	\$3,337,299	\$13,317,844
4 Subtotal of Annual Target Revenue	\$241,604,519	\$251,173,000	(\$0)	\$251,173,000
5				
6 Infrastructure, Safety and Reliability Capital	\$18,366,740	\$16,584,730	(\$538,335)	\$16,046,396
7 Infrastructure, Safety and Reliability Capital Adjustment	\$0	\$2,904,568	\$538,335	\$3,442,903
8 Subtotal of Infrastructure, Safety and Reliability Capital Revenue	\$18,366,740	\$19,489,298	\$0	\$19,489,298
9				
10 Base Distribution	\$259,971,259	\$270,662,298	(\$0)	\$270,662,298
11				
12				
13 <u>Other Distribution Revenue</u>				
14 Forfeited Discounts-Electric	\$1,657,293	\$1,657,293	\$0	\$1,657,293
15 Misc Service Revenue-Electric	\$233,788	\$1,510,311	(\$141,992)	\$1,368,319
16 Rent From Electric Property	\$3,822,134	\$2,884,893	\$0	\$2,884,893
17 Other Elec Rev-Misc	\$1,882,811	\$1,882,811	\$0	\$1,882,811
18 Other Elec Rev-IFA	\$9,680,425	\$0	\$0	\$0
19 Other Elec Rev-CIAC	\$1,197,705	\$0	\$0	\$0
20 Other Elec Rev-RISE EE Billing	\$131,920	\$0	\$0	\$0
21 M-1 Distribution Revenue	\$146,486	\$142,527	\$0	\$142,527
22 Total Other Dist Revenue	\$18,752,562	\$8,077,836	(\$141,992)	\$7,935,844
23				
24 Subtotal Distribution Revenue	\$278,723,821	\$278,740,134	(\$141,992)	\$278,598,142
25				
26 <u>Other Delivery Revenue with Uncollectible Recovered through Base Distribution</u>				
27 ISR O&M	\$8,360,493	\$10,281,965	(\$235,742)	\$10,046,223
28 CTC (Transition)	\$978,140	\$4,253,693	(\$93,139)	\$4,160,554
29 Pension Adjustment Factor	\$4,724,675	(\$6,340,259)	\$138,891	(\$6,201,368)
30 Storm Fund Replenishment Factor	\$0	\$21,482,289	(\$470,596)	\$21,011,693
31 Net Metering Surcharge	\$3,283,480	\$1,715,599	(\$37,582)	\$1,678,017
32 Subtotal	\$17,346,788	\$31,393,288	(\$698,168)	\$30,695,120
33				
34 <u>Other Delivery and Commodity Revenue with Uncollectible Recovered Outside Base Distribution</u>				
35 Standard Offer Service Admin	\$10,331,312	\$10,331,312	\$0	\$10,331,312
36 Commodity	\$269,132,978	\$269,132,978	\$0	\$269,132,978
37 Transmission	\$181,281,258	\$209,424,626	(\$4,904,102)	\$204,520,523
38 Energy Efficiency	\$78,518,199	\$83,879,844	(\$1,836,632)	\$82,043,212
39 LTCRER	\$34,690,580	\$49,528,610	(\$1,084,986)	\$48,443,625
40 RE Growth	\$2,033,798	\$7,843,670	\$271,489	\$8,115,159
41 Subtotal	\$575,988,125	\$630,141,040	(\$7,554,230)	\$622,586,810
42				
43 <u>Gross Earnings Tax</u>				
44 GET	\$34,789,546	n/a	n/a	n/a
45				
46 Total Other & GET	\$628,124,459	\$661,534,328	(\$8,252,398)	\$653,281,929
47				
48 Total Revenue	\$906,848,280	\$940,274,462	(\$8,394,390)	\$931,880,071
49				
50 <u>Non-Revenue Billings</u>				
51 Renewables	\$2,233,376	\$2,238,786	(\$49,020)	\$2,189,765
52 LIHEAP Enhancement	\$4,578,123	\$4,802,538	\$107,919	\$4,910,457
53 Subtotal	\$6,811,500	\$7,041,324	\$58,898	\$7,100,222
54				
55 Total Billings	\$913,659,780	\$947,315,785	(\$8,335,492)	\$938,980,293

- (a) from general ledger and billing system
(b) Pages 5 and 10
(c) Page 7 and 12

31 Reflected in LTCRER amount on Line (23)
51 Reclassified from Income Statement to Balance Sheet via manual journal entry. Does not include Uncollectible Recovery.
52 Reclassified from Income Statement to Balance Sheet via manual journal entry. Does not include Uncollectible Recovery.

The Narragansett Electric Company d/b/a National Grid
Adjustments To Revenue-Gas
Test Year Ended June 30, 2017
Test Year and Rate Year Billings

	Billed Base Revenue	Test Year Ended June 30, 2017 (a)	Normalizing Adjustment (b)	Normalized Test Year (c)	Proforma Adjustment (d)	Rate Year Ending August 31, 2019 (e)
1	Delivery	\$169,061,454	\$2,391,422	\$171,452,876	\$1,955,965	\$173,408,841
2	Environmental in Base Rates	\$1,402,848	(\$92,848)	\$1,310,000	\$0	\$1,310,000
3	Paperless Bill Credits	\$0	\$0	\$0	\$0	\$0
4	RDM Adjustment	\$1,332,052	\$0	\$1,332,052	(\$3,916,702)	(\$2,584,650)
5						
6	Sub-Total	\$171,796,354	\$2,298,574	\$174,094,928	(\$1,960,737)	\$172,134,190
7						
8	Other Dominion & Gas Lights	\$247,144	\$0	\$247,144	\$0	\$247,144
9	Non-Firm Revenue	\$2,466,036	(\$1,077,919)	\$1,388,117	\$0	\$1,388,117
10						
11	Sub-Total	\$174,509,534	\$1,220,655	\$175,730,189	(\$1,960,737)	\$173,769,452
12						
13	Rental Expense	\$248,262	\$0	\$248,262	\$0	\$248,262
14	Miscellaneous Fees	(\$1,143)	\$556,663	\$555,520	\$198,470	\$753,990
15	AFUDC/Equity	\$0	(\$23,725)	(\$23,725)	\$0	(\$23,725)
16						
17	Miscellaneous Bill Adj	(\$51,583)	\$0	(\$51,583)	\$0	(\$51,583)
18	Non Utility Billing	\$0	\$937,241	\$937,241	\$0	\$937,241
19						
20	Total	\$174,705,070	\$2,690,832	\$177,395,903	(\$1,762,267)	\$175,633,636
21						
22	Other Charges Not in Revenue	\$0	\$0	\$0	\$0	\$0
23	LIHEAP Enhancement Revenue	\$2,441,458	\$0	\$2,441,458	\$0	\$2,441,458
24						
25	Total Revenues	\$177,146,529	\$2,690,832	\$179,837,361	(\$1,762,267)	\$178,075,094

Compliance Attachment 2

Schedule 23

Postage

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Postage

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$10,968	\$7,126	\$3,841	(\$600)	(\$526)	(\$73)	\$10,368	\$6,600	\$3,768
2	National Grid USA Service Company	\$3,769,462	\$2,453,825	\$1,315,636	(\$23,507)	(\$16,171)	(\$7,337)	\$3,745,955	\$2,437,655	\$1,308,300
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$3,780,429	\$2,460,952	\$1,319,478	(\$24,107)	(\$16,697)	(\$7,410)	\$3,756,323	\$2,444,255	\$1,312,068
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$74	\$0	\$74	\$0	\$0	\$0	\$74	\$0	\$74
11	and Processing Exp.									
12	Transmission Expenses	\$1,037	\$1,037	\$0	(\$1,037)	(\$1,037)	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$8,941	\$5,714	\$3,228	\$0	\$0	\$0	\$8,941	\$5,714	\$3,228
15	Customer Accounts Expenses	\$3,748,165	\$2,439,497	\$1,308,668	(\$21,103)	(\$13,749)	(\$7,354)	\$3,727,062	\$2,425,748	\$1,301,314
16	Customer Service and	\$487	\$192	\$295	\$0	\$0	\$0	\$487	\$192	\$295
17	Informational Expenses									
18	Sales Expenses	\$52	\$34	\$18	\$0	\$0	\$0	\$52	\$34	\$18
19	Administrative & General Expenses	\$20,654	\$13,959	\$6,696	(\$1,914)	(\$1,908)	(\$6)	\$18,740	\$12,051	\$6,689
20	Sub Total	\$3,779,411	\$2,460,433	\$1,318,978	(\$24,054)	(\$16,694)	(\$7,360)	\$3,755,357	\$2,443,739	\$1,311,618
21										
22	Maintenance:									
23	Transmission Expenses	\$53	\$53	\$0	(\$53)	(\$53)	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$966	\$466	\$500	\$0	\$50	(\$50)	\$966	\$516	\$450
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$1,019	\$518	\$500	(\$53)	(\$3)	(\$50)	\$966	\$516	\$450
27										
28	TOTAL	\$3,780,429	\$2,460,952	\$1,319,478	(\$24,107)	(\$16,697)	(\$7,410)	\$3,756,323	\$2,444,255	\$1,312,068
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Notes										
4	Sum of Lines 1 through 3									
20	Sum of Lines 8 through 19									
26	Sum of Lines 23 through 25									
28	Line 20 + Line 28									

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Postage

Test Year Ended June 30, 2017									
(as Adjusted)									
Proforma Adjustments									
Rate Year Ending August 31, 2019									
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$10,368	\$6,600	\$3,768	\$480	\$306	\$174	\$10,848	\$6,905	\$3,943
2 National Grid USA Service Company	\$3,745,955	\$2,437,655	\$1,308,300	\$173,438	\$112,863	\$60,574	\$3,919,392	\$2,550,518	\$1,368,874
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$3,756,323</u>	<u>\$2,444,255</u>	<u>\$1,312,068</u>	<u>\$173,918</u>	<u>\$113,169</u>	<u>\$60,749</u>	<u>\$3,930,240</u>	<u>\$2,557,424</u>	<u>\$1,372,817</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$74	\$0	\$74	\$3	\$0	\$3	\$78	\$0	\$78
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$8,941	\$5,714	\$3,228	\$414	\$265	\$149	\$9,355	\$5,978	\$3,377
15 Customer Accounts Expenses	\$3,727,062	\$2,425,748	\$1,301,314	\$172,563	\$112,312	\$60,251	\$3,899,625	\$2,538,060	\$1,361,565
16 Customer Service and	\$487	\$192	\$295	\$23	\$9	\$14	\$509	\$201	\$308
17 Informational Expenses									
18 Sales Expenses	\$52	\$34	\$18	\$2	\$2	\$1	\$54	\$36	\$18
19 Administrative & General Expenses	\$18,740	\$12,051	\$6,689	\$868	\$558	\$310	\$19,608	\$12,609	\$6,999
20 Sub Total	<u>\$3,755,357</u>	<u>\$2,443,739</u>	<u>\$1,311,618</u>	<u>\$173,873</u>	<u>\$113,145</u>	<u>\$60,728</u>	<u>\$3,929,230</u>	<u>\$2,556,884</u>	<u>\$1,372,446</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$966	\$516	\$450	\$45	\$24	\$21	\$1,011	\$540	\$471
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$966</u>	<u>\$516</u>	<u>\$450</u>	<u>\$45</u>	<u>\$24</u>	<u>\$21</u>	<u>\$1,011</u>	<u>\$540</u>	<u>\$471</u>
27									
28 TOTAL	<u>\$3,756,323</u>	<u>\$2,444,255</u>	<u>\$1,312,068</u>	<u>\$173,918</u>	<u>\$113,169</u>	<u>\$60,749</u>	<u>\$3,930,240</u>	<u>\$2,557,424</u>	<u>\$1,372,817</u>
	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)

Line Notes:

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Postage

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$6,905	\$184	\$7,089	\$172	\$7,261
2 National Grid USA Service Company	\$2,550,518	\$67,844	\$2,618,362	\$63,626	\$2,681,988
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$2,557,424</u>	<u>\$68,027</u>	<u>\$2,625,451</u>	<u>\$63,798</u>	<u>\$2,689,250</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$5,978	\$159	\$6,137	\$149	\$6,286
15 Customer Accounts Expenses	\$2,538,060	\$67,512	\$2,605,572	\$63,315	\$2,668,888
16 Customer Service and Informational Expenses	\$201	\$5	\$206	\$5	\$212
18 Sales Expenses	\$36	\$1	\$37	\$1	\$38
19 Administrative & General Expenses	<u>\$12,609</u>	<u>\$335</u>	<u>\$12,944</u>	<u>\$315</u>	<u>\$13,259</u>
20 Sub Total	<u>\$2,556,884</u>	<u>\$68,013</u>	<u>\$2,624,897</u>	<u>\$63,785</u>	<u>\$2,688,682</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$540	\$14	\$554	\$13	\$568
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$540</u>	<u>\$14</u>	<u>\$554</u>	<u>\$13</u>	<u>\$568</u>
27					
28 TOTAL	<u>\$2,557,424</u>	<u>\$68,027</u>	<u>\$2,625,451</u>	<u>\$63,798</u>	<u>\$2,689,250</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Postage

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$3,943	\$105	\$4,047	\$98	\$4,146
2 National Grid USA Service Company	\$1,368,874	\$36,412	\$1,405,286	\$34,148	\$1,439,435
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,372,817</u>	<u>\$36,517</u>	<u>\$1,409,334</u>	<u>\$34,247</u>	<u>\$1,443,580</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$78	\$2	\$80	\$2	\$82
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$3,377	\$90	\$3,467	\$84	\$3,551
15 Customer Accounts Expenses	\$1,361,565	\$36,218	\$1,397,783	\$33,966	\$1,431,749
16 Customer Service and	\$308	\$8	\$316	\$8	\$324
17 Informational Expenses					
18 Sales Expenses	\$18	\$0	\$19	\$0	\$19
19 Administrative & General Expenses	\$6,999	\$186	\$7,185	\$175	\$7,360
20 Sub Total	<u>\$1,372,346</u>	<u>\$36,504</u>	<u>\$1,408,850</u>	<u>\$34,235</u>	<u>\$1,443,085</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$471	\$13	\$483	\$12	\$495
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$471</u>	<u>\$13</u>	<u>\$483</u>	<u>\$12</u>	<u>\$495</u>
27					
28 TOTAL	<u>\$1,372,817</u>	<u>\$36,517</u>	<u>\$1,409,334</u>	<u>\$34,247</u>	<u>\$1,443,580</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Postage

	Explanation of Adjustments	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1	(\$541)	(\$541)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1	(\$2,455)	(\$2,455)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper 1	\$0	\$0	\$0
5		Segment Reclassification	Narragansett Electric Company		\$0	\$50	(\$50)
6		Segment Reclassification	National Grid USA Service Company		(\$0)	\$6	(\$6)
7		Segment Reclassification	All Other Companies		\$0	\$0	\$0
8		Postal rate change	Narragansett Electric Company		(\$51)	(\$28)	(\$23)
9		Postal rate change	National Grid USA Service Company		(\$21,052)	(\$13,721)	(\$7,331)
10		Postal rate change	National Grid USA Service Company		\$0	\$0	\$0
11		Parent Company Funding Initiatives	Narragansett Electric Company		(\$7)	(\$7)	\$0
12		Total		<u>(\$24,107)</u>	<u>(\$16,697)</u>	<u>(\$7,410)</u>	
13							
14	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)					
15		General Inflation%					
16			4.63% Narragansett Electric Company	\$480	\$306	\$174	
17			National Grid USA Service Company	\$173,438	\$112,863	\$60,574	
18			All Other Companies	\$0	\$0	\$0	
19		TOTAL		<u>\$173,918</u>	<u>\$113,169</u>	<u>\$60,749</u>	
20							
21							
22	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2020)					
23		General inflation %					
24			2.66% Narragansett Electric Company	\$289	\$184	\$105	
25			National Grid USA Service Company	\$104,256	\$67,844	\$36,412	
26			All Other Companies	\$0	\$0	\$0	
27		TOTAL		<u>\$104,544</u>	<u>\$68,027</u>	<u>\$36,517</u>	
28							
29	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2021)					
30		General inflation %					
31			2.43% Narragansett Electric Company	\$271	\$172	\$98	
32			National Grid USA Service Company	\$97,775	\$63,626	\$34,148	
33			All Other Companies	\$0	\$0	\$0	
34		TOTAL		<u>\$98,045</u>	<u>\$63,798</u>	<u>\$34,247</u>	

Line Notes

- 12 Sum of Lines 1 through 5
17 (b) Page 2, Line 1, Column (b) x Schedule 3, Page 8
17 (c) Page 2, Line 1, Column (c) x Schedule 3, Page 8
18 (b) Page 2, Line 2, Column (b) x Schedule 3, Page 8
18 (c) Page 2, Line 2, Column (c) x Schedule 3, Page 8
20 Sum of Lines 17 through 19
24 (b) Page 3, Line 1, Column (a) x Schedule 3, Page 8
24 (c) Page 4, Line 1, Column (a) x Schedule 3, Page 8
25 (b) Page 3, Line 2, Column (a) x Schedule 3, Page 8
25 (c) Page 4, Line 2, Column (a) x Schedule 3, Page 8
27 Sum of Lines 24 through 26
31 (b) Page 3, Line 1, Column (c) x Schedule 3, Page 8
31 (c) Page 4, Line 1, Column (c) x Schedule 3, Page 8
32 (b) Page 3, Line 1, Column (c) x Schedule 3, Page 8
32 (c) Page 4, Line 1, Column (c) x Schedule 3, Page 8
34 Sum of Lines 31 through 33



USPS Announces Pricing Changes For 2017

Alerts

The USPS has released the following Industry Alert, announcing the pricing changes for 2017 filed with the PRC today.

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Postal Service Announces 2017 Mailing Services Prices

Single Price for Commercial Letters up to 3.5 ounces; Adjusts FSS Pricing; Allows Extra Weight for Standard Flats

WASHINGTON — The United States Postal Service today filed notice with the Postal Regulatory Commission (PRC) of price changes for Mailing Services products planning to take effect in January 2017. The proposal includes a two cent increase in the price of a First-Class Mail Forever stamp, returning the price to 49 cents, which was the price of a Forever stamp before the Postal Service was required to remove the exigent surcharge by the PRC. The new prices, if approved, include a single price for First-Class Mail commercial presort letters weighing up to 3.5 ounces and a reduction in the one ounce meter price to 46 cents. This pricing strategy is designed to keep bills and statements in the mail by continuing to add value to commercial First-Class Mail.

Standard Mail is being rebranded as USPS Marketing Mail to better align the product name with our customer's use of this mail class. Proposed changes in Marketing Mail include removing the Flats Sequencing System (FSS) pricing which was of concern to mailers. This change will ensure that mailers pay for flats based on their volume density instead of the equipment flats are processed on. In addition, other changes include increasing the piece

pound breakpoint from 3.3 to 4.0 ounces for Marketing Mail Flats and Parcel shaped pieces to encourage mailers to include more content, which will lead to more sales for mailers and support volume growth.

Some examples of new prices as follows:

	Exigent Price	Current Price	Proposed Price	% Change
				(Current to Proposed)
First-Class Letters				
Meters	\$0.485	\$0.465	\$0.460	-1.1%
Auto AADC	\$0.416	\$0.399	\$0.403	1.0%
Auto 5-D	\$0.391	\$0.376	\$0.373	-0.8%
Marketing Mail Letters				
Auto 5-D DSCF	\$0.221	\$0.211	\$0.217	2.8%
Saturation DSCF	\$0.157	\$0.151	\$0.155	2.7%
Flats – Piece Rated				
Auto 5-D DSCF	\$0.348	\$0.333	\$0.335	0.6%
CR Basic DSCF	\$0.256	\$0.245	\$0.252	2.9%
CR/CR Pallet DSCF	\$0.251	\$0.240	\$0.232	-3.3%
CR/CR Pallet DDU	\$0.243	\$0.233	\$0.221	-5.2%

The last time Single Piece First-Class prices increased was in January 2014. Today's price change filing does not include any price change for Postcards, for letters being mailed to international destinations or for additional ounces for Single Piece Letters. Stamp prices have stayed consistent with the average annual rate of inflation since the Postal Service was formed in 1971. In addition, the incentive for Full-Service IMB remains the same at three tenths of a cent for First-Class and one tenth of a cent for Marketing Mail and Periodicals. The PRC will review the prices before they are scheduled to take effect on January 22, 2017.

Pricing for Periodicals, Package Services and Extra Services will also be adjusted next year and can be found at <http://www.prc.gov/docs/97/97431/NOTICE-FINAL.pdf>. Today's filing does not affect Postal Service Shipping products and services.

The Postal Service receives no tax dollars for operating expenses and relies on the sale of postage, products and services to fund its operations.

We will be providing members with information regarding the impact on nonprofit rates as soon as possible.

Compliance Attachment 2

Schedule 24

Strike Contingency

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Strike Contingency Costs

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$8,019	\$8,019	\$0	\$0	\$0	\$0	\$8,019	\$8,019	\$0
2	National Grid USA Service Company	\$175	\$175	\$0	\$0	\$0	\$0	\$175	\$175	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>
20	Sub Total	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) (b) + (c)
- (b) Per Company Books
- (c) Per Company Books
- (d) (e) + (f)
- (g) (h) + (i)
- (h) (b) + (e)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Strike Contingency Costs

Test Year Ended June 30, 2017									
(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:									
1 Narragansett Electric Company	\$8,019	\$8,019	\$0	\$371	\$371	\$0	\$8,390	\$8,390	\$0
2 National Grid USA Service Company	\$175	\$175	\$0	\$8	\$8	\$0	\$183	\$183	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
20 Sub Total	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27									
28 TOTAL	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Column Notes									
(a) Page 1, Column (g)									
(b) Page 1, Column (h)									
(d) (e) + (f)									
(e) Page 5, Line 26									
(g) (h) + (i)									
(h) (b) + (e)									

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Strike Contingency Costs

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Electric (b)	Rate Year Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Electric (d)	Rate Year Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$8,390	\$223	\$8,614	\$209	\$8,823
2 National Grid USA Service Company	\$183	\$5	\$188	\$5	\$192
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
20 Sub Total	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 37
(c) (a) + (b)
(d) Page 5, Line 48
(e) (c) + (d)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Strike Contingency Costs

		Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Rate Year Ending August 31, 2019	Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Strike Contingency Costs

	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Explanation of Adjustments:				
2	Page 1	Adjustments: (to normalize Historic Year)			
3			\$0	\$0	\$0
4			\$0	\$0	\$0
5			\$0	\$0	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8			\$0	\$0	\$0
9		TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10					
11					
12					
13					
14					
15					
16	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)			
17					
18					
19		General inflation %			
20		4.63% Narragansett Electric Company	\$371	\$371	\$0
21		National Grid USA Service Company	\$8	\$8	\$0
22		All Other Companies	\$0	\$0	\$0
23			\$0	\$0	\$0
24			\$0	\$0	\$0
25			\$0	\$0	\$0
26		TOTAL	<u>\$379</u>	<u>\$379</u>	<u>\$0</u>
27					
28	Page 3	Adjustments: (to reflect conditions in the Rate Year 2020)			
29					
30					
31		General inflation %			
32		2.66% Narragansett Electric Company	\$223	\$223	\$0
33		National Grid USA Service Company	\$5	\$5	0
34		All Other Companies	\$0	\$0	0
35					
36					
37		TOTAL	<u>\$228</u>	<u>\$228</u>	<u>\$0</u>
38					
39	Page 3	Adjustments: (to reflect conditions in the Rate Year 2021)			
40					
41					
42		General inflation %			
43		2.43% Narragansett Electric Company	\$209	\$209	\$0
44		National Grid USA Service Company	\$5	\$5	\$0
45		All Other Companies	\$0	\$0	\$0
46					
47					
48		TOTAL	<u>\$214</u>	<u>\$214</u>	<u>\$0</u>

Line Notes

20 Schedule 3, Page 8
32 Schedule 3, Page 8
43 Schedule 3, Page 8

Compliance Attachment 2

Schedule 25

Environmental Response Fund

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Environmental Response Fund

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (c)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
20	Sub Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 Per RIPUC Docket No. 2930
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Environmental Response Fund

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
20	Sub Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 Per RIPUC Docket No. 2930
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Environmental Response Fund

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$3,078,000	\$0	\$3,078,000	\$0	\$3,078,000
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
20 Sub Total	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 Per RIPUC Docket No. 2930
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Environmental Response Fund

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Environmental Response Fund

Explanation of Adjustments		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1					
2		Adjustments: (to normalize Historic Year)				
3		Narragansett Electric Company		\$0	\$0	\$0
4		National Grid USA Service Company		\$0	\$0	\$0
5		All Other Companies		\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8						
9		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10						
11						
12						
13	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
14						
15		General inflation %				
16		4.6300%				
17		Narragansett Electric Company		\$0	\$0	\$0
18		National Grid USA Service Company		\$0	\$0	\$0
19		All Other Companies				
20		Forecast specific initiatives - amount different from general inflation				
21		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Compliance Attachment 2

Schedule 26

Paperless Bill Credit

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Paperless Bill Credit

Test Year Ended June 30, 2017				Test Year Ended June 30, 2017						
(Per Books)				Normalizing Adjustments			(as Adjusted)			
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
17	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (e) Page 5, Line 3, Column (b)
1 (f) Page 5, Line 3, Column (c)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Paperless Bill Credit

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
	(as Adjusted)								
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Paperless Bill Credit

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$551,281	\$0	\$551,281	\$0	\$551,281
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$551,281</u>	<u>\$0</u>	<u>\$551,281</u>	<u>\$0</u>	<u>\$551,281</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$551,281	\$0	\$551,281	\$0	\$551,281
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$551,281</u>	<u>\$0</u>	<u>\$551,281</u>	<u>\$0</u>	<u>\$551,281</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$551,281</u>	<u>\$0</u>	<u>\$551,281</u>	<u>\$0</u>	<u>\$551,281</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (b) Page 5, Line 22, Column (b)
1 (d) Page 5, Line 31, Column (b)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Paperless Bill Credit

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$265,235	\$0	\$265,235	\$0	\$265,235
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$265,235</u>	<u>\$0</u>	<u>\$265,235</u>	<u>\$0</u>	<u>\$265,235</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$265,235	\$0	\$265,235	\$0	\$265,235
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$265,235</u>	<u>\$0</u>	<u>\$265,235</u>	<u>\$0</u>	<u>\$265,235</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$265,235</u>	<u>\$0</u>	<u>\$265,235</u>	<u>\$0</u>	<u>\$265,235</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (b) Page 5, Line 22, Column (c)
1 (d) Page 5, Line 31, Column (c)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Paperless Bill Credit

		Explanation of Adjustments	Workpaper Reference	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2						
3		Narragansett Electric Company	Schedule 26, Page 6 of 7	\$816,516	\$551,281	\$265,235
4		National Grid USA Service Company				
5		All Other Companies				
6						
7		All Other Companies				
8		TOTAL		<u>\$816,516</u>	<u>\$551,281</u>	<u>\$265,235</u>
9						
10						
11	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
12						
13		General inflation %				
14		4.63% Narragansett Electric Company		\$0	\$0	\$0
15		National Grid USA Service Co.		\$0	\$0	\$0
16		All Other Companies		\$0	\$0	\$0
17		Forecast specific initiatives - amount different from general inflation				
18		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
19	Page 3	Adjustments: (to reflect conditions in the Rate Year 2020)				
20						
21		General inflation %				
22		2.66% Narragansett Electric Company		\$0	\$0	\$0
23		National Grid USA Service Co.		\$0	\$0	\$0
24		All Other Companies		\$0	\$0	\$0
25		Forecast specific initiatives - amount different from general inflation				
26		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	Page 4	Adjustments: (to reflect conditions in the Rate Year 2021)				
29						
30		General inflation %				
31		2.43% Narragansett Electric Company		\$0	\$0	\$0
32		National Grid USA Service Co.		\$0	\$0	\$0
33		All Other Companies		\$0	\$0	\$0
34		Forecast specific initiatives - amount different from general inflation				
35		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

- 3 (b) Page 6, Line 9
3 (c) Page 6, Line 10
8 Sum of Lines 1 through 5
14 (b) Page 2, Line 1, Column (b) x Schedule MAL-3, Page 8
14 (c) Page 2, Line 1, Column (c) x Schedule MAL-3, Page 8
18 Sum of Lines 14 through 16
22 (b) Page 3, Line 1, Column (a) x Schedule MAL-3, Page 8
22 (c) Page 4, Line 1, Column (a) x Schedule MAL-3, Page 8
26 Sum of Lines 22 through 24
31 (b) Page 3, Line 1, Column (c) x Schedule MAL-3, Page 8
31 (c) Page 4, Line 1, Column (c) x Schedule MAL-3, Page 8
35 Sum of Lines 31 through 33

The Narragansett Electric Company d/b/a National Grid
 Paperless Billing Adjustment
 Paper Billing and Electronic Billing Costs for Historic Test Year ending 06/30/2017

1	Proposed Paperless Bill Credit	\$0.37
2		
3		
4	Test Year Volume of Electric Electronic Bills	1,489,949
5	Test Year Volume of Gas Electronic Bills	716,851
6	Test Year Volume of Electronic Bills	<u>2,206,800</u>
7		
8		
9	Adjustment to Electric Revenue Requirement for Implementing Paperless Bill Credit	\$551,281
10	Adjustment to Gas Revenue Requirement for Implementing Paperless Bill Credit	\$265,235

Line Notes

- 1 Page 7, Line 17, Column (m)
- 4 Per Billing System
- 5 Per Billing System
- 6 Line 4 + Line 5
- 9 Line 1 x Line 4
- 10 Line 1 x Line 5

The Narragansett Electric Company d/b/a National Grid - Electric & Gas
Paper Billing and Electronic Billing Costs for Historic Test Year ending 06/30/2017

	Jul-2016 (a)	Aug-2016 (b)	Sep-2016 (c)	Oct-2016 (d)	Nov-2016 (e)	Dec-2016 (f)	Jan-2017 (g)	Feb-2017 (h)	Mar-2017 (i)	Apr-2017 (j)	May-2017 (k)	Jun-2017 (l)	Total (m)
Paper Bill Costs:													
1 Paper	\$8,099	\$8,184	\$8,229	\$8,192	\$8,175	\$8,246	\$8,049	\$8,419	\$8,388	\$8,459	\$9,147	\$10,966	\$102,552
2 Envelopes	\$12,639	\$12,763	\$12,830	\$12,616	\$12,392	\$12,412	\$12,087	\$12,680	\$12,601	\$12,723	\$12,217	\$12,481	\$150,442
3 Postage	\$230,109	\$237,506	\$233,089	\$229,867	\$230,845	\$225,876	\$229,542	\$230,061	\$228,359	\$230,532	\$221,564	\$227,048	\$2,754,397
4 Print	\$17,123	\$17,302	\$17,397	\$17,320	\$17,283	\$17,433	\$17,017	\$17,798	\$17,733	\$17,883	\$19,339	\$23,183	\$216,813
5 Insert	\$8,865	\$8,952	\$8,999	\$8,849	\$8,692	\$8,706	\$8,478	\$8,893	\$8,838	\$8,923	\$8,569	\$8,754	\$105,518
6 Other*	\$1,398	\$2,122	\$1,743	\$7,280	\$2,092	\$1,609	\$1,288	\$2,184	\$2,309	\$1,962	\$2,385	\$2,351	\$28,723
7 Total Paper Bill Costs	\$278,234	\$286,829	\$282,286	\$284,125	\$279,478	\$274,283	\$276,460	\$280,035	\$278,228	\$280,482	\$273,221	\$284,784	\$3,358,445
8 Paper Bill Volume	603,061	608,990	612,144	601,975	591,262	592,235	576,724	604,985	601,252	607,036	582,909	595,528	7,178,101
9 Total Cost per Paper Bill													\$0.47
Electronic Bill Costs													
10 Web Costs	\$3,764	\$3,805	\$3,851	\$3,907	\$3,956	\$3,989	\$4,048	\$4,082	\$4,131	\$4,167	\$4,155	\$4,163	\$48,019
11 FISERV Costs	\$3,441	\$3,464	\$3,307	\$3,201	\$3,134	\$3,505	\$3,197	\$3,123	\$3,468	\$3,138	\$3,273	\$3,480	\$39,732
12 Striata Costs	\$8,097	\$13,039	\$8,103	\$7,733	\$7,422	\$8,252	\$9,071	\$7,637	\$8,171	\$8,797	\$8,086	\$14,452	\$108,859
13 DOXO Costs**	\$1,316	\$1,184	\$1,122	\$1,108	\$1,015	\$1,204	\$846	\$791	\$1,015	\$818	\$844	\$892	\$12,153
14 Total Electronic Billing Costs	\$16,618	\$21,493	\$16,383	\$15,948	\$15,526	\$16,950	\$17,162	\$15,633	\$16,785	\$16,920	\$16,357	\$22,988	\$208,762
15 Electronic Bill Volumes	171,096	172,953	175,059	177,593	179,804	181,306	183,997	185,550	187,779	189,427	188,874	189,243	2,182,681
16 Total Cost per Electronic Bill													\$0.10
17 Per Bill Reduction in Cost Electronic Bill vs. Paper Bill													\$0.37

*Other Costs include: Presort Fees (Bills only), Reports, SHU(Manual processing), tax and Tier 2 Volume Pricing Credit
**Cost includes a 12 month estimate.

- 1 - 6 Costs of producing a paper bill
- 7 Sum of Lines 1 through 6
- 8 Monthly paper bill volume
- 9 Line 7 ÷ Line 8
- 10 Fees paid for anything pertaining to the on-line access to customer bills.
- 11 Represents the payment to FISERV to facilitate electronic payment
- 12 Represents the payment to Striata to facilitate electronic payment
- 13 Represents estimated payment to DOXO to facilitate electronic payment
- 14 Sum of Lines 10 through 13
- 15 Monthly Electronic Bill Volumes
- 16 Line 14 ÷ Line 15
- 17 Line 9 ÷ Line 16

Compliance Attachment 2

Schedule 27

Post-Retirement Benefits Other than Pension

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$4,555,289	\$3,098,970	\$1,456,319	(\$423,319)	(\$423,319)	\$0	\$4,131,970	\$2,675,651	\$1,456,319
2	National Grid USA Service Company	\$3,133,185	\$2,163,854	\$969,332	(\$295,582)	(\$295,582)	\$0	\$2,837,603	\$1,868,271	\$969,332
3	All Other Companies	\$225,604	\$158,760	\$66,844	(\$21,687)	(\$21,687)	\$0	\$203,917	\$137,073	\$66,844
4	Total	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
20	Sub Total	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Notes										
1(b) Per Company Books										
1(c) Per Company Books										
1(e) Page 5, Line 2(b)										
2(e) Page 5, Line 3(b)										
3(e) Page 5, Line 4(b)										
19(a) - (i) Line 4(a) - (i)										
28(a) - (i) Line 20(a) - (i)										

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
	(as Adjusted)								
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$4,131,970	\$2,675,651	\$1,456,319	(\$2,251,788)	\$1,060,765	(\$3,312,553)	\$1,880,182	\$3,736,416	(\$1,856,234)
2 National Grid USA Service Company	\$2,837,603	\$1,868,271	\$969,332	(\$1,330,794)	(\$925,828)	(\$404,966)	\$1,506,809	\$942,443	\$564,366
3 All Other Companies	<u>\$203,917</u>	<u>\$137,073</u>	<u>\$66,844</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$203,917</u>	<u>\$137,073</u>	<u>\$66,844</u>
4 Total	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,582,582)</u>	<u>\$134,937</u>	<u>(\$3,717,518)</u>	<u>\$3,590,908</u>	<u>\$4,815,932</u>	<u>(\$1,225,024)</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Administrative & General Expenses	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,582,582)</u>	<u>\$134,937</u>	<u>(\$3,717,518)</u>	<u>\$3,590,908</u>	<u>\$4,815,932</u>	<u>(\$1,225,024)</u>
18 Sub Total	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,582,582)</u>	<u>\$134,937</u>	<u>(\$3,717,518)</u>	<u>\$3,590,908</u>	<u>\$4,815,932</u>	<u>(\$1,225,024)</u>
19									
20 Maintenance:									
21 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
24 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25									
26 TOTAL	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,582,582)</u>	<u>\$134,937</u>	<u>(\$3,717,518)</u>	<u>\$3,590,908</u>	<u>\$4,815,932</u>	<u>(\$1,225,024)</u>
27									
28									
Line Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1(b) Page 1, Line 1(h)
2(b) Page 1, Line 2(h)
3(b) Page 1, Line 3(h)
1(c) Page 1, Line 1(i)
2(c) Page 1, Line 2(i)
3(c) Page 1, Line 3(i)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

		Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
1	Provider Company:					
2	Narragansett Electric Company	\$3,736,416	\$0	\$3,736,416	\$0	\$3,736,416
3	National Grid USA Service Company	\$942,443	\$0	\$942,443	\$0	\$942,443
4	All Other Companies	\$137,073	\$0	\$137,073	\$0	\$137,073
5	Total	<u>\$4,815,932</u>	<u>\$0</u>	<u>\$4,815,932</u>	<u>\$0</u>	<u>\$4,815,932</u>
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$4,815,932</u>	<u>\$0</u>	<u>\$4,815,932</u>	<u>\$0</u>	<u>\$4,815,932</u>
20	Sub Total	<u>\$4,815,932</u>	<u>\$0</u>	<u>\$4,815,932</u>	<u>\$0</u>	<u>\$4,815,932</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$4,815,932</u>	<u>\$0</u>	<u>\$4,815,932</u>	<u>\$0</u>	<u>\$4,815,932</u>
		\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Page 2, Line 1(h)
2(a) Page 2, Line 2(h)
3(a) Page 2, Line 3(h)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	(\$1,856,234)	\$0	(\$1,856,234)	\$0	(\$1,856,234)
2 National Grid USA Service Company	\$564,366	\$0	\$564,366	\$0	\$564,366
3 All Other Companies	\$66,844	\$0	\$66,844	\$0	\$66,844
4 Total	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>
20 Sub Total	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>	<u>\$0</u>	<u>(\$1,225,024)</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Page 2, Line 1(i)
2(a) Page 2, Line 2(i)
3(a) Page 2, Line 3(i)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

Explanation of Adjustments:		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1 Page 1, Line 16(a)	(\$423,319)	(\$423,319)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Page 1, Line 16(b)	(\$295,582)	(\$295,582)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper 1 Page 1, Line 16(c)	(\$21,687)	(\$21,687)	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					\$0	\$0	\$0
8					\$0	\$0	\$0
9					\$0	\$0	\$0
10					\$0	\$0	\$0
11		TOTAL		(\$740,588)	(\$740,588)	\$0	
12							
13							
14							
15	Page 2	Adjustments: (to reflect conditions in the Rate Year)					
16							
17		General inflation %			Total (a) = (b) + (c)	Electric (b)	Gas (c)
18		4.6300%	Narragansett Electric Company		\$0	\$0	\$0
19			National Grid USA Service Co.		\$0	\$0	\$0
20		Adjustment for Rate Year estimate	Narragansett Electric Company	Page 6 Line 26(c)	(\$2,251,788)	\$1,060,765	(\$3,312,553)
21		Adjustment for Rate Year estimate	National Grid USA Service Co.	Page 6 Line 26(f)	(\$1,330,794)	(\$925,828)	(\$404,966)
22			TOTAL		(\$3,582,582)	\$134,937	(\$3,717,518)

The Narragansett Electric Company d/b/a National Grid
Summary of PBOP Expense Forecast
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

	Electric			Gas		
	FY 2019 (a)	FY 2020 (b)	Total Rate Year (c)	FY 2019 (d)	FY 2020 (e)	Total Rate Year (f)
1 OPEB Expense	\$ 4,086,484	\$ 3,891,288	\$ 4,005,152	\$ (605,172)	\$ (643,440)	\$ (621,117)
2 Service Cost	\$ 1,871,382	\$ 1,820,818	\$ 1,850,314	\$ 659,679	\$ 642,663	\$ 652,589
3 Non-Service Cost	\$ 2,215,102	\$ 2,070,470	\$ 2,154,839	\$ (1,264,851)	\$ (1,286,103)	\$ (1,273,706)
4						
5 Fair Value Adjustment Amortization	\$ (1,843,927)	\$ (651,450)	\$ (1,347,062)	\$ 1,585,752	\$ 1,585,752	\$ 1,585,752
6						
7 Less: Amount Capitalized	\$ (14,661)	\$ (624,443)	\$ (268,737)	\$ (1,239,029)	\$ (1,229,640)	\$ (1,235,117)
8						
9 NGUSA Service Company Allocation (including NY ServCo emp., KeySpan Corporate Service, KeySpan Utility Services)	\$ 1,426,681	\$ 1,356,839	\$ 1,397,580	\$ 833,959	\$ 793,133	\$ 816,948
10 Service Cost	\$ 1,069,323	\$ 1,039,121	\$ 1,056,739	\$ 625,067	\$ 607,413	\$ 617,711
11 Non-Service Cost	\$ 357,358	\$ 317,718	\$ 340,841	\$ 208,892	\$ 185,720	\$ 199,237
12						
13 FMV Amortization	0	0	0	0	0	0
14						
15 Less: Amount Capitalized	(460,558)	(447,550)	(455,138)	(255,590)	(248,371)	(252,582)
16						
17						
18 Total OPEB Expense	<u>5,037,947</u>	<u>4,176,135</u>	<u>\$ 4,678,859</u>	<u>\$ (1,265,832)</u>	<u>\$ (1,328,318)</u>	<u>\$ (1,291,868)</u>
19						
20 Other Affiliates			\$ 137,073			\$ 66,844
21						
22 Grand Total Rate Year			<u>4,815,932</u>			<u>(1,225,024)</u>
23						
24 Test Year Amount			4,680,995			2,492,494
25						
26 Proforma Adjustment			<u>134,937</u>			<u>(3,717,518)</u>

Notes:

1(a) Page 7, Line 4(b)
1(b) Page 7, Line 4(e)
1(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
1(d) Page 7, Line 4(c)
1(e) Page 7, Line 4(f)
1(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
2(a) Page 7, Line 2(b)
2(b) Page 7, Line 2(e)
2(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5
2(d) Page 7, Line 2(c)
2(e) Page 7, Line 2(f)
2(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
3(a) Page 7, Line 3(b)
3(b) Page 7, Line 3(e)
3(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5
3(d) Page 7, Line 3(c)
3(e) Page 7, Line 3(f)
3(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
5(a) Minus Workpaper 8, Page 11 Line 24(d)
5(b) Minus Workpaper 8, Page 11 Line 24(f)
5(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
5(d) Workpaper 8 Page 12 Line 9(d)
5(e) Workpaper 8 Page 12 Line 9(f)
5(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5

7(a) Line 2(a) + Line 5(a) x 1 - Schedule 12, Page 6 Line 20(f)
7(b) Line 2(b) + Line 5(b) x 1 - Schedule 12, Page 6 Line 20(f)
7(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
7(d) Line 2(d) + Line 5(d) x 1 - Schedule 12, Page 7 Line 20(f)
7(e) Line 2(e) + Line 5(e) x 1 - Schedule 12, Page 7 Line 20(f)
7(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
9(a) Page 7, Line 29(a) x Schedule 12 Page 8, Line 13(e)
9(b) Page 7, Line 29(d) x Schedule 12 Page 8, Line 13(e)
9(c) Line 9(a) divided by 12 x 7 + Line 9(b) divided by 12 x 5
9(d) Page 7, Line 29(a) x Schedule 12 Page 8, Line 13(e)
9(e) Page 7, Line 29(d) x Schedule 12 Page 9, Line 13(e)
9(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5

10(a) Page 7, Line 27(a) x Schedule 12, Page 8, Line 13(e)
10(b) Page 7, Line 27(d) x Schedule 12, Page 8, Line 13(e)
10(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5
10(d) Page 7, Line 27(a) x Schedule 12, Page 9, Line 13(e)
10(e) Page 7, Line 27(d) x Schedule 12, Page 9, Line 13(e)
10(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5
11(a) Page 7, Line 28(a) x Schedule 12, Page 8, Line 13(e)
11(b) Page 7, Line 28(d) x Schedule 12, Page 8, Line 13(e)
11(c) Line 11(a) divided by 12 x 7 + Line 11(b) divided by 12 x 5
11(d) Page 7, Line 27(a) x Schedule 12, Page 9, Line 13(e)
11(e) Page 7, Line 27(d) x Schedule 12, Page 9, Line 13(e)
11(f) Line 11(d) divided by 12 x 7 + Line 11(e) divided by 12 x 5
15(a) Line 10(a) x Schedule 12 Page 8, Line 6(f)
15(b) Line 10(b) x Schedule 12 Page 8, Line 6(f)
15(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5
15(d) Line 10(d) x Schedule 12 Page 9, Line 6(f)
15(e) Line 10(e) x Schedule 12 Page 9, Line 6(f)
15(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5
18(a) - (f) Line 1 + Line 7 + Line 9 + Line 15
20(c) Page 2 Line 3(b)
20(f) Page 2 Line 3(c)
24(c) & 24(f) Page 2, Line 4(b) & 4(c)
26 Line 22 - Line 24

Narragansett Electric Company d/b/a National Grid
Summary of PBOP Expense Forecast
FAS 106 Projection

		Estimated 2018-2019			Estimated 2019-2020		
		(a) = (b) + (c) Total	(b) Electric	(c) Gas	(d) = (e) + (f) Total	(e) Electric	(f) Gas
1	NMPC FAS 106 PBOP Cost						
2	Service Cost	2,531,061	1,871,382	659,679	2,463,481	1,820,818	642,663
3	Non-Service Cost	950,251	2,215,102	(1,264,851)	784,367	2,070,470	(1,286,103)
4	Total	3,481,312	4,086,484	(605,172)	3,247,848	3,891,288	(643,440)
5							
6	NGRID USA Serv Co: FAS 106 PBOP Cost (NMPC Plan)						
7	Service Cost	2,843,022	-	-	2,816,206	-	-
8	Non-Service Cost	625,618	-	-	863,106	-	-
9	Total	3,468,640	-	-	3,679,312	-	-
10							
11	NGRID USA Serv Co FAS 106 PBOP Cost						
12	Service Cost	7,793,365	-	-	7,371,725	-	-
13	Non-Service Cost	1,763,318	-	-	2,296,928	-	-
14	Total	9,556,683	-	-	9,668,653	-	-
15							
16	NGRID USA Serv Co: KeySpan Corp Serv Co FAS 106 PBOP Cost						
17	Service Cost	6,271,364	-	-	6,242,224	-	-
18	Non-Service Cost	2,776,071	-	-	1,522,274	-	-
19	Total	9,047,435	-	-	7,764,498	-	-
20							
21	NGRID USA Serv Co: KeySpan Utility Serv Co FAS 106 PBOP Cost						
22	Service Cost	833	-	-	863	-	-
23	Non-Service Cost	485,688	-	-	341,578	-	-
24	Total	486,521	-	-	342,441	-	-
25							
26	Total NGRID USA Serv Co FAS 106 PBOP Cost						
27	Service Cost	16,908,584	-	-	16,431,018	-	-
28	Non-Service Cost	5,650,695	-	-	5,023,886	-	-
29	Total	22,559,279	-	-	21,454,904	-	-
30							
31	KeySpan Eng Serv Co FAS 106 PBOP Cost						
32	Service Cost	2,655,693	-	-	2,735,305	-	-
33	Non-Service Cost	(2,074,813)	-	-	(2,179,634)	-	-
34	Total	580,880	-	-	555,671	-	-

Line Notes

2(b)	Workpaper 8 Page 14, Line 131(a)	22(a)	Workpaper 8 Page 14, Line 99(a)
2(c)	Workpaper 8 Page 14, Line 134(a)	22(d)	Workpaper 8 Page 17, Line 100(a)
2(e)	Workpaper 8 Page 17, Line 132(a)	23(a)	Workpaper 8 Page 14, Line 99(b) - 99(e)
2(f)	Workpaper 8 Page 17, Line 135(a)	23(d)	Workpaper 8 Page 17, Line 100(b) - 100(e)
3(b)	Workpaper 8 Page 14, Line 131(b) - 131(e)	24	Sum of Lines 22 & 23
3(c)	Workpaper 8 Page 14, Line 134(b) - 134(e)	27(a)	Sum of Lines 7(a) + 12(a) + 17(a) + 22(a)
3(e)	Workpaper 8 Page 17, Line 132(b) - 132(e)	27(d)	Sum of Lines 7(d) + 12(d) + 17(d) + 22(d)
3(f)	Workpaper 8 Page 17, Line 135(b) - 135(e)	28(a)	Sum of Lines 8(a) + 13(a) + 18(a) + 23(a)
4	Sum of Lines 2 & 3	28(d)	Sum of Lines 8(d) + 13(d) + 18(d) + 23(d)
7(a)	Workpaper 8 Page 14, Line 138(a)	29	Sum of Lines 17 + 28
7(d)	Workpaper 8 Page 17, Line 139(a)	32(a)	Workpaper 8 Page 14, Line 100(a)
8(a)	Workpaper 8 Page 14, Line 138(b) - 138(e)	32(d)	Workpaper 8 Page 17, Line 101(a)
8(d)	Workpaper 8 Page 17, Line 139(b) - 139(e)	33(a)	Workpaper 8 Page 14, Line 100(b) - 100(e)
9	Sum of Lines 7 & 8	33(d)	Workpaper 8 Page 17, Line 101(b) - 101(e)
12(a)	Workpaper 8 Page 14, Line 133(a)	34	Sum of Lines 32 + 33
12(d)	Workpaper 8 Page 17, Line 134(a)		
13(a)	Workpaper 8 Page 14, Line 133(b) - 133(e)		
13(d)	Workpaper 8 Page 17, Line 134(b) - 134(e)		
14	Sum of Lines 12 & 13		
17(a)	Workpaper 8 Page 14, Line 98(a)		
17(d)	Workpaper 8 Page 17, Line 99(a)		
18(a)	Workpaper 8 Page 14, Line 98(b) - 98(e)		
18(d)	Workpaper 8 Page 17, Line 99(b) - 99(e)		
19	Sum of Lines 17 & 18		

Compliance Attachment 2

Schedule 28

Pension

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Pension Expense

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$12,284,547	\$7,986,224	\$4,298,323	(\$1,251,826)	(\$1,251,826)	\$0	\$11,032,721	\$6,734,398	\$4,298,323
2	National Grid USA Service Company	\$9,794,597	\$6,757,380	\$3,037,218	(\$923,058)	(\$923,058)	\$0	\$8,871,539	\$5,834,322	\$3,037,218
3	All Other Companies	\$160,690	\$112,881	\$47,809	(\$15,420)	(\$15,420)	\$0	\$145,270	\$97,461	\$47,809
4	Total	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
20	Sub Total	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
21										
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Notes										
1(b) PerCompany Books										
1(c) Per Company Books										
1(e) Page 5, Line 2(b) + Line 5(b)+Line 8(b)										
2(e) Page 5, Line 3(b)										
3(e) Pa; Page 5, Line 4(b)										
19(a) - (i) Line 4(a) - (i)										
28(a) - (i) Line 20(a) - (i)										

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Pension Expense

			Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
			(as Adjusted)								
			Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:											
1	Narragansett Electric Company		\$11,032,721	\$6,734,398	\$4,298,323	(\$7,893,558)	(\$4,590,677)	(\$3,302,881)	\$3,139,163	\$2,143,722	\$995,442
2	National Grid USA Service Company		\$8,871,539	\$5,834,322	\$3,037,218	(\$2,881,749)	(\$2,074,630)	(\$807,119)	\$5,989,790	\$3,759,691	\$2,230,099
3	All Other Companies		\$145,270	\$97,461	\$47,809	\$0	\$0	\$0	\$145,270	\$97,461	\$47,809
4	Total		<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,775,306)</u>	<u>(\$6,665,307)</u>	<u>(\$4,110,000)</u>	<u>\$9,274,224</u>	<u>\$6,000,874</u>	<u>\$3,273,350</u>
Operation:											
8	Production Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Sales Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Administrative & General Expenses		<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,775,306)</u>	<u>(\$6,665,307)</u>	<u>(\$4,110,000)</u>	<u>\$9,274,224</u>	<u>\$6,000,874</u>	<u>\$3,273,350</u>
20	Sub Total		<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,775,306)</u>	<u>(\$6,665,307)</u>	<u>(\$4,110,000)</u>	<u>\$9,274,224</u>	<u>\$6,000,874</u>	<u>\$3,273,350</u>
Maintenance:											
23	Transmission Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL		<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>	<u>(\$10,775,306)</u>	<u>(\$6,665,307)</u>	<u>(\$4,110,000)</u>	<u>\$9,274,224</u>	<u>\$6,000,874</u>	<u>\$3,273,350</u>
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(b) Page 1, Line 1(h)
2(b) Page 1, Line 2(h)
3(b) Page 1, Line 3(h)
1(c) Page 1, Line 1(i)
2(c) Page 1, Line 2(i)
3(c) Page 1, Line 3(i)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Pension Expense

		Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Electric (b)	Rate Year Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Electric (d)	Rate Year Ending August 31, 2021 Electric (e) = (c) + (d)
1	Provider Company:					
2	Narragansett Electric Company	\$2,143,722	(\$463,874)	\$1,679,848	(\$555,486)	\$1,124,362
3	National Grid USA Service Company	\$3,759,691	(\$694,418)	\$3,065,273	(\$530,800)	\$2,534,473
4	All Other Companies	\$97,461	\$0	\$97,461	\$0	\$97,461
5	Total	\$6,000,874	(\$1,158,292)	\$4,842,582	(\$1,086,286)	\$3,756,296
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$6,000,874	(\$1,158,292)	\$4,842,582	(\$1,086,286)	\$3,756,296
20	Sub Total	\$6,000,874	(\$1,158,292)	\$4,842,582	(\$1,086,286)	\$3,756,296
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$6,000,874	(\$1,158,292)	\$4,842,582	(\$1,086,286)	\$3,756,296
		(\$0)	\$0	(\$0)	\$0	(\$0)

Line Notes

- 1(a) Page 2, Line 1(h)
2(a) Page 2, Line 2(h)
3(a) Page 2, Line 3(h)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Pension Expense

	Rate Year Ending August 31, 2019 Gas (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Gas (b)	Rate Year Ending August 31, 2020 Gas (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Gas (d)	Rate Year Ending August 31, 2021 Gas (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$995,442	(\$212,609)	\$782,833	(\$356,182)	\$426,651
2 National Grid USA Service Company	\$2,230,099	(\$570,387)	\$1,659,712	(\$376,437)	\$1,283,276
3 All Other Companies	\$47,809	\$0	\$47,809	\$0	\$47,809
4 Total	<u>\$3,273,350</u>	<u>(\$782,995)</u>	<u>\$2,490,355</u>	<u>(\$732,618)</u>	<u>\$1,757,736</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$3,273,350</u>	<u>(\$782,995)</u>	<u>\$2,490,355</u>	<u>(\$732,618)</u>	<u>\$1,757,736</u>
20 Sub Total	<u>\$3,273,350</u>	<u>(\$782,995)</u>	<u>\$2,490,355</u>	<u>(\$732,618)</u>	<u>\$1,757,736</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$3,273,350</u>	<u>(\$782,995)</u>	<u>\$2,490,355</u>	<u>(\$732,618)</u>	<u>\$1,757,736</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Page 2, Line 1(i)
2(a) Page 2, Line 2(i)
3(a) Page 2, Line 3(i)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Pension Expense

Explanation of Adjustments:			Provider Company	Source Workpaper	Total	Electric	Gas
					(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 1 Page 1 Line 19(a)	(\$1,090,918)	(\$1,090,918)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Page 1 Line 19(b)	(\$923,058)	(\$923,058)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper 1 Page 1 Line 19(c)	(\$15,420)	(\$15,420)	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					\$0	\$0	\$0
8	Parent Company Funding Initiatives		Narragansett Electric Company	Schedule 3, Page 6 Line 22(g)	(\$160,908)	(\$160,908)	\$0
9					\$0	\$0	\$0
10		TOTAL			(\$2,190,304)	(\$2,190,304)	\$0
11							
12							
13							
14	Page 2	Adjustments: (to reflect conditions in the Rate Year)					
15					(a) = (b) + (c)	(b)	(c)
16							
17	4.6300%		Narragansett Electric Company		\$0	\$0	\$0
18			National Grid USA Service Co.		\$0	\$0	\$0
19	Adjustment for Rate Year estimate		Narragansett Electric Company	Page 6, Line 26(c)	(\$7,893,558)	(\$4,590,677)	(\$3,302,881)
20	Adjustment for Rate Year estimate		National Grid USA Service Co.	Page 6, Line 26(f)	(\$2,881,749)	(\$2,074,630)	(\$807,119)
21	TOTAL				(\$10,775,306)	(\$6,665,307)	(\$4,110,000)

The Narragansett Electric Company d/b/a National Grid
Summary of Pension Expense Forecast
Pension Expense

	Electric			Gas		
	FY 2019 (a)	FY 2020 (b)	Total Rate Year (c)	FY 2019 (d)	FY 2020 (e)	Total Rate Year (f)
1 Pension Expense	\$4,474,036	\$3,454,886	\$4,049,390	\$2,736,856	\$2,308,472	\$2,558,363
2 Service Cost	\$3,640,961	\$3,467,457	\$3,568,668	\$2,889,783	\$2,752,075	\$2,832,405
3 Non-Service Cost	\$833,075	(\$12,571)	\$480,723	(\$152,927)	(\$443,603)	(\$274,042)
4						
5 FMV Amortization	\$0	\$0	\$0	\$0	\$0	\$0
6						
7 Less: Amount Capitalized	(\$1,944,273)	(\$1,851,622)	(\$1,905,669)	(\$1,594,582)	(\$1,518,595)	(\$1,562,921)
8						
9 NGUSA Service Company Allocation (including NY ServCo emp., KeySpan Corporate Service, KeySpan Utility Services)	\$5,689,353	\$3,685,701	\$4,854,498	\$3,325,681	\$2,154,456	\$2,837,670
10 Service Cost	\$2,600,007	\$2,460,607	\$2,541,924	\$1,519,820	\$1,438,335	\$1,485,868
11 Non-Service Cost	\$3,089,346	\$1,225,093	\$2,312,574	\$1,805,861	\$716,122	\$1,351,803
12						
13 FMV Amortization	\$0	\$0	\$0	\$0	\$0	\$0
14						
15 Less: Amount Capitalized	(\$1,119,823)	(\$1,059,784)	(\$1,094,807)	(\$621,454)	(\$588,135)	(\$607,571)
16						
17						
18 Total Pension Expense	<u>\$7,099,293</u>	<u>\$4,229,181</u>	<u>\$5,903,413</u>	<u>\$3,846,500</u>	<u>\$2,356,198</u>	<u>\$3,225,541</u>
19						
20 Other Affiliates			\$97,461			\$47,809
21						
22 Grand Total Rate Year	<u></u>	<u></u>	<u>\$6,000,874</u>	<u></u>	<u></u>	<u>\$3,273,350</u>
23						
24 Test Year Amount			\$12,666,181			\$7,383,350
25						
26 Proforma Adjustment			<u>(\$6,665,307)</u>			<u>(\$4,110,000)</u>

Notes:

1(a) Page 7, Line 4(b)
1(b) Page 7, Line 4(e)
1(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
1(d) Page 7, Line 4(c)
1(e) Page 7, Line 4(f)
1(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
2(a) Page 7, Line 2(b)
2(b) Page 7, Line 2(e)
2(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5
2(d) Page 7, Line 2(c)
2(e) Page 7, Line 2(f)
2(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
3(a) Page 7, Line 3(b)
3(b) Page 7, Line 3(e)
3(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5
3(d) Page 7, Line 3(c)
3(e) Page 7, Line 3(f)
3(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5

7(a) Line 2(a) x 1 - Schedule 12, Page 6 Line 20(f)
7(b) Line 2(b) x 1 - Schedule 12, Page 6 Line 20(f)
7(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
7(d) Line 2(d) x 1 - Schedule 12, Page 7 Line 20(f)
7(e) Line 2(e) x 1 - Schedule 12, Page 7 Line 20(f)
7(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
9(a) Page 7, Line 29(a) x Schedule 12 Page 8, Line 13(e)
9(b) Page 7, Line 29(d) x Schedule 12 Page 8, Line 13(e)
9(c) Line 9(a) divided by 12 x 7 + Line 9(b) divided by 12 x 5
9(d) Page 7, Line 29(a) x Schedule 12 Page 8, Line 13(e)
9(e) Page 7, Line 29(d) x Schedule 12 Page 9, Line 13(e)
9(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5

10(a) Page 7, Line 27(a) x Schedule 12, Page 8, Line 13(e)
10(b) Page 7, Line 27(d) x Schedule 12, Page 8, Line 13(e)
10(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5
10(d) Page 7, Line 27(a) x Schedule 12, Page 9, Line 13(e)
10(e) Page 7, Line 27(d) x Schedule 12, Page 9, Line 13(e)
10(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5
11(a) Page 7, Line 28(a) x Schedule 12, Page 8, Line 13(e)
11(b) Page 7, Line 28(d) x Schedule 12, Page 8, Line 13(e)
11(c) Line 11(a) divided by 12 x 7 + Line 11(b) divided by 12 x 5
11(d) Page 7, Line 27(a) x Schedule 12, Page 9, Line 13(e)
11(e) Page 7, Line 27(d) x Schedule 12, Page 9, Line 13(e)
11(f) Line 11(d) divided by 12 x 7 + Line 11(e) divided by 12 x 5
15(a) Line 10(a) x Schedule 12 Page 8, Line 6(f)
15(b) Line 10(b) x Schedule 12 Page 8, Line 6(f)
15(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5
15(d) Line 10(d) x Schedule 12 Page 9, Line 6(f)
15(e) Line 10(e) x Schedule 12 Page 9, Line 6(f)
15(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5
18(a) - (f) Line 1 + Line 7 + Line 9 + Line 15
20(c) Page 2, Line 3(b)
20(f) Page 2, Line 3(c)
24(c) & 24(f) Page 2, Line 3(b) & 3(c)
26(c) & 26(f) Line 24 - Line 26

Narragansett Electric Company
Summary of Pension Expense Forecast
FAS 87 Projection

		Estimated 2018-2019			Estimated 2019-2020		
Projected NECO Pension		(a) = (b) + (c) Total	(b) Electric	(c) Gas	(d) = (e) + (f) Total	(e) Electric	(f) Gas
1	NECO FAS 87 Pension Cost						
2	Service Cost	6,530,744	3,640,961	2,889,783	6,219,532	3,467,457	2,752,075
3	Non-Service Cost	680,148	833,075	(152,927)	(456,174)	(12,571)	(443,603)
4	Total	7,210,892	4,474,036	2,736,856	5,763,358	3,454,886	2,308,472
5							
6	NGRID USA Serv Co: FAS 87 Pension Cost (NMPC Plan)						
7	Service Cost	4,095,535	-	-	3,997,908	-	-
8	Non-Service Cost	925,563	-	-	(1,358,664)	-	-
9	Total	5,021,098	-	-	2,639,244	-	-
10							
11	NGRID USA Serv Co: FAS 87 Pension Cost						
12	Service Cost	16,079,514	-	-	15,328,261	-	-
13	Non-Service Cost	13,243,101	-	-	9,654,962	-	-
14	Total	29,322,615	-	-	24,983,223	-	-
15							
16	NGRID USA Serv Co: KeySpan Corp Serv Co FAS 87 Pension Cost						
17	Service Cost	20,937,340	-	-	19,581,980	-	-
18	Non-Service Cost	32,544,310	-	-	10,636,536	-	-
19	Total	53,481,650	-	-	30,218,516	-	-
20							
21	NGRID USA Serv Co: KeySpan Utility Serv Co FAS 87 Pension Cost						
22	Service Cost	-	-	-	-	-	-
23	Non-Service Cost	2,137,054	-	-	438,848	-	-
24	Total	2,137,054	-	-	438,848	-	-
25							
26	Total NGRID USA Serv Co: FAS 87 Pension Cost						
27	Service Cost	41,112,389	-	-	38,908,149	-	-
28	Non-Service Cost	48,850,028	-	-	19,371,682	-	-
29	Total	89,962,417	-	-	58,279,831	-	-
30							
31	KeySpan Eng Serv Co FAS 87 Pension Cost						
32	Service Cost	4,508,349	-	-	4,170,071	-	-
33	Non-Service Cost	2,723,843	-	-	158,879	-	-
34	Total	7,232,192	-	-	4,328,950	-	-

Line Notes

2(b) Workpaper 8 Page 3, Line 41(a)	22(a) Workpaper 8 Page 3, Line 8(a)
2(c) Workpaper 8 Page 3, Line 44(a)	22(d) Workpaper 8 Page 4, Line 8(a)
2(e) Workpaper 8 Page 4, Line 41(a)	23(a) Workpaper 8 Page 3, Line 8(b) - 8(e)
2(f) Workpaper 8 Page 4, Line 44(a)	23(d) Workpaper 8 Page 4, Line 8(b) - 8(e)
3(b) Workpaper 8 Page 3, Line 41(b) - 41(e)	24 Sum of Lines 22 & 23
3(c) Workpaper 8 Page 3, Line 44(b) - 44(e)	27(a) Sum of Lines 7(a) + 12(a) + 17(a) + 22(a)
3(e) Workpaper 8 Page 4, Line 41(b) - 41(e)	27(d) Sum of Lines 7(d) + 12(d) + 17(d) + 22(d)
3(f) Workpaper 8 Page 4, Line 44(b) - 44(e)	28(a) Sum of Lines 8(a) + 13(a) + 18(a) + 23(a)
4 Sum of Lines 2 & 3	28(d) Sum of Lines 8(d) + 13(d) + 18(d) + 23(d)
7(a) Workpaper 8 Page 3, Line 49(a)	29 Sum of Lines 17 + 28
7(d) Workpaper 8 Page 4, Line 49(a)	32(a) Workpaper 8 Page 3, Line 9(a)
8(a) Workpaper 8 Page 3, Line 49(b) - 49(e)	32(d) Workpaper 8 Page 4, Line 9(a)
8(d) Workpaper 8 Page 4, Line 49(b) - 49(e)	33(a) Workpaper 8 Page 3, Line 9(b) - 9(e)
9 Sum of lines 7 & 8	33(d) Workpaper 8 Page 4, Line 9(b) - 9(e)
12(a) Workpaper 8 Page 3, Line 43(a)	34 Sum of Lines 32 + 33
12(d) Workpaper 8 Page 4, Line 43(a)	
13(a) Workpaper 8 Page 3, Line 43(b) - 43(e)	
13(d) Workpaper 8 Page 4, Line 43(b) - 43(e)	
14 Sum of Lines 12 & 13	
17(a) Workpaper 8 Page 3, Line 7(a)	
17(d) Workpaper 8 Page 4, Line 7(a)	
18(a) Workpaper 8 Page 3, Line 7(b) - 7(e)	
18(d) Workpaper 8 Page 4, Line 7(b) - 7(e)	
19 Sum of Lines 17 & 18	

Compliance Attachment 2

Schedule 29

Energy Efficiency Program

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Energy Efficiency Program

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
	(Per Books)						(as Adjusted)		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$92,573,536	\$70,053,666	\$22,519,870	(\$92,573,536)	(\$70,053,666)	(\$22,519,870)	\$0	\$0	\$0
2 National Grid USA Service Company	\$4,596,137	\$3,414,077	\$1,182,060	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$97,169,672</u>	<u>\$73,467,743</u>	<u>\$23,701,929</u>	<u>(\$97,169,672)</u>	<u>(\$73,467,743)</u>	<u>(\$23,701,929)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$97,169,672	\$73,467,743	\$23,701,929	(\$97,169,672)	(\$73,467,743)	(\$23,701,929)	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$97,169,672</u>	<u>\$73,467,743</u>	<u>\$23,701,929</u>	<u>(\$97,169,672)</u>	<u>(\$73,467,743)</u>	<u>(\$23,701,929)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$97,169,672</u>	<u>\$73,467,743</u>	<u>\$23,701,929</u>	<u>(\$97,169,672)</u>	<u>(\$73,467,743)</u>	<u>(\$23,701,929)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes:

- (a) Per Company Books
(c) (a) + (b)

Line Notes:

- 1-3 Column (e), Page 5, Line 2 through Line 4, Column (b)
1-3 Column (f), Page 5, Line 2 through Line 4, Column (c)
16 Column (e), Page 5, Line 8, Column (b)
16 Column (f), Page 5, Line 8, Column (c)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Energy Efficiency Program

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
	(as Adjusted)								
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Stora, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Energy Efficiency Program

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Energy Efficiency Program

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	\$0	\$0	\$0	\$0	\$0
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	\$0	\$0	\$0	\$0	\$0
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	\$0	\$0	\$0	\$0	\$0
27					
28 TOTAL	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Energy Efficiency Program

		Provider Company	Source Work	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
	Explanation of Adjustments:					
1	Page 1	Adjustments: (to normalize Historic Year)				
2		Boston Gas Company		(\$92,573,536)	(\$70,053,666)	(\$22,519,870)
3		National Grid USA Service Company		(\$4,596,137)	(\$3,414,077)	(\$1,182,060)
4		All Other Companies		\$0	\$0	\$0
5				\$0	\$0	\$0
6		All Other Companies		\$0	\$0	\$0
7				\$0	\$0	\$0
8		TOTAL		<u>(\$97,169,672)</u>	<u>(\$73,467,743)</u>	<u>(\$23,701,929)</u>
9						
10						
11						
12						
13						
14						
15	Page 2	Adjustments: (to reflect conditions in the Rate Year 2017)				
16				\$0	\$0	\$0
17				\$0	\$0	\$0
18				\$0	\$0	\$0
19				\$0	\$0	\$0
20						
21						
22						
23						
24				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

2-4 Energy Efficiency cost is recovered through Net Energy Efficiency Charge and stripped out for general rate case

Compliance Attachment 2

Schedule 30

Other Operating and Maintenance Expense

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Other Operation and Maintenance Expenses

Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
(Per Books)			(as Adjusted)					
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:								
1 Narragansett Electric Company	\$56,034,375	\$40,972,433	\$15,061,942	(\$15,847,279)	(\$16,443,381)	\$596,102	\$40,187,096	\$24,529,052
2 National Grid USA Service Company	\$30,160,400	\$17,974,935	\$12,185,465	(\$7,954,619)	(\$5,839,226)	(\$2,115,392)	\$22,205,781	\$12,135,708
3 All Other Companies	\$590,722	\$443,956	\$146,766	(\$91,434)	(\$91,035)	(\$399)	\$499,287	\$352,921
4 Total	\$86,785,496	\$59,391,324	\$27,394,172	(\$23,893,332)	(\$22,373,643)	(\$1,519,689)	\$62,892,164	\$37,017,681
5								\$25,874,483
6								
Operation:								
8 Production Expenses	\$0	\$0	\$0	(\$30,676)	(\$30,676)	\$0	(\$30,676)	(\$30,676)
9 Power Production Expenses	(\$1,897,194)	\$0	(\$1,897,194)	\$1,899,499	\$0	\$1,899,499	\$2,306	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$771,981	\$0	\$771,981	(\$94,235)	\$0	(\$94,235)	\$677,746	\$0
11								\$677,746
12 Transmission Expenses	\$1,215,227	\$1,209,778	\$5,449	(\$684,940)	(\$681,338)	(\$3,602)	\$530,287	\$528,440
13 Regional Market Expenses	\$277,120	\$277,120	\$0	\$24,921	\$24,921	\$0	\$302,041	\$302,041
14 Distribution Expenses	\$13,298,137	\$4,127,268	\$9,170,870	(\$6,095,732)	(\$1,125,359)	(\$4,970,372)	\$7,202,405	\$3,001,908
15 Customer Accounts Expenses	\$8,756,120	\$5,666,243	\$3,089,877	(\$2,321,547)	(\$2,033,613)	(\$287,934)	\$6,434,573	\$3,632,630
16 Customer Service and Informational Expenses	\$1,267,920	\$764,319	\$503,601	(\$305,443)	(\$162,061)	(\$143,382)	\$962,477	\$602,258
17								\$360,219
18 Sales Expenses	\$554,136	\$374,921	\$179,215	(\$301,072)	(\$237,987)	(\$63,085)	\$253,064	\$136,934
19 Administrative & General Expenses	\$38,813,544	\$27,461,887	\$11,351,656	(\$6,684,898)	(\$8,458,978)	\$1,774,080	\$32,128,645	\$19,002,909
20 Sub Total	\$63,056,991	\$39,881,536	\$23,175,456	(\$14,594,123)	(\$12,705,091)	(\$1,889,032)	\$48,462,869	\$27,176,445
21								\$21,286,424
Maintenance:								
23 Transmission Expenses	\$3,051,449	\$3,043,907	\$7,542	(\$1,526,250)	(\$1,526,439)	\$188	\$1,525,198	\$1,517,468
24 Distribution Expenses	\$20,590,262	\$16,382,334	\$4,207,927	(\$7,765,304)	(\$8,134,624)	\$369,320	\$12,824,957	\$8,247,711
25 Administrative & General Expenses	\$86,794	\$83,547	\$3,247	(\$7,655)	(\$7,490)	(\$165)	\$79,140	\$76,058
26 Sub Total	\$23,728,505	\$19,509,788	\$4,218,717	(\$9,299,209)	(\$9,668,552)	\$369,343	\$14,429,295	\$9,841,236
27								\$4,588,059
28 TOTAL	\$86,785,496	\$59,391,324	\$27,394,172	(\$23,893,332)	(\$22,373,643)	(\$1,519,689)	\$62,892,164	\$37,017,681
								\$25,874,483
	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0
Column Notes								
(b) Per Company Books								
(c) Per Company Books								
(e) Page 6 of 9								
(f) Page 7 of 9								

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Other Operation and Maintenance Expenses

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$40,187,096	\$24,529,052	\$15,658,044	\$1,861,333	\$1,136,471	\$724,862	\$42,048,429	\$25,665,523	\$16,382,906
2	National Grid USA Service Company	\$22,205,781	\$12,135,708	\$10,070,073	(\$294,750)	(\$289,665)	(\$5,084)	\$21,911,031	\$11,846,043	\$10,064,988
3	All Other Companies	\$499,287	\$352,921	\$146,367	\$23,117	\$16,340	\$6,777	\$522,404	\$369,261	\$153,144
4	Total	<u>\$62,892,164</u>	<u>\$37,017,681</u>	<u>\$25,874,483</u>	<u>\$1,589,701</u>	<u>\$863,146</u>	<u>\$726,555</u>	<u>\$64,481,865</u>	<u>\$37,880,827</u>	<u>\$26,601,038</u>
5										
6										
7	Operation:									
8	Production Expenses	(\$30,676)	(\$30,676)	\$0	(\$1,420)	(\$1,420)	\$0	(\$32,096)	(\$32,096)	\$0
9	Power Production Expenses	\$2,306	\$0	\$2,306	\$107	\$0	\$107	\$2,412	\$0	\$2,412
10	Natural Gas Storage, Terminating and Processing Exp.	\$677,746	\$0	\$677,746	\$31,380	\$0	\$31,380	\$709,125	\$0	\$709,125
11	Transmission Expenses	\$530,287	\$528,440	\$1,847	\$23,116	\$23,030	\$86	\$553,402	\$551,470	\$1,932
12	Regional Market Expenses	\$302,041	\$302,041	\$0	\$13,984	\$13,984	\$0	\$316,025	\$316,025	\$0
13	Distribution Expenses	\$7,202,405	\$3,001,908	\$4,200,497	\$333,549	\$139,066	\$194,483	\$7,535,955	\$3,140,974	\$4,394,980
14	Customer Accounts Expenses	\$6,434,573	\$3,632,630	\$2,801,944	\$297,921	\$168,191	\$129,730	\$6,732,494	\$3,800,821	\$2,931,674
15	Customer Service and Informational Expenses	\$962,477	\$602,258	\$360,219	\$44,563	\$27,885	\$16,678	\$1,007,040	\$630,143	\$376,897
16	Sales Expenses	\$253,064	\$136,934	\$116,131	\$11,717	\$6,340	\$5,377	\$264,781	\$143,274	\$121,508
17	Administrative & General Expenses	\$32,128,645	\$19,002,909	\$13,125,736	\$177,735	\$41,447	\$136,288	\$32,306,380	\$19,044,356	\$13,262,024
18	Sub Total	<u>\$48,462,869</u>	<u>\$27,176,445</u>	<u>\$21,286,424</u>	<u>\$932,651</u>	<u>\$418,523</u>	<u>\$514,128</u>	<u>\$49,395,519</u>	<u>\$27,594,968</u>	<u>\$21,800,552</u>
19										
20										
21										
22	Maintenance:									
23	Transmission Expenses	\$1,525,198	\$1,517,468	\$7,730	\$67,478	\$67,120	\$358	\$1,592,677	\$1,584,588	\$8,088
24	Distribution Expenses	\$12,824,957	\$8,247,711	\$4,577,247	\$585,908	\$373,981	\$211,927	\$13,410,865	\$8,621,692	\$4,789,173
25	Administrative & General Expenses	\$79,140	\$76,058	\$3,082	\$3,664	\$3,521	\$143	\$82,804	\$79,579	\$3,225
26	Sub Total	<u>\$14,429,295</u>	<u>\$9,841,236</u>	<u>\$4,588,059</u>	<u>\$657,050</u>	<u>\$444,623</u>	<u>\$212,427</u>	<u>\$15,086,346</u>	<u>\$10,285,859</u>	<u>\$4,800,486</u>
27										
28	TOTAL	<u>\$62,892,164</u>	<u>\$37,017,681</u>	<u>\$25,874,483</u>	<u>\$1,589,701</u>	<u>\$863,146</u>	<u>\$726,555</u>	<u>\$64,481,865</u>	<u>\$37,880,827</u>	<u>\$26,601,038</u>
		\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)

Column Notes

- (b) Page 1 of 9, Column (h)
- (c) Page 1 of 9, Column (i)
- (e) Page 5 of 9, Column (h)
- (f) Page 5 of 9, Column(i)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Other Operation and Maintenance Expenses

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$25,665,523	\$683,149	\$26,348,672	\$640,680	\$26,989,352
2 National Grid USA Service Company	\$11,846,043	\$315,105	\$12,161,148	\$295,516	\$12,456,664
3 All Other Companies	\$369,261	\$1,938	\$371,198	\$1,817	\$373,016
4 Total	<u>\$37,880,827</u>	<u>\$1,000,191</u>	<u>\$38,881,018</u>	<u>\$938,013</u>	<u>\$39,819,031</u>
5					
6					
7 Operation:					
8 Production Expenses	(\$32,096)	(\$783)	(\$32,879)	(\$735)	(\$33,614)
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$551,470	\$15,505	\$566,975	\$14,541	\$581,516
13 Regional Market Expenses	\$316,025	\$7,540	\$323,565	\$7,071	\$330,636
14 Distribution Expenses	\$3,140,974	\$81,747	\$3,222,721	\$76,665	\$3,299,386
15 Customer Accounts Expenses	\$3,800,821	\$98,662	\$3,899,482	\$92,528	\$3,992,011
16 Customer Service and	\$630,143	\$15,621	\$645,764	\$14,650	\$660,413
17 Informational Expenses					
18 Sales Expenses	\$143,274	\$3,651	\$146,925	\$3,424	\$150,349
19 Administrative & General Expenses	\$19,044,356	\$500,231	\$19,544,588	\$469,134	\$20,013,722
20 Sub Total	<u>\$27,594,968</u>	<u>\$722,172</u>	<u>\$28,317,140</u>	<u>\$677,278</u>	<u>\$28,994,418</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$1,584,588	\$42,052	\$1,626,641	\$39,438	\$1,666,079
24 Distribution Expenses	\$8,621,692	\$233,858	\$8,855,550	\$219,320	\$9,074,869
25 Administrative & General Expenses	\$79,579	\$2,109	\$81,688	\$1,978	\$83,665
26 Sub Total	<u>\$10,285,859</u>	<u>\$278,019</u>	<u>\$10,563,878</u>	<u>\$260,735</u>	<u>\$10,824,613</u>
27					
28 TOTAL	<u>\$37,880,827</u>	<u>\$1,000,191</u>	<u>\$38,881,018</u>	<u>\$938,013</u>	<u>\$39,819,031</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2 of 9, Column (h)
(b) Page 8 of 9, Column(e)
(d) Page 9 of 9, Column (e)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Other Operation and Maintenance Expenses

		Rate Year Ending August 31, 2019 Gas (a)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 Gas (b)	Rate Year Ending August 31, 2020 Gas (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 Gas (d)	Rate Year Ending August 31, 2021 Gas (e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$16,382,906	\$435,725	\$16,818,631	\$408,637	\$17,227,268
2	National Grid USA Service Company	\$10,064,988	\$267,729	\$10,332,717	\$249,978	\$10,582,695
3	All Other Companies	\$153,144	\$674	\$153,818	\$632	\$154,450
4	Total	<u>\$26,601,038</u>	<u>\$704,127</u>	<u>\$27,305,165</u>	<u>\$659,247</u>	<u>\$27,964,413</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$2,412	\$64	\$2,477	\$60	\$2,537
10	Natural Gas Storage, Terminaling and Processing Exp.	\$709,125	\$18,727	\$727,853	\$17,518	\$745,371
11						
12	Transmission Expenses	\$1,932	\$51	\$1,983	\$48	\$2,032
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$4,394,980	\$116,287	\$4,511,267	\$108,857	\$4,620,124
15	Customer Accounts Expenses	\$2,931,674	\$77,787	\$3,009,460	\$72,887	\$3,082,347
16	Customer Service and Informational Expenses	\$376,897	\$9,968	\$386,864	\$9,329	\$396,193
17						
18	Sales Expenses	\$121,508	\$3,177	\$124,685	\$2,962	\$127,647
19	Administrative & General Expenses	<u>\$13,262,024</u>	<u>\$350,742</u>	<u>\$13,612,766</u>	<u>\$328,258</u>	<u>\$13,941,023</u>
20	Sub Total	<u>\$21,800,552</u>	<u>\$576,804</u>	<u>\$22,377,355</u>	<u>\$539,919</u>	<u>\$22,917,275</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$8,088	\$215	\$8,303	\$202	\$8,505
24	Distribution Expenses	\$4,789,173	\$127,022	\$4,916,196	\$119,045	\$5,035,241
25	Administrative & General Expenses	<u>\$3,225</u>	<u>\$86</u>	<u>\$3,311</u>	<u>\$81</u>	<u>\$3,392</u>
26	Sub Total	<u>\$4,800,486</u>	<u>\$127,324</u>	<u>\$4,927,810</u>	<u>\$119,328</u>	<u>\$5,047,138</u>
27						
28	TOTAL	<u>\$26,601,038</u>	<u>\$704,127</u>	<u>\$27,305,166</u>	<u>\$659,247</u>	<u>\$27,964,413</u>
		(\$0)	\$0	(\$0)	\$0	(\$0)

Column Notes

- (a) Page 2 of 9, Column (i)
(b) Page 8 of 9, Column(f)
(d) Page 9 of 9, Column(f)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Other Operation and Maintenance Expenses

Test Year Ended June 30, 2017
(Per Books)

	Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Proforma Adjustments			Rate Year Ending August 31, 2019		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)	Total (j) = (k) + (l)	Electric (k)	Gas (l)
Other Operation & Maintenance Expenses:												
Consultants	\$15,312,989	\$9,867,711	\$5,445,278	(\$3,738,065)	(\$2,257,254)	(\$1,480,811)	\$535,919	\$352,364	\$183,555	\$12,110,843	\$7,962,821	\$4,148,022
Contractors	\$39,642,299	\$29,967,937	\$9,674,362	(\$17,786,494)	(\$17,328,807)	(\$457,687)	(\$147,035)	(\$163,263)	\$16,227	\$21,708,770	\$12,475,868	\$9,232,902
Draughts	\$55,474	\$20,464	\$35,010	(\$55,474)	(\$20,464)	(\$35,010)	\$0	\$0	\$0	\$0	\$0	\$0
Employee Expenses	\$3,303,827	\$2,417,682	\$886,144	(\$1,248,439)	(\$1,090,412)	(\$158,027)	(\$68,754)	(\$41,642)	(\$27,112)	\$1,986,634	\$1,285,629	\$701,006
Hardware	\$306,908	\$255,398	\$51,510	(\$41,810)	(\$40,042)	(\$1,768)	\$12,274	\$9,971	\$2,303	\$277,373	\$225,328	\$52,045
Software	\$5,633,858	\$4,079,964	\$1,553,894	(\$2,131,986)	(\$1,726,702)	(\$405,284)	\$162,137	\$108,955	\$53,181	\$3,664,008	\$2,462,200	\$1,201,808
Other	\$5,112,626	\$2,570,930	\$2,591,696	\$1,990,833	\$226,702	\$1,764,131	\$328,890	\$127,215	\$201,675	\$7,432,350	\$2,874,848	\$4,557,501
Third Party Rent Expense	\$4,269,776	\$3,317,851	\$951,926	\$380,543	\$400,845	(\$20,302)	\$215,310	\$172,176	\$43,134	\$4,865,629	\$3,890,871	\$974,758
Consistent Reimbursement	\$3,761	\$4,511	(\$750)	\$750	\$0	(\$750)	\$209	\$209	\$0	\$4,720	\$4,720	\$0
Materials Outside Vendor	\$2,877,364	\$1,409,438	\$1,467,927	(\$203,755)	(\$87,383)	(\$116,372)	\$133,788	\$61,211	\$62,577	\$2,797,398	\$1,383,266	\$1,414,132
Materials from Inventory	\$2,149,789	\$1,241,588	\$908,201	(\$73,141)	\$182,190	(\$255,330)	\$96,149	\$65,921	\$30,228	\$2,172,797	\$1,489,698	\$683,098
Materials Stores Handling	\$345,724	\$211,164	\$134,560	(\$2,059)	\$51,874	(\$53,933)	\$15,912	\$12,179	\$3,733	\$359,577	\$225,217	\$134,360
Transportation	\$7,303,962	\$3,733,553	\$3,580,409	(\$716,051)	(\$415,988)	(\$300,063)	\$305,020	\$153,140	\$151,880	\$6,892,931	\$3,460,706	\$3,432,226
Power	\$8,716	\$646	\$8,070	\$0	\$0	\$0	\$404	\$30	\$374	\$9,119	\$876	\$8,243
Misc Other	(\$14,489)	(\$16,764)	\$2,275	\$0	\$0	\$0	\$0	\$0	\$0	(\$14,489)	(\$16,764)	\$2,275
Other Benefit	\$472,912	\$369,250	\$103,662	(\$268,185)	(\$268,185)	\$0	\$9,479	\$4,679	\$4,800	\$214,205	\$105,744	\$108,462
TOTAL	\$86,785,496	\$59,391,324	\$27,394,172	(\$22,893,332)	(\$22,272,643)	(\$1,519,689)	\$1,589,701	\$863,146	\$726,555	\$64,481,865	\$37,880,827	\$26,601,038

Column Notes

- (b) Per Company books
(c) Per Company books
(e) Page 6 of 9, Column(f)
(f) Page 7 of 9, Column (e)
(h) Inflation Adjustment
(i) Inflation Adjustment

The Narragansett Electric Company db/a National Grid
Adjustments to Electric Operating Expenses (ELECTRIC)
Normalizing Adjustments to Other O & M Expenses

	Test Year Ended June 30, 2017 (Per Books)	IFA (b)	ReGrowth Program (c)	Vegetation Management (ISR) (d)	Inspection & Maintenance (ISR) (e)	Parent Company Initiative (f)	Storms (g)	Other (h)	Total Normalizing Adjustments (i) sum (b through i)	Test Year Ended June 30, 2017 (as Adjusted) (j) = (a)+(i)
1	Operating & Maintenance Expense									
2	Consultants	\$1,185,674)	(\$284,239)	\$0	\$0	(\$591,790)	\$306	(\$195,857)	(\$2,257,254)	\$7,610,457
3	Contractors	\$29,967,037	(\$96,054)	(\$8,690,601)	(\$10,213)	(\$501,628)	(\$3,363,132)	(\$117,796)	(\$17,338,907)	\$12,639,130
4	Donations	\$20,464	\$0	\$0	\$0	\$0	\$0	(\$15,699)	(\$15,699)	\$0
5	Employee Expenses	\$2,417,682	\$0	(\$6,561)	(\$685)	(\$71,027)	(\$315,443)	(\$228,579)	(\$1,090,412)	\$1,327,270
6	Hardware	\$255,398	\$0	\$0	\$0	(\$915)	\$0	\$1,764	(\$90,042)	\$215,357
7	Software	\$4,079,964	\$0	\$0	\$0	(\$3,470)	\$2,120	(\$1,090,428)	(\$1,726,720)	\$2,353,245
8	Other	\$634,942)	(\$7,219)	(\$5,306)	(\$11,607)	(\$61,633)	\$4,382,229	(\$2,750,434)	\$226,702	\$2,747,633
9	Third Party Rent Expense	\$1,319,327)	\$0	\$0	\$0	\$0	(\$32,192)	\$433,037	\$400,845	\$3,718,696
10	Construction Reimbursement	\$3,317,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,511
11	Materials Outside Vendor	\$4,511	\$0	\$0	\$0	(\$1,003)	(\$4,987)	\$84,569	(\$87,383)	\$1,322,055
12	Materials from Inventory	\$1,409,438	\$0	(\$480)	(\$146)	(\$77)	(\$18,890)	\$244,266	\$182,190	\$1,423,778
13	Materials Stores Handling	\$1,241,588	\$0	\$0	(\$29)	\$0	\$0	\$53,933	\$51,874	\$263,038
14	Transportation	\$211,164	\$0	(\$34,035)	(\$87,490)	\$0	(\$124,468)	\$279,597	(\$415,988)	\$3,307,565
15	Paving	\$3,723,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$646
16	Misc. Other	\$646	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,764)
17	Other Benefit	(\$16,764)	\$0	\$0	\$0	\$0	\$0	\$0	(\$268,185)	\$101,064
18		\$369,250	(\$217,641)	\$0	\$0	(\$105)	\$0	\$0		
19										
20										
21										
22	Total Operating & Maintenance Expense	(\$8,913,644)	(\$605,153)	(\$8,736,983)	(\$110,171)	(\$1,231,649)	\$525,543	(\$3,301,627)	(\$22,373,643)	\$37,017,681
	Check Totals	(\$8,913,644)	(\$605,153)	(\$8,736,983)	(\$110,171)	(\$1,231,649)	\$525,543	(\$3,301,627)	(\$22,373,643)	\$37,017,681
	Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

4(i) The balance has been removed per the PUC order.

The Narragansett Electric Company d/b/a National Grid
Adjustments to Gas Operating Expenses
Normalizing Adjustments to Other O&M Expenses (GAS)

	Test Year Ended June 30, 2017 (Per Books)	Gas Business Enablenent (GBE)	Gas Cost Recovery (GCR)	Other	Total Normalizing Adjustments (e) = sum (b through d)	Test Year Ended June 30, 2017 (as Adjusted) (f) = (a) + (e)
	(a)	(b)	(c)	(d)	(e)	(f)
1 Operating & Maintenance Expense						
2 Consultants	\$5,445,278	(\$1,347,583)	(\$17,625)	(\$115,603)	(\$1,480,811)	\$3,964,467
3 Contractors	\$9,674,362	(\$57,539)	(\$70,377)	(\$329,771)	(\$457,687)	\$9,216,675
4 Donations	\$35,010	\$0	\$0	(\$35,010)	(\$35,010)	\$0
5 Employee Expenses	\$886,144	(\$58,596)	(\$14,923)	(\$84,508)	(\$158,027)	\$728,118
6 Hardware	\$51,510	\$0	(\$4)	(\$1,764)	(\$1,768)	\$49,742
7 Software	\$1,553,894	\$0	(\$389)	(\$404,878)	(\$405,267)	\$1,148,627
8 Other	\$2,591,696	(\$38,652)	(\$101,725)	\$1,904,508	\$1,764,131	\$4,355,827
9 Third Party Rent Expense	\$951,926	\$0	\$0	(\$20,302)	(\$20,302)	\$931,623
10 Construction Reimbursement	(\$750)	\$0	\$0	\$750	\$750	\$0
11 Materials Outside Vendor	\$1,467,927	\$0	(\$31,811)	(\$84,561)	(\$116,372)	\$1,351,555
12 Materials from Inventory	\$908,201	(\$9,430)	(\$1,635)	(\$244,266)	(\$255,330)	\$652,870
13 Materials Stores Handling	\$134,560	\$0	\$0	(\$53,933)	(\$53,933)	\$80,627
14 Transportation	\$3,580,409	(\$123)	(\$20,343)	(\$279,597)	(\$300,063)	\$3,280,346
15 Paving	\$8,069	\$0	\$0	\$0	\$0	\$8,069
16 Misc. Other	\$2,275	\$0	\$0	\$0	\$0	\$2,275
17 Other Benefit	\$103,662	\$0	\$0	\$0	\$0	\$103,662
18 Total Operating & Maintenance Expen	\$27,394,172	(\$1,511,923)	(\$258,832)	\$251,065	(\$1,519,689)	\$25,874,483
Check Totals	\$27,394,172	(\$1,511,923)	(\$258,832)	\$251,065	(\$1,519,689)	\$25,874,483
Difference	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes
4(e)

The balance has been removed
per the PUC order.

Compliance Attachment 2

Schedule 31

Storm Cost Recovery

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Storm Cost Recovery

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$7,338,972	\$7,338,972	\$0	(\$27,840)	(\$27,840)	\$0	\$7,311,132	\$7,311,132	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$7,338,972</u>	<u>\$7,338,972</u>	<u>\$0</u>	<u>(\$27,840)</u>	<u>(\$27,840)</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$7,338,972</u>	<u>\$7,338,972</u>	<u>\$0</u>	<u>(\$27,840)</u>	<u>(\$27,840)</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
20	Sub Total	<u>\$7,338,972</u>	<u>\$7,338,972</u>	<u>\$0</u>	<u>(\$27,840)</u>	<u>(\$27,840)</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL	<u>\$7,338,972</u>	<u>\$7,338,972</u>	<u>\$0</u>	<u>(\$27,840)</u>	<u>(\$27,840)</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1 (e) Page 5, Line 2
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Storm Cost Recovery

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$7,311,132	\$7,311,132	\$0	(\$287,406)	(\$287,406)	\$0	\$7,023,726	\$7,023,726	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>	<u>(\$287,406)</u>	<u>(\$287,406)</u>	<u>\$0</u>	<u>\$7,023,726</u>	<u>\$7,023,726</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>	<u>(\$287,406)</u>	<u>(\$287,406)</u>	<u>\$0</u>	<u>\$7,023,726</u>	<u>\$7,023,726</u>	<u>\$0</u>
20	Sub Total	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>	<u>(\$287,406)</u>	<u>(\$287,406)</u>	<u>\$0</u>	<u>\$7,023,726</u>	<u>\$7,023,726</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>	<u>(\$287,406)</u>	<u>(\$287,406)</u>	<u>\$0</u>	<u>\$7,023,726</u>	<u>\$7,023,726</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes:

- 1 (e) Page 5, Line 17
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Storm Cost Recovery

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$7,023,726	\$0	\$7,023,726	\$0	\$7,023,726
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$7,023,726</u>	<u>\$0</u>	<u>\$7,023,726</u>	<u>\$0</u>	<u>\$7,023,726</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$7,023,726</u>	<u>\$0</u>	<u>\$7,023,726</u>	<u>\$0</u>	<u>\$7,023,726</u>
20 Sub Total	<u>\$7,023,726</u>	<u>\$0</u>	<u>\$7,023,726</u>	<u>\$0</u>	<u>\$7,023,726</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$7,023,726</u>	<u>\$0</u>	<u>\$7,023,726</u>	<u>\$0</u>	<u>\$7,023,726</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Storm Cost Recovery

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	\$0	\$0	\$0	\$0	\$0
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	\$0	\$0	\$0	\$0	\$0
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	\$0	\$0	\$0	\$0	\$0
27					
28 TOTAL	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Storm Cost Recovery

	Explanation of Adjustments	Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1				
2	Adjustments: (to normalize Historic Year)				
3	Out of period adjustment	Narragansett Electric Company	(\$27,840)	(\$27,840)	\$0
4		National Grid USA Service Company	\$0	\$0	\$0
5		All Other Companies	\$0	\$0	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8			\$0	\$0	\$0
9	TOTAL		<u>(\$27,840)</u>	<u>(\$27,840)</u>	<u>\$0</u>
10					
11					
12					
13					
14					
15	Page 2				
16	Adjustments: (to reflect conditions in the Rate Year)				
17	Adjust the non-deferred storm to the 5 year average	Narragansett Electric Company	(\$287,406)	(\$287,406)	\$0
18		National Grid USA Service Company	\$0	\$0	\$0
19		All Other Companies	\$0	\$0	\$0
20			\$0	\$0	\$0
21			\$0	\$0	\$0
22			\$0	\$0	\$0
23			\$0	\$0	\$0
24	TOTAL		<u>(\$287,406)</u>	<u>(\$287,406)</u>	<u>\$0</u>

Line Notes

- 9 Sum of Lines 2 through 8
17 (b) Page 6, Line 13, Column (a)
24 Sum of Lines 17 through 24

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Storm Cost Recovery

		<u>Total</u>	<u>Electric</u>	<u>Gas</u>
		(a) = (b) + (c)	(b)	(c)
1	Major Storm Cost Recovery			
2	Base Allowance	\$4,311,132	\$4,311,132	\$0
3	Supplemental Base Distribution Rate Contributions	<u>\$3,000,000</u>	<u>\$3,000,000</u>	<u>\$0</u>
4				
5	Major Storm Cost Allowance	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
6				
7				
8	Non-Deferrable Storm Costs in Relation to Collar			
9				
10	Adjustment to 5 Year Average			
11	of Non-Deferred Storm Costs	<u>(\$287,406)</u>	<u>(\$287,406)</u>	<u>\$0</u>
12				
13	Total	<u>(\$287,406)</u>	<u>(\$287,406)</u>	<u>\$0</u>

Line Notes:

- 2 Per RIPUC, Docket No. 4323
3 Per RIPUC, Docket No. 4323
11 Page 7, Line 17

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Storm Cost Recovery
For Storms With O&M Costs Below \$1.1 Million Storm Fund Threshold¹

		O&M Expense			
	12 Months Ended	Direct	ServCo	Other Affiliates	Total
	(a)	(b)	(c)	(d)	(e) = (b) + (c) + (d)
1	Jun-2013	\$1,756,355	\$986,108	\$247,471	\$2,989,934
2					
3	Jun-2014	\$3,346,398	\$274,946	\$150,228	\$3,771,571
4					
5	Jun-2015	\$1,251,448	\$165,254	\$42,977	\$1,459,679
6					
7	Jun-2016	\$3,827,050	\$350,010	\$89,373	\$4,266,433
8					
9	Jul-2017	\$2,890,756	\$415,055	\$175,350	\$3,481,162
10					
11	Total	\$13,072,007	\$2,191,373	\$705,400	\$15,968,779
12					
13				5 year Average	\$3,193,756
14					
15				Test Year Total	\$3,481,162
16					
17				Proforma Adjustment	(\$287,406)

Line Notes:

- 1-9 Per Company's Books
- 11 Sum of Lines 1 through 9
- 13 Line 11, Column (e) / 5
- 15 Historic Test Year Non-Deferred Storm O&M Expense
- 17 Line 13 - Line 15

Note¹ - Per Joint Proposal and Settlement Agreement filed with the RIPUC on September 25, 2017, Docket No. 4686

Compliance Attachment 2

Schedule 32

Gas Cost Recovery Related

Operating and Maintenance Expenses

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
GCR-Related Operation & Maintenance

		Test Year Ended June 30, 2017						Test Year Ended June 30, 2017		
		(Per Books)			Normalizing Adjustments			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$1,132,067	\$0	\$1,132,067	\$1,132,067	\$0	\$1,132,067
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>	<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.			\$0						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$1,132,067	\$0	\$1,132,067	\$1,132,067	\$0	\$1,132,067
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>	<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>	<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 4 Sum of Line 1 through Line 3
20 Sum of Line 8 through Line 19
26 Sum of Line 23 through Line 25
28 Sum of Line 20 Line 28

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
GCR-Related Operation & Maintenance

Test Year Ended June 30, 2017									
(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:									
1 Narragansett Electric Company	\$1,132,067	\$0	\$1,132,067	(\$1,132,067)	\$0	(\$1,132,067)	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>	<u>(\$1,132,067)</u>	<u>\$0</u>	<u>(\$1,132,067)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>	<u>(\$1,132,067)</u>	<u>\$0</u>	<u>(\$1,132,067)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
20 Sub Total	<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>	<u>(\$1,132,067)</u>	<u>\$0</u>	<u>(\$1,132,067)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>	<u>(\$1,132,067)</u>	<u>\$0</u>	<u>(\$1,132,067)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Line 1 through Line 3
- 20 Sum of Line 8 through Line 19
- 26 Sum of Line 23 through Line 25
- 28 Sum of Line 20 Line 28

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
GCR-Related Operation & Maintenance

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
GCR-Related Operation & Maintenance

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
GCR-Related Operation & Maintenance

Explanation of Adjustments:				Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
1	HTY Adjustment	Page 1	Adjustments: (to normalize Historic Year)					
2	Consultants			Narragansett Electric Company	Page 6	\$17,625	\$0	\$17,625
3	Contractors			Narragansett Electric Company	Page 6	\$70,377	\$0	\$70,377
4	Employee Expenses			Narragansett Electric Company	Page 6	\$14,923	\$0	\$14,923
5	Hardware			Narragansett Electric Company	Page 6	\$4	\$0	\$4
6	Materials From Inventory			Narragansett Electric Company	Page 6	\$1,635	\$0	\$1,635
7	Materials Outside Vendor			Narragansett Electric Company	Page 6	\$31,811	\$0	\$31,811
8	Other Expenses			Narragansett Electric Company	Page 6	\$101,725	\$0	\$101,725
9	Rents			Narragansett Electric Company	Page 6	\$0	\$0	\$0
10	Software			Narragansett Electric Company	Page 6	\$389	\$0	\$389
11	Transportation			Narragansett Electric Company	Page 6	\$20,343	\$0	\$20,343
12	Labor			Narragansett Electric Company	Page 6	\$829,823	\$0	\$829,823
13	Labor Adjustment for GCR		Updated for DIV 43-1	Narragansett Electric Company	Page 6	\$31,427	\$0	\$31,427
14	Non Labor adjustment for GCR			Narragansett Electric Company	Page 6	\$11,984	\$0	\$11,984
15				Total		<u>\$1,132,067</u>	<u>\$0</u>	<u>\$1,132,067</u>
16								
17	Page 2		Adjustments: (to reflect conditions in the Rate Year 2019)					
18				Narragansett Electric Company				
19			General Inflation%					
20			4.63%	Narragansett Electric Company		\$0	\$0	\$0
21				National Grid USA Service Company		\$0	\$0	\$0
22				All Other Companies		\$0	\$0	\$0
23			Adjustment to remove GCR Costs	Narragansett Electric Company		<u>(\$1,132,067)</u>	<u>\$0</u>	<u>(\$1,132,067)</u>
24			TOTAL			<u>(\$1,132,067)</u>	<u>\$0</u>	<u>(\$1,132,067)</u>
25								
26	Page 3 & 4		Adjustments: (to reflect conditions in the Rate Year 2020)					
27			General inflation %					
28			2.66%	Narragansett Electric Company		\$0	\$0	\$0
29				National Grid USA Service Co.		\$0	\$0	\$0
30				National Grid USA Service Co.		\$0	\$0	\$0
31			TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
32								
33	Page 3 & 4		Adjustments: (to reflect conditions in the Rate Year 2021)					
34			General inflation %					
35			2.43%	Production Expenses		\$0	\$0	\$0
36				National Grid USA Service Co.		\$0	\$0	\$0
37				National Grid USA Service Co.		\$0	\$0	\$0
38			TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Schedule 32

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The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
GCR-Related Operation & Maintenance

		(a)	(b)	(a) x (b) (c)	(a) + (c) (d)
		Test Year	Increase %	Proforma	Rate Year
1	Labor	\$829,823	3.79%	31,427	\$861,251
2					
3					
4	Consultants	\$17,625	4.63%	\$816	\$18,441
5	Contractors	\$70,377	4.63%	\$3,258	\$73,636
6	Employee Expenses	\$14,923	4.63%	\$691	\$15,614
7	Hardware	\$4	4.63%	\$0	\$4
8	Materials From Inventory	\$1,635	4.63%	\$76	\$1,710
9	Materials Outside Vendor	\$31,811	4.63%	\$1,473	\$33,284
10	Other Expenses	\$101,725	4.63%	\$4,710	\$106,435
11	Rents	\$0	0.00%	\$0	\$0
12	Software	\$389	4.63%	\$18	\$407
13	Transportation	\$20,343	4.63%	\$942	\$21,285
14	Total O&M Expense	\$1,088,655		\$43,411	\$1,132,067

Line Notes

1(a)-13(a) Per Company Books

1(b)-13(b) Schedule 3 Page 8

14 Sum of Lines 1-13

Compliance Attachment 2

Schedule 33

New England Power Company

Integrated Facilities Agreement Credit

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
NEP IFA Credit

	Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
	(Per Books)						(as Adjusted)		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	(\$102,849,207)	(\$102,849,207)	\$0	\$102,849,207	\$102,849,207	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	(\$35,603,153)	(\$35,603,153)	\$0	\$35,603,153	\$35,603,153	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>(\$138,452,360)</u>	<u>(\$138,452,360)</u>	<u>\$0</u>	<u>\$138,452,360</u>	<u>\$138,452,360</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	(\$138,452,360)	(\$138,452,360)	\$0	\$138,452,360	\$138,452,360	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>(\$138,452,360)</u>	<u>(\$138,452,360)</u>	<u>\$0</u>	<u>\$138,452,360</u>	<u>\$138,452,360</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>(\$138,452,360)</u>	<u>(\$138,452,360)</u>	<u>\$0</u>	<u>\$138,452,360</u>	<u>\$138,452,360</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
NEP IFA Credit

Test Year Ended June 30, 2017									
(as Adjusted)									
Total			Proforma Adjustments			Rate Year Ending August 31, 2019			
Electric			Electric			Electric			
Gas			Gas			Gas			
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:									
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27									
28 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID
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The Narragansett Electric Company d/b/a National Grid
 Operating Expenses by Component
 NEP IFA Credit

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
NEP IFA Credit

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
NEP IFA Credit

Explanation of Adjustments:			Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	BU	HTY Adjustment Page 1	Adjustments: (to normalize Historic Year)				
2			Remove IFA revenue from Narragansett Electric Company		\$102,849,207	\$102,849,207	\$0
3			Remove IFA revenue from National Grid USA Service Company		\$35,603,153	\$35,603,153	\$0
4					\$0	\$0	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					\$0	\$0	\$0
8							
9			TOTAL		<u>\$0</u>	<u>\$138,452,360</u>	<u>\$0</u>
10							
11							
12							
13		Page 2	Adjustments: (to reflect conditions in the Rate Year)				
14							
15			General inflation %				
16			4.6300%				
17			Narragansett Electric Company		\$0	\$0	\$0
18			National Grid USA Service Co.		\$0	\$0	\$0
19			Forecast specific initiatives - amount different from general inflation				
20			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Compliance Attachment 2

Schedule 34

Wheeling

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Wheeling

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$132,370,189	\$132,370,189	\$0	(\$132,370,189)	(\$132,370,189)	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$47,420,820	\$47,420,820	\$0	(\$47,420,820)	(\$47,420,820)	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$179,791,010</u>	<u>\$179,791,010</u>	<u>\$0</u>	<u>(\$179,791,010)</u>	<u>(\$179,791,010)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$179,791,010	\$179,791,010	\$0	(\$179,791,010)	(\$179,791,010)	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$179,791,010</u>	<u>\$179,791,010</u>	<u>\$0</u>	<u>(\$179,791,010)</u>	<u>(\$179,791,010)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$179,791,010</u>	<u>\$179,791,010</u>	<u>\$0</u>	<u>(\$179,791,010)</u>	<u>(\$179,791,010)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Wheeling

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storg, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Wheeling

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Wheeling

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Wheeling

				Provider Company	Source Workpaper	Total	Electric	Gas
<u>Explanation of Adjustments:</u>						(a)	(b)	(c)
1	BU	HTY Adjustment Page 1	Adjustments: (to normalize Historic Year)					
2				Narragansett Electric Company		(\$132,370,189)	(\$132,370,189)	\$0
3				National Grid USA Service Company		(\$47,420,820)	(\$47,420,820)	\$0
4						\$0	\$0	\$0
5						\$0	\$0	\$0
6						\$0	\$0	\$0
7						\$0	\$0	\$0
8								
9			TOTAL			<u>(\$179,791,010)</u>	<u>(\$179,791,010)</u>	<u>\$0</u>
10								
11								
12								
13		Page 2	Adjustments: (to reflect conditions in the Rate Year)					
14								
15			General inflation %					
16			4.6300%	Narragansett Electric Company		\$0	\$0	\$0
17				National Grid USA Service Co.		\$0	\$0	\$0
18	Forecast specific initiatives - amount different from general inflation							
19								
20			TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Compliance Attachment 2

Schedule 35

Sustainability Hub

The Narragansett Electric Company d/b/a National Grid
New Initiative
Energy Innovation Hub

Test Year Ended June 30, 2017			Test Year Ended June 30, 2017			Test Year Ended June 30, 2017		
(Per Books)			Normalizing Adjustments			(as Adjusted)		
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:								
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5								
6								
7 Operation:								
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.								
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses								
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21								
22 Maintenance:								
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27								
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
New Initiative
Energy Innovation Hub

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sub Total	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
19										
20										
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

2(e) Page 6 of 6 Row 21 Column (b)
2(f) Page 6 of 6 Row 21 Column (c)
16(e) Page 6 of 6 Row 21 Column (b)
16(f) Page 6 of 6 Row 21 Column (c)

The Narragansett Electric Company d/b/a National Grid
New Initiative
Energy Innovation Hub

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$186,193	(\$32,395)	\$153,798	\$0	\$153,798
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$186,193</u>	<u>(\$32,395)</u>	<u>\$153,798</u>	<u>\$0</u>	<u>\$153,798</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$186,193	(\$32,395)	\$153,798	\$0	\$153,798
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$186,193</u>	<u>(\$32,395)</u>	<u>\$153,798</u>	<u>\$0</u>	<u>\$153,798</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$186,193</u>	<u>(\$32,395)</u>	<u>\$153,798</u>	<u>\$0</u>	<u>\$153,798</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

2(b) Page 5 of 6 Row 15 Column (b)

16(b) Page 5 of 6 Row 15 Column (b)

The Narragansett Electric Company d/b/a National Grid
New Initiative
Energy Innovation Hub

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$101,186	(\$17,605)	\$83,581	\$0	\$83,581
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$101,186</u>	<u>(\$17,605)</u>	<u>\$83,581</u>	<u>\$0</u>	<u>\$83,581</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$101,186	(\$17,605)	\$83,581	\$0	\$83,581
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$101,186</u>	<u>(\$17,605)</u>	<u>\$83,581</u>	<u>\$0</u>	<u>\$83,581</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$101,186</u>	<u>(\$17,605)</u>	<u>\$83,581</u>	<u>\$0</u>	<u>\$83,581</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

2(b) Page 5 of 6 Row 15 Column (c)

16(b) Page 5 of 6 Row 15 Column (c)

The Narragansett Electric Company d/b/a National Grid
New Initiative
Energy Innovation Hub

		<u>Provider Company</u>	<u>Source Workpaper</u>	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
				(a) = (b) + (c)	(b)	(c)
Explanation of Adjustments:						
1	BU	HTY Adjustment Page 1	Known and Measurable			
2						
3		Page 2	Adjustments: (to reflect conditions in the Rate Year)			
4						
5			General inflation %			
6			4.6300%			
7			Narragansett Electric Company	\$0	\$0	\$0
8			National Grid USA Service Co.	\$0	\$0	\$0
9	Forecast specific initiatives - amount different from general inflation		National Grid USA Service Company	\$287,379	\$186,193	\$101,186
10			TOTAL	\$287,379	\$186,193	\$101,186
11						
12		Page 3	Adjustments: (to reflect conditions in the Rate Year 2)			
13	Forecast specific initiatives - amount different from general inflation		National Grid USA Service Company	(\$50,000)	(\$32,395)	(\$17,605)
14			TOTAL	(\$50,000)	(\$32,395)	(\$17,605)
15						
16		Page 3	Adjustments: (to reflect conditions in the Rate Year 3)			
17	Forecast specific initiatives - amount different from general inflation		National Grid USA Service Company	\$0	\$0	\$0
18			TOTAL	\$0	\$0	\$0
19						

Line Notes

- 8(b) Page 6 of 6 Row 21 Column (b)
8(c) Page 6 of 6 Row 21 Column (c)
14(b) Page 6 of 6 Row 24 Column (b) less 8(b)
14(c) Page 6 of 6 Row 24 Column (c) less 8(c)

The Narragansett Electric Company d/b/a National Grid
New Initiative
Energy Innovation Hub

Rhode Island Energy Innovation Hub Proposed Budget

	Total	Electric	Gas
	(a)	(b)	(c)
Customer allocation rate		64.79%	35.21%
50% of the Total Cost is funded by the Energy Efficiency Plan	50%		
1 Rhode Island Energy Innovation Hub Operational Costs, Per Year			
2 Rent per year	\$18,000	\$11,662	\$6,338
3 Experience Design (design agency) support for programming updates	\$10,000	\$6,479	\$3,521
4 Maintenance	\$750	\$486	\$264
5 Security	\$2,304	\$1,493	\$811
6 Fire Protection	\$0	\$0	\$0
7 Cleaning	\$1,500	\$972	\$528
8 WiFi - installation and monthly fee	\$2,500	\$1,620	\$880
9 Interns	\$64,800	\$41,984	\$22,816
10 Manager	\$75,000	\$48,593	\$26,408
11 Marketing	\$7,000	\$4,535	\$2,465
12 Equipment (office supplies)	\$600	\$389	\$211
13 Travel	\$0	\$0	\$0
14 Miscellaneous	\$1,250	\$810	\$440
15 Events (bus rental)	\$3,675	\$2,381	\$1,294
16 TOTAL	<u>\$187,379</u>	<u>\$121,403</u>	<u>\$65,976</u>
17			
18			
19 Rhode Island Energy Innovation Hub Education and Communication Costs			
20 Year One	<u>\$100,000</u>	<u>\$64,790</u>	<u>\$35,210</u>
21 Total Rate Year 1 Cost	<u>\$287,379</u>	<u>\$186,193</u>	<u>\$101,186</u>
22			
23 Year Two	<u>\$50,000</u>	<u>\$32,395</u>	<u>\$17,605</u>
24 Total Rate Year 2 Cost	<u>\$237,379</u>	<u>\$153,798</u>	<u>\$83,581</u>
25			
26 Year Three	<u>\$50,000</u>	<u>\$32,395</u>	<u>\$17,605</u>
27 Total Rate Year 2 Cost	<u>\$237,379</u>	<u>\$153,798</u>	<u>\$83,581</u>

Line Notes

- 21(a) Sum of 16(a) plus 20(a)
- 21(b) Sum of 16(b) plus 20(b)
- 21(c) Sum of 16(c) plus 20(c)
- 24(a) Sum of 16(a) plus 23(a)
- 24(b) Sum of 16(b) plus 23(b)
- 24(c) Sum of 16(c) plus 23(c)
- 26(a) Sum of 16(a) plus 26(a)
- 26(b) Sum of 16(b) plus 26(b)
- 26(c) Sum of 16(c) plus 26(c)

Compliance Attachment 2

Schedule 36

Gas Business Enablement

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement

Test Year Ended June 30, 2017									
(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:									
1 Narragansett Electric Company	\$0	\$0	\$0	\$3,329,316	\$ 482,041	\$ 2,847,275	\$3,329,316	\$482,041	\$2,847,275
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	\$0	\$0	\$0	\$3,329,316	\$482,041	\$2,847,275	\$3,329,316	\$482,041	\$2,847,275
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$3,329,316	\$482,041	\$2,847,275	\$3,329,316	\$482,041	\$2,847,275
20 Sub Total	\$0	\$0	\$0	\$3,329,316	\$482,041	\$2,847,275	\$3,329,316	\$482,041	\$2,847,275
Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 TOTAL	\$0	\$0	\$0	\$3,329,316	\$482,041	\$2,847,275	\$3,329,316	\$482,041	\$2,847,275
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

4 Page 5, Line 15
19 Line 4

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$482,041	\$29,312	\$511,352	\$ (16,493)	\$494,859
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$482,041</u>	<u>\$29,312</u>	<u>\$511,352</u>	<u>(\$16,493)</u>	<u>\$494,859</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$482,041</u>	<u>\$29,312</u>	<u>\$511,352</u>	<u>(\$16,493)</u>	<u>\$494,859</u>
20 Sub Total	<u>\$482,041</u>	<u>\$29,312</u>	<u>\$511,352</u>	<u>(\$16,493)</u>	<u>\$494,859</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$482,041</u>	<u>\$29,312</u>	<u>\$511,352</u>	<u>(\$16,493)</u>	<u>\$494,859</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 28(b)
(d) Page 5, Line 38(b)

Line Notes

- 19 Line 4

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$2,847,275	\$664,720	\$3,511,995	\$153,248	\$3,665,243
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$2,847,275</u>	<u>\$664,720</u>	<u>\$3,511,995</u>	<u>\$153,248</u>	<u>\$3,665,243</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storg, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$2,847,275</u>	<u>\$664,720</u>	<u>\$3,511,995</u>	<u>\$153,248</u>	<u>\$3,665,243</u>
20 Sub Total	<u>\$2,847,275</u>	<u>\$664,720</u>	<u>\$3,511,995</u>	<u>\$153,248</u>	<u>\$3,665,243</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$2,847,275</u>	<u>\$664,720</u>	<u>\$3,511,995</u>	<u>\$153,248</u>	<u>\$3,665,243</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (i)
(b) Page 5, Line 28(c)
(d) Page 5, Line 38(c)

Line Notes

- 19 Line 4

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement

				Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Explanation of Adjustments:								
1	BU	HTY Adjustment	Page 1	Known and Measurable				
2				Gas Business Enablement	National Grid USA Service Comp	\$0	\$0	\$0
3	99				Workpaper 1	\$0	\$0	\$0
4					Workpaper 1	\$0	\$0	\$0
5						\$0	\$0	\$0
6						\$0	\$0	\$0
7						\$0	\$0	\$0
8						\$0	\$0	\$0
9						\$0	\$0	\$0
10						\$0	\$0	\$0
11						\$0	\$0	\$0
12						\$0	\$0	\$0
13						\$0	\$0	\$0
14		Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)					
15		Forecast specific initiatives - amount different from general inflation				\$3,329,316	482,041	2,847,275
16								
17								
18				Narragansett Electric Company		\$0	-	\$0
19				National Grid USA Service Co.		\$0	\$0	\$0
20						\$0	\$0	\$0
21						\$0	\$0	\$0
22				TOTAL		\$0	\$-	\$-
23								
24		Page 2	Adjustments: (to reflect conditions in the Rate Year 2020)					
25		Forecast specific initiatives - amount different from general inflation				\$4,023,347	511,352	3,511,995
26								
27								
28				Narragansett Electric Company		\$694,032	29,312	664,720
29				National Grid USA Service Co.		\$0	\$0	\$0
30						\$0	\$0	\$0
31						\$0	\$0	\$0
32				TOTAL		\$694,032	\$ 29,312	\$ 664,720
33								
34		Page 2	Adjustments: (to reflect conditions in the Rate Year 2021)					
35		Forecast specific initiatives - amount different from general inflation				\$4,160,103	494,859	3,665,243
36								
37								
38				Narragansett Electric Company		\$136,755	(16,493)	153,248
39				National Grid USA Service Co.		\$0	\$0	\$0
40						\$0	\$0	\$0
41						\$0	\$0	\$0
42				TOTAL		\$136,755	\$ (16,493)	\$ 153,248

Line Notes

- 15(b)
- 15(c) Page 6, Line 17(g)
- 26(b) Page 11, Line 16(i)
- 26(c) Page 6, Line 17(h)
- 28(b) 26(b) - 15(b)
- 28(c) 26(c) - 15(c)
- 36(b) Page 11, Line 16(j)
- 36(c) Page 6, Line 17(i)
- 38(b) 36(b) - 26(b)
- 38(c) 36(c) - 26(c)

The Narragansett Electric Company d/b/a National Grid

New Initiative
Gas Business Enablement

Gas

	(a) HTY	(b) FY18	(c) FY19	(d) FY20	(e) FY21	(f) FY22	(g) FY23	(h) FY24	(i) FY25	(j) FY26	(k) FY27	(l) FY28	(m) FY29	(n) FY30	(o) FY31	(p) FY32	(q) FY33	(r) NECO Total	(s)
1	Return on investment	\$0	\$19,794	\$562,086	\$727,936	\$936,539	\$910,035	\$788,541	\$666,375	\$544,209	\$422,042	\$299,876	\$177,793	\$80,905	\$35,512	(\$6,953)	\$10	\$0	\$6,164,701
2	Depreciation	\$0	\$34,466	\$1,018,268	\$1,438,956	\$1,970,023	\$2,127,274	\$2,128,435	\$2,128,435	\$2,128,435	\$2,128,435	\$2,093,969	\$1,110,167	\$689,478	\$158,411	\$1,160	\$0	\$0	\$21,284,346
3	Operating expense	\$1,492,545	\$1,373,997	\$3,837,609	\$2,233,955	\$1,134,999	\$278,400	\$76,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,428,450
4	Run The Business (RTB)	\$0	\$105,478	\$523,625	\$1,137,916	\$1,350,664	\$1,302,702	\$1,302,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,723,087
5	Savings offset	\$0	\$0	(\$10,562)	(\$122,691)	(\$718,332)	(\$836,877)	(\$892,613)	(\$892,613)	(\$892,613)	(\$892,613)	(\$892,613)	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,151,527)
6	Total Revenue Requirement	\$1,492,545	\$1,533,735	\$5,931,026	\$5,416,073	\$4,673,893	\$3,781,534	\$3,404,010	\$1,902,197	\$1,780,030	\$1,657,864	\$1,535,698	\$2,271,762	\$1,191,072	\$724,991	\$151,459	\$1,171	\$0	\$37,449,057

49.00%

At 9.275 ROE with 15% slippage			
	RYE Aug 19	RYE Aug 20	RYE Aug 21
Return	\$621,333	\$694,496	\$789,337
Amortization			\$1,733,085
Incremental Opex			\$1,409,212
(shaped vs SL)			
Run the Business	\$396,703	\$709,467	\$845,451
Savings offset	\$729,757	\$1,069,694	\$1,065,999
Total RR	(\$57,283)	(\$370,875)	(\$767,726)
	\$2,847,275	\$3,511,995	\$3,665,243
Capital - related			
Operating exp net of savings	\$1,778,097	\$2,103,708	\$2,522,422
Total Revenue Requirement	\$1,069,178	\$1,408,287	\$1,142,821
	\$2,847,275	\$3,511,995	\$3,665,243

Line Notes

- Pages 7 through 10, Column (a)
- Pages 7 through 10, Column (b)
- Total project spend
- Page 17, Column (h)
- Line 4(c)/12 x 7 + Line 4(d)/12 x 5

Column Note

- Line 3(r) divided by Line 2(r)

17 Line 12(g) + Line 13(g) + Line 14(g) + Line 15(g) + Line 16(g)

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement
Service Company Rent Expense and Operating Expense
Allocated to Narragansett Electric Company

	Date	TOTAL GBE			Totals
		NECO Return	NECO Depr	NECO Opex	
1	11/01/17	\$0	\$0	\$0	\$0
2	12/01/17	\$0	\$0	\$0	\$0
3	01/01/18	\$0	\$0	\$0	\$0
4	02/01/18	\$0	\$0	\$0	\$0
5	03/01/18	\$19,794	\$34,466	\$16,887	\$71,146
6	04/01/18	\$19,628	\$34,466	\$16,887	\$70,981
7	05/01/18	\$31,330	\$55,129	\$27,011	\$113,469
8	06/01/18	\$31,065	\$55,129	\$27,011	\$113,204
9	07/01/18	\$30,800	\$55,129	\$27,011	\$112,939
10	08/01/18	\$30,708	\$55,364	\$27,126	\$113,198
11	09/01/18	\$30,428	\$55,364	\$27,126	\$112,918
12	10/01/18	\$66,020	\$117,801	\$57,717	\$241,538
13	11/01/18	\$65,453	\$117,801	\$57,717	\$240,971
14	12/01/18	\$64,887	\$117,801	\$57,717	\$240,405
15	01/01/19	\$64,320	\$117,801	\$57,717	\$239,838
16	02/01/19	\$63,753	\$117,801	\$57,717	\$239,271
17	03/01/19	\$63,695	\$118,685	\$58,151	\$240,531
18	04/01/19	\$63,124	\$118,685	\$58,151	\$239,960
19	05/01/19	\$62,553	\$118,685	\$58,151	\$239,389
20	06/01/19	\$62,828	\$120,159	\$58,873	\$241,859
21	07/01/19	\$62,249	\$120,159	\$58,873	\$241,281
22	08/01/19	\$61,671	\$120,159	\$58,873	\$240,703
23	09/01/19	\$61,093	\$120,159	\$58,873	\$240,125
24	10/01/19	\$60,515	\$120,159	\$58,873	\$239,546
25	11/01/19	\$59,937	\$120,159	\$58,873	\$238,968
26	12/01/19	\$59,359	\$120,159	\$58,873	\$238,390
27	01/01/20	\$58,781	\$120,159	\$58,873	\$237,812
28	02/01/20	\$58,202	\$120,159	\$58,873	\$237,234
29	03/01/20	\$57,624	\$120,159	\$58,873	\$236,656
30	04/01/20	\$78,661	\$157,795	\$77,313	\$313,769
31	05/01/20	\$81,895	\$164,748	\$80,720	\$327,363
32	06/01/20	\$81,109	\$164,748	\$80,720	\$326,577
33	07/01/20	\$80,329	\$164,748	\$80,720	\$325,797
34	08/01/20	\$79,549	\$164,748	\$80,720	\$325,016
35	09/01/20	\$78,769	\$164,748	\$80,720	\$324,236
36	10/01/20	\$77,988	\$164,748	\$80,720	\$323,456
37	11/01/20	\$77,208	\$164,748	\$80,720	\$322,676
38	12/01/20	\$76,428	\$164,748	\$80,720	\$321,896
39	01/01/21	\$75,648	\$164,748	\$80,720	\$321,116
40	02/01/21	\$74,868	\$164,748	\$80,720	\$320,335
41	03/01/21	\$74,087	\$164,748	\$80,720	\$319,555
42	04/01/21	\$80,374	\$177,053	\$86,749	\$344,177
43	05/01/21	\$79,527	\$177,053	\$86,749	\$343,329
44	06/01/21	\$78,679	\$177,053	\$86,749	\$342,481
45	07/01/21	\$77,891	\$177,158	\$86,800	\$341,849
46	8/1/2021	\$77,165	\$177,370	\$86,904	\$341,438
47	09/01/21	\$76,316	\$177,370	\$86,904	\$340,590
48	10/01/21	\$75,468	\$177,370	\$86,904	\$339,741
49	11/01/21	\$74,620	\$177,370	\$86,904	\$338,893
50	12/01/21	\$73,771	\$177,370	\$86,904	\$338,045
51	01/01/22	\$72,923	\$177,370	\$86,904	\$337,196
52	02/01/22	\$72,075	\$177,370	\$86,904	\$336,348
53	03/01/22	\$71,226	\$177,370	\$86,904	\$335,500

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement
Service Company Rent Expense and Operating Expense
Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)
	TOTAL GBE			
	Date	NECO Return	NECO Depr	NECO Opex
54	04/01/22	\$70,378	\$177,370	\$86,904
55	05/01/22	\$69,529	\$177,370	\$86,904
56	06/01/22	\$68,681	\$177,370	\$86,904
57	07/01/22	\$67,833	\$177,370	\$86,904
58	08/01/22	\$66,984	\$177,370	\$86,904
59	09/01/22	\$66,136	\$177,370	\$86,904
60	10/01/22	\$65,288	\$177,370	\$86,904
61	11/01/22	\$64,439	\$177,370	\$86,904
62	12/01/22	\$63,591	\$177,370	\$86,904
63	01/01/23	\$62,742	\$177,370	\$86,904
64	02/01/23	\$61,894	\$177,370	\$86,904
65	03/01/23	\$61,046	\$177,370	\$86,904
66	04/01/23	\$60,197	\$177,370	\$86,904
67	05/01/23	\$59,349	\$177,370	\$86,904
68	06/01/23	\$58,501	\$177,370	\$86,904
69	07/01/23	\$57,652	\$177,370	\$86,904
70	08/01/23	\$56,804	\$177,370	\$86,904
71	09/01/23	\$55,955	\$177,370	\$86,904
72	10/01/23	\$55,107	\$177,370	\$86,904
73	11/01/23	\$54,259	\$177,370	\$86,904
74	12/01/23	\$53,410	\$177,370	\$86,904
75	01/01/24	\$52,562	\$177,370	\$86,904
76	02/01/24	\$51,714	\$177,370	\$86,904
77	3/1/2024	\$50,865	\$177,370	\$86,904
78	04/01/24	\$50,017	\$177,370	\$86,904
79	05/01/24	\$49,168	\$177,370	\$86,904
80	06/01/24	\$48,320	\$177,370	\$86,904
81	07/01/24	\$47,472	\$177,370	\$86,904
82	08/01/24	\$46,623	\$177,370	\$86,904
83	09/01/24	\$45,775	\$177,370	\$86,904
84	10/01/24	\$44,927	\$177,370	\$86,904
85	11/01/24	\$44,078	\$177,370	\$86,904
86	12/01/24	\$43,230	\$177,370	\$86,904
87	01/01/25	\$42,381	\$177,370	\$86,904
88	02/01/25	\$41,533	\$177,370	\$86,904
89	03/01/25	\$40,685	\$177,370	\$86,904
90	04/01/25	\$39,836	\$177,370	\$86,904
91	05/01/25	\$38,988	\$177,370	\$86,904
92	06/01/25	\$38,140	\$177,370	\$86,904
93	07/01/25	\$37,291	\$177,370	\$86,904
94	08/01/25	\$36,443	\$177,370	\$86,904
95	09/01/25	\$35,594	\$177,370	\$86,904
96	10/01/25	\$34,746	\$177,370	\$86,904
97	11/01/25	\$33,898	\$177,370	\$86,904
98	12/01/25	\$33,049	\$177,370	\$86,904
99	01/01/26	\$32,201	\$177,370	\$86,904
100	02/01/26	\$31,353	\$177,370	\$86,904
101	03/01/26	\$30,504	\$177,370	\$86,904
102	04/01/26	\$29,656	\$177,370	\$86,904
103	05/01/26	\$28,807	\$177,370	\$86,904
104	06/01/26	\$27,959	\$177,370	\$86,904
105	07/01/26	\$27,111	\$177,370	\$86,904
106	08/01/26	\$26,262	\$177,370	\$86,904
107	09/01/26	\$25,414	\$177,370	\$86,904
				Totals
				\$334,651
				\$333,803
				\$332,954
				\$332,106
				\$331,258
				\$330,409
				\$329,561
				\$328,713
				\$327,864
				\$327,016
				\$326,167
				\$325,319
				\$324,471
				\$323,622
				\$322,774
				\$321,925
				\$321,077
				\$320,229
				\$319,380
				\$318,532
				\$317,684
				\$316,835
				\$315,987
				\$315,138
				\$314,290
				\$313,442
				\$312,593
				\$311,745
				\$310,897
				\$310,048
				\$309,200
				\$308,351
				\$307,503
				\$306,655
				\$305,806
				\$304,958
				\$304,110
				\$303,261
				\$302,413
				\$301,564
				\$300,716
				\$299,868
				\$299,019
				\$298,171
				\$297,323
				\$296,474
				\$295,626
				\$294,777
				\$293,929
				\$293,081
				\$292,232
				\$291,384
				\$290,536
				\$289,687

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement
Service Company Rent Expense and Operating Expense
Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)
	TOTAL GBE			
	Date	NECO Return	NECO Depr	NECO Opex
				Totals
108	10/1/2026	\$24,565	\$177,370	\$86,904
109	11/01/26	\$23,717	\$177,370	\$86,904
110	12/01/26	\$22,869	\$177,370	\$86,904
111	01/01/27	\$22,020	\$177,370	\$86,904
112	02/01/27	\$21,172	\$177,370	\$86,904
113	03/01/27	\$20,324	\$177,370	\$86,904
114	04/01/27	\$19,475	\$177,370	\$86,904
115	05/01/27	\$18,627	\$177,370	\$86,904
116	06/01/27	\$17,778	\$177,370	\$86,904
117	07/01/27	\$16,930	\$177,370	\$86,904
118	08/01/27	\$16,082	\$177,370	\$86,904
119	09/01/27	\$15,233	\$177,370	\$86,904
120	10/01/27	\$14,385	\$177,370	\$86,904
121	11/01/27	\$13,537	\$177,370	\$86,904
122	12/01/27	\$12,688	\$177,370	\$86,904
123	01/01/28	\$11,840	\$177,370	\$86,904
124	02/01/28	\$10,991	\$177,370	\$86,904
125	03/01/28	\$10,226	\$142,904	\$70,017
126	04/01/28	\$9,543	\$142,904	\$70,017
127	05/01/28	\$8,910	\$122,241	\$59,893
128	06/01/28	\$8,327	\$122,241	\$59,893
129	07/01/28	\$7,743	\$122,241	\$59,893
130	08/01/28	\$7,160	\$122,006	\$59,778
131	09/01/28	\$6,578	\$122,006	\$59,778
132	10/01/28	\$6,146	\$59,569	\$29,186
133	11/01/28	\$5,864	\$59,569	\$29,186
134	12/01/28	\$5,581	\$59,569	\$29,186
135	01/01/29	\$5,299	\$59,569	\$29,186
136	02/01/29	\$5,017	\$59,569	\$29,186
137	03/01/29	\$4,737	\$58,684	\$28,753
138	04/01/29	\$4,459	\$58,684	\$28,753
139	05/01/29	\$4,181	\$58,684	\$28,753
140	06/01/29	\$3,906	\$57,211	\$28,031
141	07/01/29	\$3,635	\$57,211	\$28,031
142	08/01/29	\$3,365	\$57,211	\$28,031
143	09/01/29	\$3,094	\$57,211	\$28,031
144	10/01/29	\$2,823	\$57,211	\$28,031
145	11/01/29	\$2,552	\$57,211	\$28,031
146	12/01/29	\$2,281	\$57,211	\$28,031
147	01/01/30	\$2,010	\$57,211	\$28,031
148	02/01/30	\$1,739	\$57,211	\$28,031
149	03/01/30	\$1,468	\$57,211	\$28,031
150	04/01/30	(\$184)	\$19,574	\$9,591
151	05/01/30	(\$270)	\$12,622	\$6,184
152	06/01/30	(\$339)	\$12,622	\$6,184
153	07/01/30	(\$408)	\$12,622	\$6,184
154	08/01/30	(\$477)	\$12,622	\$6,184
155	09/01/30	(\$546)	\$12,622	\$6,184
156	10/01/30	(\$615)	\$12,622	\$6,184
157	11/01/30	(\$684)	\$12,622	\$6,184
158	12/01/30	(\$753)	\$12,622	\$6,184
159	01/01/31	(\$822)	\$12,622	\$6,184

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement
Service Company Rent Expense and Operating Expense
Allocated to Narragansett Electric Company

		(a)	(b)	(c)	(d)
		TOTAL GBE			
	Date	NECO Return	NECO Depr	NECO Opex	Totals
160	02/01/31	(\$891)	\$12,622	\$6,184	\$17,915
161	03/01/31	(\$964)	\$12,622	\$6,184	\$17,841
162	04/01/31	\$5	\$316	\$155	\$476
163	05/01/31	\$3	\$316	\$155	\$474
164	06/01/31	\$2	\$316	\$155	\$473
165	07/01/31	\$1	\$212	\$104	\$316
		\$6,164,701	\$21,284,346	\$10,428,450	\$37,877,497

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement
Electric

GBE Revenue Requirement																			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)			
FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Check	Total	
1	Return	\$0	\$7,774	\$145,566	\$191,684	\$169,582	\$147,509	\$125,693	\$103,899	\$82,104	\$60,309	\$38,515	\$16,753	\$1,853	\$0	\$0	\$0	\$0	\$1,091,241
2	Amortization	\$0	\$13,536	\$263,408	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$377,911	\$364,375	\$114,503	\$0	\$0	\$0	\$0	\$3,779,111
3	Incremental Opex (spend)	\$0	\$265,529	\$209,726	\$110,030	\$15,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,417
4	Run the Business (RTB)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Savings offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
6	Total Revenue Requirement	\$0	\$286,839	\$618,700	\$679,624	\$562,625	\$525,420	\$503,604	\$481,810	\$460,015	\$438,221	\$416,426	\$381,128	\$116,356	\$0	\$0	\$0	\$0	\$5,470,768
7																			
8																			
9																			
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Line Notes

- 1 Pages 12 through 16, Column (a)
- 2 Pages 12 through 16, Column (b)
- 3 Page 20, Column (b)
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The Narragansett Electric Company d/b/a National Grid

New Initiative

Gas Business Enablement

Service Company Rent Expense and Operating Expense

Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)	
	TOTAL				
	RI Elec Return	RI Elec Depr	RI Elec Opex	RI Elec RTB	Totals
11/1/2017	\$0	\$0	\$0	\$0	\$0
12/1/2017	\$0	\$0	\$0	\$0	\$0
1/1/2018	\$0	\$0	\$0	\$0	\$0
2/1/2018	\$0	\$0	\$0	\$0	\$0
3/1/2018	\$7,774	\$13,536	\$2,151	\$0	\$23,460
4/1/2018	\$7,709	\$13,536	\$2,151	\$0	\$23,395
5/1/2018	\$7,644	\$13,536	\$2,151	\$0	\$23,330
6/1/2018	\$7,579	\$13,536	\$2,151	\$0	\$23,265
7/1/2018	\$7,513	\$13,536	\$2,151	\$0	\$23,200
8/1/2018	\$7,957	\$14,227	\$2,260	\$0	\$24,444
9/1/2018	\$7,849	\$14,227	\$2,260	\$0	\$24,336
10/1/2018	\$16,760	\$29,864	\$4,745	\$0	\$51,368
11/1/2018	\$16,615	\$29,864	\$4,745	\$0	\$51,223
12/1/2018	\$16,469	\$29,864	\$4,745	\$0	\$51,078
1/1/2019	\$16,324	\$29,864	\$4,745	\$0	\$50,933
2/1/2019	\$16,179	\$29,864	\$4,745	\$0	\$50,788
3/1/2019	\$16,969	\$31,493	\$5,003	\$0	\$53,465
4/1/2019	\$16,816	\$31,493	\$5,003	\$0	\$53,312
5/1/2019	\$16,663	\$31,493	\$5,003	\$0	\$53,159
6/1/2019	\$16,510	\$31,493	\$5,003	\$0	\$53,006
7/1/2019	\$16,357	\$31,493	\$5,003	\$0	\$52,853
8/1/2019	\$16,204	\$31,493	\$5,003	\$0	\$52,700
9/1/2019	\$16,050	\$31,493	\$5,003	\$0	\$52,547
10/1/2019	\$15,897	\$31,493	\$5,003	\$0	\$52,393
11/1/2019	\$15,744	\$31,493	\$5,003	\$0	\$52,240
12/1/2019	\$15,591	\$31,493	\$5,003	\$0	\$52,087
1/1/2020	\$15,437	\$31,493	\$5,003	\$0	\$51,933
2/1/2020	\$15,284	\$31,493	\$5,003	\$0	\$51,780
3/1/2020	\$15,130	\$31,493	\$5,003	\$0	\$51,626
4/1/2020	\$14,977	\$31,493	\$5,003	\$0	\$51,473
5/1/2020	\$14,823	\$31,493	\$5,003	\$0	\$51,319
6/1/2020	\$14,670	\$31,493	\$5,003	\$0	\$51,166
7/1/2020	\$14,516	\$31,493	\$5,003	\$0	\$51,012

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The Narragansett Electric Company d/b/a National Grid

New Initiative

Gas Business Enablement

Service Company Rent Expense and Operating Expense

Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)	
	TOTAL				
	RI Elec Return	RI Elec Depr	RI Elec Opex	RI Elec RTB	Totals
8/1/2020	\$14,363	\$31,493	\$5,003	\$0	\$50,859
9/1/2020	\$14,209	\$31,493	\$5,003	\$0	\$50,705
10/1/2020	\$14,055	\$31,493	\$5,003	\$0	\$50,551
11/1/2020	\$13,901	\$31,493	\$5,003	\$0	\$50,398
12/1/2020	\$13,748	\$31,493	\$5,003	\$0	\$50,244
1/1/2021	\$13,594	\$31,493	\$5,003	\$0	\$50,090
2/1/2021	\$13,440	\$31,493	\$5,003	\$0	\$49,936
3/1/2021	\$13,286	\$31,493	\$5,003	\$0	\$49,782
4/1/2021	\$13,132	\$31,493	\$5,003	\$0	\$49,628
5/1/2021	\$12,978	\$31,493	\$5,003	\$0	\$49,474
6/1/2021	\$12,824	\$31,493	\$5,003	\$0	\$49,320
7/1/2021	\$12,670	\$31,493	\$5,003	\$0	\$49,166
8/1/2021	\$12,518	\$31,493	\$5,003	\$0	\$49,014
9/1/2021	\$12,366	\$31,493	\$5,003	\$0	\$48,862
10/1/2021	\$12,215	\$31,493	\$5,003	\$0	\$48,711
11/1/2021	\$12,064	\$31,493	\$5,003	\$0	\$48,560
12/1/2021	\$11,912	\$31,493	\$5,003	\$0	\$48,408
1/1/2022	\$11,761	\$31,493	\$5,003	\$0	\$48,257
2/1/2022	\$11,610	\$31,493	\$5,003	\$0	\$48,106
3/1/2022	\$11,458	\$31,493	\$5,003	\$0	\$47,954
4/1/2022	\$11,307	\$31,493	\$5,003	\$0	\$47,803
5/1/2022	\$11,156	\$31,493	\$5,003	\$0	\$47,652
6/1/2022	\$11,004	\$31,493	\$5,003	\$0	\$47,500
7/1/2022	\$10,853	\$31,493	\$5,003	\$0	\$47,349
8/1/2022	\$10,701	\$31,493	\$5,003	\$0	\$47,198
9/1/2022	\$10,550	\$31,493	\$5,003	\$0	\$47,046
10/1/2022	\$10,399	\$31,493	\$5,003	\$0	\$46,895
11/1/2022	\$10,247	\$31,493	\$5,003	\$0	\$46,743
12/1/2022	\$10,096	\$31,493	\$5,003	\$0	\$46,592
1/1/2023	\$9,945	\$31,493	\$5,003	\$0	\$46,441
2/1/2023	\$9,793	\$31,493	\$5,003	\$0	\$46,289
3/1/2023	\$9,642	\$31,493	\$5,003	\$0	\$46,138
4/1/2023	\$9,491	\$31,493	\$5,003	\$0	\$45,987

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The Narragansett Electric Company d/b/a National Grid

New Initiative

Gas Business Enablement

Service Company Rent Expense and Operating Expense

Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)	
	TOTAL				
	RI Elec Return	RI Elec Depr	RI Elec Opex	RI Elec RTB	Totals
5/1/2023	\$9,339	\$31,493	\$5,003	\$0	\$45,835
6/1/2023	\$9,188	\$31,493	\$5,003	\$0	\$45,684
7/1/2023	\$9,037	\$31,493	\$5,003	\$0	\$45,533
8/1/2023	\$8,885	\$31,493	\$5,003	\$0	\$45,381
9/1/2023	\$8,734	\$31,493	\$5,003	\$0	\$45,230
10/1/2023	\$8,583	\$31,493	\$5,003	\$0	\$45,079
11/1/2023	\$8,431	\$31,493	\$5,003	\$0	\$44,927
12/1/2023	\$8,280	\$31,493	\$5,003	\$0	\$44,776
1/1/2024	\$8,128	\$31,493	\$5,003	\$0	\$44,625
2/1/2024	\$7,977	\$31,493	\$5,003	\$0	\$44,473
3/1/2024	\$7,826	\$31,493	\$5,003	\$0	\$44,322
4/1/2024	\$7,674	\$31,493	\$5,003	\$0	\$44,171
5/1/2024	\$7,523	\$31,493	\$5,003	\$0	\$44,019
6/1/2024	\$7,372	\$31,493	\$5,003	\$0	\$43,868
7/1/2024	\$7,220	\$31,493	\$5,003	\$0	\$43,716
8/1/2024	\$7,069	\$31,493	\$5,003	\$0	\$43,565
9/1/2024	\$6,918	\$31,493	\$5,003	\$0	\$43,414
10/1/2024	\$6,766	\$31,493	\$5,003	\$0	\$43,262
11/1/2024	\$6,615	\$31,493	\$5,003	\$0	\$43,111
12/1/2024	\$6,464	\$31,493	\$5,003	\$0	\$42,960
1/1/2025	\$6,312	\$31,493	\$5,003	\$0	\$42,808
2/1/2025	\$6,161	\$31,493	\$5,003	\$0	\$42,657
3/1/2025	\$6,010	\$31,493	\$5,003	\$0	\$42,506
4/1/2025	\$5,858	\$31,493	\$5,003	\$0	\$42,354
5/1/2025	\$5,707	\$31,493	\$5,003	\$0	\$42,203
6/1/2025	\$5,556	\$31,493	\$5,003	\$0	\$42,052
7/1/2025	\$5,404	\$31,493	\$5,003	\$0	\$41,900
8/1/2025	\$5,253	\$31,493	\$5,003	\$0	\$41,749
9/1/2025	\$5,101	\$31,493	\$5,003	\$0	\$41,598
10/1/2025	\$4,950	\$31,493	\$5,003	\$0	\$41,446
11/1/2025	\$4,799	\$31,493	\$5,003	\$0	\$41,295
12/1/2025	\$4,647	\$31,493	\$5,003	\$0	\$41,143
1/1/2026	\$4,496	\$31,493	\$5,003	\$0	\$40,992

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The Narragansett Electric Company d/b/a National Grid

New Initiative

Gas Business Enablement

Service Company Rent Expense and Operating Expense

Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)	
	TOTAL				
	RI Elec Return	RI Elec Depr	RI Elec Opex	RI Elec RTB	Totals
2/1/2026	\$4,345	\$31,493	\$5,003	\$0	\$40,841
3/1/2026	\$4,193	\$31,493	\$5,003	\$0	\$40,689
4/1/2026	\$4,042	\$31,493	\$5,003	\$0	\$40,538
5/1/2026	\$3,891	\$31,493	\$5,003	\$0	\$40,387
6/1/2026	\$3,739	\$31,493	\$5,003	\$0	\$40,235
7/1/2026	\$3,588	\$31,493	\$5,003	\$0	\$40,084
8/1/2026	\$3,437	\$31,493	\$5,003	\$0	\$39,933
9/1/2026	\$3,285	\$31,493	\$5,003	\$0	\$39,781
10/1/2026	\$3,134	\$31,493	\$5,003	\$0	\$39,630
11/1/2026	\$2,983	\$31,493	\$5,003	\$0	\$39,479
12/1/2026	\$2,831	\$31,493	\$5,003	\$0	\$39,327
1/1/2027	\$2,680	\$31,493	\$5,003	\$0	\$39,176
2/1/2027	\$2,528	\$31,493	\$5,003	\$0	\$39,025
3/1/2027	\$2,377	\$31,493	\$5,003	\$0	\$38,873
4/1/2027	\$2,226	\$31,493	\$5,003	\$0	\$38,722
5/1/2027	\$2,074	\$31,493	\$5,003	\$0	\$38,570
6/1/2027	\$1,923	\$31,493	\$5,003	\$0	\$38,419
7/1/2027	\$1,772	\$31,493	\$5,003	\$0	\$38,268
8/1/2027	\$1,620	\$31,493	\$5,003	\$0	\$38,116
9/1/2027	\$1,469	\$31,493	\$5,003	\$0	\$37,965
10/1/2027	\$1,318	\$31,493	\$5,003	\$0	\$37,814
11/1/2027	\$1,166	\$31,493	\$5,003	\$0	\$37,662
12/1/2027	\$1,015	\$31,493	\$5,003	\$0	\$37,511
1/1/2028	\$864	\$31,493	\$5,003	\$0	\$37,360
2/1/2028	\$712	\$31,493	\$5,003	\$0	\$37,208
3/1/2028	\$593	\$17,957	\$2,853	\$0	\$21,403
4/1/2028	\$507	\$17,957	\$2,853	\$0	\$21,317
5/1/2028	\$421	\$17,957	\$2,853	\$0	\$21,231
6/1/2028	\$335	\$17,957	\$2,853	\$0	\$21,144
7/1/2028	\$248	\$17,957	\$2,853	\$0	\$21,058
8/1/2028	\$164	\$17,266	\$2,743	\$0	\$20,173
9/1/2028	\$81	\$17,266	\$2,743	\$0	\$20,090
10/1/2028	\$35	\$1,629	\$259	\$0	\$1,923

The Narragansett Electric Company d/b/a National Grid
New Initiative
Gas Business Enablement
Service Company Rent Expense and Operating Expense
Allocated to Narragansett Electric Company

	(a)	(b)	(c)	(d)	
	TOTAL				
	RI Elec Return	RI Elec Depr	RI Elec Opex	RI Elec RTB	Totals
11/1/2028	\$27	\$1,629	\$259	\$0	\$1,915
12/1/2028	\$20	\$1,629	\$259	\$0	\$1,907
1/1/2029	\$12	\$1,629	\$259	\$0	\$1,899
2/1/2029	\$4	\$1,629	\$259	\$0	\$1,892
3/1/2029	\$0	\$0	\$0	\$0	\$0
	1,091,241	3,779,111	600,417	-	5,470,768

Attachment 1

1 Year		2 Year	3 Year
\$ 3,131,814	Projected Rate Year Spend per DR Div 3-58	\$ 1,729,511	\$ 791,173
85%	% Recovery	85%	85%
\$ 2,662,042	Recommended Recovery	\$ 1,470,084	\$ 672,497

Monthly Amortization	Monthly Spend	Deferred	Cumulative Deferred	Average Rate Year Balance	WACC Grossed for Taxes	Return	Levelized Revenue Requirement
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
09/01/18	\$ 22,184	\$ 260,985	\$ 238,801	\$ 238,801			\$ 396,703
10/01/18	\$ 22,184	\$ 260,985	\$ 238,801	\$ 477,602			
11/01/18	\$ 22,184	\$ 260,985	\$ 238,801	\$ 716,402			
12/01/18	\$ 22,184	\$ 260,985	\$ 238,801	\$ 955,203			
01/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 1,194,004			
02/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 1,432,805			
03/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 1,671,606			
04/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 1,910,407			
05/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 2,149,207			
06/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 2,388,008			
07/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 2,626,809			
08/01/19	\$ 22,184	\$ 260,985	\$ 238,801	\$ 2,865,610	\$ 1,552,205	8.41%	\$ 130,499
09/01/19	\$ 34,434	\$ 144,126	\$ 109,692	\$ 2,975,301			\$ 709,467
10/01/19	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,084,993			
11/01/19	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,194,684			
12/01/19	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,304,376			
01/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,414,067			
02/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,523,759			
03/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,633,451			
04/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,743,142			
05/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,852,834			
06/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 3,962,525			
07/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 4,072,217			
08/01/20	\$ 34,434	\$ 144,126	\$ 109,692	\$ 4,181,908	\$ 3,523,759	8.41%	\$ 296,254
09/01/20	\$ 40,039	\$ 65,931	\$ 25,893	\$ 4,207,801			\$ 845,451
10/01/20	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,234,429			
11/01/20	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,261,057			
12/01/20	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,287,685			
01/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,314,313			
02/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,340,941			
03/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,367,570			
04/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,394,198			
05/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,420,826			
06/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,447,454			
07/01/21	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,474,082			
8/1/2021	\$ 40,039	\$ 66,667	\$ 26,628	\$ 4,500,710	\$ 4,341,309	8.41%	\$ 364,989
09/01/21	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,460,672			\$ 838,655
10/01/21	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,420,633			
11/01/21	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,380,595			
12/01/21	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,340,556			
01/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,300,518			
02/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,260,479			
03/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,220,441			
04/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,180,402			
05/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,140,364			
06/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,100,325			
07/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,060,286			
08/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 4,020,248	\$ 4,260,479	8.41%	\$ 358,193
09/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,980,209			\$ 798,261
10/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,940,171			
11/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,900,132			
12/01/22	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,860,094			
01/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,820,055			
02/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,780,017			
03/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,739,978			
04/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,699,940			
05/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,659,901			
06/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,619,863			
07/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,579,824			
08/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,539,786	\$ 3,780,017	8.41%	\$ 317,799
09/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,499,747			\$ 757,867
10/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,459,709			
11/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,419,670			
12/01/23	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,379,632			
01/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,339,593			
02/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,299,554			
3/1/2024	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,259,516			
04/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,219,477			
05/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,179,439			
06/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,139,400			
07/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,099,362			
08/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,059,323	\$ 3,299,554	8.41%	\$ 277,405
09/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 3,019,285			\$ 480,462
10/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,979,246			
11/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,939,208			
12/01/24	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,899,169			
01/01/25	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,859,131			
02/01/25	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,819,092			
03/01/25	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,779,054			
04/01/25	\$ 40,039	\$ (40,039)	\$ (40,039)	\$ 2,739,015			

Attachment 1

05/01/25	\$	40,039	\$	(40,039)	\$	2,698,977						
06/01/25	\$	40,039	\$	(40,039)	\$	2,658,938						
07/01/25	\$	40,039	\$	(40,039)	\$	2,618,899						
08/01/25	\$	40,039	\$	(40,039)	\$	2,578,861	\$	2,819,092	8.41%	\$	237,011	
09/01/25	\$	40,039	\$	(40,039)	\$	2,538,822						\$ 677,079
10/01/25	\$	40,039	\$	(40,039)	\$	2,498,784						
11/01/25	\$	40,039	\$	(40,039)	\$	2,458,745						
12/01/25	\$	40,039	\$	(40,039)	\$	2,418,707						
01/01/26	\$	40,039	\$	(40,039)	\$	2,378,668						
02/01/26	\$	40,039	\$	(40,039)	\$	2,338,630						
03/01/26	\$	40,039	\$	(40,039)	\$	2,298,591						
04/01/26	\$	40,039	\$	(40,039)	\$	2,258,553						
05/01/26	\$	40,039	\$	(40,039)	\$	2,218,514						
06/01/26	\$	40,039	\$	(40,039)	\$	2,178,476						
07/01/26	\$	40,039	\$	(40,039)	\$	2,138,437						
08/01/26	\$	40,039	\$	(40,039)	\$	2,098,399	\$	2,338,630	8.41%	\$	196,617	
09/01/26	\$	40,039	\$	(40,039)	\$	2,058,360						\$ 636,685
10/1/2026	\$	40,039	\$	(40,039)	\$	2,018,322						
11/01/26	\$	40,039	\$	(40,039)	\$	1,978,283						
12/01/26	\$	40,039	\$	(40,039)	\$	1,938,245						
01/01/27	\$	40,039	\$	(40,039)	\$	1,898,206						
02/01/27	\$	40,039	\$	(40,039)	\$	1,858,167						
03/01/27	\$	40,039	\$	(40,039)	\$	1,818,129						
04/01/27	\$	40,039	\$	(40,039)	\$	1,778,090						
05/01/27	\$	40,039	\$	(40,039)	\$	1,738,052						
06/01/27	\$	40,039	\$	(40,039)	\$	1,698,013						
07/01/27	\$	40,039	\$	(40,039)	\$	1,657,975						
08/01/27	\$	40,039	\$	(40,039)	\$	1,617,936	\$	1,858,167	8.41%	\$	156,222	
09/01/27	\$	40,039	\$	(40,039)	\$	1,577,898						\$ 596,291
10/01/27	\$	40,039	\$	(40,039)	\$	1,537,859						
11/01/27	\$	40,039	\$	(40,039)	\$	1,497,821						
12/01/27	\$	40,039	\$	(40,039)	\$	1,457,782						
01/01/28	\$	40,039	\$	(40,039)	\$	1,417,744						
02/01/28	\$	40,039	\$	(40,039)	\$	1,377,705						
03/01/28	\$	40,039	\$	(40,039)	\$	1,337,667						
04/01/28	\$	40,039	\$	(40,039)	\$	1,297,628						
05/01/28	\$	40,039	\$	(40,039)	\$	1,257,590						
06/01/28	\$	40,039	\$	(40,039)	\$	1,217,551						
07/01/28	\$	40,039	\$	(40,039)	\$	1,177,512						
08/01/28	\$	40,039	\$	(40,039)	\$	1,137,474	\$	1,377,705	8.41%	\$	115,828	

Attachment 1

09/01/28	\$	17,855	\$	(17,855)	\$	1,119,619					\$	300,883
10/01/28	\$	17,855	\$	(17,855)	\$	1,101,764						
11/01/28	\$	17,855	\$	(17,855)	\$	1,083,909						
12/01/28	\$	17,855	\$	(17,855)	\$	1,066,055						
01/01/29	\$	17,855	\$	(17,855)	\$	1,048,200						
02/01/29	\$	17,855	\$	(17,855)	\$	1,030,345						
03/01/29	\$	17,855	\$	(17,855)	\$	1,012,490						
04/01/29	\$	17,855	\$	(17,855)	\$	994,635						
05/01/29	\$	17,855	\$	(17,855)	\$	976,780						
06/01/29	\$	17,855	\$	(17,855)	\$	958,926						
07/01/29	\$	17,855	\$	(17,855)	\$	941,071						
08/01/29	\$	17,855	\$	(17,855)	\$	923,216	\$	1,030,345	8.41%	\$	86,625	
09/01/29	\$	5,604	\$	(5,604)	\$	917,612					\$	150,297
10/01/29	\$	5,604	\$	(5,604)	\$	912,008						
11/01/29	\$	5,604	\$	(5,604)	\$	906,403						
12/01/29	\$	5,604	\$	(5,604)	\$	900,799						
01/01/30	\$	5,604	\$	(5,604)	\$	895,195						
02/01/30	\$	5,604	\$	(5,604)	\$	889,591						
03/01/30	\$	5,604	\$	(5,604)	\$	883,987						
04/01/30	\$	5,604	\$	(5,604)	\$	878,383						
05/01/30	\$	5,604	\$	(5,604)	\$	872,779						
06/01/30	\$	5,604	\$	(5,604)	\$	867,174						
07/01/30	\$	5,604	\$	(5,604)	\$	861,570						
08/01/30	\$	5,604	\$	(5,604)	\$	855,966	\$	987,793	8.41%	\$	83,047	
Total	\$		\$		\$							4,804,623

Attachment 1

1 Year		2 Year	3 Year
\$ 168,186	Projected Rate Year Spend per Rev-2	\$ 70,489	\$ 8,827
85%	% Recovery	85%	85%
\$ 142,958	Recommended Recovery	\$ 59,916	\$ 7,503

Monthly Amortization	Monthly Spend	Deferred	Cumulative Deferred	Average Rate Year Balance	WACC Grossed for taxes	Return	Levelized Revenue Requirement
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
09/01/18	\$ 1,191	\$ 14,015.50	\$ 12,824	\$ 12,824			\$ 21,156
10/01/18	\$ 1,191	\$ 14,016	\$ 12,824	\$ 25,648			
11/01/18	\$ 1,191	\$ 14,016	\$ 12,824	\$ 38,473			
12/01/18	\$ 1,191	\$ 14,016	\$ 12,824	\$ 51,297			
01/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 64,121			
02/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 76,945			
03/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 89,769			
04/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 102,593			
05/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 115,418			
06/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 128,242			
07/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 141,066			
08/01/19	\$ 1,191	\$ 14,016	\$ 12,824	\$ 153,890	\$ 83,357	8.23%	\$ 6,860
09/01/19	\$ 1,691	\$ 5,874	\$ 4,183	\$ 158,074			\$ 35,018
10/01/19	\$ 1,691	\$ 5,874	\$ 4,183	\$ 162,257			
11/01/19	\$ 1,691	\$ 5,874	\$ 4,183	\$ 166,441			
12/01/19	\$ 1,691	\$ 5,874	\$ 4,183	\$ 170,624			
01/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 174,808			
02/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 178,991			
03/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 183,174			
04/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 187,358			
05/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 191,541			
06/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 195,725			
07/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 199,908			
08/01/20	\$ 1,691	\$ 5,874	\$ 4,183	\$ 204,092	\$ 178,991	8.23%	\$ 14,731
09/01/20	\$ 1,753	\$ 736	\$ (1,018)	\$ 203,074			\$ 37,332
10/01/20	\$ 1,753	\$ 736	\$ (1,018)	\$ 202,057			
11/01/20	\$ 1,753	\$ 736	\$ (1,018)	\$ 201,039			
12/01/20	\$ 1,753	\$ 736	\$ (1,018)	\$ 200,022			
01/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 199,004			
02/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 197,986			
03/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 196,969			
04/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 195,951			
05/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 194,934			
06/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 193,916			
07/01/21	\$ 1,753	\$ 736	\$ (1,018)	\$ 192,899			
8/1/2021	\$ 1,753	\$ 736	\$ (1,018)	\$ 191,881	\$ 197,986	8.23%	\$ 16,294
09/01/21	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 190,128			\$ 35,964
10/01/21	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 188,375			
11/01/21	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 186,622			
12/01/21	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 184,869			
01/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 183,115			
02/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 181,362			
03/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 179,609			
04/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 177,856			
05/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 176,103			
06/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 174,350			
07/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 172,597			
08/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 170,843	\$ 181,362	8.23%	\$ 14,926
09/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 169,090			\$ 34,232
10/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 167,337			
11/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 165,584			
12/01/22	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 163,831			
01/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 162,078			
02/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 160,325			
03/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 158,572			
04/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 156,818			
05/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 155,065			
06/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 153,312			
07/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 151,559			
08/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 149,806	\$ 160,325	8.23%	\$ 13,195
09/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 148,053			\$ 32,501
10/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 146,300			
11/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 144,546			
12/01/23	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 142,793			
01/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 141,040			
02/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 139,287			
3/1/2024	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 137,534			
04/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 135,781			
05/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 134,028			
06/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 132,274			
07/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 130,521			
08/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 128,768	\$ 139,287	8.23%	\$ 11,463
09/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 127,015			\$ 21,038
10/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 125,262			
11/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 123,509			
12/01/24	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 121,756			
01/01/25	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 120,002			
02/01/25	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 118,249			
03/01/25	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 116,496			
04/01/25	\$ 1,753	\$ (1,753)	\$ (1,753)	\$ 114,743			

Attachment 1

05/01/25	\$	1,753	\$	(1,753)	\$	112,990						
06/01/25	\$	1,753	\$	(1,753)	\$	111,237						
07/01/25	\$	1,753	\$	(1,753)	\$	109,484						
08/01/25	\$	1,753	\$	(1,753)	\$	107,730	\$	118,249	8.23%	\$	9,732	
09/01/25	\$	1,753	\$	(1,753)	\$	105,977					\$	24,605
10/01/25	\$	1,753	\$	(1,753)	\$	104,224						
11/01/25	\$	1,753	\$	(1,753)	\$	102,471						
12/01/25	\$	1,753	\$	(1,753)	\$	100,718						
01/01/26	\$	1,753	\$	(1,753)	\$	98,965						
02/01/26	\$	1,753	\$	(1,753)	\$	97,212						
03/01/26	\$	1,753	\$	(1,753)	\$	95,458						
04/01/26	\$	1,753	\$	(1,753)	\$	93,705						
05/01/26	\$	1,753	\$	(1,753)	\$	91,952						
06/01/26	\$	1,753	\$	(1,753)	\$	90,199						
07/01/26	\$	1,753	\$	(1,753)	\$	88,446						
08/01/26	\$	1,753	\$	(1,753)	\$	86,693	\$	43,346	8.23%	\$	3,567	
09/01/26	\$	1,753	\$	(1,753)	\$	84,940					\$	27,884
10/1/2026	\$	1,753	\$	(1,753)	\$	83,187						
11/01/26	\$	1,753	\$	(1,753)	\$	81,433						
12/01/26	\$	1,753	\$	(1,753)	\$	79,680						
01/01/27	\$	1,753	\$	(1,753)	\$	77,927						
02/01/27	\$	1,753	\$	(1,753)	\$	76,174						
03/01/27	\$	1,753	\$	(1,753)	\$	74,421						
04/01/27	\$	1,753	\$	(1,753)	\$	72,668						
05/01/27	\$	1,753	\$	(1,753)	\$	70,915						
06/01/27	\$	1,753	\$	(1,753)	\$	69,161						
07/01/27	\$	1,753	\$	(1,753)	\$	67,408						
08/01/27	\$	1,753	\$	(1,753)	\$	65,655	\$	83,187	8.23%	\$	6,846	
09/01/27	\$	1,753	\$	(1,753)	\$	63,902					\$	26,153
10/01/27	\$	1,753	\$	(1,753)	\$	62,149						
11/01/27	\$	1,753	\$	(1,753)	\$	60,396						
12/01/27	\$	1,753	\$	(1,753)	\$	58,643						
01/01/28	\$	1,753	\$	(1,753)	\$	56,889						
02/01/28	\$	1,753	\$	(1,753)	\$	55,136						
03/01/28	\$	1,753	\$	(1,753)	\$	53,383						
04/01/28	\$	1,753	\$	(1,753)	\$	51,630						
05/01/28	\$	1,753	\$	(1,753)	\$	49,877						
06/01/28	\$	1,753	\$	(1,753)	\$	48,124						
07/01/28	\$	1,753	\$	(1,753)	\$	46,371						
08/01/28	\$	1,753	\$	(1,753)	\$	44,617	\$	62,149	8.23%	\$	5,115	

Attachment 1

09/01/28	\$	562	\$	(562)	\$	44,056				\$	10,136
10/01/28	\$	562	\$	(562)	\$	43,494					
11/01/28	\$	562	\$	(562)	\$	42,932					
12/01/28	\$	562	\$	(562)	\$	42,370					
01/01/29	\$	562	\$	(562)	\$	41,808					
02/01/29	\$	562	\$	(562)	\$	41,247					
03/01/29	\$	562	\$	(562)	\$	40,685					
04/01/29	\$	562	\$	(562)	\$	40,123					
05/01/29	\$	562	\$	(562)	\$	39,561					
06/01/29	\$	562	\$	(562)	\$	38,999					
07/01/29	\$	562	\$	(562)	\$	38,437					
08/01/29	\$	562	\$	(562)	\$	37,876	\$	41,247	8.23%	\$	3,395
09/01/29	\$	63	\$	(63)	\$	37,813				\$	4,091
10/01/29	\$	63	\$	(63)	\$	37,751					
11/01/29	\$	63	\$	(63)	\$	37,688					
12/01/29	\$	63	\$	(63)	\$	37,625					
01/01/30	\$	63	\$	(63)	\$	37,563					
02/01/30	\$	63	\$	(63)	\$	37,500					
03/01/30	\$	63	\$	(63)	\$	37,438					
04/01/30	\$	63	\$	(63)	\$	37,375					
05/01/30	\$	63	\$	(63)	\$	37,313					
06/01/30	\$	63	\$	(63)	\$	37,250					
07/01/30	\$	63	\$	(63)	\$	37,188					
08/01/30	\$	63	\$	(63)	\$	37,125	\$	40,590	8.23%	\$	3,341

Total \$ 210,377

Compliance Attachment 2

Schedule 37

Operating Expenditures Electric

The Narragansett Electric Company d/b/a National Grid
Electric Operations

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Electric Operations

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$611,550	\$611,550	\$0	\$611,550	\$611,550	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$611,550	\$611,550	\$0	\$611,550	\$611,550	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>	<u>\$611,550</u>	<u>\$611,550</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Electric Operations

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$611,550	(\$39,550)	\$572,000	\$46,083	\$618,083
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$611,550</u>	<u>(\$39,550)</u>	<u>\$572,000</u>	<u>\$46,083</u>	<u>\$618,083</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$611,550	(\$39,550)	\$572,000	\$46,083	\$618,083
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$611,550</u>	<u>(\$39,550)</u>	<u>\$572,000</u>	<u>\$46,083</u>	<u>\$618,083</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$611,550</u>	<u>(\$39,550)</u>	<u>\$572,000</u>	<u>\$46,083</u>	<u>\$618,083</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Electric Operations

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Electric Operations

				Provider Company	Source Workpaper	Total	Electric	Total
						(a) = (b) + (c)	(b)	(c)
Explanation of Adjustments:								
1	BU	HTY Adjustment Page 1	Normalizing Adjustments					
2						\$0	\$0	\$0
3		Page 2	Adjustments: (to reflect conditions in the Rate Year)					
4		Demand Generation System Portal	Narragansett Electric Company			\$65,000	\$65,000	\$0
5		Crane Operations Training	Narragansett Electric Company			\$41,550	\$41,550	\$0
6		Trouble Trucks	Narragansett Electric Company			\$441,000	\$441,000	\$0
7		Telecommunications Trucks	Narragansett Electric Company			\$64,000	\$64,000	\$0
8		Temporary Customer Meter Services	Narragansett Electric Company			\$0	\$0	\$0
9		TOTAL				\$611,550	\$611,550	\$0
10								
11		Page 3	Adjustments: (to reflect conditions in the Rate Year 2)					
12		DG system portal opex (E)	Narragansett Electric Company			\$2,000	\$2,000	\$0
13		Crane Operator Training (E)	Narragansett Electric Company			(\$41,550)	(\$41,550)	\$0
14		TOTAL				(\$39,550)	(\$39,550)	\$0
15								
16		Page 3	Adjustments: (to reflect conditions in the Rate Year 3)					
17		DG system portal opex (E)	Narragansett Electric Company			\$46,083	\$46,083	\$0
18						\$0	\$0	\$0
19		TOTAL				\$46,083	\$46,083	\$0

Compliance Attachment 2

Schedule 38

Operating Expenditures Gas

The Narragansett Electric Company d/b/a National Grid
Gas Operations

Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
(Per Books)						(as Adjusted)		
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:								
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Operation:								
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.								
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses								
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Maintenance:								
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27								
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Gas Operations

Test Year Ended June 30, 2017									
(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:									
1 Narragansett Electric Company	\$0	\$0	\$0	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0	\$1,032,482
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0	\$1,032,482
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>
Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>	<u>\$1,032,482</u>	<u>\$0</u>	<u>\$1,032,482</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Gas Operations

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Gas Operations

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$1,032,482	(\$76,782)	\$955,700	\$0	\$955,700
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,032,482</u>	<u>(\$76,782)</u>	<u>\$955,700</u>	<u>\$0</u>	<u>\$955,700</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$1,032,482	(\$76,782)	\$955,700	\$0	\$955,700
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$1,032,482</u>	<u>(\$76,782)</u>	<u>\$955,700</u>	<u>\$0</u>	<u>\$955,700</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$1,032,482</u>	<u>(\$76,782)</u>	<u>\$955,700</u>	<u>\$0</u>	<u>\$955,700</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Gas Operations

			Provider Company	Source Workpaper	Total (a)	Electric (b)	Total (c)
			Explanation of Adjustments:				
1	HTY Adjustment	Page 1	Normalizing Adjustments				
2					\$0	\$0	\$0
3		Page 2	Adjustments: (to reflect conditions in the Rate Year)				
4	Gas Transmission Engineering		Narragansett Electric Company		\$300,000	\$0	\$300,000
5	Pressure Regulation Engineering		Narragansett Electric Company		\$300,000	\$0	\$300,000
6	Public Awareness		Narragansett Electric Company		\$200,000	\$0	\$200,000
7	Prometric		Narragansett Electric Company		\$211,482	\$0	\$211,482
8	Encroachment Preventer		Narragansett Electric Company		\$21,000	\$0	\$21,000
9			TOTAL		\$1,032,482	\$0	\$1,032,482
10							
11		Page 3	Adjustments: (to reflect conditions in the Rate Year 2)				
12	Prometric		Narragansett Electric Company		(\$76,782)	\$0	(\$76,782)
13			Narragansett Electric Company		\$0	\$0	\$0
14			TOTAL		(\$76,782)	\$0	(\$76,782)
15							
16		Page 3	Adjustments: (to reflect conditions in the Rate Year 3)				
17			Narragansett Electric Company		\$0	\$0	\$0
18					\$0	\$0	\$0
19			TOTAL		\$0	\$0	\$0

Column Notes

(c) In support of Pre-filed Testimony of Alfred Amaral

Line Notes

4(c) Page 6 of 6 Row 1 Column (c)
5(c) Page 6 of 6 Row 3 Column (c)
6(c) Page 6 of 6 Row 5 Column (c)
7(c) Page 6 of 6 Row 6 Column (c)
8(c) Page 6 of 6 Row 7 Column (c)
12(c) Page 6 of 6 Row 6 Column (c) Less Row 6 Column (f)

Note: In support of Pre-filed Testimony of Alfred Amaral

Compliance Attachment 2

Schedule 39

Customer Affordability Program

The Narragansett Electric Company d/b/a National Grid
Customer Affordability Program

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Customer Affordability Program

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
Line Notes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1(e) Page 6 of 6 Row 33 Column (b) less Row 10 Column (b)
1(f) Page 6 of 6 Row 33 Column (c) less Row 10 Column (c)
16(e) Page 6 of 6 Row 33 Column (b) less Row 10 Column (b)
16(f) Page 6 of 6 Row 33 Column (c) less Row 10 Column (c)

The Narragansett Electric Company d/b/a National Grid
Customer Affordability Program

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions Rate Year Ending August 31, 2020 Electric (b)	Rate Year Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions Rate Year Ending August 31, 2021 Electric (d)	Rate Year Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$613,623	(\$70,367)	\$543,256	(\$255,128)	\$288,128
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$613,623</u>	<u>(\$70,367)</u>	<u>\$543,256</u>	<u>(\$255,128)</u>	<u>\$288,128</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$613,623	(\$70,367)	\$543,256	(\$255,128)	\$288,128
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$613,623</u>	<u>(\$70,367)</u>	<u>\$543,256</u>	<u>(\$255,128)</u>	<u>\$288,128</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$613,623</u>	<u>(\$70,367)</u>	<u>\$543,256</u>	<u>(\$255,128)</u>	<u>\$288,128</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(b) Page 5 of 6 Row 12 Column (b)
1(d) Page 5 of 6 Row 17 Column (b)
16(b) Page 5 of 6 Row 12 Column (b)
16(d) Page 5 of 6 Row 17 Column (b)

The Narragansett Electric Company d/b/a National Grid
Customer Affordability Program

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$292,714	\$2,518	\$295,232	(\$138,649)	\$156,583
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$292,714</u>	<u>\$2,518</u>	<u>\$295,232</u>	<u>(\$138,649)</u>	<u>\$156,583</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$292,714	\$2,518	\$295,232	(\$138,649)	\$156,583
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$292,714</u>	<u>\$2,518</u>	<u>\$295,232</u>	<u>(\$138,649)</u>	<u>\$156,583</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$292,714</u>	<u>\$2,518</u>	<u>\$295,232</u>	<u>(\$138,649)</u>	<u>\$156,583</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(b) Page 5 of 6 Row 12 Column (c)
1(d) Page 5 of 6 Row 17 Column (c)
16(b) Page 5 of 6 Row 12 Column (c)
16(d) Page 5 of 6 Row 17 Column (c)

The Narragansett Electric Company d/b/a National Grid
Customer Affordability Program

	Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
Explanation of Adjustments:					
1	HTY Adjustment Page 1	Normalizing Adjustments			
2			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
3	Page 2	Adjustments: (to reflect conditions in the Rate Year)			
4	Customer Affordability Program Rate Year 1	Narragansett Electric Company	\$906,337	\$613,623	\$292,714
5			\$0	\$0	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
9		TOTAL	<u>\$906,337</u>	<u>\$613,623</u>	<u>\$292,714</u>
10					
11	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2)			
12	Customer Affordability Program Rate Year 2	Narragansett Electric Company	(\$67,849)	(\$70,367)	\$2,518
13			\$0	\$0	\$0
14		TOTAL	<u>(\$67,849)</u>	<u>(\$70,367)</u>	<u>\$2,518</u>
15					
16	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 3)			
17	Customer Affordability Program Rate Year 3	Narragansett Electric Company	(\$393,777)	(\$255,128)	(\$138,649)
18			\$0	\$0	\$0
19		TOTAL	<u>(\$393,777)</u>	<u>(\$255,128)</u>	<u>(\$138,649)</u>

Line Notes

- 4(b) Page 6 of 6 Row 33 Column (b) less Row 10 Column (b)
4(c) Page 6 of 6 Row 33 Column (c) less Row 10 Column (c)
12(b) Page 6 of 6 Row 33 Column (e) less Row 10 Column (e) less 4(b)
12(c) Page 6 of 6 Row 33 Column (f) less Row 10 Column (f) less 4(c)
17(b) Page 6 of 6 Row 33 Column (h) less Row 10 Column (h) less 4(b) and 12(b)
17(c) Page 6 of 6 Row 33 Column (i) less Row 10 Column (i) less 4(c) and 12(c)

The Narragansett Electric Company d/b/a National Grid
Customer Affordability Program (CAP) Proposed Budget

Line No.	Description	CAP Investments											
		Year 1			Year 2			Year 3			Total - 3 Years		
		Total	Narragansett Electric 65%	Narragansett Gas 35%	Total	Narragansett Electric 65%	Narragansett Gas 35%	Total	Narragansett Electric 65%	Narragansett Gas 35%	Total	Narragansett Electric 65%	Narragansett Gas 35%
1		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
2													
3	Targeted IE customer outreach / education												
4	Marketing Analyst (1 FTE)	\$115,131	\$74,593	\$40,538	\$115,131	\$74,593	\$40,538	\$115,131	\$74,593	\$40,538	\$345,392	\$223,779	\$121,613
5	Direct outreach expenditures (print/mobile advertising, direct mail, outdoor advertising, outbound call campaign)	\$425,000	\$275,358	\$149,643	\$425,000	\$275,358	\$149,643	\$0	\$0	\$0	\$850,000	\$550,715	\$299,285
6	Subtotal	\$540,131	\$349,951	\$190,180	\$540,131	\$349,951	\$190,180	\$115,131	\$74,593	\$40,538	\$1,195,392	\$774,494	\$420,898
7													
8	Incremental Consumer Advocates (3 FTEs)												
9	1 Senior Consumer Advocate / 2 Consumer Advocates	\$383,473	\$248,452	\$135,021	\$383,473	\$248,452	\$135,021	\$383,473	\$248,452	\$135,021	\$1,150,420	\$745,357	\$405,063
10	Subtotal	\$383,473	\$248,452	\$135,021	\$383,473	\$248,452	\$135,021	\$383,473	\$248,452	\$135,021	\$1,150,420	\$745,357	\$405,063
11													
12	Home Energy Monitoring Demonstration Project (All OpEx)		100%	0%		100%	0%		100%	0%			
13	Device Hardware Purchase Price	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$0
14	Device Installation Cost	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
15	Customer outreach/recruitment	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
16	Contact Center CSR Training	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$0
17	Customer surveys, follow-up site visits	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$0
18	Subtotal	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$75,000	\$0
19													
20	Contact Center LMI Personalization Engine (TBD)												
21	One-time setup fees	\$45,101	\$29,221	\$15,880	\$0	\$0	\$0	\$0	\$0	\$0	\$45,101	\$29,221	\$15,880
22	Recurring license fees	\$45,101	\$29,221	\$15,880	\$90,201	\$58,441	\$31,760	\$90,201	\$58,441	\$31,760	\$225,503	\$146,104	\$79,400
23	Internal IS implementation costs	\$20,000	\$12,958	\$7,042	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$12,958	\$7,042
24	Subtotal	\$110,201	\$71,399	\$38,802	\$90,201	\$58,441	\$31,760	\$90,201	\$58,441	\$31,760	\$270,604	\$175,324	\$95,280
25													
26	APC Fee Socialization (All OpEx)												
27	Extended Payment Center fees	\$181,005	\$117,273	\$63,732	\$208,156	\$134,864	\$73,292	\$239,379	\$155,094	\$84,285	\$628,540	\$407,231	\$221,309
28	Subtotal	\$181,005	\$117,273	\$63,732	\$208,156	\$134,864	\$73,292	\$239,379	\$155,094	\$84,285	\$628,540	\$407,231	\$221,309
29													
30	Summary												
31	Total - One-time Costs	\$140,101	\$117,179	\$22,922	\$0	\$0	\$0	\$0	\$0	\$0	\$140,101	\$117,179	\$22,922
32	Total - Recurring Costs	\$1,149,710	\$744,897	\$404,813	\$1,221,961	\$791,709	\$430,252	\$828,184	\$536,581	\$291,604	\$3,199,855	\$2,073,186	\$1,126,669
33	Grand Total	\$1,289,810	\$862,076	\$427,735	\$1,221,961	\$791,709	\$430,252	\$828,184	\$536,581	\$291,604	\$3,339,956	\$2,190,365	\$1,149,591
34	Grand Total Less Consumer Advocates (included in Labor)	\$ 613,623 \$ 292,714			\$ 543,256 \$ 295,232			\$ 288,128 \$ 156,583					

Line Notes:

- 4-33 Per testimony of Company Witness John F. Isberg, Schedule JFI - 3
34 Line 33 less Line 10

Compliance Attachment 2

Schedule 40

Purchase Power Expenses

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Purchased Power (and Gas) Expenses

Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
(Per Books)						(as Adjusted)		
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:								
1 Narragansett Electric Company	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$440,524,701</u>	<u>\$304,255,398</u>	<u>\$136,269,302</u>	<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>	<u>\$0</u>	<u>\$0</u>
5								
6								
7 Operation:								
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.								
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses								
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$440,524,701</u>	<u>\$304,255,398</u>	<u>\$136,269,302</u>	<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>	<u>\$0</u>	<u>\$0</u>
21								
22 Maintenance:								
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27								
28 TOTAL	<u>\$440,524,701</u>	<u>\$304,255,398</u>	<u>\$136,269,302</u>	<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Purchased Power (and Gas) Expenses

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	1	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Stora, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Purchased Power (and Gas) Expenses

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Purchased Power (and Gas) Expenses

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020	Rate Year Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021	Rate Year Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Purchased Power (and Gas) Expenses

			Provider Company	Source Weight	Total	Electric	Gas
Explanation of Adjustments:							
1	HTY Adjustment	Page 1	Adjustments: (to normalize Historic Year)				
2			Reverse Gas Purchase	Narragansett Electric Company	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)
3				National Grid USA Service Company	\$0	\$0	\$0
4				All Other Companies	\$0	\$0	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					<u>(\$440,524,701)</u>	<u>(\$304,255,398)</u>	<u>(\$136,269,302)</u>
8							
9							
10							
11							
12							
13							
14		Page 2	Adjustments: (to reflect conditions in the Rate Year)				
15							
16							
17							\$0
18							
19							
20							
21							
22							
23			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
24							
25							
26		Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year)				
27							
28							
29							\$0
30							
31							
32							
33							
34							
35			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
36							
37							
38		Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year)				
39							
40							
41							\$0
42							
43							
44							
45							
46							
47			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

2-4 Commodity cost is recovered through other recovery mechanism, stripped out from the general rate case

Compliance Attachment 2

Schedule 41

Cash Working Capital/Lead Lag Study Electric

National Grid - Narragansett Electric Company
Cash Working Capital Requirements
Summary

Line No.		CWC %			RATE YEAR		Reference page for Total Dollars:
		Revenue Receipt Lag (a)	Expense Payment (Lag) (b)	Net Payment (Lead) Lag (c)	Total Dollars (d)	CWC Dollars (e)	
1	Purchase Power	16.91%	-5.34%	11.57%	Recovered via Company Electric Retail Rate Filing		3
2	Operation & Maintenance Expense	16.91%	-4.95%	11.96%	\$146,481,027	17,515,089	4
3	Transmission	16.91%	-6.15%	10.76%	\$164,627,154	-	5
4	Federal Income Tax	16.91%	-6.12%	10.79%	\$4,466,793	481,967	6
5	<u>Taxes Other than Income Taxes</u>						
6	Municipal Taxes	16.91%	-25.30%	-8.39%	\$30,530,258	(2,561,489)	7
7	Sales and Use Tax	16.91%	-4.17%	12.74%	\$1,395	178	8
8	Gross Earnings Tax	16.91%	0.37%	17.28%	\$9,273,601	1,602,478	9
9	<u>Payroll Taxes - Company Portion</u>						
10	Employer Federal Unemployment	16.91%	22.78%	39.69%	\$27,124	10,765	10
11	Employer State Unemployment	16.91%	17.16%	34.07%	\$166,263	56,646	11
12	FICA Expense	- Weekly 16.91%	1.95%	18.86%	\$2,768,804	522,196	12
13		- Monthly 16.91%	1.95%	18.86%	\$2,071,676	390,718	13
14	<u>Payroll Taxes and Other Withholding</u>						
15	Employee FICA and Federal Withholding	- Weekly	-0.27%	-0.27%	\$8,003,525	(21,610)	14
16		- Monthly	-1.73%	-1.73%	\$1,210,777	(20,946)	15
17	Employee State Income Tax Withholding	- Weekly	0.29%	0.29%	\$1,304,076	3,782	16
18		- Monthly	1.72%	1.72%	\$207,890	3,576	17
19	Temporary Disability Insurance	- Weekly	-19.63%	-19.63%	\$279,426	(54,851)	18
20		- Monthly	-19.70%	-19.70%	\$32,595	(6,421)	19
21	Employee Incentive Thrift	- Weekly		0.00%			
22		- Monthly		0.00%			
23	Total Working Capital Requirement - Distribution				\$371,452,384	\$17,922,078	

Line Notes

- (a) Page 2, Line 27
- (b) From Schedule in Column (f)
- (c) Column (a) + (b)
- (d) From Schedule in Column (f)
- (e) Column (c) x Column (d)

National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017
Revenue Payment Lag

<u>Line No.</u>	<u>Service Period</u>	<u>Accounts Receivable</u>	<u>Sale of Electricity</u>	<u>Days in Month</u>	<u>Days of Sale in Accounts Receivable</u>
1	(a)	(b)	(c)	(d)	<u>(e) = (b)/(c) x (d)</u>
2	7/31/2016	\$110,524,237	\$86,424,652	31	39.64
3	8/31/2016	\$120,454,312	\$99,948,799	29	34.95
4	9/30/2016	\$126,124,683	\$92,049,298	31	42.48
5	10/31/2016	\$100,629,498	\$70,429,624	30	42.86
6	11/30/2016	\$92,666,106	\$64,998,302	31	44.20
7	12/31/2016	\$117,762,216	\$70,941,973	30	49.80
8	1/31/2017	\$115,559,568	\$81,215,074	31	44.11
9	2/28/2017	\$118,103,093	\$78,624,644	31	46.57
10	3/31/2017	\$130,367,921	\$74,687,262	30	52.37
11	4/30/2017	\$107,380,660	\$71,648,942	31	46.46
12	5/31/2017	\$98,025,976	\$61,012,495	30	48.20
13	6/30/2017	<u>\$116,877,253</u>	<u>\$69,852,314</u>	31	<u>51.87</u>
14		\$1,354,475,521	\$921,833,379		543.51
15					
16					/ 12 =
17	Average lag in days from date bill sent to				
18	customer to date bill is paid by customer				45.29
19					
20	Average lag in days from date meter is read				
21	to date bill is sent to customer (See Meter Reading Lag)				1.39
22	Service Lag				<u>15.21</u>
23	Average lag in days from date meter is read				
24	to date bill is paid by customer				<u>61.89</u>
25					
26					
27	Revenue Lag - annual percent				<u>16.91%</u>

Column Notes

- (a) Calendar Month
- (b) Per Company Books
- (c) Per Company Books
- (d) Number of days in a month
- (e) Column (b)/Column (c)x Column (d)

**National Grid - Narragansett Electric Company
Cash Working Capital Requirements**

Summary of Purchased Power

Line No.	Description	Reference	CWC %
1	Net CWC Percent Lag	Line 7	16.91%
2	Total Payments in year		234,792,148
3	Total Weighted Dollar Days		4,574,683,579
4	Payment Lag Days	Line 3 / Line 2	(19.48)
5	Payment Lag Days as Percent of Year	Line 4 / 366	-5.34%
6	Revenue Lag Days Percent	Page 2, Line 23	10.93%
7	Net CWC Percent Lag	Line 6 + Line 5	16.91%

National Grid - Narragansett Electric Company
Cash Working Capital Requirements

Operating & Maintenance (O&M) Summary

<u>Line No.</u>	<u>Cost Category</u>	<u>Amount</u>	<u>Intrastate</u>	<u>Lead Days</u>	<u>Weighted Days</u>	<u>Percentage Of total O&M</u>	<u>Expense Payment % (Lag)</u>	<u>Weighted Expense Payment %</u>
1	(a)	(b)	(c)	(d)	(e) = (c) * (d)			
2	Payroll-Weekly	\$17,677,598	\$17,677,598	(7.98)	(141,080,833)	12.96%	-2.18%	-0.28%
3	Payroll-Monthly	\$2,136,749	\$2,136,749	(6.58)	(14,059,811)	1.57%	-1.80%	-0.03%
4	Variable Pay	\$610,233	\$610,233	(252.50)	(154,083,842)	0.45%	0.00%	0.00%
5	Total Payroll	\$20,424,581	\$20,424,581					
6	Service Company Billing	\$81,619,324	\$81,619,324	(20.18)	(1,647,077,956)	60%	-5.51%	-3.30%
7								
8	Other O&M	\$34,327,835	\$34,327,835	(19.48)	(668,706,221.76)	25.17%	-5.34%	-1.34%
9								
10	Total	\$136,371,739	\$136,371,739	(\$40)	(\$2,315,784,178)	100%		-4.95%
11								
12								
13	Other O&M (Adjusted)	140,336,424						
14	Payroll Expense	(20,424,581)						
15	Service Co. Billing	(81,619,324)						
16	Uncollectibles	(\$3,964,684)						
17								
18								
19	Other O&M	34,327,835						

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 2

Schedule 41

Page 5 of 20

**Temporary Disability Insurance - Monthly Payroll
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017
Transmission Wheeling Expenses**

<u>Line No.</u>	<u>DAYS OF COST</u>	<u>ANNUAL PERCENT</u>	<u>REVENUE LAG %</u>	<u>CWC %</u>
1	(22.46)	-6.15%	16.91%	-10.59%

Narragansett Electric Company
Summary of Transmission Wheeling Expense
For Twelve Months Ended June 30, 2017

<u>Line No</u>	<u>Invoice</u> <u>Date</u>	<u>Amount (1)</u>	<u>Bill Type</u>	<u>% of</u> <u>Total</u>	<u>End of</u> <u>Service</u> <u>Period</u>	<u>Payment</u> <u>Date</u>	<u>Elapsed</u> <u>Days</u>	<u>Weighted</u> <u>Elapsed</u> <u>Days</u>	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Jul-16	\$123,764	Tbill	0.08%	30-Jun-16	21-Jul-16	21	0.02	
2		\$12,071,723	ISO bill	7.33%	30-Jun-16	25-Jul-16	25	1.83	46
3									
4									
5									
6	Aug-16	\$1,598,703	Tbill	0.97%	31-Jul-16	22-Aug-16	22	0.21	
7		\$14,805,869	ISO bill	8.99%	31-Jul-16	22-Aug-16	22	1.98	44
8									
9									
10	Sep-16	(\$1,589,374)	Tbill	-0.97%	31-Aug-16	22-Sep-16	22	-0.21	
11		\$16,222,724	ISO bill	9.85%	31-Aug-16	26-Sep-16	26	2.56	48
12									
13									
14	Oct-16	\$1,633,240	Tbill	0.99%	30-Sep-16	21-Oct-16	21	0.21	
15		\$14,750,795	ISO bill	8.96%	30-Sep-16	24-Oct-16	24	2.15	45
16									
17	Nov-16	\$3,233,010	Tbill	1.96%	31-Oct-16	21-Nov-16	21	0.41	
18		\$9,218,701	ISO bill	5.60%	31-Oct-16	21-Nov-16	21	1.18	42
19									
20	Dec-16	\$2,583,662	Tbill	1.57%	30-Nov-16	22-Dec-16	22	0.35	
21		\$9,773,509	ISO bill	5.94%	30-Nov-16	19-Dec-16	19	1.13	41
22									
23	Jan-17	\$2,655,474	Tbill	1.61%	31-Dec-16	23-Jan-17	23	0.37	
24		\$11,013,938	ISO bill	6.69%	31-Dec-16	23-Jan-17	23	1.54	46
25									
26	Feb-17	\$2,574,288	Tbill	1.56%	31-Jan-17	21-Feb-17	21	0.33	
27		\$11,119,882	ISO bill	6.75%	31-Jan-17	20-Feb-17	20	1.35	41
28									
29	Mar-17	\$3,363,022	Tbill	2.04%	28-Feb-17	21-Mar-17	21	0.43	
30		\$9,798,299	ISO bill	5.95%	28-Feb-17	27-Mar-17	27	1.61	48
31									
32	Apr-17	\$2,555,108	Tbill	1.55%	31-Mar-17	21-Apr-17	21	0.33	
33		\$9,655,250	ISO bill	5.86%	31-Mar-17	24-Apr-17	24	1.41	45
34									
35	May-17	\$3,862,481	Tbill	2.35%	30-Apr-17	22-May-17	22	0.52	
36		\$8,849,074	ISO bill	5.38%	30-Apr-17	22-May-17	22	1.18	44
37									
38	Jun-17	\$3,069,446	Tbill	1.86%	31-May-17	23-Jun-17	23	0.43	
39		\$11,684,566	ISO bill	7.10%	31-May-17	26-Jun-17	26	1.85	49
40									
41	Total	<u>\$164,627,154</u>		<u>100%</u>				<u>23.14</u>	539
42									
43									
44		<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>				
45									
46		23.14	6.32%	16.91%	10.59%				

(1) Actual Transmission (Local & Regional), NEP and Eversource bills

National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For the Twelve Months Ended June 30, 2017
Federal Income Taxes

Line No.	Payment Date 1/	Days from Service Period End	Percent Payment 1/	Weighted Average Days From Year End
	(a)	(b)	(c)	(d)
1	7/15/2016	259	25.00%	64.75
2	9/15/2016	197	25.00%	49.25
3	12/15/2016	106	25.00%	26.50
4	3/15/2017	16	<u>25.00%</u>	4.00
5			<u>100.00%</u>	<u>144.50</u>
6				
7				
8				
9				
10				
11				

Service Period	Days from Year End	Average Days from Year End
4/30/2017	335	
5/31/2017	304	
6/30/2017	274	
7/31/2017	243	
8/31/2017	212	
9/30/2017	182	
10/31/2017	151	
11/30/2017	121	
12/31/2017	90	
1/31/2018	59	
2/28/2018	31	
3/31/2018	0	
Average End of Service Period Date	<u>2,002</u> /12 =	<u>166.83</u>

Weighted Average Payment	144.50
Average Days from End of Service Period for Payment of FIT	<u>(166.83)</u>
	<u>(22.33)</u>

Day of Cost	Annual Percent	Customer Payment Lag %	CWC %
(22.33)	-6.12%	12.75%	6.63%

1/ The Internal Revenue Service (Code Sec. 6655) requires estimated federal income tax payments, per this schedule, based on the fiscal year end.

National Grid - Narragansett Electric Company
Cash Working Capital Requirements
Assessments for Statement Year 2017
Municipal Taxes

Line No.	Start		End	Payment	Days From Service	Payment	Percentage of	Weighted Average
	Tax Year	Tax Year		Date	Period Ending	Amount	Total Amount	Days From
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (e) * (g)
1								
2	7/1/2016	6/30/2017	12/30/2016	7/31/2016	152	\$11,372,860	23.38%	35.54
3	7/1/2016	6/30/2017	12/30/2016	8/31/2016	121	\$1,803,228	3.71%	4.49
4	7/1/2016	6/30/2017	12/30/2016	9/30/2016	91	\$5,928,681	12.19%	11.09
5	7/1/2016	6/30/2017	12/30/2016	10/31/2016	60	\$3,997,165	8.22%	4.93
6	7/1/2016	6/30/2017	12/30/2016	11/30/2016	30	\$24,738,377	50.85%	15.26
7	7/1/2016	6/30/2017	12/30/2016	12/31/2016	(1)	\$4,156	0.01%	0.00
8	7/1/2017	6/30/2018	12/30/2017	1/31/2017	333	\$65,142	0.13%	0.43
9	7/1/2017	6/30/2018	12/30/2017	2/28/2017	305	(\$42,269)	-0.09%	(0.27)
10	7/1/2017	6/30/2018	12/30/2017	3/31/2017	274	\$0	0.00%	0.00
11	7/1/2017	6/30/2018	12/30/2017	4/30/2017	244	\$0	0.00%	0.00
12	7/1/2017	6/30/2018	12/30/2017	5/31/2017	213	\$80,773	0.17%	0.36
13	7/1/2017	6/30/2018	12/30/2017	6/30/2017	183	\$700,602	<u>1.44%</u>	<u>2.64</u>
14								
15				Total	<u>2005</u>	<u>\$48,648,715</u>	<u>100.0%</u>	<u>74.47</u>
16								
17								
18								
19				Weighted Payment Date From Year End				74.47
20				Average End of Service Period Date				<u>(167.08)</u>
21				Average days from end of Service Period date to payment of Municipal Taxes				<u>(92.61)</u>
22								
23								
24					Days of	Annual	Revenue	
25					<u>Cost</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>
26								
27					(92.61)	-25.30%	16.91%	42.21%

Column Notes

- (a) Beginning of the property tax fiscal year
- (b) End of the property tax fiscal year
- (c) Average (a) + (b)
- (d) Taxes payment date
- (e) Column (d) - Column (c)
- (f) Taxes Paid by Company
- (g) Payment Amount/Total Paid for the year
- (h) Column (e) * Column (g)

**National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017
Sales and Use Tax**

Line No.	Liability Date 1/ (a)	Liability Paid 2/ (b)	% of Total (c)	Liability Date 1/ (d)	Payment Date 2/ (e)	Payment Lag Days (f)	Weighted Payment Lag Days (g)
1	7/15/2016	\$5	0.36%	7/15/2016	7/31/2016	16	0.06
2	8/15/2016	41	2.94%	8/15/2016	8/31/2016	16	0.47
3	9/15/2016	111	7.95%	9/15/2016	9/30/2016	15	1.19
4	10/15/2016	184	13.17%	10/15/2016	10/31/2016	16	2.11
5	11/15/2016	29	2.08%	11/15/2016	11/30/2016	15	0.31
6	12/15/2016	9	0.62%	12/15/2016	12/31/2016	16	0.10
7	1/15/2017	96	6.91%	1/15/2017	1/31/2017	16	1.11
8	2/15/2017	88	6.33%	2/15/2017	2/28/2017	13	0.82
9	3/15/2017	33	2.38%	3/15/2017	3/31/2017	16	0.38
10	4/15/2017	188	13.46%	4/15/2017	4/30/2017	15	2.02
11	5/15/2017	94	6.73%	5/15/2017	5/31/2017	16	1.08
12	6/15/2017	<u>517</u>	37.07%	6/15/2017	6/30/2017	15	5.56
13							
14		<u>\$1,395</u>	<u>100.00%</u>				<u>15.21</u>
15							
16							
17			Customer				
18	Days of	Annual	Payment				
19	<u>Cost.</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>			
20							
21	(15.21)	-4.17%	12.75%	8.58%			

1/ Sales and use tax liability is comprised primarily of sales tax collected from customers on taxable sales each month. These taxable sales are reported on a calendar month basis with the liability for each calendar month payable by the 20th of the following calendar month. Since these taxable sales are spread uniformly throughout the month, the average liability date for sales tax liability is assumed to be the 15th of each calendar month. In addition to sales tax, a minor amount of use tax is paid on taxable purchases from vendors. These amounts are individually small and are also incurred uniformly throughout the month. Accordingly, the average date vendor invoices are received (i.e. 15th of the month as assumed elsewhere in this study) is used as the average liability date for use tax in each calendar month. Since the average liability and payment dates for sales and use tax are the same, both are combined in the above analysis.

2/ Rhode Island law (Sec. 44-19) requires monthly reporting and payment of sales and use tax. The return for sales and use tax liability for the month, and payment of the entire liability for that month are due no later than the 20th of the following month. Rhode Island law (Sec. 44-1) states that liability and payment dates that fall upon a Saturday, Sunday, or legal holiday are extended by law to the next business day. Also under this Sec., payments are considered timely with evidence of mailing on or before the due date.

Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017
Gross Earnings Tax

Line No.	Gross Earnings Tax Payment Date 1/	Days From Service Period	Percent Payment 1/	Payment Amount	Weighted Average Days from Year End
1	3/15/2017	291	33.93%	\$3,146,634	98.74
2	6/15/2017	199	0.00%	\$0	0.00
3	9/15/2017	107	66.07%	\$6,126,967	70.69
4	3/15/2018	(74)	0.00%	\$0	0.00
5			<u>100.00%</u>	\$9,273,601 2/	<u>169.43</u>

Service Period	Days from Year end	Average Days from Year end
1/31/2017	334	
2/28/2017	306	
3/31/2017	275	
4/30/2017	245	
5/31/2017	214	
6/30/2017	184	
7/31/2017	153	
8/31/2017	122	
9/30/2017	92	
10/31/2017	61	
11/30/2017	31	
12/31/2017	0	
Average End of Service Period Date	<u>2,017</u> /12 =	<u>168.08</u>

Weighted Average Payment Days from Year End	169.43
Average Days from End of Service	<u>(168.08)</u>
Period for Payment of Gross Earnings Tax	<u>1.35</u>

Days of Cost	Annualized Percent	Customer Payment Lag %	CWC %
1.35	0.37%	13.64%	14.01%

1/ Rhode Island law (Sec. 44-26) requires the payment of estimated Corporate Gross Earnings Tax (GET) during the tax year. This code section also stipulates the above payment dates and minimum payment percentages. Code Sec. 44-1 extends the required payment dates that fall upon a Saturday, Sunday or legal holiday, to the next business day. Finally, payments are considered timely under Sec. 44-1 with evidence of mailing on or before the required date. The Company pays 40% of 85% of its prior year GET on March 15 and 60% of 85% of its prior year GET on June 15. Any remaining tax due for the calendar year is paid with its GET return on February 28 of the subsequent year.

2/ Because Gross receipts taxes are collected and remitted on a calendar year basis, this amount reflects gross receipts tax accrual for the twelve months ended March 15, 2018

National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017
Federal Unemployment Tax

<u>Line No.</u>	<u>Pay Period</u> <u>Begin</u>	<u>Pay Period</u> <u>End</u>	<u>Midpoint</u>	<u>Liability</u> <u>Amount</u>	<u>Percentage of</u> <u>Total O&M</u>	<u>Payment</u> <u>Date (2)</u>	<u>Payment</u> <u>Lag in Days</u> (g) = (f) - (c)	<u>Weighted</u> <u>Payment</u> <u>Lag in Days</u> (h) = (e) * (g)
1	(a)	(b)	(c)	(d)	(e)	(f)		
2	7/1/2016	7/31/2016	7/16/2016	\$144	0.83%	10/15/2016	91	0.76
3	8/1/2016	8/31/2016	8/16/2016	\$70	0.40%	10/15/2016	60	0.24
4	9/1/2016	9/30/2016	9/15/2016	\$101	0.58%	10/15/2016	30	0.17
5	10/1/2016	10/31/2016	10/16/2016	\$91	0.52%	1/15/2017	91	0.47
6	11/1/2016	11/30/2016	11/15/2016	\$0	0.00%	1/15/2017	61	0.00
7	12/1/2016	12/31/2016	12/16/2016	\$41	0.23%	1/15/2017	30	0.07
8	1/1/2017	1/31/2017	1/16/2017	\$14,335	82.42%	4/15/2017	89	73.35
9	2/1/2017	2/28/2017	2/14/2017	\$1,543	8.87%	4/15/2017	60	5.28
10	3/1/2017	3/31/2017	3/16/2017	\$194	1.11%	4/15/2017	30	0.33
11	4/1/2017	4/30/2017	4/15/2017	\$213	1.23%	7/15/2017	91	1.11
12	5/1/2017	5/31/2017	5/16/2017	\$261	1.50%	7/15/2017	60	0.90
13	6/1/2017	6/30/2017	6/15/2017	<u>\$400</u>	<u>2.30%</u>	7/15/2017	30	<u>0.68</u>
14								
15				<u>\$17,392</u>	<u>100.0%</u>			<u>83.36</u>
16								
17								
18				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19								
20				83.36	22.78%	16.91%	-5.87%	

1/ For the purposes of this calculation, the weighted average liability date is deemed to be the 15th of each month. This is based on the fact that on average, salaries and wages (and the corresponding unemployment tax liabilities) accrue evenly throughout the month as employee hours are worked.

2/ IRS Code Sec. 3301 stipulates quarterly payment of unemployment tax liability. 100% of the liability for each quarter must be paid by the last day of the first month following that quarter.

**National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017
State Unemployment Tax**

Line No.	Pay Period Begin	Pay Period End	Midpoint	Liability Amount	Percentage of Total O&M	Payment Date (2)	Payment Lag in Days (g) = (f) - (c)	Weighted Payment Lag in Days (h) = (g) * (e)
1	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (f) - (c)	(h) = (g) * (e)
2	7/1/2016	7/31/2016	7/16/2016	\$1,971	0.93%	10/15/2016	91	0.85
3	8/1/2016	8/31/2016	8/16/2016	\$1,213	0.57%	10/15/2016	60	0.34
4	9/1/2016	9/30/2016	9/15/2016	\$1,582	0.75%	10/15/2016	30	0.22
5	10/1/2016	10/31/2016	10/16/2016	\$1,350	0.64%	1/15/2017	91	0.58
6	11/1/2016	11/30/2016	11/15/2016	\$726	0.34%	1/15/2017	61	0.21
7	12/1/2016	12/31/2016	12/16/2016	\$730	0.35%	1/15/2017	30	0.11
8	1/1/2017	1/31/2017	1/16/2017	\$50,805	24.01%	4/15/2017	89	21.37
9	2/1/2017	2/28/2017	2/14/2017	\$60,430	28.56%	4/15/2017	60	16.99
10	3/1/2017	3/31/2017	3/16/2017	\$37,203	17.58%	4/15/2017	30	5.27
11	4/1/2017	4/30/2017	4/15/2017	\$9,469	4.48%	7/15/2017	91	4.05
12	5/1/2017	5/31/2017	5/16/2017	\$44,389	20.98%	7/15/2017	60	12.59
13	6/1/2017	6/30/2017	6/15/2017	<u>\$1,709</u>	<u>0.81%</u>	7/15/2017	30	<u>0.24</u>
14								
15				<u>\$211,577</u>	<u>100.00%</u>			<u>62.82</u>
16								
17								
18				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19								
20				62.82	17.16%	16.91%	-0.25%	

1/ For the purposes of this calculation, the weighted average liability date is deemed to be the 15th of each month. This is based on the fact that on average, salaries and wages (and the corresponding unemployment tax liabilities) accrue evenly throughout the month as employee hours are worked.

2/ Rhode Island law (Sec. 28-42 through 28-44) stipulates quarterly payment of unemployment tax liability. 100% of the liability for each quarter must be paid by the last day of the first month following that quarter.

National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017
FICA Expense - Weekly Payroll

<u>Line No.</u>	<u>Amount Paid</u>	<u>Percentage of Total Amount</u>	<u>Pay Period Begin</u>	<u>Pay Period End</u>	<u>Midpoint</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
(1)	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (d) - (c)	(h) = (b) * (e)
2	\$53,233	2.19%	6/26/2016	7/2/2016	6/29/2016	7/7/2016	8	0.18
3	\$48,672	2.00%	7/3/2016	7/9/2016	7/6/2016	7/14/2016	8	0.16
4	\$47,098	1.93%	7/10/2016	7/16/2016	7/13/2016	7/21/2016	8	0.15
5	\$51,671	2.12%	7/17/2016	7/23/2016	7/20/2016	7/28/2016	8	0.17
6	\$49,392	2.03%	7/24/2016	7/30/2016	7/27/2016	8/4/2016	8	0.16
7	\$48,604	2.00%	7/31/2016	8/6/2016	8/3/2016	8/11/2016	8	0.16
8	\$53,919	2.21%	8/7/2016	8/13/2016	8/10/2016	8/18/2016	8	0.18
9	\$52,949	2.17%	8/14/2016	8/20/2016	8/17/2016	8/25/2016	8	0.17
10	\$48,042	1.97%	8/21/2016	8/27/2016	8/24/2016	9/1/2016	8	0.16
11	\$42,077	1.73%	8/28/2016	9/3/2016	8/31/2016	9/8/2016	8	0.14
12	\$63,643	2.61%	9/4/2016	9/10/2016	9/7/2016	9/15/2016	8	0.21
13	\$45,000	1.85%	9/11/2016	9/17/2016	9/14/2016	9/22/2016	8	0.15
14	\$40,577	1.67%	9/18/2016	9/24/2016	9/21/2016	9/29/2016	8	0.13
15	\$37,313	1.53%	9/25/2016	10/1/2016	9/28/2016	10/6/2016	8	0.12
16	\$38,463	1.58%	10/2/2016	10/8/2016	10/5/2016	10/13/2016	8	0.13
17	\$39,283	1.61%	10/9/2016	10/15/2016	10/12/2016	10/20/2016	8	0.13
18	\$38,347	1.57%	10/16/2016	10/22/2016	10/19/2016	10/27/2016	8	0.13
19	\$38,657	1.59%	10/23/2016	10/29/2016	10/26/2016	11/3/2016	8	0.13
20	\$36,104	1.48%	10/30/2016	11/5/2016	11/2/2016	11/10/2016	8	0.12
21	\$36,053	1.48%	11/6/2016	11/12/2016	11/9/2016	11/17/2016	8	0.12
22	\$32,006	1.31%	11/13/2016	11/19/2016	11/16/2016	11/23/2016	7	0.09
23	\$37,134	1.53%	11/20/2016	11/26/2016	11/23/2016	12/1/2016	8	0.12
24	\$33,538	1.38%	11/27/2016	12/3/2016	11/30/2016	12/8/2016	8	0.11
25	\$29,411	1.21%	12/4/2016	12/10/2016	12/7/2016	12/15/2016	8	0.10
26	\$30,306	1.24%	12/11/2016	12/17/2016	12/14/2016	12/22/2016	8	0.10
27	\$23,615	0.97%	12/18/2016	12/24/2016	12/21/2016	12/29/2016	8	0.08
28	\$56,435	2.32%	12/25/2016	12/31/2016	12/28/2016	1/5/2017	8	0.19
29	\$48,482	1.99%	1/1/2017	1/7/2017	1/4/2017	1/12/2017	8	0.16
30	\$47,472	1.95%	1/8/2017	1/14/2017	1/11/2017	1/19/2017	8	0.16
31	\$46,777	1.92%	1/15/2017	1/21/2017	1/18/2017	1/26/2017	8	0.15
32	\$55,068	2.26%	1/22/2017	1/28/2017	1/25/2017	2/2/2017	8	0.18
33	\$67,536	2.77%	1/29/2017	2/4/2017	2/1/2017	2/9/2017	8	0.22
34	\$65,072	2.67%	2/5/2017	2/11/2017	2/8/2017	2/16/2017	8	0.21
35	\$57,588	2.37%	2/12/2017	2/18/2017	2/15/2017	2/23/2017	8	0.19
36	\$49,160	2.02%	2/19/2017	2/25/2017	2/22/2017	3/2/2017	8	0.16
37	\$60,122	2.47%	2/26/2017	3/4/2017	3/1/2017	3/9/2017	8	0.20
38	\$64,433	2.65%	3/5/2017	3/11/2017	3/8/2017	3/16/2017	8	0.21
39	\$65,000	2.67%	3/12/2017	3/18/2017	3/15/2017	3/23/2017	8	0.21
40	\$49,902	2.05%	3/19/2017	3/25/2017	3/22/2017	3/30/2017	8	0.16
41	\$50,304	2.07%	3/26/2017	4/1/2017	3/29/2017	4/6/2017	8	0.17
42	\$49,392	2.03%	4/2/2017	4/8/2017	4/5/2017	4/13/2017	8	0.16
43	\$44,751	1.84%	4/9/2017	4/15/2017	4/12/2017	4/20/2017	8	0.15
44	\$50,561	2.08%	4/16/2017	4/22/2017	4/19/2017	4/27/2017	8	0.17
45	\$41,288	1.70%	4/23/2017	4/29/2017	4/26/2017	5/4/2017	8	0.14
46	\$49,995	2.05%	4/30/2017	5/6/2017	5/3/2017	5/11/2017	8	0.16
47	\$46,290	1.90%	5/7/2017	5/13/2017	5/10/2017	5/18/2017	8	0.15
48	\$46,421	1.91%	5/14/2017	5/20/2017	5/17/2017	5/25/2017	8	0.15
49	\$42,430	1.74%	5/21/2017	5/27/2017	5/24/2017	6/1/2017	8	0.14
50	\$47,290	1.94%	5/28/2017	6/3/2017	5/31/2017	6/8/2017	8	0.16
51	\$45,355	1.86%	6/4/2017	6/10/2017	6/7/2017	6/15/2017	8	0.15
52	\$45,146	1.85%	6/11/2017	6/17/2017	6/14/2017	6/22/2017	8	0.15
53	\$47,469	1.95%	6/18/2017	6/24/2017	6/21/2017	6/29/2017	8	0.16
54								
55	<u>\$2,434,845</u>	<u>100.0%</u>						<u>8.01</u>
56								
57								
58		<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>			
59								
60		8.01	2.19%	16.91%	14.72%			

1/ Payment of FICA expense is governed by the same rules as the other components of Federal payroll tax deposits. See notes on monthly FICA and FIT withholding.

National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017
FICA Expense - Monthly Payroll

<u>Line No.</u>	<u>Amount</u> <u>Paid</u> <u>(a)</u>	<u>Percentage of</u> <u>Total Amount</u> <u>(b)</u>	<u>Pay Period</u> <u>Begin</u> <u>(c)</u>	<u>Pay Period</u> <u>End</u> <u>(d)</u>	<u>Midpoint</u> <u>(e)</u>	<u>Payment</u> <u>Date</u> <u>(f)</u>	<u>Payment</u> <u>Lag in Days</u> <u>(g) = (f) - (e)</u>	<u>Weighted</u> <u>Payment</u> <u>Lag in Days</u> <u>(h) = (g) * (b)</u>
1								
2	\$31,404	8.76%	7/1/2016	7/31/2016	7/16/2016	7/21/2016	5	0.44
3	\$28,095	7.84%	8/1/2016	8/31/2016	8/16/2016	8/19/2016	3	0.24
4	\$24,742	6.90%	9/1/2016	9/30/2016	9/15/2016	9/21/2016	6	0.38
5	\$19,955	5.57%	10/1/2016	10/31/2016	10/16/2016	10/21/2016	5	0.28
6	\$16,663	4.65%	11/1/2016	11/30/2016	11/15/2016	11/21/2016	6	0.26
7	\$17,786	4.96%	12/1/2016	12/31/2016	12/16/2016	12/21/2016	5	0.25
8	\$34,512	9.63%	1/1/2017	1/31/2017	1/16/2017	1/20/2017	4	0.39
9	\$39,791	11.10%	2/1/2017	02/29/2017	2/1/2017	2/28/2017	27	3.00
10	\$39,689	11.07%	3/1/2017	3/31/2017	3/16/2017	3/21/2017	5	0.55
11	\$36,176	10.09%	4/1/2017	4/30/2017	4/15/2017	4/21/2017	6	0.56
12	\$36,620	10.22%	5/1/2017	5/31/2017	5/16/2017	5/19/2017	3	0.31
13	<u>\$32,980</u>	<u>9.20%</u>	6/1/2017	6/30/2017	6/15/2017	6/21/2017	6	<u>0.51</u>
14								
15	<u>\$358,414</u>	<u>100.00%</u>						<u>7.14</u>
16								
17								
18		<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>			
19								
20		7.14	1.95%	16.91%	14.96%			

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Payment of FICA expense is governed by the same rules as the other components of Federal payroll tax deposits (see notes on monthly FICA and Federal Income Tax withholding.

3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated.

**National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017**

Employee FIT and FICA Withholding - Weekly Payroll

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	\$162,256	2.03%	7/7/2016	7/6/2016	-1	-0.02
3	\$143,465	1.79%	7/14/2016	7/13/2016	-1	-0.02
4	\$145,495	1.82%	7/21/2016	7/20/2016	-1	-0.02
5	\$158,510	1.98%	7/28/2016	7/27/2016	-1	-0.02
6	\$153,415	1.92%	8/4/2016	8/3/2016	-1	-0.02
7	\$151,798	1.90%	8/11/2016	8/10/2016	-1	-0.02
8	\$199,308	2.49%	8/18/2016	8/17/2016	-1	-0.02
9	\$171,210	2.14%	8/25/2016	8/24/2016	-1	-0.02
10	\$152,290	1.90%	9/1/2016	8/31/2016	-1	-0.02
11	\$132,906	1.66%	9/8/2016	9/7/2016	-1	-0.02
12	\$226,252	2.83%	9/15/2016	9/14/2016	-1	-0.03
13	\$152,551	1.91%	9/22/2016	9/21/2016	-1	-0.02
14	\$136,629	1.71%	9/29/2016	9/28/2016	-1	-0.02
15	\$123,620	1.54%	10/6/2016	10/5/2016	-1	-0.02
16	\$158,041	1.97%	10/13/2016	10/12/2016	-1	-0.02
17	\$144,159	1.80%	10/20/2016	10/19/2016	-1	-0.02
18	\$142,266	1.78%	10/27/2016	10/26/2016	-1	-0.02
19	\$149,490	1.87%	11/3/2016	11/2/2016	-1	-0.02
20	\$140,298	1.75%	11/10/2016	11/9/2016	-1	-0.02
21	\$143,574	1.79%	11/17/2016	11/16/2016	-1	-0.02
22	\$145,441	1.82%	11/23/2016	11/22/2016	-1	-0.02
23	\$168,441	2.10%	12/1/2016	11/30/2016	-1	-0.02
24	\$147,187	1.84%	12/8/2016	12/7/2016	-1	-0.02
25	\$132,488	1.66%	12/15/2016	12/14/2016	-1	-0.02
26	\$161,738	2.02%	12/22/2016	12/21/2016	-1	-0.02
27	\$105,178	1.31%	12/29/2016	12/28/2016	-1	-0.01
28	\$169,414	2.12%	1/5/2017	1/4/2017	-1	-0.02
29	\$142,458	1.78%	1/12/2017	1/11/2017	-1	-0.02
30	\$139,206	1.74%	1/19/2017	1/18/2017	-1	-0.02
31	\$136,095	1.70%	1/26/2017	1/25/2017	-1	-0.02
32	\$165,134	2.06%	2/2/2017	2/1/2017	-1	-0.02
33	\$223,795	2.80%	2/9/2017	2/8/2017	-1	-0.03
34	\$204,005	2.55%	2/16/2017	2/15/2017	-1	-0.03
35	\$175,978	2.20%	2/23/2017	2/22/2017	-1	-0.02
36	\$146,667	1.83%	3/2/2017	3/1/2017	-1	-0.02
37	\$185,935	2.32%	3/9/2017	3/8/2017	-1	-0.02
38	\$203,557	2.54%	3/16/2017	3/15/2017	-1	-0.03
39	\$204,285	2.55%	3/23/2017	3/22/2017	-1	-0.03
40	\$149,609	1.87%	3/30/2017	3/29/2017	-1	-0.02
41	\$150,918	1.89%	4/6/2017	4/5/2017	-1	-0.02
42	\$146,592	1.83%	4/13/2017	4/12/2017	-1	-0.02
43	\$131,959	1.65%	4/20/2017	4/19/2017	-1	-0.02
44	\$155,603	1.94%	4/27/2017	4/26/2017	-1	-0.02
45	\$122,119	1.53%	5/4/2017	5/3/2017	-1	-0.02
46	\$151,107	1.89%	5/11/2017	5/10/2017	-1	-0.02
47	\$138,651	1.73%	5/18/2017	5/17/2017	-1	-0.02
48	\$136,892	1.71%	5/25/2017	5/24/2017	-1	-0.02
49	\$123,283	1.54%	6/1/2017	5/31/2017	-1	-0.02
50	\$141,415	1.77%	6/8/2017	6/7/2017	-1	-0.02
51	\$132,721	1.66%	6/15/2017	6/14/2017	-1	-0.02
52	\$134,133	1.68%	6/22/2017	6/21/2017	-1	-0.02
53	\$143,988	1.80%	6/29/2017	6/28/2017	-1	-0.02
54						
55	<u>\$8,003,525</u>	<u>100.00%</u>				<u>(1.00)</u>
56						
57				Annual CWC %		<u>-0.27%</u>
58						
59						
60						

1/ Payroll dates are the actual dates on which payroll was paid.

2/ See monthly federal withholding for federal deposit rules.

3/ Withholding dollars exclude minor monthly amounts for manual checks to weekly employees, small in amount and not generally associated with specific payroll dates.

**National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017**

Employee FIT and FICA Withholding - Monthly Payroll

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	93,808	7.75%	7/21/2016	7/15/2016	-6	-0.46
3	88,516	7.31%	8/19/2016	8/12/2016	-7	-0.51
4	95,887	7.92%	9/21/2016	9/17/2016	-4	-0.32
5	95,013	7.85%	10/21/2016	10/15/2016	-6	-0.47
6	83,340	6.88%	11/21/2016	11/13/2016	-8	-0.55
7	93,427	7.72%	12/21/2016	12/16/2016	-5	-0.39
8	100,192	8.28%	1/20/2017	1/13/2017	-7	-0.58
9	120,931	9.99%	2/28/2017	2/20/2017	-8	-0.80
10	120,019	9.91%	3/21/2017	3/15/2017	-6	-0.59
11	106,494	8.80%	4/21/2017	4/13/2017	-8	-0.70
12	107,549	8.88%	5/19/2017	5/14/2017	-5	-0.44
13	105,599	<u>8.72%</u>	6/21/2017	6/15/2017	-6	<u>-0.52</u>
14						
15	<u>1,210,777</u>	<u>100%</u>				<u>(6.33)</u>
16						
17				Annual CWC %		<u>-1.73%</u>
18						
19						
20						
21						
22						
23						

- 1/ Payroll dates are the actual dates on which payroll was paid.
- 2/ The IRS Code stipulates payment of all withheld FICA and Federal Income Tax within one banking day under the \$100,000 One-Day Rule. 100% of the withholding must be deposited in a Federal Depository Bank within one day of the date payments are made. Payment due dates which fall upon a Saturday, Sunday, or holiday (i.e. non-banking day) are extended until the next banking day.
- 3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated above.

**National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017**

State Income Tax Withholding - Weekly Payroll

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	\$27,022	2.07%	7/7/2016	7/6/2016	-1	-0.02
3	\$23,606	1.81%	7/14/2016	7/13/2016	-1	-0.02
4	\$23,503	1.80%	7/21/2016	7/20/2016	-1	-0.02
5	\$25,883	1.98%	7/28/2016	7/27/2016	-1	-0.02
6	\$25,068	1.92%	8/4/2016	8/3/2016	-1	-0.02
7	\$24,817	1.90%	8/11/2016	8/10/2016	-1	-0.02
8	\$30,534	2.34%	8/18/2016	8/17/2016	-1	-0.02
9	\$28,248	2.17%	8/25/2016	8/24/2016	-1	-0.02
10	\$25,248	1.94%	9/1/2016	8/31/2016	-1	-0.02
11	\$22,268	1.71%	9/8/2016	9/7/2016	-1	-0.02
12	\$37,731	2.89%	9/15/2016	9/14/2016	-1	-0.03
13	\$25,641	1.97%	9/22/2016	9/21/2016	-1	-0.02
14	\$23,281	1.79%	9/29/2016	9/28/2016	-1	-0.02
15	\$21,263	1.63%	10/6/2016	10/5/2016	-1	-0.02
16	\$26,014	1.99%	10/13/2016	10/12/2016	-1	-0.02
17	\$25,080	1.92%	10/20/2016	10/19/2016	-1	-0.02
18	\$24,967	1.91%	10/27/2016	10/26/2016	-1	-0.02
19	\$26,425	2.03%	11/3/2016	11/2/2016	-1	-0.02
20	\$24,901	1.91%	11/10/2016	11/9/2016	-1	-0.02
21	\$25,611	1.96%	11/17/2016	11/16/2016	-1	-0.02
22	\$26,883	2.06%	11/23/2016	11/22/2016	-1	-0.02
23	\$30,810	2.36%	12/1/2016	11/30/2016	-1	-0.02
24	\$26,856	2.06%	12/8/2016	12/7/2016	-1	-0.02
25	\$24,404	1.87%	12/15/2016	12/14/2016	-1	-0.02
26	\$30,421	2.33%	12/22/2016	12/21/2016	-1	-0.02
27	\$19,962	1.53%	12/29/2016	12/28/2016	-1	-0.02
28	\$27,412	2.10%	1/5/2017	1/4/2017	-1	-0.02
29	\$23,097	1.77%	1/12/2017	1/11/2017	-1	-0.02
30	\$22,585	1.73%	1/19/2017	1/18/2017	-1	-0.02
31	\$22,064	1.69%	1/26/2017	1/25/2017	-1	-0.02
32	\$26,606	2.04%	2/2/2017	2/1/2017	-1	-0.02
33	\$37,993	2.91%	2/9/2017	2/8/2017	-1	-0.03
34	\$32,521	2.49%	2/16/2017	2/15/2017	-1	-0.02
35	\$28,266	2.17%	2/23/2017	2/22/2017	-1	-0.02
36	\$23,646	1.81%	3/2/2017	3/1/2017	-1	-0.02
37	\$29,679	2.28%	3/9/2017	3/8/2017	-1	-0.02
38	\$32,403	2.48%	3/16/2017	3/15/2017	-1	-0.02
39	\$32,606	2.50%	3/23/2017	3/22/2017	-1	-0.03
40	\$23,932	1.84%	3/30/2017	3/29/2017	-1	-0.02
41	\$24,349	1.87%	4/6/2017	4/5/2017	-1	-0.02
42	\$23,682	1.82%	4/13/2017	4/12/2017	-1	-0.02
43	\$21,331	1.64%	4/20/2017	4/19/2017	-1	-0.02
44	\$24,627	1.89%	4/27/2017	4/26/2017	-1	-0.02
45	\$19,795	1.52%	5/4/2017	5/3/2017	-1	-0.02
46	\$24,371	1.87%	5/11/2017	5/10/2017	-1	-0.02
47	\$22,355	1.71%	5/18/2017	5/17/2017	-1	-0.02
48	\$22,187	1.70%	5/25/2017	5/24/2017	-1	-0.02
49	\$20,098	1.54%	6/1/2017	5/31/2017	-1	-0.02
50	\$22,834	1.75%	6/8/2017	6/7/2017	-1	-0.02
51	\$21,411	1.64%	6/15/2017	6/14/2017	-1	-0.02
52	\$21,606	1.66%	6/22/2017	6/21/2017	-1	-0.02
53	<u>\$23,194</u>	<u>1.78%</u>	6/29/2017	6/28/2017	-1	<u>-0.02</u>
54						
55	<u>\$1,304,076</u>	<u>100.00%</u>				<u>-1.07</u>
56						
57				Annual CWC %		<u>0.29%</u>

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Rhode Island law (Sec. 44-30) stipulates payment of all withheld State Income Tax within three banking days after the end of each quarter-monthly liability period. 100% of the withholding on all payroll paid during each quarter-monthly period must be paid no later than the third banking day after the end of that period. Under Sec. 44-1, payment due dates which fall upon Saturday, Sunday, or a legal holiday, are extended until the next banking day. In addition, payment is considered timely with evidence of mailing by the due date.

**National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017**

State Income Tax Withholding - Monthly Payroll

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
1	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
2	\$15,867	7.63%	7/21/2016	7/15/2016	-6	-0.46
3	\$15,269	7.34%	8/19/2016	8/12/2016	-7	-0.51
4	\$17,610	8.47%	9/21/2016	9/17/2016	-4	-0.34
5	\$18,029	8.67%	10/21/2016	10/15/2016	-6	-0.52
6	\$16,452	7.91%	11/21/2016	11/13/2016	-8	-0.63
7	\$18,308	8.81%	12/21/2016	12/16/2016	-5	-0.44
8	\$16,462	7.92%	1/20/2017	1/13/2017	-7	-0.55
9	\$19,726	9.49%	2/28/2017	2/20/2017	-8	-0.76
10	\$19,554	9.41%	3/21/2017	3/15/2017	-6	-0.56
11	\$17,206	8.28%	4/21/2017	4/13/2017	-8	-0.66
12	\$17,377	8.36%	5/19/2017	5/14/2017	-5	-0.42
13	<u>\$16,029</u>	<u>7.71%</u>	6/21/2017	6/15/2017	-6	<u>-0.46</u>
14						
15	<u>\$207,890</u>	<u>100.0%</u>				<u>-6.31</u>
16						
17						
18				Annual CWC %		<u>1.72%</u>

1/ Payroll dates are the actual dates on which payroll was paid

2/ Rhode Island law (Sec. 44-30) stipulates payment of all withheld State Income Tax within three banking days after the end of each quarter-monthly liability period. 100% of the withholding on all payroll paid during each quarter-monthly period must be paid no later than the third banking day after the end of that period. Under Sec. 44-1, payment due dates which fall upon Saturday, Sunday, or a legal holiday, are extended until the next banking day. In addition, payment is considered timely with evidence of mailing by the due date.

Notes:

Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated on the attached schedules. This schedule simply summarizes these two separate calculations.

**National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017**

Temporary Disability Insurance - Weekly Payroll

Line No.	Withholding Amount (a)	% of Total (b)	Liability Date 1/ (c)	Payment Date 2/ (d)	Payment Lag in Days (e)	Weighted Payment Lag in Days (f)
1	\$19,035	6.81%	7/15/2016	10/31/2016	108	7.35
2	14,540	5.20%	8/15/2016	10/31/2016	77	4.00
3	13,228	4.73%	9/15/2016	10/31/2016	46	2.18
4	6,532	2.34%	10/15/2016	1/31/2017	108	2.53
5	4,886	1.75%	11/15/2016	1/31/2017	77	1.35
6	4,562	1.63%	12/15/2016	1/31/2017	47	0.77
7	27,389	9.80%	1/15/2017	4/30/2017	105	10.29
8	34,289	12.27%	2/15/2017	4/30/2017	74	9.08
9	39,837	14.26%	3/15/2017	4/30/2017	46	6.56
10	26,791	9.59%	4/15/2017	7/31/2017	107	10.26
11	24,708	8.84%	5/15/2017	7/31/2017	77	6.81
12	<u>63,628</u>	22.77%	6/15/2017	7/31/2017	46	10.47
13						
14	<u>\$279,426</u>	<u>100.00%</u>				<u>71.65</u>
15						
16						
17						
18					CWC %	<u>-19.63%</u>

1/ For the purposes of this calculation, the weighted average liability (withholding) date is deemed to be the 15th of each month. This is based on the fact that on average, weekly salaries and wages (and the corresponding Temp. Disability Ins. liabilities) accrue evenly throughout the month as employee hours are worked.

2/ Rhode Island's Temporary Disability Insurance Act (Title 28 of R.I. law) stipulates quarterly payment of Temporary Disability Insurance withheld. 100% of the liability for each quarter must be paid by the last day of the first month after that quarter ends. Under Sec. 44-1, payment dates which fall upon a Saturday, Sunday or legal holiday are extended to the next business day. Payments are considered timely with evidence of mailing by the required date.

**National Grid - Narragansett Electric Company
Cash Working Capital Requirements
For The Twelve Months Ended June 30, 2017**

Temporary Disability Insurance - Monthly Payroll

Line No.	Withholding Amount (a)	% of Total (b)	Payroll Date (c)	Payment Date (d)	Payment Lag in Days (e)	Weighted Payment Lag in Days (f)
1	\$1,654	5.07%	7/21/2016	10/31/2016	102	5.17
2	1,017	3.12%	8/19/2016	10/31/2016	73	2.28
3	704	2.16%	9/21/2016	10/31/2016	40	0.86
4	500	1.53%	10/21/2016	1/31/2017	102	1.56
5	443	1.36%	11/21/2016	1/31/2017	71	0.97
6	491	1.51%	12/21/2016	1/31/2017	41	0.62
7	4,698	14.41%	1/20/2017	4/30/2017	100	14.41
8	5,482	16.82%	2/28/2017	4/30/2017	61	10.26
9	5,456	16.74%	3/21/2017	4/30/2017	40	6.70
10	4,913	15.07%	4/21/2017	7/31/2017	101	15.22
11	4,928	15.12%	5/19/2017	7/31/2017	73	11.04
12	2,309	7.08%	6/21/2017	7/31/2017	40	2.83
19						
20	<u>\$32,595</u>	<u>\$1</u>				<u>71.92</u>
21						
22						
23						
24				Annual CWC %		<u>-19.70%</u>

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Rhode Island's Temporary Disability Insurance Act (Title 28 of R.I. law) stipulates quarterly payment of Temporary Disability Insurance withheld. 100% of the liability for each quarter must be paid by the last day of the first month after that quarter ends. Under Sec. 44-1, payment dates which fall upon a Saturday, Sunday or legal holiday are extended to the next business day. Payments are considered timely with evidence of mailing by the required date.

3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated on the attached schedules. This schedule simply summarizes these three separate calculations.

Compliance Attachment 2

Schedule 42

Cash Working Capital/Lead Lag Gas

National Grid - RI Gas
Cash Working Capital Requirements
Test Year Ended June 30, 2017
Cash Working Capital Requirements

Line No.	Description	RATE YEAR					Reference page for Total Dollars:
		Revenue Receipt Lag	Expense Payment (Lag)	Net Payment (Lead) Lag	Total Dollars	CWC Dollars	
1	Gas Purchases	13.46%	-4.44%	9.02%	Recovered via Company GCR		2
2	Operation & Maintenance Expense	13.46%	-4.46%	9.01%	\$82,750,856	\$7,453,672	4
3	Federal Income Tax	13.46%	-6.12%	7.34%	\$7,912,124	\$580,973	5
<u>Taxes Other than Income Taxes</u>							
4	Municipal Taxes	13.46%	-25.23%	-11.77%	\$21,542,417	(\$2,534,935)	9
5	Sales and Use Tax	13.46%	-4.61%	8.85%	\$4,119	\$365	10
6	Gross Earnings Tax	13.46%	-4.46%	9.00%	\$10,649,587	\$958,763	11
<u>Payroll Taxes - Company Portion</u>							
7	Employer Federal Unemployment	13.46%	-22.87%	-9.41%	\$15,853	(\$1,491)	12
8	Employer State Unemployment	13.46%	-18.09%	-4.63%	\$87,980	(\$4,071)	13
9	FICA Expense	- Weekly	13.46%	-2.18%	\$1,503,490	\$169,636	14
10		- Monthly	13.46%	-1.52%	\$1,140,211	\$136,173	15
<u>Payroll Taxes and Other Withholding</u>							
11	Employee FICA and Federal Withholding	- Weekly		-0.27%	\$9,299,216	(\$25,108)	16
12		- Monthly		-1.69%	\$316,757	(\$5,353)	17
13	Employee State Income Tax Withholding	- Weekly		0.30%	\$1,587,753	\$4,763	18
14		- Monthly		1.73%	\$59,833	\$1,035	19
15	Temporary Disability Insurance	- Weekly		-20.74%	\$288,650	(\$59,866)	20
		- Monthly		-20.59%	\$7,778	(\$1,601)	21
15	Employee Incentive Thrift	- Weekly		0.00%			
16		- Monthly		0.00%			
15	Total Working Capital Requirement - Distribution				\$137,166,624	\$6,672,954	

**National Grid - RI Gas
Cash Working Capital Requirements
Summary of Gas Purchases
Test Year Ended June 30, 2017**

Line <u>No.</u>	Days of <u>Cost</u> (a)	Annual <u>Percent</u> (b)	Revenue <u>Lag %</u> (c)	Page <u>Ref.</u>	<u>CWC %</u> (d)
1	(16.19)	-4.44%	13.46%	3	9.02%

National Grid - RI Gas
Cash Working Capital Requirements
Gas Revenue Lag
For the Twelve Months Ended June 30, 2017

Line No.	Service Period		Utility Service Receivables (Net of Uncollectible Reserves)
	(a)		(b)
1	July 2016		\$24,734,387
2	August 2016		21,119,249
3	September 2016		28,146,559
4	October 2016		20,264,163
5	November 2016		25,761,076
6	December 2016		51,135,677
7	January 2017		49,327,448
8	February 2017		53,965,995
9	March 2017		62,986,005
10	April 2017		47,432,270
11	May 2017		34,412,522
12	June 2017		41,093,947
13	Total	(Sum of lines 1 through 12)	<u>\$460,379,300</u>
14	Monthly Average	(Line 13 / 12 mo.)	\$38,364,942
15	Average Daily Revenue	(See Page 3a)	\$1,179,035
16	Collection Lag	(Line 14 / line 15)	32.54 days
17	Billing Lag		1.39 days
	Service Lag		15.21
18	Total Revenue Lag	(Sum of lines 16 through 17)	<u>49.14</u> days
19	Revenue Lag %	(Line 18 / 365 days)	13.46%

National Grid - RI Gas
Operation and Maintenance (O&M) Expense Lag Calculation
Test Year Ended June 30, 2017

<u>Line No.</u>		<u>Cost Category</u>	<u>Amount</u>	<u>Lead Days</u>	<u>Weighted Days</u>
1		(a)	(b)	(c)	(d) = (b) * (c)
2	Concatenate to COS	Payroll-Weekly	\$14,999,123	(7.98)	(119,704,540)
3	Concatenate to COS	Payroll-Monthly	\$469,048	(6.58)	(3,086,336)
4		Variable Pay	<u>\$473,418</u>	(252.50)	(119,537,982)
4	Line 2 + Line 3	Total Payroll	\$15,468,171		
5					
6	Schedule 42, Line 15	Service Company Billing	\$44,936,272	(19.22)	(863,675,146)
7					
8	Line 22	Other O&M	\$21,271,592	(16.19)	(344,485,897)
9					
10	Sum Lines 1 through 9	Total	<u>\$81,676,035</u>		<u>(1,450,489,901)</u>
11					
12					
13					
14					
15					
16					
17	Concatenate to COS	Other O&M (Adjusted)	87,394,863		
18		Payroll Expense	(15,468,171)		
19		Service Co. Billing	(44,936,272)		
20		Uncollectibles	(\$5,718,828)		
21					
22	Sum Lines 18 through 21	Other O&M	<u>21,271,592</u>		

<u>O&M % Total</u>	<u>CWC %</u>	<u>Weighted CWC %</u>
18.36%	-2.18%	-0.40%
0.57%	-1.80%	-0.01%
55.02%	-5.25%	-2.89%
26.04%	-4.44%	-1.16%
100.00%		-4.46%

**National Grid - RI Gas
Cash Working Capital Requirements
Federal Income Tax
Test Year Ended June 30, 2017**

Line No.	Payment Date 1/	Days from Service Period End	Percent Payment 1/	Weighted Average Days From Year End
	(a)	(b)	(c)	(d)
1	7/15/2016	259	25.00%	64.75
2	9/15/2016	197	25.00%	49.25
3	12/15/2016	106	25.00%	26.50
4	3/15/2017	16	<u>25.00%</u>	4.00
5			<u>100.00%</u>	<u>144.50</u>

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Service Period	Days from Year End	Average Days from Year End
4/30/2017	335	
5/31/2017	304	
6/30/2017	274	
7/31/2017	243	
8/31/2017	212	
9/30/2017	182	
10/31/2017	151	
11/30/2017	121	
12/31/2017	90	
1/31/2018	59	
2/28/2018	31	
3/31/2018	0	
Average End of Service Period Date	<u>2,002</u> /12 =	<u>166.83</u>

27
28
29
30
31

Weighted Average Payment	144.50
Average Days from End of Service Period for Payment of FIT	<u>(166.83)</u>
	<u>(22.33)</u>

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Day of Cost	Annual Percent	Customer Payment Lag %	CWC %
(22.33)	-6.12%	12.75%	6.63%

1/ The Internal Revenue Service (Code Sec. 6655) requires estimated federal income tax payments, per this schedule, based on the fiscal year end.

National Grid - RI Gas
Weekly Payroll Lag Calculation
Test Year Ended June 30, 2017

Line No.	Pay Period <u>Begin</u> (a)	Pay Period <u>End</u> (b)	<u>Average</u> (c)	Payroll Paid <u>Date</u> (d)	Lag <u>Days</u> (e) = (b) - (a)
1					
2	6/26/2016	7/2/2016	6/29/2016	7/7/2016	8
3	7/3/2016	7/9/2016	7/6/2016	7/14/2016	8
4	7/10/2016	7/16/2016	7/13/2016	7/21/2016	8
5	7/17/2016	7/23/2016	7/20/2016	7/28/2016	8
6	7/24/2016	7/30/2016	7/27/2016	8/4/2016	8
7	7/31/2016	8/6/2016	8/3/2016	8/11/2016	8
8	8/7/2016	8/13/2016	8/10/2016	8/18/2016	8
9	8/14/2016	8/20/2016	8/17/2016	8/25/2016	8
10	8/21/2016	8/27/2016	8/24/2016	9/1/2016	8
11	8/28/2016	9/3/2016	8/31/2016	9/8/2016	8
12	9/4/2016	9/10/2016	9/7/2016	9/15/2016	8
13	9/11/2016	9/17/2016	9/14/2016	9/22/2016	8
14	9/18/2016	9/24/2016	9/21/2016	9/29/2016	8
15	9/25/2016	10/1/2016	9/28/2016	10/6/2016	8
16	10/2/2016	10/8/2016	10/5/2016	10/13/2016	8
17	10/9/2016	10/15/2016	10/12/2016	10/20/2016	8
18	10/16/2016	10/22/2016	10/19/2016	10/27/2016	8
19	10/23/2016	10/29/2016	10/26/2016	11/3/2016	8
20	10/30/2016	11/5/2016	11/2/2016	11/10/2016	8
21	11/6/2016	11/12/2016	11/9/2016	11/17/2016	8
22	11/13/2016	11/19/2016	11/16/2016	11/23/2016	7
23	11/20/2016	11/26/2016	11/23/2016	12/1/2016	8
24	11/27/2016	12/3/2016	11/30/2016	12/8/2016	8
25	12/4/2016	12/10/2016	12/7/2016	12/15/2016	8
26	12/11/2016	12/17/2016	12/14/2016	12/22/2016	8
27	12/18/2016	12/24/2016	12/21/2016	12/29/2016	8
28	12/25/2016	12/31/2016	12/28/2016	1/5/2017	8
29	1/1/2017	1/7/2017	1/4/2017	1/12/2017	8
30	1/8/2017	1/14/2017	1/11/2017	1/19/2017	8
31	1/15/2017	1/21/2017	1/18/2017	1/26/2017	8
32	1/22/2017	1/28/2017	1/25/2017	2/2/2017	8
33	1/29/2017	2/4/2017	2/1/2017	2/9/2017	8
34	2/5/2017	2/11/2017	2/8/2017	2/16/2017	8
35	2/12/2017	2/18/2017	2/15/2017	2/23/2017	8
36	2/19/2017	2/25/2017	2/22/2017	3/2/2017	8
37	2/26/2017	3/4/2017	3/1/2017	3/9/2017	8
38	3/5/2017	3/11/2017	3/8/2017	3/16/2017	8
39	3/12/2017	3/18/2017	3/15/2017	3/23/2017	8
40	3/19/2017	3/25/2017	3/22/2017	3/30/2017	8
41	3/26/2017	4/1/2017	3/29/2017	4/6/2017	8
42	4/2/2017	4/8/2017	4/5/2017	4/13/2017	8
43	4/9/2017	4/15/2017	4/12/2017	4/20/2017	8
44	4/16/2017	4/22/2017	4/19/2017	4/27/2017	8
45	4/23/2017	4/29/2017	4/26/2017	5/4/2017	8
46	4/30/2017	5/6/2017	5/3/2017	5/11/2017	8
47	5/7/2017	5/13/2017	5/10/2017	5/18/2017	8
48	5/14/2017	5/20/2017	5/17/2017	5/25/2017	8
49	5/21/2017	5/27/2017	5/24/2017	6/1/2017	8
50	5/28/2017	6/3/2017	5/31/2017	6/8/2017	8
51	6/4/2017	6/10/2017	6/7/2017	6/15/2017	8
52	6/11/2017	6/17/2017	6/14/2017	6/22/2017	8
53	6/18/2017	6/24/2017	6/21/2017	6/29/2017	8
54					
55					
56					7.98
57					
58					
59	<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
60					
61	(7.98)	-2.18%	13.46%	11.28%	

Column Notes

- (a) The payroll period is Sunday to Saturday
- (b) Payroll dates are actual dates weekly payroll was paid.
In Holiday weeks, checks are dated on Wednesday.
- (c) Average (a) + (b)
- (e) Column (d) - Column (c)

**National Grid - RI Gas
Monthly Payroll Lag Calculation
Test Year Ended June 30, 2017**

Line No.	Pay Period <u>Begin</u>	Pay Period <u>End</u>	<u>Midpoint</u>	Payroll <u>Date</u>	Lag <u>Days</u>
1	(a)	(b)	(c)	(d)	(e) = (d) - (c)
2	7/1/2016	7/31/2016	7/16/2016	7/21/2016	5
3	8/1/2016	8/31/2016	8/16/2016	8/19/2016	3
4	9/1/2016	9/30/2016	9/15/2016	9/21/2016	5.5
5	10/1/2016	10/31/2016	10/16/2016	10/21/2016	5
6	11/1/2016	11/30/2016	11/15/2016	11/21/2016	5.5
7	12/1/2016	12/31/2016	12/16/2016	12/21/2016	5
8	1/1/2017	1/31/2017	1/16/2017	1/20/2017	4
9	2/1/2017	02/29/2017	2/1/2017	2/28/2017	27
10	3/1/2017	3/31/2017	3/16/2017	3/21/2017	5
11	4/1/2017	4/30/2017	4/15/2017	4/21/2017	5.5
12	5/1/2017	5/31/2017	5/16/2017	5/19/2017	3
13	6/1/2017	6/30/2017	6/15/2017	6/21/2017	5.5
14					
15	Average Payroll Date to Year End				<u>6.58</u>
16					
17					
18	<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19					
20	(6.58)	-1.80%	13.46%	11.66%	

Column Notes

- (a) The payroll period is the full month of the liability
- (b) Payroll dates are actual dates monthly payroll was paid.
Payroll date falls on a Holiday, check date is the day before
Payroll date falls on a weekend, check date is the Friday before.
- (c) Average (a) + (b)

**National Grid - RI Gas
Service Company Bill Lag Calculation
Test Year Ended June 30, 2017**

<u>Line No.</u>	<u>Service Period Begin</u>	<u>Service Period End</u>	<u>Midpoint</u>	<u>Payment Date (1)</u>	<u>Amount Paid (2)</u>	<u>Percentage of Total Amount</u>	<u>Elapsed Days</u>	<u>Weighted Days</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (d) - (c)	(h) = (g) * (f)
1								
2	7/1/2016	7/31/2016	7/16/2016	8/1/2016	\$3,343,136	7.44%	16	1.19
3	8/1/2016	8/31/2016	8/16/2016	9/1/2016	\$3,517,927	7.83%	16	1.25
4	9/1/2016	9/30/2016	9/15/2016	10/1/2016	\$3,444,195	7.66%	16	1.19
5	10/1/2016	10/31/2016	10/16/2016	11/1/2016	\$3,568,652	7.94%	16	1.27
6	11/1/2016	11/1/2016	11/1/2016	12/1/2016	\$3,915,684	8.71%	30	2.61
7	12/1/2016	12/1/2016	12/1/2016	1/1/2017	\$3,051,551	6.79%	31	2.10
8	1/1/2017	1/1/2017	1/1/2017	2/1/2017	\$3,619,377	8.05%	31	2.50
9	2/1/2017	2/28/2017	2/14/2017	3/1/2017	\$4,258,484	9.48%	15	1.42
10	3/1/2017	3/31/2017	3/16/2017	4/1/2017	\$4,881,030	10.86%	16	1.74
11	4/1/2017	4/30/2017	4/15/2017	5/1/2017	\$3,338,576	7.43%	16	1.15
12	5/1/2017	5/31/2017	5/16/2017	6/1/2017	\$3,904,900	8.69%	16	1.39
13	6/1/2017	6/30/2017	6/15/2017	7/1/2017	<u>\$4,092,759</u>	<u>9.11%</u>	16	<u>1.41</u>
14								
15				Annual Totals	<u>\$44,936,272</u>	<u>100.0%</u>		<u>19.22</u>
16								
17								
18			<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>		
19								
20			-19.22	-5.25%	13.46%	8.21%		

Column Notes

(e) Per Company Books

**National Grid - RI Gas
Municipal Tax Expense Lag Calculation
Test Year Ended June 30, 2017**

<u>Line No.</u>	Start End			Payment	Days From Service	Payment	Percentage of	Weighted Average
	<u>Tax Year</u>	<u>Tax Year</u>	<u>Midpoint</u>	<u>Date</u>	<u>Period Ending</u>	<u>Amount</u>	<u>Total Amount</u>	<u>Days From</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (e) * (g)
2	7/1/2016	6/30/2017	12/30/2016	7/31/2016	(152)	\$4,290,125	19.91%	(30.26)
3	7/1/2016	6/30/2017	12/30/2016	8/31/2016	(121)	\$911,085	4.23%	(5.12)
4	7/1/2016	6/30/2017	12/30/2016	9/30/2016	(91)	\$1,717,148	7.97%	(7.25)
5	7/1/2016	6/30/2017	12/30/2016	10/31/2016	(60)	\$2,358,047	10.95%	(6.57)
6	7/1/2016	6/30/2017	12/30/2016	11/30/2016	(30)	\$11,124,807	51.64%	(15.49)
7	7/1/2016	6/30/2017	12/30/2016	12/31/2016	1	\$2,880	0.01%	0.00
8	7/1/2017	6/30/2018	12/30/2017	1/31/2017	(333)	\$7,145	0.03%	(0.10)
9	7/1/2017	6/30/2018	12/30/2017	2/28/2017	(305)	\$0	0.00%	0.00
10	7/1/2017	6/30/2018	12/30/2017	3/31/2017	(274)	\$0	0.00%	0.00
11	7/1/2017	6/30/2018	12/30/2017	4/30/2017	(244)	\$0	0.00%	0.00
12	7/1/2017	6/30/2018	12/30/2017	5/31/2017	(213)	\$243,976	1.13%	(2.41)
13	7/1/2017	6/30/2018	12/30/2017	6/30/2017	(183)	<u>\$887,204</u>	<u>4.12%</u>	<u>(7.54)</u>
14								
15				Total	<u>-2005</u>	<u>\$21,542,417</u>	<u>100.0%</u>	<u>(74.74)</u>
16								
17								
18								
19				Weighted Payment Date From Year End				-74.74
20				Average End of Service Period Date				<u>167.08</u>
21				Average days from end of Service Period date to payment of Municipal Taxes				<u>92.34</u>
22								
23								
24				Days of	Annual	Revenue		
25				<u>Cost</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>	
26								
27				(92.34)	-25.23%	13.46%	-11.77%	

Column Notes

- (a) Beginning of the property tax fiscal year
- (b) End of the property tax fiscal year
- (c) Average (a) + (b)
- (d) Taxes payment date
- (e) Column (d) - Column (c)
- (f) Taxes Paid by Company
- (g) Payment Amount/Total Paid for the year
- (h) Column (e) * Column (g)

**National Grid - RI Gas
Cash Working Capital Requirements
Sales and Use Tax
Test Year Ended June 30, 2017**

Line No.	Liability Date 1/ (a)	Liability Paid 2/ (b)	% of Total (c)	Liability Date 1/ (d)	Payment Date 2/ (e)	Payment Lag Days (f)	Weighted Payment Lag Days (g)
1	7/15/2016	\$653	15.85%	7/15/2016	7/31/2016	16	2.54
2	8/15/2016	3,726	90.47%	8/15/2016	8/31/2016	16	14.48
3	9/15/2016	(3,437)	-83.45%	9/15/2016	9/30/2016	15	-12.52
4	10/15/2016	(603)	-14.63%	10/15/2016	10/31/2016	16	-2.34
5	11/15/2016	(24)	-0.59%	11/15/2016	11/30/2016	15	-0.09
6	12/15/2016	698	16.95%	12/15/2016	12/31/2016	16	2.71
7	1/15/2017	7	0.18%	1/15/2017	1/31/2017	16	0.03
8	2/15/2017	55	1.35%	2/15/2017	2/28/2017	13	0.18
9	3/15/2017	3,069	74.52%	3/15/2017	3/31/2017	16	11.92
10	4/15/2017	11	0.28%	4/15/2017	4/30/2017	15	0.04
11	5/15/2017	(24)	-0.58%	5/15/2017	5/31/2017	16	-0.09
12	6/15/2017	(14)	-0.35%	6/15/2017	6/30/2017	15	-0.05
13							
14		<u>\$4,119</u>	<u>100.00%</u>				<u>16.81</u>
15							
16							
17			Customer				
18	Days of	Annual	Payment				
19	<u>Cost.</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>			
20							
21	(16.81)	-4.61%	13.64%	9.03%			

1/ Sales and use tax liability is comprised primarily of sales tax collected from customers on taxable sales each month. These taxable sales are reported on a calendar month basis with the liability for each calendar month payable by the 20th of the following calendar month. Since these taxable sales are spread uniformly throughout the month, the average liability date for sales tax liability is assumed to be the 15th of each calendar month. In addition to sales tax, a minor amount of use tax is paid on taxable purchases from vendors. These amounts are individually small and are also incurred uniformly throughout the month. Accordingly, the average date vendor invoices are received (i.e. 15th of the month as assumed elsewhere in this study) is used as the average liability date for use tax in each calendar month. Since the average liability and payment dates for sales and use tax are the same, both are combined in the above analysis.

2/ Rhode Island law (Sec. 44-19) requires monthly reporting and payment of sales and use tax. The return for sales and use tax liability for the month, and payment of the entire liability for that month are due no later than the 20th of the following month. Rhode Island law (Sec. 44-1) states that liability and payment dates that fall upon a Saturday, Sunday, or legal holiday are extended by law to the next business day. Also under this Sec., payments are considered timely with evidence of mailing on or before the due date.

National Grid - RI Gas
Cash Working Capital Requirements
Gross Earnings Tax
Test Year Ended June 30, 2017

Line	Gross	Days From	Percent	Payment	Weighted
No.	Earnings Tax	Service Period	Payment 1/	Amount	Average
	<u>Payment Date 1/</u>	<u>Service Period</u>	<u>Payment 1/</u>	<u>Amount</u>	<u>Days from</u>
					<u>Year End</u>
1	3/15/2017	291	4.87%	\$519,019	14.18
2	6/15/2017	199	38.97%	\$4,150,422	77.56
3	9/15/2017	107	56.15%	\$5,980,146	60.08
4	3/15/2018	(74)	0.00%	\$0	0.00
5			<u>100.00%</u>	\$10,649,587 2/	<u>151.82</u>
6					
7					
8					
9					
10					
11	Service	Days from			Average
12	<u>Period</u>	<u>Year end</u>			<u>Days from</u>
13					<u>Year end</u>
14	1/31/2017	334			
15	2/28/2017	306			
16	3/31/2017	275			
17	4/30/2017	245			
18	5/31/2017	214			
19	6/30/2017	184			
20	7/31/2017	153			
21	8/31/2017	122			
22	9/30/2017	92			
23	10/31/2017	61			
24	11/30/2017	31			
25	12/31/2017	0			
26					
27	Average End of				
28	Service Period Date	<u>2,017</u>	/12 =		<u>168.08</u>
29					
30					
31					
32					
33	Weighted Average Payment Days from Year End				151.82
34	Average Days from End of Service				<u>(168.08)</u>
35	Period for Payment of Gross Earnings Tax				<u>(16.26)</u>
36					
37					
38					
39	Days of	Annualized	Customer		
40	<u>Cost</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>	
41					
42	-16.26	-4.46%	13.64%	9.18%	

1/ Rhode Island law (Sec. 44-26) requires the payment of estimated Corporate Gross Earnings Tax (GET) during the tax year. This code section also stipulates the above payment dates and minimum payment percentages. Code Sec. 44-1 extends the required payment dates that fall upon a Saturday, Sunday or legal holiday, to the next business day. Finally, payments are considered timely under Sec. 44-1 with evidence of mailing on or before the required date. The Company pays 40% of 85% of its prior year GET on March 15 and 60% of 85% of its prior year GET on June 15. Any remaining tax due for the calendar year is paid with its GET return on February 28 of the subsequent year.

2/ Because Gross receipts taxes are collected and remitted on a calendar year basis, this amount reflects gross receipts tax accrual for the twelve months ended March 15, 2018

National Grid - RI Gas
Employer Federal Unemployment Tax Expense Lag Calculation
Test Year Ended June 30, 2017

<u>Line No.</u>	<u>Pay Period</u> <u>Begin</u> <u>(a)</u>	<u>Pay Period</u> <u>End</u> <u>(b)</u>	<u>Midpoint</u> <u>(c)</u>	<u>Liability</u> <u>Amount</u> <u>(d)</u>	<u>Percentage of</u> <u>Total O&M</u> <u>(e)</u>	<u>Payment</u> <u>Date (2)</u> <u>(f)</u>	<u>Payment</u> <u>Lag in Days</u> <u>(g) = (f) - (c)</u>	<u>Weighted</u> <u>Payment</u> <u>Lag in Days</u> <u>(f) = (g) * (e)</u>
1								
2	7/1/2016	7/31/2016	7/16/2016	\$164	0.99%	10/15/2016	91	0.90
3	8/1/2016	8/31/2016	8/16/2016	\$101	0.61%	10/15/2016	60	0.37
4	9/1/2016	9/30/2016	9/15/2016	\$110	0.66%	10/15/2016	30	0.19
5	10/1/2016	10/31/2016	10/16/2016	\$55	0.33%	1/15/2017	91	0.30
6	11/1/2016	11/30/2016	11/15/2016	\$0	0.00%	1/15/2017	61	0.00
7	12/1/2016	12/31/2016	12/16/2016	\$22	0.13%	1/15/2017	30	0.04
8	1/1/2017	1/31/2017	1/16/2017	\$13,695	82.33%	4/15/2017	89	73.27
9	2/1/2017	2/28/2017	2/14/2017	\$1,463	8.79%	4/15/2017	60	5.27
10	3/1/2017	3/31/2017	3/16/2017	\$196	1.18%	4/15/2017	30	0.35
11	4/1/2017	4/30/2017	4/15/2017	\$265	1.59%	7/15/2017	91	1.44
12	5/1/2017	5/31/2017	5/16/2017	\$314	1.89%	7/15/2017	60	1.13
13	6/1/2017	6/30/2017	6/15/2017	<u>\$249</u>	<u>1.50%</u>	7/15/2017	30	<u>0.44</u>
14								
15				<u>\$16,634</u>	<u>100.0%</u>			<u>83.72</u>
16								
17								
18				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19								
20				(83.72)	-22.87%	13.46%	-9.41%	

1/ For the purposes of this calculation, the weighted average liability date is deemed to be the 15th of each month. This is based on the fact that on average, salaries and wages (and the corresponding unemployment tax liabilities) accrue evenly throughout the month as employee hours are worked.

2/ IRS Code Sec. 3301 stipulates quarterly payment of unemployment tax liability. 100% of the liability for each quarter must be paid by the last day of the first month following that quarter.

National Grid - RI Gas
Employer State Unemployment Tax Expense Lag Calculation
Test Year Ended June 30, 2017

Line No.	Pay Period Begin	Pay Period End	Midpoint	Liability Amount	Percentage of Total O&M	Payment Date (2)	Payment Lag in Days (g) = (f) - (c)	Weighted Payment Lag in Days (h) = (g) * (e)
1	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (f) - (c)	(h) = (g) * (e)
2	7/1/2016	7/31/2016	7/16/2016	\$2,178	2.22%	10/15/2016	91	2.02
3	8/1/2016	8/31/2016	8/16/2016	\$1,756	1.79%	10/15/2016	60	1.07
4	9/1/2016	9/30/2016	9/15/2016	\$1,747	1.78%	10/15/2016	30	0.53
5	10/1/2016	10/31/2016	10/16/2016	\$1,396	1.43%	1/15/2017	91	1.30
6	11/1/2016	11/30/2016	11/15/2016	\$824	0.84%	1/15/2017	61	0.51
7	12/1/2016	12/31/2016	12/16/2016	\$701	0.72%	1/15/2017	30	0.22
8	1/1/2017	1/31/2017	1/16/2017	\$47,797	48.82%	4/15/2017	89	43.45
9	2/1/2017	2/28/2017	2/14/2017	\$52,823	53.95%	4/15/2017	60	32.37
10	3/1/2017	3/31/2017	3/16/2017	\$36,157	36.93%	4/15/2017	30	11.08
11	4/1/2017	4/30/2017	4/15/2017	\$10,932	11.17%	7/15/2017	91	10.11
12	5/1/2017	5/31/2017	5/16/2017	(\$60,472)	-61.76%	7/15/2017	60	-37.06
13	6/1/2017	6/30/2017	6/15/2017	<u>\$2,068</u>	<u>2.11%</u>	7/15/2017	30	<u>0.62</u>
14								
15				<u>\$97,907</u>	<u>100.00%</u>			<u>66.22</u>
16								
17								
18				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19								
20				(66.22)	-18.09%	13.46%	-4.63%	

1/ For the purposes of this calculation, the weighted average liability date is deemed to be the 15th of each month. This is based on the fact that on average, salaries and wages (and the corresponding unemployment tax liabilities) accrue evenly throughout the month as employee hours are worked.

2/ Rhode Island law (Sec. 28-42 through 28-44) stipulates quarterly payment of unemployment tax liability. 100% of the liability for each quarter must be paid by the last day of the first month following that quarter.

National Grid - RI Gas
Employer Weekly FICA Tax Expense Lag Calculation
Test Year Ended June 30, 2017

Line No.	Amount Paid (a)	Percentage of Total Amount (b)	Pay Period Begin (c)	Pay Period End (d)	Midpoint (e)	Payment Date (d)	Payment Lag in Days (e) = (d) - (c)	Weighted Payment Lag in Days (f) = (b) * (e)
1								
2	\$59,179	2.09%	6/26/2016	7/2/2016	6/29/2016	7/7/2016	8	0.17
3	\$52,636	1.85%	7/3/2016	7/9/2016	7/6/2016	7/14/2016	8	0.15
4	\$61,097	2.15%	7/10/2016	7/16/2016	7/13/2016	7/21/2016	8	0.17
5	\$56,799	2.00%	7/17/2016	7/23/2016	7/20/2016	7/28/2016	8	0.16
6	\$57,682	2.03%	7/24/2016	7/30/2016	7/27/2016	8/4/2016	8	0.16
7	\$57,543	2.03%	7/31/2016	8/6/2016	8/3/2016	8/11/2016	8	0.16
8	\$79,707	2.81%	8/7/2016	8/13/2016	8/10/2016	8/18/2016	8	0.22
9	\$55,915	1.97%	8/14/2016	8/20/2016	8/17/2016	8/25/2016	8	0.16
10	\$53,784	1.90%	8/21/2016	8/27/2016	8/24/2016	9/1/2016	8	0.15
11	\$54,566	1.92%	8/28/2016	9/3/2016	8/31/2016	9/8/2016	8	0.15
12	\$48,598	1.71%	9/4/2016	9/10/2016	9/7/2016	9/15/2016	8	0.14
13	\$54,751	1.93%	9/11/2016	9/17/2016	9/14/2016	9/22/2016	8	0.15
14	\$51,467	1.81%	9/18/2016	9/24/2016	9/21/2016	9/29/2016	8	0.14
15	\$49,181	1.73%	9/25/2016	10/1/2016	9/28/2016	10/6/2016	8	0.14
16	\$62,593	2.21%	10/2/2016	10/8/2016	10/5/2016	10/13/2016	8	0.18
17	\$49,153	1.73%	10/9/2016	10/15/2016	10/12/2016	10/20/2016	8	0.14
18	\$46,014	1.62%	10/16/2016	10/22/2016	10/19/2016	10/27/2016	8	0.13
19	\$45,127	1.59%	10/23/2016	10/29/2016	10/26/2016	11/3/2016	8	0.13
20	\$45,573	1.61%	10/30/2016	11/5/2016	11/2/2016	11/10/2016	8	0.13
21	\$44,318	1.56%	11/6/2016	11/12/2016	11/9/2016	11/17/2016	8	0.12
22	\$43,620	1.54%	11/13/2016	11/19/2016	11/16/2016	11/23/2016	7	0.11
23	\$35,668	1.26%	11/20/2016	11/26/2016	11/23/2016	12/1/2016	8	0.10
24	\$39,146	1.38%	11/27/2016	12/3/2016	11/30/2016	12/8/2016	8	0.11
25	\$38,864	1.37%	12/4/2016	12/10/2016	12/7/2016	12/15/2016	8	0.11
26	\$39,159	1.38%	12/11/2016	12/17/2016	12/14/2016	12/22/2016	8	0.11
27	\$33,419	1.18%	12/18/2016	12/24/2016	12/21/2016	12/29/2016	8	0.09
28	\$48,772	1.72%	12/25/2016	12/31/2016	12/28/2016	1/5/2017	8	0.14
29	\$52,926	1.86%	1/1/2017	1/7/2017	1/4/2017	1/12/2017	8	0.15
30	\$54,076	1.91%	1/8/2017	1/14/2017	1/11/2017	1/19/2017	8	0.15
31	\$53,617	1.89%	1/15/2017	1/21/2017	1/18/2017	1/26/2017	8	0.15
32	\$53,512	1.89%	1/22/2017	1/28/2017	1/25/2017	2/2/2017	8	0.15
33	\$74,060	2.61%	1/29/2017	2/4/2017	2/1/2017	2/9/2017	8	0.21
34	\$55,684	1.96%	2/5/2017	2/11/2017	2/8/2017	2/16/2017	8	0.16
35	\$54,552	1.92%	2/12/2017	2/18/2017	2/15/2017	2/23/2017	8	0.15
36	\$56,963	2.01%	2/19/2017	2/25/2017	2/22/2017	3/2/2017	8	0.16
37	\$57,360	2.02%	2/26/2017	3/4/2017	3/1/2017	3/9/2017	8	0.16
38	\$59,371	2.09%	3/5/2017	3/11/2017	3/8/2017	3/16/2017	8	0.17
39	\$55,915	1.97%	3/12/2017	3/18/2017	3/15/2017	3/23/2017	8	0.16
40	\$58,007	2.04%	3/19/2017	3/25/2017	3/22/2017	3/30/2017	8	0.16
41	\$57,637	2.03%	3/26/2017	4/1/2017	3/29/2017	4/6/2017	8	0.16
42	\$55,946	1.97%	4/2/2017	4/8/2017	4/5/2017	4/13/2017	8	0.16
43	\$60,617	2.14%	4/9/2017	4/15/2017	4/12/2017	4/20/2017	8	0.17
44	\$58,739	2.07%	4/16/2017	4/22/2017	4/19/2017	4/27/2017	8	0.17
45	\$64,292	2.27%	4/23/2017	4/29/2017	4/26/2017	5/4/2017	8	0.18
46	\$61,206	2.16%	4/30/2017	5/6/2017	5/3/2017	5/11/2017	8	0.17
47	\$62,788	2.21%	5/7/2017	5/13/2017	5/10/2017	5/18/2017	8	0.18
48	\$58,327	2.06%	5/14/2017	5/20/2017	5/17/2017	5/25/2017	8	0.16
49	\$59,181	2.09%	5/21/2017	5/27/2017	5/24/2017	6/1/2017	8	0.17
50	\$61,458	2.17%	5/28/2017	6/3/2017	5/31/2017	6/8/2017	8	0.17
51	\$60,369	2.13%	6/4/2017	6/10/2017	6/7/2017	6/15/2017	8	0.17
52	\$64,912	2.29%	6/11/2017	6/17/2017	6/14/2017	6/22/2017	8	0.18
53	<u>\$62,169</u>	<u>2.19%</u>	6/18/2017	6/24/2017	6/21/2017	6/29/2017	8	<u>0.18</u>
54								
55	<u>\$2,838,010</u>	<u>100.0%</u>						<u>7.97</u>
56								
57								
58				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
59								
60				(7.97)	-2.18%	13.46%	11.28%	

1/ Payment of FICA expense is governed by the same rules as the other components of Federal payroll tax deposits. See notes on monthly FICA and FIT withholding.

National Grid - RI Gas
Employer Monthly FICA Tax Expense Lag Calculation
Test Year Ended June 30, 2017

<u>Line No.</u>	<u>Amount</u> <u>Paid</u> <u>(a)</u>	<u>Percentage of</u> <u>Total Amount</u> <u>(b)</u>	<u>Pay Period</u> <u>Begin</u> <u>(c)</u>	<u>Pay Period</u> <u>End</u> <u>(d)</u>	<u>Midpoint</u> <u>(e)</u>	<u>Payment</u> <u>Date</u> <u>(f)</u>	<u>Payment</u> <u>Lag in Days</u> <u>(e) = (f) - (e)</u>	<u>Weighted</u> <u>Payment</u> <u>Lag in Days</u> <u>(f) = (e) * (b)</u>
1								
2	\$9,247	9.04%	7/1/2016	7/31/2016	7/16/2016	7/21/2016	5	0.45
3	\$7,879	7.70%	8/1/2016	8/31/2016	8/16/2016	8/19/2016	3	0.23
4	\$6,853	6.70%	9/1/2016	9/30/2016	9/15/2016	9/21/2016	6	0.37
5	\$5,734	5.61%	10/1/2016	10/31/2016	10/16/2016	10/21/2016	5	0.28
6	\$5,411	5.29%	11/1/2016	11/30/2016	11/15/2016	11/21/2016	6	0.29
7	\$5,424	5.30%	12/1/2016	12/31/2016	12/16/2016	12/21/2016	5	0.27
8	\$9,176	8.97%	1/1/2017	1/31/2017	1/16/2017	1/20/2017	4	0.36
9	\$10,020	9.80%	2/1/2017	2/28/2017	2/14/2017	2/28/2017	14	1.37
10	\$9,542	9.33%	3/1/2017	3/31/2017	3/16/2017	3/21/2017	5	0.47
11	\$11,221	10.97%	4/1/2017	4/30/2017	4/15/2017	4/21/2017	6	0.60
12	\$11,387	11.14%	5/1/2017	5/31/2017	5/16/2017	5/19/2017	3	0.33
13	<u>\$10,369</u>	<u>10.14%</u>	6/1/2017	6/30/2017	6/15/2017	6/21/2017	6	<u>0.56</u>
14								
15	<u>\$102,264</u>	<u>100.00%</u>						<u>5.58</u>
16								
17								
18				<u>Days of Cost</u>	<u>Annual Percent</u>	<u>Revenue Lag %</u>	<u>CWC %</u>	
19								
20				(5.58)	-1.52%	13.46%	11.94%	

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Payment of FICA expense is governed by the same rules as the other components of Federal payroll tax deposits (see notes on monthly FICA and Federal Income Tax withholding).

3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated.

National Grid - RI Gas
Employee Weekly Federal Income Tax and FICA Withholding Lag Calculation
Test Year Ended June 30, 2017

Line No.	Withholding Amount	Percentage of Total Amount	Payroll Date (1)	Payment Date	Payment Lag in Days (e) = (d) - (c)	Weighted Payment Lag in Days (f) = (b) * (e)
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2	\$180,375	1.94%	7/7/2016	7/6/2016	-1	-0.02
3	\$155,148	1.67%	7/14/2016	7/13/2016	-1	-0.02
4	\$188,738	2.03%	7/21/2016	7/20/2016	-1	-0.02
5	\$174,242	1.87%	7/28/2016	7/27/2016	-1	-0.02
6	\$179,162	1.93%	8/4/2016	8/3/2016	-1	-0.02
7	\$178,385	1.92%	8/11/2016	8/10/2016	-1	-0.02
8	\$294,630	3.17%	8/18/2016	8/17/2016	-1	-0.03
9	\$180,799	1.94%	8/25/2016	8/24/2016	-1	-0.02
10	\$170,489	1.83%	9/1/2016	8/31/2016	-1	-0.02
11	\$172,358	1.85%	9/8/2016	9/7/2016	-1	-0.02
12	\$172,767	1.86%	9/15/2016	9/14/2016	-1	-0.02
13	\$185,607	2.00%	9/22/2016	9/21/2016	-1	-0.02
14	\$173,298	1.86%	9/29/2016	9/28/2016	-1	-0.02
15	\$162,937	1.75%	10/6/2016	10/5/2016	-1	-0.02
16	\$257,192	2.77%	10/13/2016	10/12/2016	-1	-0.03
17	\$180,377	1.94%	10/20/2016	10/19/2016	-1	-0.02
18	\$170,708	1.84%	10/27/2016	10/26/2016	-1	-0.02
19	\$174,508	1.88%	11/3/2016	11/2/2016	-1	-0.02
20	\$177,094	1.90%	11/10/2016	11/9/2016	-1	-0.02
21	\$176,487	1.90%	11/17/2016	11/16/2016	-1	-0.02
22	\$171,977	1.85%	11/23/2016	11/22/2016	-1	-0.02
23	\$161,790	1.74%	12/1/2016	11/30/2016	-1	-0.02
24	\$171,802	1.85%	12/8/2016	12/7/2016	-1	-0.02
25	\$175,073	1.88%	12/15/2016	12/14/2016	-1	-0.02
26	\$170,002	1.83%	12/22/2016	12/21/2016	-1	-0.02
27	\$148,843	1.60%	12/29/2016	12/28/2016	-1	-0.02
28	\$146,408	1.57%	1/5/2017	1/4/2017	-1	-0.02
29	\$155,515	1.67%	1/12/2017	1/11/2017	-1	-0.02
30	\$158,569	1.71%	1/19/2017	1/18/2017	-1	-0.02
31	\$157,125	1.69%	1/26/2017	1/25/2017	-1	-0.02
32	\$160,467	1.73%	2/2/2017	2/1/2017	-1	-0.02
33	\$245,411	2.64%	2/9/2017	2/8/2017	-1	-0.03
34	\$174,571	1.88%	2/16/2017	2/15/2017	-1	-0.02
35	\$166,701	1.79%	2/23/2017	2/22/2017	-1	-0.02
36	\$169,944	1.83%	3/2/2017	3/1/2017	-1	-0.02
37	\$177,393	1.91%	3/9/2017	3/8/2017	-1	-0.02
38	\$187,563	2.02%	3/16/2017	3/15/2017	-1	-0.02
39	\$175,730	1.89%	3/23/2017	3/22/2017	-1	-0.02
40	\$172,691	1.86%	3/30/2017	3/29/2017	-1	-0.02
41	\$172,916	1.86%	4/6/2017	4/5/2017	-1	-0.02
42	\$166,042	1.79%	4/13/2017	4/12/2017	-1	-0.02
43	\$178,741	1.92%	4/20/2017	4/19/2017	-1	-0.02
44	\$179,608	1.93%	4/27/2017	4/26/2017	-1	-0.02
45	\$190,155	2.04%	5/4/2017	5/3/2017	-1	-0.02
46	\$184,991	1.99%	5/11/2017	5/10/2017	-1	-0.02
47	\$188,064	2.02%	5/18/2017	5/17/2017	-1	-0.02
48	\$172,001	1.85%	5/25/2017	5/24/2017	-1	-0.02
49	\$171,952	1.85%	6/1/2017	5/31/2017	-1	-0.02
50	\$183,779	1.98%	6/8/2017	6/7/2017	-1	-0.02
51	\$176,654	1.90%	6/15/2017	6/14/2017	-1	-0.02
52	\$192,859	2.07%	6/22/2017	6/21/2017	-1	-0.02
53	<u>\$188,578</u>	<u>2.03%</u>	6/29/2017	6/28/2017	-1	<u>-0.02</u>
54						
55	<u>\$9,299,216</u>	<u>100.00%</u>				<u>(1.00)</u>
56						
57				Annual CWC %		<u>-0.27%</u>
58						
59						
60						

- 1/ Payroll dates are the actual dates on which payroll was paid.
- 2/ See monthly federal withholding for federal deposit rules.
- 3/ Withholding dollars exclude minor monthly amounts for manual checks to weekly employees, small in amount and not generally associated with specific payroll dates.

National Grid - RI Gas
Employee Monthly Federal Income Tax and FICA Withholding Lag Calculation
Test Year Ended June 30, 2017

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	27,622	8.72%	7/21/2016	7/15/2016	-6	-0.52
3	24,822	7.84%	8/19/2016	8/12/2016	-7	-0.55
4	26,559	8.38%	9/21/2016	9/17/2016	-4	-0.34
5	27,304	8.62%	10/21/2016	10/15/2016	-6	-0.52
6	27,065	8.54%	11/21/2016	11/13/2016	-8	-0.68
7	28,492	9.00%	12/21/2016	12/16/2016	-5	-0.45
8	26,640	8.41%	1/20/2017	1/13/2017	-7	-0.59
9	-	0.00%	2/28/2017	2/20/2017	-8	0.00
10	28,853	9.11%	3/21/2017	3/15/2017	-6	-0.55
11	32,605	10.29%	4/21/2017	4/13/2017	-8	-0.82
12	33,594	10.61%	5/19/2017	5/14/2017	-5	-0.53
13	33,199	<u>10.48%</u>	6/21/2017	6/15/2017	-6	<u>-0.63</u>
14						
15	<u>316,757</u>	<u>100%</u>				<u>(6.18)</u>
16						
17				Annual CWC %		<u>-1.69%</u>
18						
19						
20						
21						
22						
23						

- 1/ Payroll dates are the actual dates on which payroll was paid.
- 2/ The IRS Code stipulates payment of all withheld FICA and Federal Income Tax within one banking day under the \$100,000 One-Day Rule. 100% of the withholding must be deposited in a Federal Depository Bank within one day of the date payments are made. Payment due dates which fall upon a Saturday, Sunday, or holiday (i.e. non-banking day) are extended until the next banking day.
- 3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated above.

National Grid - RI Gas
Employee Weekly State Income Tax Withholding Lag Calculation
Test Year Ended June 30, 2017

Line No.	Withholding Amount	Percentage of Total Amount	Payroll Date (1)	Payment Date	Payment Lag in Days	Weighted Payment Lag in Days
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	\$30,040	1.89%	7/7/2016	7/6/2016	-1	-0.02
3	\$25,528	1.61%	7/14/2016	7/13/2016	-1	-0.02
4	\$30,488	1.92%	7/21/2016	7/20/2016	-1	-0.02
5	\$28,452	1.79%	7/28/2016	7/27/2016	-1	-0.02
6	\$29,275	1.84%	8/4/2016	8/3/2016	-1	-0.02
7	\$28,859	1.82%	8/11/2016	8/10/2016	-1	-0.02
8	\$45,138	2.84%	8/18/2016	8/17/2016	-1	-0.03
9	\$29,831	1.88%	8/25/2016	8/24/2016	-1	-0.02
10	\$28,265	1.78%	9/1/2016	8/31/2016	-1	-0.02
11	\$28,878	1.82%	9/8/2016	9/7/2016	-1	-0.02
12	\$28,812	1.81%	9/15/2016	9/14/2016	-1	-0.02
13	\$31,197	1.96%	9/22/2016	9/21/2016	-1	-0.02
14	\$29,530	1.86%	9/29/2016	9/28/2016	-1	-0.02
15	\$28,026	1.77%	10/6/2016	10/5/2016	-1	-0.02
16	\$42,335	2.67%	10/13/2016	10/12/2016	-1	-0.03
17	\$31,381	1.98%	10/20/2016	10/19/2016	-1	-0.02
18	\$29,959	1.89%	10/27/2016	10/26/2016	-1	-0.02
19	\$30,847	1.94%	11/3/2016	11/2/2016	-1	-0.02
20	\$31,433	1.98%	11/10/2016	11/9/2016	-1	-0.02
21	\$31,482	1.98%	11/17/2016	11/16/2016	-1	-0.02
22	\$30,557	1.92%	11/23/2016	11/22/2016	-1	-0.02
23	\$29,606	1.86%	12/1/2016	11/30/2016	-1	-0.02
24	\$31,348	1.97%	12/8/2016	12/7/2016	-1	-0.02
25	\$32,248	2.03%	12/15/2016	12/14/2016	-1	-0.02
26	\$30,822	1.94%	12/22/2016	12/21/2016	-1	-0.02
27	\$28,250	1.78%	12/29/2016	12/28/2016	-1	-0.02
28	\$51,102	3.22%	1/5/2017	1/4/2017	-1	-0.03
29	\$48,312	3.04%	1/12/2017	1/11/2017	-1	-0.03
30	\$25,727	1.62%	1/19/2017	1/18/2017	-1	-0.02
31	\$47,664	3.00%	1/26/2017	1/25/2017	-1	-0.03
32	\$25,854	1.63%	2/2/2017	2/1/2017	-1	-0.02
33	\$41,662	2.62%	2/9/2017	2/8/2017	-1	-0.03
34	\$27,829	1.75%	2/16/2017	2/15/2017	-1	-0.02
35	\$26,776	1.69%	2/23/2017	2/22/2017	-1	-0.02
36	\$27,399	1.73%	3/2/2017	3/1/2017	-1	-0.02
37	\$28,316	1.78%	3/9/2017	3/8/2017	-1	-0.02
38	\$29,857	1.88%	3/16/2017	3/15/2017	-1	-0.02
39	\$28,049	1.77%	3/23/2017	3/22/2017	-1	-0.02
40	\$27,909	1.76%	3/30/2017	3/29/2017	-1	-0.02
41	\$27,912	1.76%	4/6/2017	4/5/2017	-1	-0.02
42	\$26,824	1.69%	4/13/2017	4/12/2017	-1	-0.02
43	\$28,894	1.82%	4/20/2017	4/19/2017	-1	-0.02
44	\$28,611	1.80%	4/27/2017	4/26/2017	-1	-0.02
45	\$30,831	1.94%	5/4/2017	5/3/2017	-1	-0.02
46	\$29,836	1.88%	5/11/2017	5/10/2017	-1	-0.02
47	\$30,322	1.91%	5/18/2017	5/17/2017	-1	-0.02
48	\$27,878	1.76%	5/25/2017	5/24/2017	-1	-0.02
49	\$28,032	1.77%	6/1/2017	5/31/2017	-1	-0.02
50	\$29,674	1.87%	6/8/2017	6/7/2017	-1	-0.02
51	\$28,499	1.79%	6/15/2017	6/14/2017	-1	-0.02
52	\$31,065	1.96%	6/22/2017	6/21/2017	-1	-0.02
53	\$30,377	1.91%	6/29/2017	6/28/2017	-1	-0.02
54						
55	\$1,587,753	100.00%				-1.10
56						
57				Annual CWC %		0.30%

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Rhode Island law (Sec. 44-30) stipulates payment of all withheld State Income Tax within three banking days after the end of each quarter-monthly liability period. 100% of the withholding on all payroll paid during each quarter-monthly period must be paid no later than the third banking day after the end of that period. Under Sec. 44-1, payment due dates which fall upon Saturday, Sunday, or a legal holiday, are extended until the next banking day. In addition, payment is considered timely with evidence of mailing by the due date.

National Grid - RI Gas
Employee Monthly State Income Tax Withholding Lag Calculation
Test Year Ended June 30, 2017

Line No.	Withholding Amount	Percentage of Total Amount	Payroll Date (1)	Payment Date	Payment Lag in Days	Weighted Payment Lag in Days
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	\$4,672	7.81%	7/21/2016	7/15/2016	-6	-0.47
3	\$4,282	7.16%	8/19/2016	8/12/2016	-7	-0.50
4	\$4,878	8.15%	9/21/2016	9/17/2016	-4	-0.33
5	\$5,181	8.66%	10/21/2016	10/15/2016	-6	-0.52
6	\$5,343	8.93%	11/21/2016	11/13/2016	-8	-0.71
7	\$5,583	9.33%	12/21/2016	12/16/2016	-5	-0.47
8	\$4,377	7.32%	1/20/2017	1/13/2017	-7	-0.51
9	\$4,967	8.30%	2/28/2017	2/20/2017	-8	-0.66
10	\$4,701	7.86%	3/21/2017	3/15/2017	-6	-0.47
11	\$5,381	8.99%	4/21/2017	4/13/2017	-8	-0.72
12	\$5,428	9.07%	5/19/2017	5/14/2017	-5	-0.45
13	<u>\$5,039</u>	<u>8.42%</u>	6/21/2017	6/15/2017	-6	<u>-0.51</u>
14						
15	<u>\$59,833</u>	<u>100.0%</u>				<u>-6.32</u>
16						
17						
18				Annual CWC %		<u>1.73%</u>

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Rhode Island law (Sec. 44-30) stipulates payment of all withheld State Income Tax within three banking days after the end of each quarter-monthly liability period. 100% of the withholding on all payroll paid during each quarter-monthly period must be paid no later than the third banking day after the end of that period. Under Sec. 44-1, payment due dates which fall upon Saturday, Sunday, or a legal holiday, are extended until the next banking day. In addition, payment is considered timely with evidence of mailing by the due date.

Notes:

Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated on the attached schedules. This schedule simply summarizes these two separate calculations.

National Grid - RI Gas
Cash Working Capital Requirements
Temporary Disability Insurance Withholding
Weekly Payroll
Test Year Ended June 30, 2017

Line No.	Withholding Amount (a)	% of Total (b)	Liability Date 1/ (c)	Payment Date 2/ (d)	Payment Lag in Days (e)	Weighted Payment Lag in Days (f)
1	\$21,818	7.56%	7/15/2016	10/31/2016	108	8.16
2	19,192	6.65%	8/15/2016	10/31/2016	77	5.12
3	14,828	5.14%	9/15/2016	10/31/2016	46	2.36
4	8,927	3.09%	10/15/2016	1/31/2017	108	3.34
5	6,295	2.18%	11/15/2016	1/31/2017	77	1.68
6	5,874	2.03%	12/15/2016	1/31/2017	47	0.95
7	30,188	10.46%	1/15/2017	4/30/2017	105	10.98
8	34,661	12.01%	2/15/2017	4/30/2017	74	8.89
9	41,132	14.25%	3/15/2017	4/30/2017	46	6.56
10	33,593	11.64%	4/15/2017	7/31/2017	107	12.45
11	34,490	11.95%	5/15/2017	7/31/2017	77	9.20
12	<u>37,652</u>	13.04%	6/15/2017	7/31/2017	46	6.00
13						
14	<u>\$288,650</u>	<u>100.00%</u>				<u>75.69</u>
15						
16						
17						
18					CWC %	<u>-20.74%</u>

1/ For the purposes of this calculation, the weighted average liability (withholding) date is deemed to be the 15th of each month. This is based on the fact that on average, weekly salaries and wages (and the corresponding Temp. Disability Ins. liabilities) accrue evenly throughout the month as employee hours are worked.

2/ Rhode Island's Temporary Disability Insurance Act (Title 28 of R.I. law) stipulates quarterly payment of Temporary Disability Insurance withheld. 100% of the liability for each quarter must be paid by the last day of the first month after that quarter ends. Under Sec. 44-1, payment dates which fall upon a Saturday, Sunday or legal holiday are extended to the next business day. Payments are considered timely with evidence of mailing by the required date.

National Grid - RI Gas
Cash Working Capital Requirements
Temporary Disability Insurance Withholding
Monthly Payroll
Test Year Ended June 30, 2017

Line No.	Withholding Amount (a)	% of Total (b)	Payroll Date (c)	Payment Date (d)	Payment Lag in Days (e)	Weighted Payment Lag in Days (f)
1	\$487	6.26%	7/21/2016	10/31/2016	102	6.39
2	285	3.67%	8/19/2016	10/31/2016	73	2.68
3	195	2.51%	9/21/2016	10/31/2016	40	1.00
4	144	1.85%	10/21/2016	1/31/2017	102	1.89
5	144	1.85%	11/21/2016	1/31/2017	71	1.31
6	150	1.93%	12/21/2016	1/31/2017	41	0.79
7	1,249	16.06%	1/20/2017	4/30/2017	100	16.06
8	0	0.00%	2/28/2017	4/30/2017	61	0.00
9	1,312	16.86%	3/21/2017	4/30/2017	40	6.74
10	1,547	19.89%	4/21/2017	7/31/2017	101	20.09
11	1,539	19.79%	5/19/2017	7/31/2017	73	14.45
12	726	9.34%	6/21/2017	7/31/2017	40	3.74
19						
20	<u>\$7,778</u>	<u>\$1</u>				<u>75.14</u>
21						
22						
23						
24					Annual CWC %	<u>-20.59%</u>

1/ Payroll dates are the actual dates on which payroll was paid.

2/ Rhode Island's Temporary Disability Insurance Act (Title 28 of R.I. law) stipulates quarterly payment of Temporary Disability Insurance withheld. 100% of the liability for each quarter must be paid by the last day of the first month after that quarter ends. Under Sec. 44-1, payment dates which fall upon a Saturday, Sunday or legal holiday are extended to the next business day. Payments are considered timely with evidence of mailing by the required date.

3/ Two different types of monthly payroll are paid: regular monthly (i.e. salaries) and manual/misc. (e.g. termination pay). Since these different payrolls are paid on different dates, separate weighted payment lags for each have been calculated on the attached schedules. This schedule simply summarizes these three separate calculations.

National Grid - RI Gas
Employee Weekly Thrift Withholding Lag Calculation
Test Year Ended June 30, 2017

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u>	<u>Weighted Payment Lag in Days</u>
	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
1						
2	\$234,935	2.27%	7/7/2016	7/7/2016	0	0.00
3	\$222,806	2.16%	7/14/2016	7/14/2016	0	0.00
4	\$0	0.00%	7/21/2016	7/21/2016	0	0.00
5	\$233,759	2.26%	7/28/2016	7/28/2016	0	0.00
6	\$233,761	2.26%	8/4/2016	8/4/2016	0	0.00
7	\$226,832	2.19%	8/11/2016	8/11/2016	0	0.00
8	\$0	0.00%	8/18/2016	8/18/2016	0	0.00
9	\$236,256	2.29%	8/25/2016	8/25/2016	0	0.00
10	\$230,282	2.23%	9/1/2016	9/1/2016	0	0.00
11	\$224,296	2.17%	9/8/2016	9/8/2016	0	0.00
12	\$243,944	2.36%	9/15/2016	9/15/2016	0	0.00
13	\$231,708	2.24%	9/22/2016	9/22/2016	0	0.00
14	\$223,557	2.16%	9/29/2016	9/29/2016	0	0.00
15	\$214,734	2.08%	10/6/2016	10/6/2016	0	0.00
16	\$255,321	2.47%	10/13/2016	10/13/2016	0	0.00
17	\$0	0.00%	10/20/2016	10/20/2016	0	0.00
18	\$211,793	2.05%	10/27/2016	10/27/2016	0	0.00
19	\$213,341	2.06%	11/3/2016	11/3/2016	0	0.00
20	\$209,465	2.03%	11/10/2016	11/10/2016	0	0.00
21	\$205,127	1.98%	11/17/2016	11/17/2016	0	0.00
22	\$0	0.00%	11/23/2016	11/23/2016	0	0.00
23	\$193,149	1.87%	12/1/2016	12/1/2016	0	0.00
24	\$189,582	1.83%	12/8/2016	12/8/2016	0	0.00
25	\$182,145	1.76%	12/15/2016	12/15/2016	0	0.00
26	\$0	0.00%	12/22/2016	12/22/2016	0	0.00
27	\$165,651	1.60%	12/29/2016	12/29/2016	0	0.00
28	\$231,530	2.24%	1/5/2017	1/5/2017	0	0.00
29	\$227,779	2.20%	1/12/2017	1/12/2017	0	0.00
30	\$0	0.00%	1/19/2017	1/19/2017	0	0.00
31	\$225,403	2.18%	1/26/2017	1/26/2017	0	0.00
32	\$235,742	2.28%	2/2/2017	2/2/2017	0	0.00
33	\$230,072	2.23%	2/9/2017	2/9/2017	0	0.00
34	\$240,082	2.32%	2/16/2017	2/16/2017	0	0.00
35	\$240,534	2.33%	2/23/2017	2/23/2017	0	0.00
36	\$236,424	2.29%	3/2/2017	3/2/2017	0	0.00
37	\$250,332	2.42%	3/9/2017	3/9/2017	0	0.00
38	\$262,078	2.54%	3/16/2017	3/16/2017	0	0.00
39	\$250,314	2.42%	3/23/2017	3/23/2017	0	0.00
40	\$240,509	2.33%	3/30/2017	3/30/2017	0	0.00
41	\$237,888	2.30%	4/6/2017	4/6/2017	0	0.00
42	\$235,107	2.27%	4/13/2017	4/13/2017	0	0.00
43	\$0	0.00%	4/20/2017	4/20/2017	0	0.00
44	\$243,617	2.36%	4/27/2017	4/27/2017	0	0.00
45	\$234,654	2.27%	5/4/2017	5/4/2017	0	0.00
46	\$244,979	2.37%	5/11/2017	5/11/2017	0	0.00
47	\$0	0.00%	5/18/2017	5/18/2017	0	0.00
48	\$234,930	2.27%	5/25/2017	5/25/2017	0	0.00
49	\$230,427	2.23%	6/1/2017	6/1/2017	0	0.00
50	\$238,806	2.31%	6/8/2017	6/8/2017	0	0.00
51	\$617,189	5.97%	6/15/2017	6/15/2017	0	0.00
52	\$0	0.00%	6/22/2017	6/22/2017	0	0.00
53	\$365,394	3.54%	6/29/2017	6/29/2017	0	0.00
1						
2	<u>\$10,336,234</u>	<u>100.00%</u>				<u>0.00</u>
3						
4						
5		Days of	Annual	Revenue		
6		<u>Cost</u>	<u>Percent</u>	<u>Lag %</u>	<u>CWC %</u>	
7						
8		0.00	0.00%		0.00%	

Column Notes

(a) Payroll dates are the actual dates on which payroll was paid

**National Grid - RI Gas
Employee Monthly Thrift Withholding Lag Calculation
Test Year Ended June 30, 2017**

<u>Line No.</u>	<u>Withholding Amount</u>	<u>Percentage of Total Amount</u>	<u>Payroll Date (1)</u>	<u>Payment Date</u>	<u>Payment Lag in Days</u> (e) = (d) - (c)	<u>Weighted Payment Lag in Days</u> (f) = (b) * (e)
1	(a)	(b)	(c)	(d)	(e) = (d) - (c)	(f) = (b) * (e)
2	\$333,248	10.23%	7/21/2016	7/21/2016	0	0.00
3	\$376,965	11.57%	8/19/2016	8/19/2016	0	0.00
4	\$97,807	3.00%	9/21/2016	9/21/2016	0	0.00
5	\$308,092	9.45%	10/21/2016	10/21/2016	0	0.00
6	\$282,926	8.68%	11/21/2016	11/21/2016	0	0.00
7	\$256,915	7.88%	12/21/2016	12/21/2016	0	0.00
8	\$332,905	10.21%	1/20/2017	1/20/2017	0	0.00
9	\$110,917	3.40%	2/28/2017	2/28/2017	0	0.00
10	\$111,701	3.43%	3/21/2017	3/21/2017	0	0.00
11	\$344,769	10.58%	4/21/2017	4/21/2017	0	0.00
12	\$352,539	10.82%	5/19/2017	5/19/2017	0	0.00
13	<u>\$350,227</u>	<u>10.75%</u>	6/21/2017	6/21/2017	0	<u>0.00</u>
14						
15	<u>\$3,259,011</u>	<u>100.00%</u>				<u>0.00</u>
16						
17						
18						
19						
20						
21						

Column Notes

(a) Payroll dates are the actual dates on which payroll was paid

Meter Reading vs Billing Days Elapsed
Test year ended 06/30/17

<u>Cycle</u>	<u>Billed Sales</u>	<u>Prior Read Date</u>	<u>Read Date</u>	<u>Bill Date</u>	<u># Days in Bill 1/</u>	<u>Billing Lag 2/</u>
1	7/31/2016	5/26/2016	6/28/2016	6/29/2016	33	1
1	8/31/2016	6/28/2016	7/28/2016	7/29/2016	30	1
1	9/30/2016	7/28/2016	8/26/2016	8/29/2016	29	3
1	10/31/2016	8/26/2016	9/27/2016	9/28/2016	32	1
1	11/30/2016	9/27/2016	10/26/2016	10/27/2016	29	1
1	12/31/2016	10/26/2016	11/28/2016	11/29/2016	33	1
1	1/31/2017	11/28/2016	12/27/2016	12/28/2016	29	1
1	2/28/2017	12/27/2016	1/26/2017	1/27/2017	30	1
1	3/31/2017	1/26/2017	2/24/2017	2/27/2017	29	3
1	4/30/2017	2/24/2017	3/28/2017	3/29/2017	32	1
1	5/31/2017	3/28/2017	4/27/2017	4/28/2017	30	1
1	6/30/2017	4/27/2017	5/26/2017	5/29/2017	29	3
2	7/31/2016	5/30/2016	6/29/2016	6/30/2016	30	1
2	8/31/2016	6/29/2016	7/29/2016	8/1/2016	30	3
2	9/30/2016	7/29/2016	8/29/2016	8/30/2016	31	1
2	10/31/2016	8/29/2016	9/28/2016	9/29/2016	30	1
2	11/30/2016	9/28/2016	10/27/2016	10/28/2016	29	1
2	12/31/2016	10/27/2016	11/29/2016	11/30/2016	33	1
2	1/31/2017	11/29/2016	12/28/2016	12/29/2016	29	1
2	2/28/2017	12/28/2016	1/27/2017	1/30/2017	30	3
2	3/31/2017	1/27/2017	2/27/2017	2/28/2017	31	1
2	4/30/2017	2/27/2017	3/29/2017	3/30/2017	30	1
2	5/31/2017	3/29/2017	4/28/2017	5/1/2017	30	3
2	6/30/2017	4/28/2017	5/30/2017	5/31/2017	32	1
3	7/31/2016	5/31/2016	6/30/2016	7/1/2016	30	1
3	8/31/2016	6/30/2016	8/1/2016	8/2/2016	32	1
3	9/30/2016	8/1/2016	8/30/2016	8/31/2016	29	1
3	10/31/2016	8/30/2016	9/29/2016	9/30/2016	30	1
3	11/30/2016	9/29/2016	10/28/2016	10/31/2016	29	3
3	12/31/2016	10/28/2016	11/30/2016	12/1/2016	33	1
3	1/31/2017	11/30/2016	12/29/2016	12/30/2016	29	1
3	2/28/2017	12/29/2016	1/30/2017	1/31/2017	32	1
3	3/31/2017	1/30/2017	2/28/2017	3/1/2017	29	1
3	4/30/2017	2/28/2017	3/30/2017	3/31/2017	30	1
3	5/31/2017	3/30/2017	5/1/2017	5/2/2017	32	1
3	6/30/2017	5/1/2017	5/31/2017	6/1/2017	30	1
4	7/31/2016	6/1/2016	7/5/2016	7/6/2016	34	1
4	8/31/2016	7/5/2016	8/3/2016	8/4/2016	29	1
4	9/30/2016	8/3/2016	9/1/2016	9/2/2016	29	1
4	10/31/2016	9/1/2016	10/3/2016	10/4/2016	32	1
4	11/30/2016	10/3/2016	11/1/2016	11/2/2016	29	1
4	12/31/2016	11/1/2016	12/2/2016	12/5/2016	31	3
4	1/31/2017	12/2/2016	12/30/2016	1/2/2017	28	3
4	2/28/2017	12/30/2016	1/31/2017	2/1/2017	32	1
4	3/31/2017	1/31/2017	3/1/2017	3/2/2017	29	1
4	4/30/2017	3/1/2017	3/31/2017	4/3/2017	30	3
4	5/31/2017	3/31/2017	5/2/2017	5/3/2017	32	1
4	6/30/2017	5/2/2017	6/1/2017	6/2/2017	30	1

Meter Reading vs Billing Days Elapsed
Test year ended 06/30/17

Cycle	Billed Sales	Prior Read Date	Read Date	Bill Date	# Days in Bill 1/	Billing Lag 2/
5	7/31/2016	6/2/2016	7/5/2016	7/6/2016	33	1
5	8/31/2016	7/5/2016	8/3/2016	8/4/2016	29	1
5	9/30/2016	8/3/2016	9/1/2016	9/2/2016	29	1
5	10/31/2016	9/1/2016	10/3/2016	10/4/2016	32	1
5	11/30/2016	10/3/2016	11/1/2016	11/2/2016	29	1
5	12/31/2016	11/1/2016	12/2/2016	12/5/2016	31	3
5	1/31/2017	12/2/2016	1/3/2017	1/4/2017	32	1
5	2/28/2017	1/3/2017	2/1/2017	2/2/2017	29	1
5	3/31/2017	2/1/2017	3/2/2017	3/3/2017	29	1
5	4/30/2017	3/2/2017	4/3/2017	4/4/2017	32	1
5	5/31/2017	4/3/2017	5/3/2017	5/4/2017	30	1
5	6/30/2017	5/3/2017	6/2/2017	6/5/2017	30	3
6	7/31/2016	6/5/2016	7/6/2016	7/7/2016	31	1
6	8/31/2016	7/6/2016	8/4/2016	8/5/2016	29	1
6	9/30/2016	8/4/2016	9/2/2016	9/5/2016	29	3
6	10/31/2016	9/2/2016	10/4/2016	10/5/2016	32	1
6	11/30/2016	10/4/2016	11/2/2016	11/3/2016	29	1
6	12/31/2016	11/2/2016	12/5/2016	12/6/2016	33	1
6	1/31/2017	12/5/2016	1/4/2017	1/5/2017	30	1
6	2/28/2017	1/4/2017	2/2/2017	2/3/2017	29	1
6	3/31/2017	2/2/2017	3/3/2017	3/6/2017	29	3
6	4/30/2017	3/3/2017	4/4/2017	4/5/2017	32	1
6	5/31/2017	4/4/2017	5/4/2017	5/5/2017	30	1
6	6/30/2017	5/4/2017	6/5/2017	6/6/2017	32	1
7	7/31/2016	6/6/2016	7/7/2016	7/8/2016	31	1
7	8/31/2016	7/7/2016	8/5/2016	8/8/2016	29	3
7	9/30/2016	8/5/2016	9/6/2016	9/7/2016	32	1
7	10/31/2016	9/6/2016	10/5/2016	10/6/2016	29	1
7	11/30/2016	10/5/2016	11/3/2016	11/4/2016	29	1
7	12/31/2016	11/3/2016	12/6/2016	12/7/2016	33	1
7	1/31/2017	12/6/2016	1/5/2017	1/6/2017	30	1
7	2/28/2017	1/5/2017	2/3/2017	2/6/2017	29	3
7	3/31/2017	2/3/2017	3/6/2017	3/7/2017	31	1
7	4/30/2017	3/6/2017	4/5/2017	4/6/2017	30	1
7	5/31/2017	4/5/2017	5/5/2017	5/8/2017	30	3
7	6/30/2017	5/5/2017	6/6/2017	6/7/2017	32	1
8	7/31/2016	6/7/2016	7/8/2016	7/11/2016	31	3
8	8/31/2016	7/8/2016	8/8/2016	8/9/2016	31	1
8	9/30/2016	8/8/2016	9/7/2016	9/8/2016	30	1
8	10/31/2016	9/7/2016	10/7/2016	10/10/2016	30	3
8	11/30/2016	10/7/2016	11/4/2016	11/7/2016	28	3
8	12/31/2016	11/4/2016	12/7/2016	12/8/2016	33	1
8	1/31/2017	12/7/2016	1/6/2017	1/9/2017	30	3
8	2/28/2017	1/6/2017	2/6/2017	2/7/2017	31	1
8	3/31/2017	2/6/2017	3/7/2017	3/8/2017	29	1
8	4/30/2017	3/7/2017	4/6/2017	4/7/2017	30	1
8	5/31/2017	4/6/2017	5/8/2017	5/9/2017	32	1
8	6/30/2017	5/8/2017	6/7/2017	6/8/2017	30	1

Meter Reading vs Billing Days Elapsed
Test year ended 06/30/17

Cycle	Billed Sales	Prior Read Date	Read Date	Bill Date	# Days in Bill 1/	Billing Lag 2/
9	7/31/2016	6/8/2016	7/11/2016	7/12/2016	33	1
9	8/31/2016	7/11/2016	8/9/2016	8/10/2016	29	1
9	9/30/2016	8/9/2016	9/8/2016	9/9/2016	30	1
9	10/31/2016	9/8/2016	10/10/2016	10/11/2016	32	1
9	11/30/2016	10/10/2016	11/7/2016	11/8/2016	28	1
9	12/31/2016	11/7/2016	12/8/2016	12/9/2016	31	1
9	1/31/2017	12/8/2016	1/9/2017	1/10/2017	32	1
9	2/28/2017	1/9/2017	2/7/2017	2/8/2017	29	1
9	3/31/2017	2/7/2017	3/8/2017	3/9/2017	29	1
9	4/30/2017	3/8/2017	4/7/2017	4/10/2017	30	3
9	5/31/2017	4/7/2017	5/9/2017	5/10/2017	32	1
9	6/30/2017	5/9/2017	6/8/2017	6/9/2017	30	1
10	7/31/2016	6/12/2016	7/12/2016	7/13/2016	30	1
10	8/31/2016	7/12/2016	8/10/2016	8/11/2016	29	1
10	9/30/2016	8/10/2016	9/9/2016	9/12/2016	30	3
10	10/31/2016	9/9/2016	10/11/2016	10/12/2016	32	1
10	11/30/2016	10/11/2016	11/8/2016	11/9/2016	28	1
10	12/31/2016	11/8/2016	12/9/2016	12/12/2016	31	3
10	1/31/2017	12/9/2016	1/10/2017	1/11/2017	32	1
10	2/28/2017	1/10/2017	2/8/2017	2/9/2017	29	1
10	3/31/2017	2/8/2017	3/10/2017	3/13/2017	30	3
10	4/30/2017	3/10/2017	4/10/2017	4/11/2017	31	1
10	5/31/2017	4/10/2017	5/10/2017	5/11/2017	30	1
10	6/30/2017	5/10/2017	6/12/2017	6/13/2017	33	1
11	7/31/2016	6/13/2016	7/13/2016	7/14/2016	30	1
11	8/31/2016	7/13/2016	8/12/2016	8/15/2016	30	3
11	9/30/2016	8/12/2016	9/12/2016	9/13/2016	31	1
11	10/31/2016	9/12/2016	10/12/2016	10/13/2016	30	1
11	11/30/2016	10/12/2016	11/9/2016	11/10/2016	28	1
11	12/31/2016	11/9/2016	12/12/2016	12/13/2016	33	1
11	1/31/2017	12/12/2016	1/11/2017	1/12/2017	30	1
11	2/28/2017	1/11/2017	2/9/2017	2/10/2017	29	1
11	3/31/2017	2/9/2017	3/13/2017	3/14/2017	32	1
11	4/30/2017	3/13/2017	4/11/2017	4/12/2017	29	1
11	5/31/2017	4/11/2017	5/12/2017	5/15/2017	31	3
11	6/30/2017	5/12/2017	6/13/2017	6/14/2017	32	1
12	7/31/2016	6/14/2016	7/15/2016	7/18/2016	31	3
12	8/31/2016	7/15/2016	8/15/2016	8/16/2016	31	1
12	9/30/2016	8/15/2016	9/13/2016	9/14/2016	29	1
12	10/31/2016	9/13/2016	10/13/2016	10/14/2016	30	1
12	11/30/2016	10/13/2016	11/10/2016	11/11/2016	28	1
12	12/31/2016	11/10/2016	12/13/2016	12/14/2016	33	1
12	1/31/2017	12/13/2016	1/12/2017	1/13/2017	30	1
12	2/28/2017	1/12/2017	2/10/2017	2/13/2017	29	3
12	3/31/2017	2/10/2017	3/14/2017	3/15/2017	32	1
12	4/30/2017	3/14/2017	4/13/2017	4/14/2017	30	1
12	5/31/2017	4/13/2017	5/15/2017	5/16/2017	32	1
12	6/30/2017	5/15/2017	6/14/2017	6/15/2017	30	1

THE NARRAGANSETT ELECTRIC COMPANY
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RIPUC Docket Nos. 4770/4780
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Meter Reading vs Billing Days Elapsed
Test year ended 06/30/17

Cycle	Billed Sales	Prior Read Date	Read Date	Bill Date	# Days in Bill 1/	Billing Lag 2/
13	7/31/2016	6/15/2016	7/18/2016	7/19/2016	33	1
13	8/31/2016	7/18/2016	8/16/2016	8/17/2016	29	1
13	9/30/2016	8/16/2016	9/14/2016	9/15/2016	29	1
13	10/31/2016	9/14/2016	10/14/2016	10/17/2016	30	3
13	11/30/2016	10/14/2016	11/14/2016	11/15/2016	31	1
13	12/31/2016	11/14/2016	12/14/2016	12/15/2016	30	1
13	1/31/2017	12/14/2016	1/13/2017	1/16/2017	30	3
13	2/28/2017	1/13/2017	2/13/2017	2/14/2017	31	1
13	3/31/2017	2/13/2017	3/15/2017	3/16/2017	30	1
13	4/30/2017	3/15/2017	4/17/2017	4/18/2017	33	1
13	5/31/2017	4/17/2017	5/16/2017	5/17/2017	29	1
13	6/30/2017	5/16/2017	6/15/2017	6/16/2017	30	1
14	7/31/2016	6/16/2016	7/19/2016	7/20/2016	33	1
14	8/31/2016	7/19/2016	8/17/2016	8/18/2016	29	1
14	9/30/2016	8/17/2016	9/16/2016	9/19/2016	30	3
14	10/31/2016	9/16/2016	10/17/2016	10/18/2016	31	1
14	11/30/2016	10/17/2016	11/15/2016	11/16/2016	29	1
14	12/31/2016	11/15/2016	12/15/2016	12/16/2016	30	1
14	1/31/2017	12/15/2016	1/17/2017	1/18/2017	33	1
14	2/28/2017	1/17/2017	2/14/2017	2/15/2017	28	1
14	3/31/2017	2/14/2017	3/16/2017	3/17/2017	30	1
14	4/30/2017	3/16/2017	4/18/2017	4/19/2017	33	1
14	5/31/2017	4/18/2017	5/17/2017	5/18/2017	29	1
14	6/30/2017	5/17/2017	6/16/2017	6/19/2017	30	3
15	7/31/2016	6/19/2016	7/20/2016	7/21/2016	31	1
15	8/31/2016	7/20/2016	8/18/2016	8/19/2016	29	1
15	9/30/2016	8/18/2016	9/19/2016	9/20/2016	32	1
15	10/31/2016	9/19/2016	10/18/2016	10/19/2016	29	1
15	11/30/2016	10/18/2016	11/16/2016	11/17/2016	29	1
15	12/31/2016	11/16/2016	12/16/2016	12/19/2016	30	3
15	1/31/2017	12/16/2016	1/18/2017	1/19/2017	33	1
15	2/28/2017	1/18/2017	2/15/2017	2/16/2017	28	1
15	3/31/2017	2/15/2017	3/17/2017	3/20/2017	30	3
15	4/30/2017	3/17/2017	4/19/2017	4/20/2017	33	1
15	5/31/2017	4/19/2017	5/18/2017	5/19/2017	29	1
15	6/30/2017	5/18/2017	6/19/2017	6/20/2017	32	1
16	7/31/2016	6/20/2016	7/21/2016	7/22/2016	31	1
16	8/31/2016	7/21/2016	8/19/2016	8/22/2016	29	3
16	9/30/2016	8/19/2016	9/20/2016	9/21/2016	32	1
16	10/31/2016	9/20/2016	10/19/2016	10/20/2016	29	1
16	11/30/2016	10/19/2016	11/17/2016	11/18/2016	29	1
16	12/31/2016	11/17/2016	12/19/2016	12/20/2016	32	1
16	1/31/2017	12/19/2016	1/19/2017	1/20/2017	31	1
16	2/28/2017	1/19/2017	2/16/2017	2/17/2017	28	1
16	3/31/2017	2/16/2017	3/20/2017	3/21/2017	32	1
16	4/30/2017	3/20/2017	4/20/2017	4/21/2017	31	1
16	5/31/2017	4/20/2017	5/19/2017	5/22/2017	29	3
16	6/30/2017	5/19/2017	6/20/2017	6/21/2017	32	1

Meter Reading vs Billing Days Elapsed
Test year ended 06/30/17

Cycle	Billed Sales	Prior Read Date	Read Date	Bill Date	# Days in Bill 1/	Billing Lag 2/
17	7/31/2016	6/21/2016	7/22/2016	7/25/2016	31	3
17	8/31/2016	7/22/2016	8/22/2016	8/23/2016	31	1
17	9/30/2016	8/22/2016	9/21/2016	9/22/2016	30	1
17	10/31/2016	9/21/2016	10/20/2016	10/21/2016	29	1
17	11/30/2016	10/20/2016	11/18/2016	11/21/2016	29	3
17	12/31/2016	11/18/2016	12/20/2016	12/21/2016	32	1
17	1/31/2017	12/20/2016	1/20/2017	1/23/2017	31	3
17	2/28/2017	1/20/2017	2/17/2017	2/20/2017	28	3
17	3/31/2017	2/17/2017	3/21/2017	3/22/2017	32	1
17	4/30/2017	3/21/2017	4/21/2017	4/24/2017	31	3
17	5/31/2017	4/21/2017	5/22/2017	5/23/2017	31	1
17	6/30/2017	5/22/2017	6/21/2017	6/22/2017	30	1
18	7/31/2016	6/22/2016	7/25/2016	7/26/2016	33	1
18	8/31/2016	7/25/2016	8/23/2016	8/24/2016	29	1
18	9/30/2016	8/23/2016	9/22/2016	9/23/2016	30	1
18	10/31/2016	9/22/2016	10/21/2016	10/24/2016	29	3
18	11/30/2016	10/21/2016	11/21/2016	11/22/2016	31	1
18	12/31/2016	11/21/2016	12/21/2016	12/22/2016	30	1
18	1/31/2017	12/21/2016	1/23/2017	1/24/2017	33	1
18	2/28/2017	1/23/2017	2/21/2017	2/22/2017	29	1
18	3/31/2017	2/21/2017	3/22/2017	3/23/2017	29	1
18	4/30/2017	3/22/2017	4/24/2017	4/25/2017	33	1
18	5/31/2017	4/24/2017	5/23/2017	5/24/2017	29	1
18	6/30/2017	5/23/2017	6/22/2017	6/23/2017	30	1
19	7/31/2016	6/23/2016	7/26/2016	7/27/2016	33	1
19	8/31/2016	7/26/2016	8/24/2016	8/25/2016	29	1
19	9/30/2016	8/24/2016	9/23/2016	9/26/2016	30	3
19	10/31/2016	9/23/2016	10/24/2016	10/25/2016	31	1
19	11/30/2016	10/24/2016	11/22/2016	11/23/2016	29	1
19	12/31/2016	11/22/2016	12/22/2016	12/23/2016	30	1
19	1/31/2017	12/22/2016	1/24/2017	1/25/2017	33	1
19	2/28/2017	1/24/2017	2/22/2017	2/23/2017	29	1
19	3/31/2017	2/22/2017	3/24/2017	3/27/2017	30	3
19	4/30/2017	3/24/2017	4/25/2017	4/26/2017	32	1
19	5/31/2017	4/25/2017	5/24/2017	5/25/2017	29	1
19	6/30/2017	5/24/2017	6/23/2017	6/26/2017	30	3
20	7/31/2016	6/26/2016	7/27/2016	7/28/2016	31	1
20	8/31/2016	7/27/2016	8/25/2016	8/26/2016	29	1
20	9/30/2016	8/25/2016	9/26/2016	9/27/2016	32	1
20	10/31/2016	9/26/2016	10/25/2016	10/26/2016	29	1
20	11/30/2016	10/25/2016	11/23/2016	11/24/2016	29	1
20	12/31/2016	11/23/2016	12/23/2016	12/26/2016	30	3
20	1/31/2017	12/23/2016	1/25/2017	1/26/2017	33	1
20	2/28/2017	1/25/2017	2/23/2017	2/24/2017	29	1
20	3/31/2017	2/23/2017	3/27/2017	3/28/2017	32	1
20	4/30/2017	3/27/2017	4/26/2017	4/27/2017	30	1
20	5/31/2017	4/26/2017	5/25/2017	5/26/2017	29	1
20	6/30/2017	5/25/2017	6/26/2017	6/27/2017	32	1
Average Billing Days					30.42	
Average Billing Lag						1.39

Line Notes

- 1/ Number of Days in Bill = Number of days between meter reads
2/ Billing lag = Number of days between meter read and bill date. Once billed, the sales become part of A/R and will be included in the Collection Lag calculation.

National Grid - RI Gas
Utility Service Receivables - Net
Test Year Ended June 30, 2017

Line No.	Service Period	(1420000) Customer Accounts Receivable	(1440000) Uncollectible Accounts	Utility Service Receivables - Net
	(a)	(b)	(c)	(d) = (b) - (c)
1				
2	July 2016	\$32,500,811	\$7,766,424	\$24,734,387
3	August 2016	\$28,385,741	\$7,266,492	\$21,119,249
4	September 2016	\$34,939,487	\$6,792,928	\$28,146,559
5	October 2016	\$26,796,088	\$6,531,925	\$20,264,163
6	November 2016	\$32,494,086	\$6,733,010	\$25,761,076
7	December 2016	\$58,282,344	\$7,146,667	\$51,135,677
8	January 2017	\$57,120,871	\$7,793,423	\$49,327,448
9	February 2017	\$61,976,220	\$8,010,224	\$53,965,995
10	March 2017	\$71,606,648	\$8,620,643	\$62,986,005
11	April 2017	\$55,704,294	\$8,272,024	\$47,432,270
12	May 2017	\$42,065,679	\$7,653,157	\$34,412,522
13	June 2017	<u>\$48,174,461</u>	<u>\$7,080,514</u>	<u>\$41,093,947</u>
14	Total	<u>\$550,046,730</u>	<u>\$89,667,431</u>	<u>\$460,379,300</u>

Column Notes

(b) & (c) Per Company books

Compliance Attachment 3
Narragansett Electric and Narragansett Gas Supporting Workpapers,
Including Cash Working Capital Studies

**Compliance Filing
Index of Workpapers**

COMPLIANCE ATTACHMENT 3

Workpaper 1	Integrated Facilities Agreement
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Workpaper 2-GAS	Interest on Customer Deposits
Workpaper 3	Rate Base – Unamortized Debt Issuance Costs and Interest Rate Lock
Workpaper 4	Labor
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Workpaper 12-GAS	Revenue – Infrastructure, Safety and Reliability Capital Adjustment

COMPLIANCE ATTACHMENT 3

Workpaper 1

Integrated Facilities Agreement

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 2

Workpaper 1

Page 1 of 1

The Narragansett Electric Company d/b/a National Grid
Integrated Facilities Agreement (IFA)
Test Year Ended June 30, 2017

Expense	Narragansett Electric Company	National Grid USA Service Company	Other	Total
	(a)	(b)	(c)	(d)
1 Consult	\$83,246	\$1,102,428	\$0	\$1,185,674
2 Contract	\$3,414,404	\$1,134,980	\$0	\$4,549,383
3 Donations	\$329	\$4,436	\$0	\$4,765
4 Employee	\$29,996	\$435,352	\$2,769	\$468,117
5 FAS112	(\$28,271)	(\$19,514)	\$2,193	(\$45,592)
6 Gross Income Taxes	\$579,499	\$521,379	\$12,237	\$1,113,114
7 GrLife	\$42,416	\$35,797	\$974	\$79,187
8 Hardware	\$14,810	\$26,080	\$0	\$40,890
9 HealthCare	\$411,192	\$649,042	\$19,138	\$1,079,373
10 InsPrem	\$132	\$286,349	\$0	\$286,481
11 Labor	\$1,178,434	\$6,844,426	\$84,203	\$8,107,062
12 MaterialsInv	\$24,633	\$18,329	\$0	\$42,963
13 MaterialsOut	\$119,666	\$45,799	\$15	\$165,481
14 MaterialsStores	\$1,979	\$51	\$0	\$2,030
15 Municipal Tax	\$18,149,081	\$0	\$0	\$18,149,081
16 PBOB	\$423,319	\$295,582	\$21,687	\$740,588
17 OtBenefits	\$38,562	\$11,950	(\$73)	\$50,440
18 Other-Other	\$855,895	\$441,022	\$22,410	\$1,319,327
19 Pensions	\$1,090,918	\$923,058	\$15,420	\$2,029,396
20 Postage	\$541	\$2,455	\$0	\$2,997
21 RegAssess	\$678,167	\$0	\$0	\$678,167
22 Rents	\$2,146,385	\$396,630	\$0	\$2,543,016
23 Software	\$15,825	\$619,116	\$0	\$634,942
24 Thrift	\$117,652	\$218,845	\$3,581	\$340,078
25 Transport	\$387,534	(\$7)	\$62,065	\$449,592
26 UninsClaims	\$581	\$106,704	\$2,209	\$109,494
27 Total	<u>\$29,776,928</u>	<u>\$14,100,291</u>	<u>\$248,827</u>	<u>\$44,126,046</u>

COMPLIANCE ATTACHMENT 3

Workpaper 2-ELEC

Interest on Customer Deposits

The Narragansett Electric Company d/b/a National Grid
Adjustments to Interest on Customer Deposits
Test Year Ended June 30, 2017
Interest on Customer Deposits

1	Customer Deposit Balance at June 30, 2017	7,180,823	
2			
3	Interest Rate to be Applied in Rate Year per DTE	1.84%	
4			
5	Proforma Adjustment	132,127	Rate Year ended 08/31/19
6			
7	Customer Deposit Balance at June 30, 2017	7,180,823	
8			
9	Interest Rate to be Applied in Rate Year per DTE	4.24%	
10			
11	Proforma Adjustment	304,467	Rate Year ended 08/31/20
12			
13	Customer Deposit Balance at June 30, 2017	7,180,823	
14			
15	Interest Rate to be Applied in Rate Year per DTE	4.18%	
16			
17	Proforma Adjustment	300,158	Rate Year ended 08/31/21

Line Notes

1	Per Company Books
3	Per Customer Deposits Filing
5	Line 1 x Line 3
7	Per Company Books
9	Per Moody's Analytics Forecasted
11	Line 7 x Line 9
13	Per Company Books
15	Per Moody's Analytics Forecasted
17	Line 13 x Line 15

COMPLIANCE ATTACHMENT 3

Workpaper 2-GAS

Interest on Customer Deposits

The Narragansett Electric Company d/b/a National Grid
Adjustments to Interest on Customer Deposits
Test Year Ended June 30, 2017
Interest on Customer Deposits

1	Customer Deposit Balance at June 30, 2017	1,912,168	
2			
3	Interest Rate to be Applied in Rate Year	<u>1.84%</u>	
4			
5	Proforma Adjustment	<u>\$35,184</u>	Rate Year Ended 08/31/19
6			
7	Customer Deposit Balance at June 30, 2017	1,912,168	
8			
9	Interest Rate to be Applied in Rate Year	<u>4.24%</u>	
10			
11	Proforma Adjustment	<u>\$81,076</u>	Rate Year Ended 08/31/20
12			
13	Customer Deposit Balance at June 30, 2017	1,912,168	
14			
15	Interest Rate to be Applied in Rate Year	<u>4.18%</u>	
16			
17	Proforma Adjustment	<u>\$79,929</u>	Rate Year Ended 08/31/21

Line Notes

1	Per Company Books
3	Per Customer Deposits Filing
5	Line 1 x Line 3
7	Per Company Books
9	Per Moody's Analytics Forecasted
11	Line 7 x Line 9
13	Per Company Books
15	Per Moody's Analytics Forecasted
17	Line 13 x Line 15

COMPLIANCE ATTACHMENT 3

Workpaper 3

Rate Base – Unamortized Debt Issuance Costs and Interest Rate Lock

Interest Rate Lock on March 2010 Bond Issuances Recorded as OCI
Unamortized balance at June 30, 2016 Forward

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 \$250M 10yr	Jun-16											
2 Beginning Balance	\$737,358											
3 Issuance	\$0											
4 Amortization	(\$46,572)											
5 Ending Balance	\$690,787											
6												
7 \$250M 10yr	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
8 Beginning Balance	\$690,787	\$644,215	\$597,643	\$551,072	\$504,500	\$457,929	\$411,357	\$364,786	\$318,214	\$271,643	\$225,071	\$178,500
9 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Amortization	(\$46,572)	(\$46,572)	(\$46,572)	(\$46,572)	(\$46,572)	(\$46,572)	(\$46,572)	(\$46,572)	(\$46,572)	(\$46,572)	(\$46,572)	(\$46,572)
11 Ending Balance	\$644,215	\$597,643	\$551,072	\$504,500	\$457,929	\$411,357	\$364,786	\$318,214	\$271,643	\$225,071	\$178,500	\$131,928
12												
13 \$250M 10yr	Jul-17	Aug-17										
14 Beginning Balance	\$131,928	\$85,356										
15 Issuance	\$0	\$0										
16 Amortization	(\$46,572)	(\$46,572)										
17 Ending Balance	\$85,356	\$38,785										
18												
19 \$250M 10yr	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18
20 Beginning Balance	\$38,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Amortization	(\$38,785)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24												
49 \$300M 30yr	Jun-16											
50 Beginning Balance	\$4,722,898											
51 Issuance	\$0											
52 Amortization	(\$16,799)											
53 Ending Balance	\$4,706,099											
54												
55 \$300M 30yr	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
56 Beginning Balance	\$4,706,099	\$4,689,301	\$4,672,502	\$4,655,703	\$4,638,904	\$4,622,105	\$4,605,306	\$4,588,507	\$4,571,708	\$4,554,909	\$4,538,110	\$4,521,311
57 Issuance	\$0	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)
58 Amortization	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)
59 Ending Balance	\$4,689,301	\$4,672,502	\$4,655,703	\$4,638,904	\$4,622,105	\$4,605,306	\$4,588,507	\$4,571,708	\$4,554,909	\$4,538,110	\$4,521,311	\$4,504,512
60												
61 \$300M 30yr	Jul-17	Aug-17										
62 Beginning Balance	\$4,504,512	\$4,487,713										
63 Issuance	\$0	\$0										
64 Amortization	(\$16,799)	(\$16,799)										
65 Ending Balance	\$4,487,713	\$4,470,914										
66												
67 \$300M 30yr	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18
68 Beginning Balance	\$4,470,914	\$4,454,116	\$4,437,317	\$4,420,518	\$4,403,719	\$4,386,920	\$4,370,121	\$4,353,322	\$4,336,523	\$4,319,724	\$4,302,925	\$4,286,126
69 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Amortization	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)
71 Ending Balance	\$4,454,116	\$4,437,317	\$4,420,518	\$4,403,719	\$4,386,920	\$4,370,121	\$4,353,322	\$4,336,523	\$4,319,724	\$4,302,925	\$4,286,126	\$4,269,327
72												
73 \$300M 30yr	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19
74 Beginning Balance	\$4,269,327	\$4,252,528	\$4,235,729	\$4,218,931	\$4,202,132	\$4,185,333	\$4,168,534	\$4,151,735	\$4,134,936	\$4,118,137	\$4,101,338	\$4,084,539
75 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76 Amortization	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)
77 Ending Balance	\$4,252,528	\$4,235,729	\$4,218,931	\$4,202,132	\$4,185,333	\$4,168,534	\$4,151,735	\$4,134,936	\$4,118,137	\$4,101,338	\$4,084,539	\$4,067,740
78												
79 \$300M 30yr	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
80 Beginning Balance	\$4,067,740	\$4,050,941	\$4,034,142	\$4,017,343	\$4,000,544	\$3,983,746	\$3,966,947	\$3,950,148	\$3,933,349	\$3,916,550	\$3,899,751	\$3,882,952
81 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 Amortization	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)
83 Ending Balance	\$4,050,941	\$4,034,142	\$4,017,343	\$4,000,544	\$3,983,746	\$3,966,947	\$3,950,148	\$3,933,349	\$3,916,550	\$3,899,751	\$3,882,952	\$3,866,153
84												
85 \$300M 30yr	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
86 Beginning Balance	\$3,866,153	\$3,849,354	\$3,832,555	\$3,815,756	\$3,798,957	\$3,782,158	\$3,765,359	\$3,748,560	\$3,731,762	\$3,714,963	\$3,698,164	\$3,681,365
87 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88 Amortization	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)
89 Ending Balance	\$3,849,354	\$3,832,555	\$3,815,756	\$3,798,957	\$3,782,158	\$3,765,359	\$3,748,560	\$3,731,762	\$3,714,963	\$3,698,164	\$3,681,365	\$3,664,566
90												
91 \$300M 30yr	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
92 Beginning Balance	\$3,664,566	\$3,647,767	\$3,630,968	\$3,614,169	\$3,597,370	\$3,580,571	\$3,563,772	\$3,546,973	\$3,530,174	\$3,513,375	\$3,496,577	\$3,479,778
93 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94 Amortization	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)	(\$16,799)
95 Ending Balance	\$3,647,767	\$3,630,968	\$3,614,169	\$3,597,370	\$3,580,571	\$3,563,772	\$3,546,973	\$3,530,174	\$3,513,375	\$3,496,577	\$3,479,778	\$3,462,979

Interest Rate Lock on March 2010 Bond Issuances Recorded as OCI
Unamortized balance at June 30, 2016 Forward

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 TOTAL	Jun-16											
2 Beginning Balance	\$5,460,257											
3 Issuance	\$0											
4 Amortization	(\$63,370)											
5 Ending Balance	\$5,396,886											
6												
7 TOTAL	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
8 Beginning Balance	\$5,396,886	\$5,353,516	\$5,270,145	\$5,206,775	\$5,143,404	\$5,080,034	\$5,016,663	\$4,953,293	\$4,889,922	\$4,826,552	\$4,763,181	\$4,699,811
9 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Amortization	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)
11 Ending Balance	\$5,333,516	\$5,270,145	\$5,206,775	\$5,143,404	\$5,080,034	\$5,016,663	\$4,953,293	\$4,889,922	\$4,826,552	\$4,763,181	\$4,699,811	\$4,636,440
12												
13 TOTAL	Jul-17	Aug-17										
14 Beginning Balance	\$4,636,440	\$4,573,070										
15 Issuance	\$0	\$0										
16 Amortization	(\$63,370)	(\$63,370)										
17 Ending Balance	\$4,509,699											
18												
19 TOTAL	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18
20 Beginning Balance	\$4,509,699	\$4,446,329	\$4,382,958	\$4,319,588	\$4,256,217	\$4,192,847	\$4,129,476	\$4,066,106	\$4,002,736	\$3,939,365	\$3,875,995	\$3,812,624
21 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Amortization	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)
23 Ending Balance	\$4,446,329	\$4,382,958	\$4,319,588	\$4,256,217	\$4,192,847	\$4,129,476	\$4,066,106	\$4,002,736	\$3,939,365	\$3,875,995	\$3,812,624	\$3,749,254
24												
25 TOTAL	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19
26 Beginning Balance	\$3,749,254	\$3,685,883	\$3,622,513	\$3,559,142	\$3,495,772	\$3,432,401	\$3,369,031	\$3,305,660	\$3,242,290	\$3,178,919	\$3,115,549	\$3,052,178
27 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 Amortization	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)
29 Ending Balance	\$3,685,883	\$3,622,513	\$3,559,142	\$3,495,772	\$3,432,401	\$3,369,031	\$3,305,660	\$3,242,290	\$3,178,919	\$3,115,549	\$3,052,178	\$2,988,808
30												
31 TOTAL	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
32 Beginning Balance	\$2,988,808	\$2,925,437	\$2,862,067	\$2,798,696	\$2,735,326	\$2,671,955	\$2,608,585	\$2,545,214	\$2,481,844	\$2,418,474	\$2,355,103	\$2,291,733
33 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Amortization	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)
35 Ending Balance	\$2,925,437	\$2,862,067	\$2,798,696	\$2,735,326	\$2,671,955	\$2,608,585	\$2,545,214	\$2,481,844	\$2,418,474	\$2,355,103	\$2,291,733	\$2,228,362
36												
37 TOTAL	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
38 Beginning Balance	\$2,228,362	\$2,164,992	\$2,101,621	\$2,038,251	\$1,974,880	\$1,911,510	\$1,848,139	\$1,784,769	\$1,721,398	\$1,658,028	\$1,594,657	\$1,531,287
39 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40 Amortization	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)
41 Ending Balance	\$2,164,992	\$2,101,621	\$2,038,251	\$1,974,880	\$1,911,510	\$1,848,139	\$1,784,769	\$1,721,398	\$1,658,028	\$1,594,657	\$1,531,287	\$1,467,916
42												
43 TOTAL	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
44 Beginning Balance	\$1,467,916	\$1,404,546	\$1,341,175	\$1,277,805	\$1,214,434	\$1,151,064	\$1,087,693	\$1,024,323	\$960,952	\$897,582	\$834,212	\$770,841
45 Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 Amortization	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)	(\$63,370)
47 Ending Balance	\$1,404,546	\$1,341,175	\$1,277,805	\$1,214,434	\$1,151,064	\$1,087,693	\$1,024,323	\$960,952	\$897,582	\$834,212	\$770,841	\$707,471

Interest Rate Lock on March 2010 Bond Issuances Recorded as OCI
Unamortized balance at June 30, 2016 Forward

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		
1	Electric Dist	Jun-16													
2	Beginning Balance	\$2,654,769													
3	Issuance	\$0													
4	Amortization	(\$30,811)													
5	Ending Balance	\$2,623,958													
6	Electric Dist	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17		
7	Beginning Balance	\$2,623,958	\$2,593,147	\$2,562,336	\$2,531,525	\$2,500,714	\$2,469,903	\$2,439,092	\$2,408,281	\$2,377,470	\$2,346,659	\$2,315,848	\$2,285,037		
8	Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
9	Amortization	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)		
10	Ending Balance	\$2,593,147	\$2,562,336	\$2,531,525	\$2,500,714	\$2,469,903	\$2,439,092	\$2,408,281	\$2,377,470	\$2,346,659	\$2,315,848	\$2,285,037	\$2,254,226		
11	Electric Dist	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18
12	Beginning Balance	\$2,254,226	\$2,223,415	\$2,192,604	\$2,161,793	\$2,130,982	\$2,100,171	\$2,069,360	\$2,038,549	\$2,007,738	\$1,976,927	\$1,946,116	\$1,915,305	\$1,884,494	\$1,853,683
13	Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Amortization	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)
15	Ending Balance	\$2,223,415	\$2,192,604	\$2,161,793	\$2,130,982	\$2,100,171	\$2,069,360	\$2,038,549	\$2,007,738	\$1,976,927	\$1,946,116	\$1,915,305	\$1,884,494	\$1,853,683	\$1,822,872
16	Electric Dist	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19
17	Beginning Balance	\$1,822,872	\$1,792,061	\$1,761,250	\$1,730,439	\$1,699,628	\$1,668,817	\$1,638,006	\$1,607,195	\$1,576,384	\$1,545,573	\$1,514,762	\$1,483,951	\$1,453,140	\$1,422,329
18	Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Amortization	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)
20	Ending Balance	\$1,792,061	\$1,761,250	\$1,730,439	\$1,699,628	\$1,668,817	\$1,638,006	\$1,607,195	\$1,576,384	\$1,545,573	\$1,514,762	\$1,483,951	\$1,453,140	\$1,422,329	\$1,391,518
21	Electric Dist	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20
22	Beginning Balance	\$1,453,140	\$1,422,329	\$1,391,518	\$1,360,707	\$1,329,896	\$1,299,085	\$1,268,274	\$1,237,463	\$1,206,652	\$1,175,841	\$1,145,030	\$1,114,219	\$1,083,408	\$1,052,597
23	Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Amortization	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)
25	Ending Balance	\$1,422,329	\$1,391,518	\$1,360,707	\$1,329,896	\$1,299,085	\$1,268,274	\$1,237,463	\$1,206,652	\$1,175,841	\$1,145,030	\$1,114,219	\$1,083,408	\$1,052,597	\$1,021,786
26	Electric Dist	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21
27	Beginning Balance	\$1,052,597	\$1,021,786	\$990,975	\$960,164	\$929,353	\$898,542	\$867,731	\$836,920	\$806,109	\$775,298	\$744,487	\$713,676	\$682,865	\$652,054
28	Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Amortization	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)
30	Ending Balance	\$1,021,786	\$990,975	\$960,164	\$929,353	\$898,542	\$867,731	\$836,920	\$806,109	\$775,298	\$744,487	\$713,676	\$682,865	\$652,054	\$621,243
31	Electric Dist	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
32	Beginning Balance	\$713,676	\$682,865	\$652,054	\$621,243	\$590,432	\$559,621	\$528,810	\$497,999	\$467,188	\$436,377	\$405,566	\$374,755	\$343,944	\$313,133
33	Issuance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Amortization	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)	(\$30,811)
35	Ending Balance	\$682,865	\$652,054	\$621,243	\$590,432	\$559,621	\$528,810	\$497,999	\$467,188	\$436,377	\$405,566	\$374,755	\$343,944	\$313,133	\$282,322

[illegible]

Interest Rate Lock on March 2010 Bond Issuances Recorded as OCI
Unamortized balance at June 30, 2016 Forward

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Compliance Attachment 3

Worksheet 3
Page 5 of 27

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Gas	Jun-16											
2 Beginning Balance	\$1,162,492											
3 Issuance	\$0											
4 Amortization	(\$13,491)											
5 Ending Balance	\$1,149,000											
6												
7												
8 TOTAL	\$5,396,886											
9	\$0											
10												
11 Gas	Jul-16											
12 Beginning Balance	\$1,149,000											
13 Issuance	\$0											
14 Amortization	(\$13,491)											
15 Ending Balance	\$1,135,509											
16												
17 TOTAL	\$5,333,516											
18	\$0											
19												
20												
21 Gas	Jul-17											
22 Beginning Balance	\$987,102											
23 Issuance	\$0											
24 Amortization	(\$13,491)											
25 Ending Balance	\$973,611											
26												
27 TOTAL	\$4,573,070											
28	\$0											
29												
30 Gas	Sep-17											
31 Beginning Balance	\$960,119											
32 Issuance	\$0											
33 Amortization	(\$13,491)											
34 Ending Balance	\$946,628											
35												
36 TOTAL	\$4,446,329											
37	\$0											
38												
39												
40 Gas	Sep-18											
41 Beginning Balance	\$798,222											
42 Issuance	\$0											
43 Amortization	(\$13,491)											
44 Ending Balance	\$784,730											
45												
46 TOTAL	\$3,685,883											
47	\$0											
48												
49 Gas	Sep-19											
50 Beginning Balance	\$636,324											
51 Issuance	\$0											
52 Amortization	(\$13,491)											
53 Ending Balance	\$622,832											
54												
55 TOTAL	\$2,925,437											
56	\$0											
57												
58 Gas	Sep-20											
59 Beginning Balance	\$474,426											
60 Issuance	\$0											
61 Amortization	(\$13,491)											
62 Ending Balance	\$460,935											
63												
64 TOTAL	\$2,164,992											
65	\$0											
66												
67 Gas	Sep-21											
68 Beginning Balance	\$312,528											
69 Issuance	\$0											
70 Amortization	(\$13,491)											
71 Ending Balance	\$299,037											
72												
73 TOTAL	\$1,404,546											

283

284

285

The Narragansett Electric Company
Unamortized Debt Expense

1	GAS			21.29%															
2	Debt Expense																		
3	Periods	\$525,458	360																
4	Monthly Amortization	\$1,459.61																	
5																			
6																			
7		FY2016	(a)	FY2017	(b)	FY2018	(c)	FY2019	(d)	FY2020	(e)	FY2021	(f)	FY2022	(g)	FY2023	(h)	FY2024	(i)
8	Beginning Balance		\$437,152	\$419,636	\$402,121	\$384,606	\$367,090	\$349,575	\$332,060	\$314,544	\$297,029	\$279,514							
9	April		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
10	May		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
11	June		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
12	July		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
13	August		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
14	September		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
15	October		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
16	November		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
17	December		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
18	January		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
19	February		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
20	March		(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)	(\$1,460)
21	Balance		\$419,636	\$402,121	\$384,606	\$367,090	\$349,575	\$332,060	\$314,544	\$297,029	\$279,514								
22																			
23	Remaining Balance																		
24	Beginning Balance		\$437,152	\$419,636	\$402,121	\$384,606	\$367,090	\$349,575	\$332,060	\$314,544	\$297,029	\$279,514							
25	April		\$435,692	\$418,177	\$400,661	\$383,146	\$365,631	\$348,115	\$330,600	\$313,085	\$295,570								
26	May		\$434,232	\$416,717	\$399,202	\$381,687	\$364,171	\$346,656	\$329,141	\$311,625	\$294,110								
27	June		\$432,773	\$415,258	\$397,742	\$380,227	\$362,712	\$345,196	\$327,681	\$310,166	\$292,650								
28	July		\$431,313	\$413,798	\$396,283	\$378,767	\$361,252	\$343,737	\$326,221	\$308,706	\$291,191								
29	August		\$429,854	\$412,338	\$394,823	\$377,308	\$359,792	\$342,277	\$324,762	\$307,246	\$289,731								
30	September		\$428,394	\$410,879	\$393,363	\$375,848	\$358,333	\$340,817	\$323,302	\$305,787	\$288,271								
31	October		\$426,934	\$409,419	\$391,904	\$374,388	\$356,873	\$339,358	\$321,843	\$304,327	\$286,812								
32	November		\$425,475	\$407,960	\$390,444	\$372,929	\$355,414	\$337,898	\$320,383	\$302,868	\$285,352								
33	December		\$424,015	\$406,500	\$388,985	\$371,469	\$353,954	\$336,439	\$318,923	\$301,408	\$283,893								
34	January		\$422,556	\$405,040	\$387,525	\$370,010	\$352,494	\$334,979	\$317,464	\$299,948	\$282,433								
35	February		\$421,096	\$403,581	\$386,065	\$368,550	\$351,035	\$333,519	\$316,004	\$298,489	\$280,973								
36	March		\$419,636	\$402,121	\$384,606	\$367,090	\$349,575	\$332,060	\$314,544	\$297,029	\$279,514								
37	*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.																		

The Narragansett Electric Company
Unamortized Debt Expense

		100.00%									
1	check totals										
2	Debt Expense										
3	Periods										
4	Monthly Amortization										
5											
6											
7											
8	Beginning Balance	FY2016 (a)	FY2017 (b)	FY2018 (c)	FY2019 (d)	FY2020 (e)	FY2021 (f)	FY2022 (g)	FY2023 (h)	FY2024 (i)	
9	April	\$2,053,320	\$1,971,050	\$1,888,780	\$1,806,510	\$1,724,240	\$1,641,971	\$1,559,701	\$1,477,431	\$1,395,161	
10	May	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
11	June	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
12	July	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
13	August	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
14	September	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
15	October	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
16	November	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
17	December	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
18	January	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
19	February	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
20	March	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	(\$6,856)	
21	Balance	\$1,971,050	\$1,888,780	\$1,806,510	\$1,724,240	\$1,641,971	\$1,559,701	\$1,477,431	\$1,395,161	\$1,312,891	
22											
23	Remaining Balance										
24	Beginning Balance	\$2,053,320	\$1,971,050	\$1,888,780	\$1,806,510	\$1,724,240	\$1,641,971	\$1,559,701	\$1,477,431	\$1,395,161	
25	April	\$2,046,465	\$1,964,195	\$1,881,925	\$1,799,655	\$1,717,385	\$1,635,115	\$1,552,845	\$1,470,575	\$1,388,305	
26	May	\$2,039,609	\$1,957,339	\$1,875,069	\$1,792,799	\$1,710,529	\$1,628,259	\$1,545,989	\$1,463,719	\$1,381,449	
27	June	\$2,032,753	\$1,950,483	\$1,868,213	\$1,785,943	\$1,703,673	\$1,621,403	\$1,539,133	\$1,456,863	\$1,374,593	
28	July	\$2,025,897	\$1,943,627	\$1,861,357	\$1,779,087	\$1,696,817	\$1,614,547	\$1,532,277	\$1,450,007	\$1,367,737	
29	August	\$2,019,041	\$1,936,771	\$1,854,501	\$1,772,231	\$1,689,961	\$1,607,691	\$1,525,421	\$1,443,151	\$1,360,882	
30	September	\$2,012,185	\$1,929,915	\$1,847,645	\$1,765,375	\$1,683,106	\$1,600,836	\$1,518,566	\$1,436,296	\$1,354,026	
31	October	\$2,005,330	\$1,923,060	\$1,840,790	\$1,758,520	\$1,676,250	\$1,593,980	\$1,511,710	\$1,429,440	\$1,347,170	
32	November	\$1,998,474	\$1,916,204	\$1,833,934	\$1,751,664	\$1,669,394	\$1,587,124	\$1,504,854	\$1,422,584	\$1,340,314	
33	December	\$1,991,618	\$1,909,348	\$1,827,078	\$1,744,808	\$1,662,538	\$1,580,268	\$1,497,998	\$1,415,728	\$1,333,458	
34	January	\$1,984,762	\$1,902,492	\$1,820,222	\$1,737,952	\$1,655,682	\$1,573,412	\$1,491,142	\$1,408,872	\$1,326,602	
35	February	\$1,977,906	\$1,895,636	\$1,813,366	\$1,731,096	\$1,648,826	\$1,566,556	\$1,484,286	\$1,402,016	\$1,319,747	
36	March	\$1,971,050	\$1,888,780	\$1,806,510	\$1,724,240	\$1,641,971	\$1,559,701	\$1,477,431	\$1,395,161	\$1,312,891	
37	*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.										

46 *Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

The Narragansett Electric Company Unamortized Debt Expense												
48.62%												
		FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	ELECTRIC DIST	\$0	\$576,749	\$518,434	\$460,562	\$402,691	\$344,819	\$286,947	\$229,076	\$171,204	\$113,332	\$55,461
2	Debt Expense	\$0	(\$4,052)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
3	Periods	\$0	(\$4,212)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
4	Monthly Amortization	\$4,822.64	(\$4,212)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
5			(\$4,212)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
6			(\$4,212)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
7			(\$4,212)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
8	Beginning Balance	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
9	April	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
10	May	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
11	June	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
12	July	\$0	(\$4,217)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
13	August	\$0	(\$4,284)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
14	September	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
15	October	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
16	November	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
17	December	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
18	January	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
19	February	\$0	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
20	March	(\$1,968)	(\$8,329)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)	(\$4,823)
21	Balance	\$576,749	\$518,434	\$460,562	\$402,691	\$344,819	\$286,947	\$229,076	\$171,204	\$113,332	\$55,461	(\$52,411)
22		48.62%		48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	0.00%
23	Remaining Balance	\$0	\$576,749	\$518,434	\$460,562	\$402,691	\$344,819	\$286,947	\$229,076	\$171,204	\$113,332	\$55,461
24	Beginning Balance	\$0	\$572,698	\$513,611	\$455,748	\$397,868	\$339,996	\$282,125	\$224,253	\$166,381	\$108,510	\$50,638
25	April	\$0	\$568,486	\$508,789	\$450,917	\$393,045	\$335,174	\$277,302	\$219,430	\$161,559	\$103,687	\$45,815
26	May	\$0	\$564,270	\$503,966	\$446,094	\$388,223	\$330,351	\$272,479	\$214,608	\$156,736	\$98,864	\$40,993
27	June	\$0	\$559,983	\$499,143	\$441,272	\$383,400	\$325,528	\$267,657	\$209,785	\$151,913	\$94,042	\$36,170
28	July	\$0	\$555,699	\$494,321	\$436,449	\$378,577	\$320,706	\$262,834	\$204,962	\$147,091	\$89,219	\$31,347
29	August	\$0	\$550,876	\$489,498	\$431,627	\$373,755	\$315,883	\$258,011	\$200,140	\$142,268	\$84,396	\$26,525
30	September	\$0	\$546,054	\$484,676	\$426,804	\$368,932	\$311,061	\$253,189	\$195,317	\$137,445	\$79,574	\$21,702
31	October	\$0	\$541,231	\$479,853	\$421,981	\$364,110	\$306,238	\$248,366	\$190,495	\$132,623	\$74,751	\$16,879
32	November	\$0	\$536,408	\$475,030	\$417,159	\$359,287	\$301,415	\$243,544	\$185,672	\$127,800	\$69,929	\$12,057
33	December	\$0	\$531,586	\$470,208	\$412,336	\$354,464	\$296,593	\$238,721	\$180,849	\$122,978	\$65,106	\$7,234
34	January	\$0	\$526,763	\$465,385	\$407,513	\$349,642	\$291,770	\$233,898	\$176,027	\$118,155	\$60,283	\$2,412
35	February	\$0	\$521,940	\$460,562	\$402,691	\$344,819	\$286,947	\$229,076	\$171,204	\$113,332	\$55,461	(\$52,411)
36	March	\$576,749	\$518,434	\$460,562	\$402,691	\$344,819	\$286,947	\$229,076	\$171,204	\$113,332	\$55,461	(\$52,411)
37		48.62%		48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%	0.00%

The Narragansett Electric Company
Unamortized Debt Expense

30 match \$22,350 \$201,074 \$170,350

37 *Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

The Narragansett Electric Company
Unamortized Debt Expense

		FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013	FY2012	FY2011	FY2010	
		(k)	(i)	(j)	(h)	(g)	(f)	(e)	(d)	(c)	(b)	(a)	
1	check total												
2	Debt Expense												
3	Periods	\$1,190,286											120
4	Monthly Amortization	\$9,919.05											
5													
6	Beginning Balance												
9	April	\$0	\$233,098	\$352,126	\$471,155	\$590,183	\$709,212	\$828,241	\$947,269	\$1,066,298	\$1,186,239	\$0	
10	May	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$8,333)	\$0	
11	June	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$8,663)	\$0	
12	July	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$8,669)	\$0	
13	August	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$8,818)	\$0	
14	September	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$8,812)	\$0	
15	October	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	\$0	
16	November	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	\$0	
17	December	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	\$0	
18	January	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	\$0	
19	February	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	\$0	
20	March	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$17,131)	(\$4,047)	
21	Balance	(\$4,047)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$9,919)	(\$1,186,239)	\$1,186,239	
22		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
23	Remaining Balance												
24	Beginning Balance												
25	April	\$0	\$233,098	\$352,126	\$471,155	\$590,183	\$709,212	\$828,241	\$947,269	\$1,066,298	\$1,186,239	\$0	
26	May	\$0	\$223,179	\$342,207	\$461,236	\$580,264	\$699,293	\$818,322	\$937,350	\$1,056,379	\$1,177,905	\$0	
27	June	\$0	\$213,260	\$332,288	\$451,317	\$570,345	\$689,374	\$808,403	\$927,431	\$1,046,460	\$1,169,242	\$0	
28	July	\$0	\$203,341	\$322,369	\$441,398	\$560,426	\$679,455	\$798,484	\$917,512	\$1,036,541	\$1,160,573	\$0	
29	August	\$0	\$193,421	\$312,450	\$431,479	\$550,507	\$669,536	\$788,564	\$907,593	\$1,026,622	\$1,151,755	\$0	
30	September	\$0	\$183,502	\$302,531	\$421,560	\$540,588	\$659,617	\$778,645	\$897,674	\$1,016,703	\$1,142,943	\$0	
31	October	\$0	\$173,583	\$292,612	\$411,641	\$530,669	\$649,698	\$768,726	\$887,755	\$1,006,784	\$1,133,024	\$0	
32	November	\$0	\$163,664	\$282,693	\$401,722	\$520,750	\$639,779	\$758,807	\$877,836	\$996,865	\$1,123,105	\$0	
33	December	\$0	\$153,745	\$272,774	\$391,802	\$510,831	\$629,860	\$748,888	\$867,917	\$986,945	\$1,113,186	\$0	
34	January	\$0	\$143,826	\$262,855	\$381,883	\$500,912	\$619,941	\$738,969	\$857,998	\$977,026	\$1,103,267	\$0	
35	February	\$0	\$133,907	\$252,936	\$371,964	\$490,993	\$610,022	\$729,050	\$848,079	\$967,107	\$1,093,348	\$0	
36	March	(\$4,960)	\$123,988	\$243,017	\$362,045	\$481,074	\$600,103	\$719,131	\$838,160	\$957,188	\$1,083,429	\$0	
			\$114,069	\$233,098	\$352,126	\$471,155	\$590,183	\$709,212	\$828,241	\$947,269	\$1,066,298	\$1,186,239	

*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

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The Narragansett Electric Company \$250M Unamortized Debt Expense											
48.62%											
1	2	3	4	5	6	7	8	9	10	11	12
ELFC DIST	Debt Expense										
1	Periods										
2	360										
3	Monthly Amortization										
4											
5											
6											
7	Beginning Balance										
8	April	\$0	\$1,094,193								
9	May	\$0	\$0								
10	June	\$0	\$0								
11	July	\$0	\$0								
12	August	\$0	\$0								
13	September	\$0	\$0								
14	October	\$0	\$0								
15	November	\$0	\$0								
16	December	\$0	\$0								
17	January	\$0	\$0								
18	February	\$0	\$0								
19	March	\$0	\$0								
20	Balance	\$0	\$1,082,035								
21											
22	Remaining Balance										
23	Beginning Balance	\$0	\$1,094,193								
24	April	\$0	\$0								
25	May	\$0	\$0								
26	June	\$0	\$0								
27	July	\$0	\$0								
28	August	\$0	\$0								
29	September	\$0	\$0								
30	October	\$0	\$0								
31	November	\$0	\$0								
32	December	\$0	\$0								
33	January	\$0	\$0								
34	February	\$0	\$0								
35	March	\$0	\$0								
36	*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.										

[illegible]

The Narragansett Electric Company													
\$250M Unamortized Debt Expense													
21.29%													
GAAS	Debt Expense Periods		FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
1	2	3	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
4	Monthly Amortization	\$1,330.92											
5													
6													
7	Beginning Balance	\$0	\$479,131	\$473,808	\$457,837	\$441,866	\$425,895	\$409,924	\$393,953	\$377,982	\$362,010	\$346,039	
8	April	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
9	May	\$0	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
10	June	\$0	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
11	July	\$0	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
12	August	\$0	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
13	September	\$0	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
14	October	\$0	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
15	November	\$0	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
16	December	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
17	January	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
18	February	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
19	March	\$0	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)	\$(1,331)
20	Balance	\$0	\$473,808	\$457,837	\$441,866	\$425,895	\$409,924	\$(1,331)	\$393,953	\$377,982	\$362,010	\$346,039	\$330,068
21													
22	Remaining Balance	\$0	\$479,131	\$473,808	\$457,837	\$441,866	\$425,895	\$409,924	\$393,953	\$377,982	\$362,010	\$346,039	\$330,068
23	Beginning Balance	\$0	\$0	\$472,477	\$456,506	\$440,535	\$424,564	\$408,593	\$392,622	\$376,651	\$360,680	\$344,709	\$330,068
24	April	\$0	\$0	\$471,146	\$455,175	\$439,204	\$423,233	\$407,262	\$391,291	\$375,320	\$359,349	\$343,378	\$330,068
25	May	\$0	\$0	\$469,815	\$453,844	\$437,873	\$421,902	\$405,931	\$389,960	\$373,989	\$358,018	\$342,047	\$330,068
26	June	\$0	\$0	\$468,484	\$452,513	\$436,542	\$420,571	\$404,600	\$388,629	\$372,658	\$356,687	\$340,716	\$330,068
27	July	\$0	\$0	\$467,153	\$451,182	\$435,211	\$419,240	\$403,269	\$387,298	\$371,327	\$355,356	\$339,385	\$330,068
28	August	\$0	\$0	\$465,822	\$449,851	\$433,880	\$417,909	\$401,938	\$385,967	\$369,996	\$354,025	\$338,054	\$330,068
29	September	\$0	\$0	\$464,491	\$448,520	\$432,549	\$416,578	\$400,607	\$384,636	\$368,665	\$352,694	\$336,723	\$330,068
30	October	\$0	\$0	\$463,160	\$447,189	\$431,218	\$415,247	\$399,276	\$383,305	\$367,334	\$351,363	\$335,392	\$330,068
31	November	\$0	\$0	\$461,829	\$445,858	\$429,887	\$413,916	\$397,945	\$381,974	\$366,003	\$350,032	\$334,061	\$330,068
32	December	\$0	\$477,801	\$460,499	\$444,528	\$428,556	\$412,585	\$396,614	\$380,643	\$364,672	\$348,701	\$332,730	\$330,068
33	January	\$0	\$476,470	\$459,168	\$443,197	\$427,226	\$411,255	\$395,283	\$379,312	\$363,341	\$347,370	\$331,399	\$330,068
34	February	\$0	\$475,139	\$457,837	\$441,866	\$425,895	\$409,924	\$393,953	\$377,982	\$362,010	\$346,039	\$330,068	\$330,068
35	March	\$0	\$473,808	\$457,837	\$441,866	\$425,895	\$409,924	\$393,953	\$377,982	\$362,010	\$346,039	\$330,068	\$330,068
*Fluctuations due to true-up of amortization as expense balance increases, and adjustments are made.													

The Narragansett Electric Company
\$250M Unamortized Debt Expense

check totals	Debt Expense Periods		FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
1	Monthly Amortization	\$2,250,500											
2		360											
3		\$6,251.39											
4													
5													
6													
7	Beginning Balance	\$0	\$2,250,500	\$2,225,494	\$2,150,478	\$2,075,461	\$2,000,444	\$1,925,428	\$1,850,411	\$1,850,411	\$1,775,394	\$1,700,378	\$1,625,361
8	April	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
9	May	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
10	June	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
11	July	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
12	August	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
13	September	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
14	October	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
15	November	\$0	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
16	December	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
17	January	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
18	February	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
19	March	\$0	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)	(\$6,251)
20	Balance	\$0	\$2,225,494	\$2,150,478	\$2,075,461	\$2,000,444	\$1,925,428	\$1,850,411	\$1,850,411	\$1,775,394	\$1,700,378	\$1,625,361	\$1,550,344
21													
22	Remaining Balance												
23	Beginning Balance	\$0	\$2,250,500	\$2,225,494	\$2,150,478	\$2,075,461	\$2,000,444	\$1,925,428	\$1,850,411	\$1,850,411	\$1,775,394	\$1,700,378	\$1,625,361
24	April	\$0	\$0	\$2,219,243	\$2,144,226	\$2,069,210	\$1,994,193	\$1,919,176	\$1,844,160	\$1,844,160	\$1,769,143	\$1,694,126	\$1,619,110
25	May	\$0	\$0	\$2,212,992	\$2,137,975	\$2,062,958	\$1,987,942	\$1,912,925	\$1,837,908	\$1,837,908	\$1,762,892	\$1,687,875	\$1,612,858
26	June	\$0	\$0	\$2,206,740	\$2,131,724	\$2,056,707	\$1,981,690	\$1,906,674	\$1,831,657	\$1,831,657	\$1,756,640	\$1,681,624	\$1,606,607
27	July	\$0	\$0	\$2,200,489	\$2,125,472	\$2,050,456	\$1,975,439	\$1,900,422	\$1,825,405	\$1,825,405	\$1,750,389	\$1,675,372	\$1,600,355
28	August	\$0	\$0	\$2,194,237	\$2,119,221	\$2,044,204	\$1,969,187	\$1,894,171	\$1,819,154	\$1,819,154	\$1,744,137	\$1,669,121	\$1,594,104
29	September	\$0	\$0	\$2,187,986	\$2,112,969	\$2,037,953	\$1,962,936	\$1,887,919	\$1,812,903	\$1,812,903	\$1,737,886	\$1,662,869	\$1,587,853
30	October	\$0	\$0	\$2,181,735	\$2,106,718	\$2,031,701	\$1,956,685	\$1,881,668	\$1,806,651	\$1,806,651	\$1,731,635	\$1,656,618	\$1,581,601
31	November	\$0	\$0	\$2,175,483	\$2,100,467	\$2,025,450	\$1,950,433	\$1,875,417	\$1,800,400	\$1,800,400	\$1,725,383	\$1,650,367	\$1,575,350
32	December	\$0	\$2,244,249	\$2,169,232	\$2,094,215	\$2,019,199	\$1,944,182	\$1,869,165	\$1,794,149	\$1,794,149	\$1,719,132	\$1,644,115	\$1,569,098
33	January	\$0	\$2,237,997	\$2,162,981	\$2,087,964	\$2,012,947	\$1,937,931	\$1,862,914	\$1,787,897	\$1,787,897	\$1,712,880	\$1,637,864	\$1,562,847
34	February	\$0	\$2,231,746	\$2,156,729	\$2,081,712	\$2,006,696	\$1,931,679	\$1,856,662	\$1,781,646	\$1,781,646	\$1,706,629	\$1,631,612	\$1,556,596
35	March	\$0	\$2,225,494	\$2,150,478	\$2,075,461	\$2,000,444	\$1,925,428	\$1,850,411	\$1,850,411	\$1,775,394	\$1,700,378	\$1,625,361	\$1,550,344
36	*Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.												

44	March	\$1,502,667	\$1,341,667	\$1,180,667	\$1,0
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The Narragansett Electric Company
Unamortized Debt Expense

37 March \$572,366 \$511,041 \$33

38 *Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

38 *Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

The Narragansett Electric Company
Unamortized Debt Expense

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1 check totals											
2 Debt Expense		\$1,610,000									
3 Periods		120									
4 Monthly Amortization		\$13,416.67									
5											
6											
7											
8 Amortization by Month											
9 Beginning Balance	\$1,610,000	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,666	\$697,666	\$536,666	\$375,666	\$214,666	\$53,661
10 April	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
11 May	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
12 June	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)
13 July	\$0	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,411)
14 August	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
15 September	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
16 October	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
17 November	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
18 December	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
19 January	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
20 February	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
21 March	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	(\$13,417)	\$0
22 Balance	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,666	\$697,666	\$536,666	\$375,666	\$214,666	\$53,661	\$0
23	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.99%	66.67%
24 Remaining Balance											
25 Beginning Balance	\$1,610,000	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,666	\$697,666	\$536,666	\$375,666	\$214,666	\$53,661
26 April	\$0	\$1,489,250	\$1,328,250	\$1,167,250	\$1,006,250	\$845,250	\$684,250	\$523,250	\$362,250	\$201,250	\$40,245
27 May	\$0	\$1,475,833	\$1,314,833	\$1,153,833	\$992,833	\$831,833	\$670,833	\$509,833	\$348,833	\$187,833	\$26,828
28 June	\$0	\$1,462,417	\$1,301,417	\$1,140,417	\$979,417	\$818,416	\$657,416	\$496,416	\$335,416	\$174,416	\$13,411
29 July	\$1,610,000	\$1,449,000	\$1,288,000	\$1,127,000	\$966,000	\$805,000	\$644,000	\$483,000	\$322,000	\$160,999	\$0
30 August	\$1,596,583	\$1,435,583	\$1,274,583	\$1,113,583	\$952,583	\$791,583	\$630,583	\$469,583	\$308,583	\$147,582	\$0
31 September	\$1,583,167	\$1,422,167	\$1,261,167	\$1,100,167	\$939,167	\$778,166	\$617,166	\$456,166	\$295,166	\$134,165	\$0
32 October	\$1,569,750	\$1,408,750	\$1,247,750	\$1,086,750	\$925,750	\$764,750	\$603,750	\$442,750	\$281,750	\$120,747	\$0
33 November	\$1,556,333	\$1,395,333	\$1,234,333	\$1,073,333	\$912,333	\$751,333	\$590,333	\$429,333	\$268,333	\$107,330	\$0
34 December	\$1,542,917	\$1,381,917	\$1,220,917	\$1,059,917	\$898,916	\$737,916	\$576,916	\$415,916	\$254,916	\$93,913	\$0
35 January	\$1,529,500	\$1,368,500	\$1,207,500	\$1,046,500	\$885,500	\$724,500	\$563,500	\$402,500	\$241,500	\$80,496	\$0
36 February	\$1,516,083	\$1,355,083	\$1,194,083	\$1,033,083	\$872,083	\$711,083	\$550,083	\$389,083	\$228,083	\$67,079	\$0
37 March	\$1,502,667	\$1,341,667	\$1,180,667	\$1,019,667	\$858,666	\$697,666	\$536,666	\$375,666	\$214,666	\$53,661	\$0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Compliance Attachment 3
Workpaper 3
Page 25 of 27

38 *Fluctuations due to true-up of amortization as expense balance increases and adjustments are made.

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COMPLIANCE ATTACHMENT 3

Workpaper 4

Labor

The Narragansett Electric Company d/b/a National Grid
Trace from Company Books to Test Year Labor
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	Base Labor Union (a)	Base Labor Non-Union (b)	Variable Pay Union (c)	Variable Pay Non- Union (d)	Overtime Union (e)	Overtime Non- Union (f)	Total Labor (g)
1 Narragansett Electric, Schedule 12, Page 6:							
2							
3 Capital per Company Books	\$14,546,081	\$2,776,857					
4 O&M per Company Books	\$13,937,491	\$2,691,036	\$197,719	\$270,871	\$5,533,829	\$64,026	\$22,694,972
5 O&M %	48.93%	49.22%					48.98%
6							
7 <i>Test Year Adjustments:</i>							
8 Plus Financial Reporting Segment Adjustments and Other	(\$2,115,912)	(\$103,085)	(\$285,419)	\$407,867	(\$394,731)	(\$348)	(\$2,491,628)
9 Less Energy Efficiency shown on Schedule MAL-29	\$265	(\$27,670)	\$0	(\$389,007)	\$30		(\$416,383)
10 Union/Non-Union Reclassifications	(\$1,896)	\$1,896	\$119,236	(\$119,236)	(\$0)	\$0	\$0
11 Test Year Labor per Books, Schedule 12, Page 1, Line 1(b)	\$11,819,947	\$2,562,178	\$31,536	\$170,494	\$5,139,128	\$63,678	\$19,786,961
12							
13 <i>Normalizing Adjustments:</i>							
14 Segment Reclassification	1/ \$1,987,167	\$104,068	\$60,398	\$16,137	\$394,731	\$348	\$2,562,849
15 Inspection & Maintenance	(\$311,125)	(\$705)	(\$11,056)	(\$77)	(\$4,923)	\$0	(\$327,886)
16 (IFA) Integrated Facilities Agreement	(\$510,987)	(\$411,657)	\$22,366	\$8,535	(\$283,016)	(\$3,675)	(\$1,178,434)
17 Reclass Misc Pay (to)/from Affiliates	2/ \$73,971		\$73,971	\$399,909			\$473,880
18 Normalize Variable Pay to Target			(\$15,657)	(\$67,438)			(\$83,095)
19 Impact of Misc Pay Reclass on IFA			(\$46,849)	(\$17,878)			(\$64,727)
20 Major Storm Normalization					(\$553,323)	(\$37,757)	(\$591,080)
21 Test Year Labor as Adjusted, Schedule 12, Page 1, Line 1(h)	\$12,985,002	\$2,253,883	\$114,710	\$509,683	\$4,692,596	\$22,595	\$20,578,469
22 Test Year O&M %, Schedule 12, Page 6, Line 4	47.16%	44.80%					46.80%
23							
24							
25							
	Base Labor Union (a)	Base Labor Non-Union (b)	Variable Pay Union (c)	Variable Pay Non- Union (d)	Overtime Union (e)	Overtime Non- Union (f)	Total Labor (g)
26 Narragansett Gas, Schedule 12, Page 7:							
27							
28 Capital per Company Books	\$14,138,179	\$826,378					
29 O&M per Company Books	\$11,998,660	\$472,498	\$328,767	\$171,006	\$3,425,498	\$1,751	\$16,398,181
30 O&M %	45.91%	36.38%					45.46%
31							
32 <i>Test Year Adjustments:</i>							
33 Plus Financial Reporting Segment Adjustments and Other	\$2,115,912	\$103,085	(\$92,890)	\$293,443	\$394,731	\$348	\$2,814,630
34 Less Energy Efficiency shown on Schedule MAL-29	\$87	(\$4,993)	\$0	(\$163,075)	\$0	\$0	(\$167,981)
35 Union/Non-Union Reclassifications	(\$1,126)	\$1,126	\$14,192	(\$14,192)	\$0	\$0	\$0
36 Test Year Labor per Books, Schedule 12, Page 1, Line 1(c)	\$14,113,534	\$571,716	\$250,069	\$287,182	\$3,820,229	\$2,099	\$19,044,830
37							
38 <i>Normalizing Adjustments:</i>							
39 Segment Reclassification	1/ (\$1,987,167)	(\$104,068)	(\$60,398)	(\$16,137)	(\$394,731)	(\$348)	(\$2,562,850)
40 Reclass Misc Pay (to)/from Affiliates	2/ \$70,218		\$70,218	\$80,639			\$150,857
41 Normalize Variable Pay to Target			(\$104,125)	(\$14,456)			(\$118,581)
42 Gas Cost Recovery	(\$437,246)	(\$354)	(\$19,514)	(\$60)	(\$115,496)	\$0	(\$572,670)
43 Test Year Labor as Adjusted, Schedule 12, Page 1, Line 1(i)	\$11,689,121	\$467,294	\$136,250	\$337,168	\$3,310,003	\$1,751	\$15,941,586
44 Test Year O&M %, Schedule 12, Page 7, Line 4	45.26%	36.12%					44.82%

	Base Labor Union (a)	Base Labor Non-Union (b)	Variable Pay Union (c)	Variable Pay Non- Union (d)	Overtime Union (e)	Overtime Non- Union (f)	Total Labor (g)
45 Service Company to Narragansett Electric, Schedule 12, Page 8:							
46 Capital per Company Books	\$3,896,329	\$9,090,209					
47 O&M per Company Books	\$3,553,634	\$28,319,876	\$81,215	\$4,856,391	\$552,220	\$254,281	\$37,617,616
48 O&M %	47.70%	75.70%					71.05%
49							
50							
51 <i>Test Year Adjustments:</i>							
52 Plus Financial Reporting Segment Adjustments and Other	(\$131,159)	(\$406,691)	(\$7,538)	(\$57,889)	(\$42,970)	(\$337)	(\$646,585)
53 Less Energy Efficiency shown on Schedule MAL-29	(\$28,110)	(\$2,878,810)	\$313	(\$421,534)	(\$383)	(\$2,668)	(\$3,331,192)
54 Less Strike Contingency shown on Schedule MAL-24					(\$4)		(\$4)
55 Union/Non-Union Reclassifications	\$1,039	(\$1,039)	\$662	(\$662)	\$0	\$0	\$0
56 Test Year Labor per Books, Schedule 12, Page 1, Line 2(b)	\$3,395,404	\$25,033,336	\$74,651	\$4,376,305	\$508,863	\$251,276	\$33,639,835
57							
58 <i>Normalizing Adjustments:</i>							
59 Segment Reclassification	1/ \$131,159	\$406,691	\$7,538	\$57,889	\$42,970	\$337	\$646,585
60 Inspection & Maintenance	\$0	(\$2,480)	\$0	(\$347)	\$0	\$0	(\$2,827)
61 (IFA) Integrated Facilities Agreement	(\$559,849)	(\$5,164,043)	(\$15,709)	(\$896,389)	(\$163,834)	(\$44,603)	(\$6,844,426)
62 Reclass Misc Pay (to)/from Affiliates			(\$7,907)	(\$463,535)			(\$471,442)
63 Normalize Variable Pay to Target			(\$15,051)	(\$614,504)			(\$629,555)
64 Impact of Misc Pay Reclass on IFA			\$1,109	\$63,285			\$64,394
65 Major Storm Normalization	(\$33,277)	(\$153,442)	(\$3,160)	(\$25,746)	(\$63,358)	(\$91,326)	(\$370,308)
66 Vegetation Management		(\$276,917)				(\$550)	(\$277,467)
67 Standard Offer Service Admin Expense		(\$192,065)		(\$25,738)			(\$217,803)
68 A&G reclass to capital	(\$270,274)	(\$1,992,654)	(\$5,942)	(\$348,354)	(\$40,506)	(\$20,002)	(\$2,677,732)
69 Test Year Labor as Adjusted, Schedule 12, Page 1, Line 2(h)	\$2,663,163	\$17,658,426	\$35,530	\$2,122,867	\$284,135	\$95,131	\$22,859,253
70 Test Year O&M %, Schedule 12, Page 8, Line 6	38.99%	61.44%					57.13%
71							
72							
73							
74 Service Company to Narragansett Gas, Schedule 12, Page 9:							
75 Capital per Company Books	\$1,278,709	\$5,984,415					
76 O&M per Company Books	\$1,884,582	\$12,593,140	\$52,642	\$2,066,317	\$311,860	\$61,751	\$16,970,292
77 O&M %	59.58%	67.79%					66.59%
78							
79							
80 <i>Test Year Adjustments:</i>							
81 Plus Financial Reporting Segment Adjustments and Other	\$131,159	\$406,691	\$7,538	\$57,889	\$42,970	\$337	\$646,585
82 Less Energy Efficiency shown on Schedule MAL-29	(\$11,025)	(\$1,000,187)	\$66	(\$143,074)	(\$51)	(\$858)	(\$1,155,130)
83 Union/Non-Union Reclassifications	(\$1,377)	\$1,377	\$1,099	(\$1,099)	\$0	\$0	\$0
84 Test Year Labor per Books, Schedule 12, Page 1, Line 2(c)	\$2,003,340	\$12,001,022	\$61,344	\$1,980,033	\$354,778	\$61,230	\$16,461,747
85							
86 <i>Normalizing Adjustments:</i>							
87 Segment Reclassification	1/ (\$131,159)	(\$406,691)	(\$7,538)	(\$57,889)	(\$42,970)	(\$337)	(\$646,585)
88 Reclass Misc Pay (to)/from Affiliates			(\$4,510)	(\$145,571)			(\$150,081)
89 Normalize Variable Pay to Target			(\$21,409)	(\$355,607)			(\$377,016)
90 Gas Cost Recovery	(\$2,188)	(\$223,001)	\$0	(\$31,012)	(\$9)	\$0	(\$256,209)
91 A&G reclass to capital	(\$159,466)	(\$955,281)	(\$4,883)	(\$157,611)	(\$28,240)	(\$4,874)	(\$1,310,355)
92 Test Year Labor as Adjusted, Schedule 12, Page 1, Line 2(i)	\$1,710,527	\$10,416,049	\$23,004	\$1,232,343	\$283,559	\$56,019	\$13,721,500
93 Test Year O&M %, Schedule 12, Page 9, Line 6	54.32%	60.01%					59.14%
94							
95							
96							
97 Electric Affiliates, Schedule 12, Page 10:							
98 Capital per Company Books	\$752,420	\$226,242					
99 O&M per Company Books	\$929,140	\$242,337	\$34,345	\$22,207	\$98,680	\$3,496	\$1,330,204
100 O&M %	55.25%	51.72%					54.48%
101							
102							
103 <i>Test Year Adjustments:</i>							
104 Plus Financial Reporting Segment Adjustments and Other	(\$508)	(\$49)	\$0	(\$73)	(\$122)	(\$0)	(\$752)
105 Union/Non-Union Reclassifications	\$1	(\$1)	\$2	(\$2)	\$0	\$0	(\$0)
106 Test Year Labor per Books, Schedule 12, Page 1, Line 3(b)	\$928,633	\$242,287	\$34,347	\$22,131	\$98,558	\$3,495	\$1,329,452
107							
108 <i>Normalizing Adjustments:</i>							
109 Segment Reclassification	1/ \$508	\$49	\$0	\$73	\$122	\$0	\$752
110 Inspection & Maintenance	(\$247)	(\$55,186)	(\$12)	(\$5,368)	(\$107)	\$0	(\$60,920)
111 (IFA) Integrated Facilities Agreement	(\$59,925)	(\$11,906)	(\$2,317)	(\$2,694)	(\$7,306)	(\$55)	(\$84,203)
112 Reclass Misc Pay (to)/from Affiliates			(\$1,483)	(\$955)			(\$2,438)
113 Normalize Variable Pay to Target			(\$2,899)	(\$4,180)			(\$7,079)
114 Impact of Misc Pay Reclass on IFA			\$154	\$179			\$333
115 Major Storm Normalization	(\$16,769)	(\$11,710)	(\$1,293)	(\$1,724)	(\$12,764)	(\$6,880)	(\$51,141)
116 Test Year Labor as Adjusted, Schedule 12, Page 1, Line 3(h)	\$852,199	\$163,535	\$26,497	\$7,462	\$78,504	(\$3,440)	\$1,124,757
117 Test Year O&M %, Schedule 12, Page 10, Line 6	53.11%	41.96%					50.93%

116 **Gas Affiliates, Schedule 12, Page 11:**

117

118 Capital per Company Books

119 O&M per Company Books

120 O&M %

121

122 *Test Year Adjustments:*

123 Plus Financial Reporting Segment Adjustments and Other

124 Union/Non-Union Reclassifications

125 **Test Year Labor per Books, Schedule 12, Page 1, Line 3(c)**

126

127 *Normalizing Adjustments:*

128 Segment Reclassification

129 Reclass Misc Pay (to)/from Affiliates

130 Normalize Variable Pay to Target

131 Gas Cost Recovery

132 **Test Year Labor as Adjusted, Schedule 12, Page 1, Line 3(i)**

133 Test Year O&M %s, Schedule 12, Page 11, Line 6

134

135

136

137

138

139

140

	Base Labor Union (a)	Base Labor Non-Union (b)	Variable Pay Union (c)	Variable Pay Non- Union (d)	Overtime Union (e)	Overtime Non- Union (f)	Total Labor (g)
	\$99,232	\$10,036					
	\$377,959	\$71,169	\$12,750	\$12,573	\$40,192	\$338	\$514,980
	79.20%	87.64%					80.43%
	\$508	\$49	(\$0)	\$73	\$122	\$0	\$752
	(\$0)	\$0	(\$1)	\$1	\$0	\$0	(\$0)
	\$378,466	\$71,217	\$12,749	\$12,648	\$40,315	\$338	\$515,732
1/	(\$508)	(\$49)	\$0	(\$73)	(\$122)	(\$0)	(\$752)
2/			(\$390)	(\$387)			(\$776)
			\$6,511	(\$1,844)			\$4,667
	(\$543)	(\$134)	\$0	(\$59)	(\$209)	\$0	(\$944)
	\$377,416	\$71,035	\$18,870	\$10,285	\$39,984	\$338	\$517,927
	79.18%	87.62%					80.41%

	Narragansett Electric	Narragansett Gas	Service Company	Other Affiliates	Total
Segment Reclassification 1/	\$2,562,849	(\$2,562,850)	(\$0)	(\$0)	(\$0)
Reclass Misc Pay (to)/from Affiliates 2/	\$473,880	\$150,857	(\$621,523)	(\$3,214)	(\$0)

The Narragansett Electric Company d/b/a National Grid
Union Variable Pay
Rate Year Ending April 30, 2019

			(a)	(b)	(c)	(d)	(e)	(f)	(g)
1									
2									
3	Narragansett Electric Co - Electric	0310	\$23,845,332						
4			\$23,845,332						
5									
6									
7	Narragansett Electric Co - Gas								
8		0310	\$209,781						
9		OSW1	\$9,555,509						
10		310B	\$2,457,810						
11			\$12,235,270						
12									
13									
14									
15	NGUSA Service Company to Electric	0310	\$977,779						
16		0326	\$9,176,370						
17		036N	\$7,107,397						
18		048A	\$7,716,475						
19		OSW1	\$2,154,152						
20			\$27,132,174						
21									
22									
23	NGUSA Service Company to Gas								
24		0101	\$149,664						
25		036N	\$633,809						
26		OSW1	\$498,383						
27		0US3	\$185,675						
28			\$1,549,031						
29									
30									
31	Electric Affiliates								
32		0097	\$243,593						
33		097C	\$370,104						
34		OSW1	\$429,412						
35			\$1,335,007						
36									
37									
38	Gas Affiliates								
39		0097	\$75,782						
40		097C	\$176,425						
41		0US3	\$25,981						
42			\$332,519						

Column Notes

(a) Per Human Resources
(c) Per Human Resources
(d) Column (a) x Column (c)
(e) Per Union Contracts
(f) Column (a) x Column (e)
(g) 1 / Column (c) x Column (e)

Line Notes

4(c) Line 4(d) / Line 4(a)
11(c) Line 11(d) / Line 11(a)
20(c) Line 20(d) / Line 20(a)
28(c) Line 28(d) / Line 28(a)
35(c) Line 35(d) / Line 35(a)
42(c) Line 42(d) / Line 42(a)

4(e) Line 4(f) / Line 4(a)
11(e) Line 11(f) / Line 11(a)
20(e) Line 20(f) / Line 20(a)
28(e) Line 28(f) / Line 28(a)
35(e) Line 35(f) / Line 35(a)
42(e) Line 42(f) / Line 42(a)

The Narragansett Electric Company d/b/a National Grid
Management Variable Pay
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

		(a)	(b)	(c)	(d)
		Sum of APP Individual Award Amount	Sum of APP Financial Award Amount	Sum of APP Elevate 2015 Amount awarded	Sum of APP Total Award Amount
1	Narragansett Electric	Global Band			
2		C	\$35,310	\$72,637	\$32,306
3		D	\$67,865	\$0	\$99,900
4		E	\$168,854	\$0	\$264,811
5		F	\$2,618	\$0	\$4,400
6		Grand Total	\$274,647	\$72,637	\$401,417
7					
8	Executive Financial Award			\$0	
9	O&M Portion			<u>100.00%</u>	
10	Executive O&M Financial Award			\$0	
11	Narragansett Electric Share			<u>100.00%</u>	
12	Narragansett Electric Share of Executive O&M Financial Award			<u>\$0</u>	
13					
14	Change Financial Weighting from 50% to 60% in FY18			<u>\$0</u>	
15					
16	Elevate Awards paid at 160%		Elevate at 100%	\$250,885	
17			Normalizing Adjustment	(\$150,531)	
18			O&M Portion	44.80%	
19			Normalizing O&M Adjustment	(\$67,438)	
20			Narragansett Electric Share	<u>100.00%</u>	
21			Narragansett Electric Share of Normalizing O&M Adjustment	<u>(\$67,438)</u>	
22					
23					
24					
25					
26					
		(a)	(b)	(c)	(d)
		Sum of APP Individual Award Amount	Sum of APP Financial Award Amount	Sum of APP Elevate 2015 Amount awarded	Sum of APP Total Award Amount
27	Narragansett Gas	Global Band			
28		E	\$84,954	\$0	\$106,726
29		Grand Total	\$84,954	\$0	\$106,726
30					
31	Executive Financial Award			\$0	
32	O&M Portion			<u>100.00%</u>	
33	Executive O&M Financial Award			\$0	
34	Narragansett Electric Share			<u>100.00%</u>	
35	Narragansett Electric Share of Executive O&M Financial Award			<u>\$0</u>	
36					
37	Change Financial Weighting from 50% to 60% in FY18			<u>\$0</u>	
38					
39	Elevate Awards paid at 160%		Elevate at 100%	\$66,704	
40			Normalizing Adjustment	(\$40,022)	
41			O&M Portion	36.12%	
42			Normalizing O&M Adjustment	(\$14,456)	
43			Narragansett Electric Share	<u>100.00%</u>	
44			Narragansett Electric Share of Normalizing O&M Adjustment	<u>(\$14,456)</u>	

		(a) Sum of APP Individual Award Amount	(b) Sum of APP Financial Award Amount	(c) Sum of APP Elevate 2015 Amount awarded	(d) Sum of APP Total Award Amount
45	Service Company	Global Band			
46		A	665,737	1,107,164	496,761
47		A+	296,157	485,053	128,593
48		B	1,712,490	2,793,245	1,264,546
49		B+	366,557	576,097	258,919
50		C	4,892,489	8,460,151	3,773,227
51		D	12,611,923	4,857	19,339,026
52		E	8,454,175	-	12,819,858
53		EXD	264,702	620,769	885,471
54		F	\$462,120	\$0	\$727,949
55		Grand Total	29,726,350	14,047,336	38,808,879
56	Note: PTCM employees follow the 369 Union APP				
57					
58	Executive Financial Award			\$5,582,328	
59	O&M Portion			<u>100.00%</u>	
60	Executive O&M Financial Award			\$5,582,328	
61	Narragansett Electric Segment Share			<u>6.18%</u>	
62	Narragansett Electric Share of Executive O&M Financial Award			<u>\$344,756</u>	
63					
64	Change Financial Weighting from 50% to 60% in FY18			<u>\$68,951</u>	
65					
66					
67	Executive Financial Award			5,582,328	
68	O&M Portion			<u>100.00%</u>	
69	Executive O&M Financial Award			\$5,582,328	
70	Narragansett Gas Segment Share			<u>3.73%</u>	
71	Narragansett Electric Share of Executive O&M Financial Award			<u>\$208,185</u>	
72					
73	Change Financial Weighting from 50% to 60% in FY18			<u>\$41,637</u>	
74					
75	Elevate Awards paid at 160%		Elevate at 100%	\$24,255,550	
76			Normalizing Adjustment	(\$14,553,330)	
77			O&M Portion	<u>68.37%</u>	
78			Normalizing O&M Adjustment	(\$9,950,112)	
79			Narragansett Electric Segment Share	<u>6.18%</u>	
80			Narragansett Electric Share of Normalizing O&M Adjustment	<u>(\$614,504)</u>	
81					
82					
83	Elevate Awards paid at 160%		Elevate at 100%	\$24,255,550	
84			Normalizing Adjustment	(\$14,553,330)	
85			O&M Portion	<u>65.52%</u>	
86			Normalizing O&M Adjustment	\$9,535,342	
87			Narragansett Gas Segment Share	<u>3.73%</u>	
88			Narragansett Gas Share of Normalizing O&M Adjustment	<u>\$355,607</u>	

		(a) Sum of APP Individual Award Amount	(b) Sum of APP Financial Award Amount	(c) Sum of APP Elevate 2015 Amount awarded	(d) Sum of APP Total Award Amount
89	Electric Affiliates	Global Band			
90		B	50,728	84,290	37,191
91		B+	39,754	57,246	25,516
92		C	415,840	768,122	340,493
93		D	2,562,650	-	3,986,759
94		E	3,766,675	-	5,728,078
95		F	\$48,930	\$0	\$81,968
96		Grand Total	6,884,576	909,658	10,200,005
97					17,994,240
98	Executive Financial Award			\$141,536	
99	O&M Portion			<u>100.00%</u>	
100	Executive O&M Financial Award			\$141,536	
101	Narragansett Electric Share			<u>0.31%</u>	
102	Narragansett Electric Share of Executive O&M Financial Award			<u>\$439</u>	
103					
104	Change Financial Weighting from 50% to 60% in FY18			<u>\$88</u>	
105					
106	Elevate Awards paid at 160%			\$6,986,305	
107			Normalizing Adjustment	(\$3,213,700)	
108			O&M Portion	<u>41.96%</u>	
109			Normalizing O&M Adjustment	(\$1,348,469)	
110			Narragansett Electric Share	<u>0.31%</u>	
111			Narragansett Electric Share of Normalizing O&M Adjustment	<u>(\$4,180)</u>	
112					
113					
114					
115					
116					

		(a) Sum of APP Individual Award Amount	(b) Sum of APP Financial Award Amount	(c) Sum of APP Elevate 2015 Amount awarded	(d) Sum of APP Total Award Amount
117	Gas Affiliates	Global Band			
118		B	50,728	84,290	37,191
119		B+	39,754	57,246	25,516
120		C	451,149	840,759	372,799
121		D	2,630,515	-	4,086,659
122		E	3,850,574	-	5,886,163
123		F	\$51,548	\$0	\$86,368
124		Grand Total	7,074,268	982,295	10,494,696
125					18,551,262
126	Executive Financial Award			\$141,536	
127	O&M Portion			<u>100.00%</u>	
128	Executive O&M Financial Award			\$141,536	
129	Narragansett Electric Share			<u>0.06%</u>	
130	Narragansett Electric Share of Executive O&M Financial Award			<u>\$90</u>	
131					
132	Change Financial Weighting from 50% to 60% in FY18			<u>\$18</u>	
133					
134	Elevate Awards paid at 160%			\$7,188,148	
135			Normalizing Adjustment	(\$3,306,548)	
136			O&M Portion	<u>87.62%</u>	
137			Normalizing O&M Adjustment	(\$2,897,197)	
138			Narragansett Electric Share	<u>0.06%</u>	
139			Narragansett Electric Share of Normalizing O&M Adjustment	<u>(\$1,844)</u>	

Line Notes

16	Line 6(c) / 160 x 100	85	Schedule 12, Page 9, Line 6(d)
17	Line 16 - Line 6(c)	86	Line 84 x Line 85
18	Schedule 12, Page 6, Line 4(d)	87	Schedule 12, Page 9, Line 13(d)
19	Line 17 x Line 18	88	Line 86 x Line 87
21	Line 19 x Line 20	98	Line 90(b) + Line 91(b)
39	Line 29(c) / 160 x 100	100	Line 98 x Line 99
40	Line 39 - Line 29(c)	101	Schedule 12, Page 10, Line 13(d)
41	Schedule 12, Page 7, Line 4(d)	102	Line 100 x Line 101
42	Line 40 x Line 41	104	(Line 102 / 50% x 60%) - Line 102
44	Line 42 x Line 43	106	Line 96(c) / 160 x 100
58	Sum of Line 46(b) through Line 49(b) + Line 53(b)	107	Line 106 - Line 96(c)
60	Line 58 x Line 59	108	Schedule 12, Page 10, Line 6(d)
61	Schedule 12, Page 8, Line 13(d)	109	Line 107 x Line 108
62	Line 60 x Line 61	110	Schedule 12, Page 10, Line 13(d)
64	(Line 62 / 50% x 60%) - Line 62	111	Line 109 x Line 110
67-69	Lines 58 through 60	126	Line 118(b) + Line 119(b)
70	Schedule 12, Page 9, Line 13(d)	128	Line 126 x Line 127
71	Line 69 x Line 70	129	Schedule 12, Page 11, Line 13(d)
73	(Line 71 / 50% x 60%) - Line 71	130	Line 128 x Line 129
75	Line 55(c) / 160 x 100	132	(Line 130 / 50% x 60%) - Line 130
76	Line 75 - Line 55(c)	134	Line 124(c) / 160 x 100
77	Schedule 12, Page 8, Line 6(d)	135	Line 134 - Line 124(c)
78	Line 76 x Line 77	136	Schedule 12, Page 11, Line 6(d)
79	Schedule 12, Page 8, Line 13(d)	137	Line 135 x Line 136
80	Line 78 x Line 79	138	Schedule 12, Page 11, Line 13(d)
83-84	Lines 75 through 76	139	Line 137 x Line 138

The Narragansett Electric Company d/b/a National Grid
Steady State Wages
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	(a)		(b)		(c)		(d)		(e) = (a) + (b)		(f) = (c) + (d)	
	Sum of Salary		Sum of FTE Count		Total Sum of Salary		Total Sum of FTE Count					
1 N CA Segment Name	Union	MGMT	Union	MGMT								
2 RI Electric Distribution Total	\$23,845,332	\$4,733,253	261.0	43.0	\$28,578,585						304.0	
3 RI Gas Distribution Total	\$31,505,956	\$1,780,089	413.0	17.0	\$33,286,045						430.0	
4 Normalize employees serving the electric business from the gas segment	\$5,895,635	\$609,838	82.0	6.0	\$6,505,473						88.0	
5 Normalize employees serving the electric business from the gas segment	(\$5,895,635)	(\$609,838)	(82.0)	(6.0)	(\$6,505,473)						(88.0)	
6 Narragansett Electric Co Total	\$55,351,288	\$6,513,342	674.0	60.0	\$61,864,630						734.0	
7												
8												
9												
10 S CA Segment Name	Union	MGMT	Union	MGMT	Total Sum of Salary		Total Sum of FTE Count					
11 NGUSA Service Company Total	\$94,499,627	\$494,100,352	1,339.0	4,712.0	\$588,599,980						6,051.0	
12												
13												
14												
15 A CA Segment Name	Union	MGMT	Union	MGMT	Total Sum of Salary		Total Sum of FTE Count					
16 Boston Gas Company Total	\$79,008,749	\$4,238,375	1,034.0	41.0	\$83,247,124						1,075.0	
17 Brooklyn Union Gas-KEDNY Total	\$90,725,017	\$12,176,791	1,302.0	112.0	\$102,901,808						1,414.0	
18 Colonial Gas Company Total	\$16,157,195	\$670,098	220.0	7.0	\$16,827,293						227.0	
19 KS Gas East Corp-KEDLI Total	\$49,380,871	\$8,183,759	619.0	73.0	\$57,564,630						692.0	
20 Massachusetts Electric Co Total	\$91,648,576	\$15,207,266	1,045.0	143.0	\$106,855,842						1,188.0	
21 Nantucket Electric Co Total	\$885,830	\$128,870	8.0	1.0	\$1,014,700						9.0	
22 NG Energy Management LLC Total	\$2,592,678	\$1,197,589	30.0	13.0	\$3,790,267						43.0	
23 NG Engineering Svcs, LLC Total	\$18,256,826	\$12,524,175	214.0	105.0	\$30,781,001						319.0	
24 NG Generation LLC Total	\$17,220,861	\$6,372,771	185.0	54.0	\$23,593,632						239.0	
25 NG LNG LP Regulated Entity Total	\$715,600	\$53,550	9.0	1.0	\$769,150						10.0	
26 Niagara Mohawk Power Corp Total	\$259,980,548	\$59,883,476	3,266.5	600.0	\$319,864,024						3,866.5	
27 Transgas Inc Total		\$1,351,647		15.0	\$1,351,647						15.0	
28 TOTAL AFFILIATES	\$626,572,750	\$121,988,368	7,932.5	1,165.0	\$748,561,118						9,097.5	
29												
30 GRAND TOTAL	\$776,423,665	\$622,602,062	9,945.5	5,937.0	\$1,399,025,727						15,882.5	
31												
32												
33 TOTAL AFFILIATES	\$626,572,750	\$121,988,368	7,932.5	1,165.0	\$748,561,118						9,097.5	
34 RI Gas Distribution Total	\$31,505,956	\$1,780,089	413.0	17.0	\$33,286,045						430.0	
35 Normalize employees serving the electric business from the gas segment	(\$5,895,635)	(\$609,838)	(82.0)	(6.0)	(\$6,505,473)						(88.0)	
36 TOTAL AFFILIATES - NARRAGANSETT ELECTRIC	\$652,183,071	\$123,158,619	8,263.5	1,176.0	\$775,341,689						9,439.5	
37												
38 TOTAL AFFILIATES	\$626,572,750	\$121,988,368	7,932.5	1,165.0	\$748,561,118						9,097.5	
39 RI Electric Distribution Total	\$23,845,332	\$4,733,253	261.0	43.0	\$28,578,585						304.0	
40 Normalize employees serving the electric business from the gas segment	\$5,895,635	\$609,838	82.0	6.0	\$6,505,473						88.0	
41 TOTAL AFFILIATES - NARRAGANSETT GAS	\$656,313,717	\$127,331,459	8,275.5	1,214.0	\$783,645,176						9,489.5	

Line Notes:

- 2 Schedule 12, Page 6, Line 10
- 3 Schedule 12, Page 7, Line 10
- 4 Schedule 12, Page 6, Line 11
- 5 Schedule 12, Page 7, Line 11
- 11 Schedule 12, Pages 8 and 9, Line 12
- 36 Schedule 12, Page 10, Line 12
- 41 Schedule 12, Page 11, Line 12

The Narragansett Electric Company d/b/a National Grid
Incremental FTEs
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line #	Position	Company	Data			Wage Type	Rate Year \$ Salary	Data Year 2020 \$ Salary	Data Year 2021 \$ Salary	Hired (h)	DG (i)	Timing (j)
			1 2019 (a)	Year 2020 (b)	Year 2021 (c)							
1	Distribution Design	Narragansett Electric	1	0	0	Union	\$76,752			No	Yes	DY1
2	Distribution Design	Narragansett Electric	1	0	0	Union	\$76,752			No	Yes	DY1
3	Distribution Design	Narragansett Electric	1	0	0	Union	\$76,752			No	Yes	DY1
4	CMS Overtime	Narragansett Electric	0	0	0	Union	\$27,175		\$18,950			
5	CMS- Field Technician - Attrition	Narragansett Electric	(1)	0	0	Union	(\$35,672)					
6	CMS- Field Technician - Attrition	Narragansett Electric	(1)	0	0	Union	(\$35,672)					
7	CMS- Field Technician - Attrition	Narragansett Electric	(1)	0	0	Union	(\$35,672)					
8	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union		(\$35,672)				
9	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union		(\$35,672)				
10	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union		(\$35,672)				
11	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
12	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
13	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
14	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
15	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
16	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
17	CMS- Field Technician - Attrition	Narragansett Electric	0	(1)	0	Union		(\$33,599)				
18	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
19	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
20	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
21	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
22	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
23	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
24	CMS- Field Technician - Attrition	Narragansett Electric	0	0	0	Union			(\$33,599)			
25	CMS- Field Technician - Attrition	Narragansett Electric	0	0	(1)	Union			(\$34,165)			
26	CMS- Field Technician - Attrition	Narragansett Electric	0	0	(1)	Union			(\$34,165)			
27	Customer Meter Services	Narragansett Electric	1	1	1	Union	\$65,052	\$67,734		\$63,902	No	
28	Customer Meter Services	Narragansett Electric	1	1	1	Union	\$65,052	\$67,734		\$63,902	No	
29	Customer Meter Services	Narragansett Electric	1	0	1	Union	\$65,052			\$63,902	No	
30	Customer Meter Services	Narragansett Electric	1	0	1	Union	\$65,052			\$63,902	No	
31	Customer Meter Services	Narragansett Electric	1	0	1	Union	\$65,052			\$63,902	No	
32	Customer Meter Services	Narragansett Electric	1	0	0	Union	\$65,052				No	
33	Customer Meter Services	Narragansett Electric	1	0	0	Union	\$65,052				No	
34	Customer Meter Services	Narragansett Electric	1	0	0	Union	\$65,052				No	
35	Customer Meter Services	Narragansett Electric	1	0	0	Union	\$65,052				No	
36	Customer Meter Services	Narragansett Electric	1	0	0	Union	\$65,052				No	
37	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
38	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
39	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
40	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
41	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
42	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
43	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
44	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
45	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
46	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
47	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
48	Overhead Lines	Narragansett Electric	1	0	0	Union	\$69,576				Yes	
49	Substation Maintenance	Narragansett Electric	1	0	0	Union	\$64,688				Yes	
50	Telecom	Narragansett Electric	1	0	0	Union	\$75,858				Yes	
51	Telecom	Narragansett Electric	1	0	0	Union	\$75,858				Yes	
52	Underground Lines	Narragansett Electric	1	0	0	Union	\$68,682				Yes	
53	Underground Lines	Narragansett Electric	1	0	0	Union	\$68,682				Yes	
54	Underground Lines	Narragansett Electric	1	0	0	Union	\$68,682				Yes	
55	Underground Lines	Narragansett Electric	1	0	0	Union	\$68,682				Yes	
56	Schedule 12, Page 6, Lines 13(c), 44(c), and 54(c)		29	(5)	3		\$2,126,979	(\$206,741)	\$34,937			
57												
58	Protection Technician	Narragansett Electric	1	0	0	Mgt	\$75,858			Yes		
59	Protection Technician	Narragansett Electric	1	0	0	Mgt	\$75,858			Yes		
60	Protection Technician	Narragansett Electric	1	0	0	Mgt	\$75,858			No		
61	Schedule 12, Page 6, Lines 13(d), 44(d), and 54(d)		3	0	0		\$227,574	\$0	\$0			
62												
63	CMS- Clerical Support	Narragansett Gas	1	0	0	Union	\$60,001			Yes		
64	CMS- Clerical Support	Narragansett Gas	1	0	0	Union	\$60,001			Yes		
65	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
66	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
67	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
68	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
69	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
70	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
71	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
72	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		
73	CMS- Field Technician	Narragansett Gas	1	0	0	Union	\$55,048			No		

Line #	Position	Company	R Y		Data		Wage Type	Rate Year \$ Salary	Data Year		Hired	DG	Timing
			1	Year	Year				2020 \$	Data Year			
			2019	2020	2021				Salary	2021 \$			
			(a)	(b)	(c)	(d)		(e)	(f)	(g)	(h)	(i)	(j)
74	CMS- Field Technician	Narragansett Gas	1	0	0	Union		\$55,048			No		
75	CMS- Field Technician	Narragansett Gas	1	0	0	Union		\$55,048			No		
76	CMS- Field Technician	Narragansett Gas	1	0	0	Union		\$55,048			No		
77	CMS- Field Technician	Narragansett Gas	1	0	0	Union		\$55,048			No		
78	CMS- Field Technician	Narragansett Gas	0	1	0	Union			\$55,048				
79	CMS- Field Technician	Narragansett Gas	0	1	0	Union			\$55,048				
80	CMS- Field Technician	Narragansett Gas	0	1	0	Union			\$55,048				
81	CMS- Field Technician	Narragansett Gas	0	1	0	Union			\$55,048				
82	CMS- Field Technician	Narragansett Gas	0	1	0	Union			\$55,048				
83	CMS- Field Technician	Narragansett Gas	0	1	0	Union			\$55,048				
84	CMS- Field Technician	Narragansett Gas	0	1	0	Union			\$55,048				
85	CMS- Field Technician	Narragansett Gas	0	0	1	Union				\$55,048			
86	CMS- Field Technician	Narragansett Gas	0	0	1	Union				\$55,048			
87	CMS- Field Technician	Narragansett Gas	0	0	1	Union				\$55,048			
88	CMS- Field Technician	Narragansett Gas	0	0	1	Union				\$55,048			
89	CMS- Field Technician	Narragansett Gas	0	0	1	Union				\$55,048			
90	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union		(\$30,624)					
91	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union		(\$30,624)					
92	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union		(\$30,624)					
93	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union		(\$30,624)					
94	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union		(\$30,624)					
95	CMS- Field Technician - Attrition	Narragansett Gas	(1)	0	0	Union		(\$30,624)					
96	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,624)				
97	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,624)				
98	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,624)				
99	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,624)				
100	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,624)				
101	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union			(\$30,624)				
102	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union			(\$30,182)				
103	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union			(\$30,182)				
104	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union			(\$30,182)				
105	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union			(\$30,182)				
106	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union			(\$30,182)				
107	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union			(\$30,182)				
108	CMS- Field Technician - Attrition	Narragansett Gas	0	(1)	0	Union			(\$30,182)				
109	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union				(\$30,182)			
110	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union				(\$30,182)			
111	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union				(\$30,182)			
112	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union				(\$30,182)			
113	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union				(\$30,182)			
114	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union				(\$30,182)			
115	CMS- Field Technician - Attrition	Narragansett Gas	0	0	0	Union				(\$30,182)			
116	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union				(\$24,960)			
117	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union				(\$24,960)			
118	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union				(\$24,960)			
119	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union				(\$24,960)			
120	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union				(\$24,960)			
121	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union				(\$24,960)			
122	CMS- Field Technician - Attrition	Narragansett Gas	0	0	(1)	Union				(\$24,960)			
123	Damage Prevention- Inspector Costs	Narragansett Gas	1	0	0	Union		\$85,758			Yes		
124	Damage Prevention- Inspector Costs	Narragansett Gas	1	0	0	Union		\$85,758			Yes		
125	Damage Prevention- Inspector Costs	Narragansett Gas	1	0	0	Union		\$85,758			Yes		
126	Damage Prevention- Inspector Costs	Narragansett Gas	1	0	0	Union		\$85,758			Yes		
127	I&R- Technicians	Narragansett Gas	1	0	0	Union		\$59,604			No		
128	M&C Field Technician	Narragansett Gas	1	0	0	Union		\$75,425			No		
129	M&C Field Technician	Narragansett Gas	1	0	0	Union		\$75,425			No		
130	M&C Field Technician	Narragansett Gas	1	0	0	Union		\$75,425			No		
131	M&C Field Technician	Narragansett Gas	1	0	0	Union		\$75,425			No		
132	M&C Field Technician	Narragansett Gas	1	0	0	Union		\$75,425			No		
133	M&C Field Technician	Narragansett Gas	1	0	0	Union		\$75,425			No		
134	M&C Field Technician	Narragansett Gas	1	0	0	Union		\$75,425			No		
135	M&C Field Technician	Narragansett Gas	1	0	0	Union		\$75,425			No		
136	M&C Field Technician	Narragansett Gas	1	0	0	Union		\$75,425			No		
137	M&C Field Technician	Narragansett Gas	1	0	0	Union		\$75,425			No		
138	CMS Overtime	Narragansett Gas	0	0	0	Union		\$63,825	\$20,888	\$12,063			
139	Damage Prevention- Inspector Overtime Costs	Narragansett Gas	0	0	0	Union		\$33,189	\$33,189	\$33,189			
140	Damage Prevention- Inspector Overtime Costs	Narragansett Gas	0	0	0	Union		\$33,189	\$33,189	\$33,189			
141	Damage Prevention- Inspector Overtime Costs	Narragansett Gas	0	0	0	Union		\$33,189	\$33,189	\$33,189			
142	Damage Prevention- Inspector Overtime Costs	Narragansett Gas	0	0	0	Union		\$33,189	\$33,189	\$33,189			
143	Schedule 12, Page 7, Lines 13(c), 44(c), and 54(c)		24	0	(2)			\$2,005,349	\$143,962	\$34,065			
144													
145	Gas Construction - Welding Supervisor	Narragansett Gas	1	0	0	Mgt		\$101,651			No		
146	Gas Pipeline & Safety Compliance- QA/QC Inspectors	Narragansett Gas	3	0	0	Mgt		\$258,783			No		
147	I&R- Instrumentation Specialist	Narragansett Gas	1	0	0	Mgt		\$65,770			No		
148	I&R- Manager	Narragansett Gas	1	0	0	Mgt		\$118,081			Yes		
149	Schedule 12, Page 7, Lines 13(d), 44(d), and 54(d)		6	0	0			\$544,285	\$0	\$0			

Line #	Position	Company	RY Data			Wage Type	Rate Year \$	Data Year		Hired	DG	Timing
			1	2020	2021			2020 \$	2021 \$			
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
150	Corrosion Control & Main Replacement- Corrosion Testers	Service Company	1	0	0	Union	\$78,465			No		
151	Corrosion Control & Main Replacement- Corrosion Testers	Service Company	1	0	0	Union	\$78,465			No		
152	Security Officer 2	Service Company	1	0	0	Union	\$59,684			No		
153	Maps & Records Technicians	Service Company	1	0	0	Union	\$69,418			No	Yes	DY1
154	Maps & Records Technicians	Service Company	1	0	0	Union	\$69,418			No	Yes	DY2
155			5	0	0		\$355,450	\$0	\$0			
156	Narragansett Electric Company Share of Base Wages 6/30/17	Schedule 12, Page 8, Line 13(c)						7.69%	7.69%			
157	Schedule 12, Page 8, Lines 17(c), 48(c), and 58(c)	Line 154 * Line 155					\$27,337	\$0	\$0			
158	Narragansett Gas Company Share of Base Wages 6/30/17	Schedule 12, Page 9, Line 13(c)						3.55%	3.55%			
159	Schedule 12, Page 9, Lines 17(c), 48(c), and 58(c)	Line 154 * Line 157					\$12,603	\$0	\$0			
161												
162	Contract Administration- Contract Specialist Analyst	Service Company	1	0	0	Mgt	\$66,470			No		
163	Gas Project Estimating- Estimator	Service Company	2	0	0	Mgt	\$171,556			No		
164	Project Management- Project Manager	Service Company	5	0	0	Mgt	\$689,648			No		
165	Pressure Regulation Engineering- Engineer	Service Company	1	0	0	Mgt	\$85,778			No		
166	Operations Support- Mapping Coordinator	Service Company	2	0	0	Mgt	\$143,558			No		
167	Operations Support- Mapping Techs	Service Company	2	0	0	Mgt	\$163,738			No		
168	Operations Support- Work / Permit Coordinators	Service Company	3	0	0	Mgt	\$215,337			No		
169	Corrosion Control & Main Replacement- Engineer	Service Company	1	0	0	Mgt	\$68,622			No		
170	Resource Planning- CMS Program Manager	Service Company	1	0	0	Mgt	\$77,000			No		
171	Resource Planning- M&C Program Manager	Service Company	1	0	0	Mgt	\$77,000			No		
172	Resource Planning- Manager	Service Company	1	0	0	Mgt	\$118,081			Yes		
	Gas Pipeline & Safety Compliance- Operator Qualification											
173	Testing- Senior Scheduler	Service Company	1	0	0	Mgt	\$81,276			No		
174	F&V Analyst (Perm)	Service Company	1	0	0	Mgt	\$88,136			Yes		
175	US Network Support	Service Company	1	0	0	Mgt	\$88,136			Yes		
176	US Network Support	Service Company	1	0	0	Mgt	\$124,741			No		
177	SD US Support-programmes	Service Company	1	0	0	Mgt	\$124,741			No		
178	CSOC Sr Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
179	CSOC Analyst	Service Company	1	0	0	Mgt	\$59,684			Yes		
180	PEX Practitioner	Service Company	1	0	0	Mgt	\$124,741			No		
181	Business Information Security Officer	Service Company	1	0	0	Mgt	\$124,741			No		
182	Business Information Security Officer	Service Company	1	0	0	Mgt	\$124,741			No		
183	Business Information Security Officer	Service Company	1	0	0	Mgt	\$124,741			No		
184	US Cyber Security Engineer	Service Company	1	0	0	Mgt	\$88,136			Yes		
185	US Cyber Security Engineer	Service Company	1	0	0	Mgt	\$88,136			No		
186	NERC Vulnerability Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
187	IT/OT Security Architect	Service Company	1	0	0	Mgt	\$124,741			Yes		
188	Incident Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
189	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741			No		
190	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741			No		
191	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741			No		
192	PMO	Service Company	1	0	0	Mgt	\$124,741			Yes		
193	Security Manager	Service Company	1	0	0	Mgt	\$124,741			No		
194	Test Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
195	Test Analyst	Service Company	1	0	0	Mgt	\$59,684			No		
196	Security Policy Lead	Service Company	1	0	0	Mgt	\$124,741			No		
197	Forensic Analysts [CSO]	Service Company	1	0	0	Mgt	\$88,136			No		
198	Forensic Analysts [CSO]	Service Company	1	0	0	Mgt	\$88,136			No		
199	Director Governance & Compliance	Service Company	1	0	0	Mgt	\$170,590			Yes		
200	Manager, Enterprise Security Architect	Service Company	1	0	0	Mgt	\$170,590			Yes		
201	Risk Analyst	Service Company	1	0	0	Mgt	\$124,741			No		
202	Test Analyst	Service Company	1	0	0	Mgt	\$88,136			No		
203	Forensic Analysts [CSO]	Service Company	1	0	0	Mgt	\$88,136			No		
204	Test Analyst	Service Company	1	0	0	Mgt	\$88,136			No		
205	Test Analyst	Service Company	1	0	0	Mgt	\$88,136			No		
206	SCC Operator	Service Company	1	0	0	Mgt	\$59,684			Yes		
207	SCC Operator	Service Company	1	0	0	Mgt	\$59,684			Yes		
208	CNI Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
209	CNI Analyst	Service Company	1	0	0	Mgt	\$88,136			No		
210	Lead Consultant	Service Company	1	0	0	Mgt	\$124,741			No		
211	Lead Consultant	Service Company	1	0	0	Mgt	\$124,741			No		
212	Solution Architect	Service Company	1	0	0	Mgt	\$124,741			Yes		
213	Project Manager	Service Company	1	0	0	Mgt	\$124,741			Yes		
214	Project Manager	Service Company	1	0	0	Mgt	\$124,741			Yes		
215	Project Manager	Service Company	1	0	0	Mgt	\$124,741			Yes		
216	Project Manager	Service Company	1	0	0	Mgt	\$124,741			Yes		
217	Project Manager	Service Company	1	0	0	Mgt	\$124,741			No		
218	Project Manager	Service Company	1	0	0	Mgt	\$124,741			No		
219	Project Manager	Service Company	1	0	0	Mgt	\$124,741			No		
220	Project Manager	Service Company	1	0	0	Mgt	\$124,741			No		
221	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
222	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
223	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		
224	Business Analyst	Service Company	1	0	0	Mgt	\$88,136			Yes		

Line #	Position	Company	R/Y	Data	Data	Wage	Rate	Year \$	Data	Year	Data	Year	Hired	DG	Timing
			1	Year	Year				2020	2021	2022				
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)			
225	Business Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes			
226	Business Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes			
227	Business Analyst	Service Company	1	0	0	Mgt	\$88,136					Yes			
228	Solution Architect	Service Company	1	0	0	Mgt	\$124,741					No			
229	Solution Architect	Service Company	1	0	0	Mgt	\$124,741					No			
230	Solution Architect	Service Company	1	0	0	Mgt	\$124,741					No			
231	Communications Manager	Service Company	1	0	0	Mgt	\$88,136					No			
232	VP - Tower Lead	Service Company	1	0	0	Mgt	\$272,816					Yes			
233	VP - Tower Lead	Service Company	1	0	0	Mgt	\$272,816					Yes			
234	Director - Tower Lead	Service Company	1	0	0	Mgt	\$170,590					No			
235	Director - Tower Lead	Service Company	1	0	0	Mgt	\$170,590					No			
236	IS PEX Analyst	Service Company	1	0	0	Mgt	\$59,684					Yes			
237	Substation Engineering	Service Company	1	1	1	Mgt	\$90,000	\$92,700	\$95,481	No	Yes	DY1			
238	Substation Engineering	Service Company	1	1	0	Mgt	\$90,000	\$92,700		No	Yes	DY2			
239	Protection & Telecom Engineering	Service Company	1	1	1	Mgt	\$90,000	\$92,700	\$95,481	No	Yes	DY1			
240	Protection & Telecom Engineering	Service Company	1	1	1	Mgt	\$90,000	\$92,700	\$95,481	No	Yes	DY2			
241	Protection & Telecom Engineering	Service Company	1	0	0	Mgt	\$90,000			No	Yes	DY2			
242	GIS Coordinator - Maps & Records	Service Company	1	0	0	Mgt	\$60,000			No	Yes	DY2			
243	Distribution Asset Management	Service Company	1	0	0	Mgt	\$115,000			No	Yes	DY1			
244	Distribution Asset Management	Service Company	1	0	0	Mgt	\$115,000			No	Yes	DY2			
245	Distribution Asset Management	Service Company	1	0	0	Mgt	\$115,000			No	Yes	DY1			
246	Distribution Asset Management	Service Company	1	0	0	Mgt	\$115,000			No	Yes	DY2			
247	Distribution Asset Management	Service Company	1	0	0	Mgt	\$115,000			No	Yes	DY2			
248	CEI Analyst	Service Company	1	0	0	Mgt	\$80,000			Yes	Yes				
249	CEI Analyst	Service Company	0	0	1	Mgt			\$80,000	Yes					
250	CEI Consultant	Service Company	1	0	0	Mgt	\$100,000			Yes	Yes				
251	CEI Consultant	Service Company	1	0	0	Mgt	\$100,000			No	Yes	RY			
252	CEI Consultant	Service Company	0	1	0	Mgt		\$100,000		Yes					
253	CEI Facilitator	Service Company	0	1	0	Mgt		\$80,000		Yes					
254	CEI Marketing	Service Company	1	0	0	Mgt	\$74,639			No	Yes	X			
255	Consumer Advocate	Service Company	1	0	0	Mgt	\$99,327			No					
256	Consumer Advocate	Service Company	1	0	0	Mgt	\$74,639			No					
257	Consumer Advocate	Service Company	1	0	0	Mgt	\$74,639			No					
258			102	6	4		\$10,780,732	\$550,800	\$366,443						
259	Narragansett Electric Company Share of Base Wages 6/30/17	Schedule 12, Page 8, Line 13(d)					6.18%	6.18%	6.18%						
260	Schedule 12, Page 8, Lines 17(d), 48(d), and 58(d)	Line 256 * Line 257					\$665,802	\$34,017	\$22,631						
261	Narragansett Gas Company Share of Base Wages 6/30/17	Schedule 12, Page 9, Line 13(d)					3.73%	3.73%	3.73%						
262	Schedule 12, Page 9, Lines 17(d), 48(d), and 58(d)	Line 256 * Line 259					\$402,052	\$20,541	\$13,666						
263															
	Totals: (a) through (c) = Sum of Lines 56, 61, 140, 146, 153 and 254; (e) through														
264	(g) = Sum of Lines 56, 61, 140, 146, 155, 157, 256, and 258		169	1	5		\$6,011,980	(\$8,221)	\$105,299						

The Narragansett Electric Company d/b/a National Grid
Incremental FTEs -- Total
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

		Ask					
		FTEs			Costs		
		(a)	(b)	(c)=(a)+(b)	(d)	(e)	(f)=(d)+(e)
		Union	Non-Union	Total	Union	Non-Union	Total
1	Narragansett Electric:						
2	Incremental Distributed Generation	3	0	3	\$230,256		\$230,256
3	Incremental Additions	29	3	32	\$1,976,564	\$227,574	\$2,204,138
4	Incremental Overtime	0	0	0	\$27,175		\$27,175
5	Incremental Attrition	(3)	0	(3)	(\$107,016)		(\$107,016)
6	Gross Incremental Salaries	29	3	32	\$2,126,979	\$227,574	\$2,354,553
7	% wage increases through the Rate Year				3.36%	7.29%	
8	Gross Salaries at end of Rate Year				\$2,198,445	\$244,164	\$2,442,610
9	O&M Portion Ratio				47.16%	44.80%	
10	O&M Salaries at end of Rate Year				\$1,036,787	\$109,386	\$1,146,172
11							
12	% wage increases through Data Year 1				3.11%	3.00%	
13	O&M Salaries at end of Data Year 1				\$1,069,031	\$112,667	\$1,181,698
14							
15	% wage increases through Data Year 2				2.72%	3.00%	
16	O&M Salaries at end of Data Year 2				\$1,098,109	\$116,047	\$1,214,156
17							
18							
19							
20							
21							
22	Narragansett Gas:						
23	Incremental Additions	30	6	36	\$1,992,512	\$544,285	\$2,536,797
24	Incremental Overtime	0	0	0	\$196,581		\$196,581
25	Incremental Attrition	(6)	0	(6)	(\$183,744)		(\$183,744)
26	Gross Incremental Salaries	24	6	30	\$2,005,349	\$544,285	\$2,549,634
27	% wage increases through the Rate Year				2.92%	7.29%	
28	Gross Salaries at end of Rate Year				\$2,063,905	\$583,963	\$2,647,869
29	O&M Portion Ratio				45.26%	36.12%	
30	O&M Salaries at end of Rate Year				\$934,123	\$210,928	\$1,145,051
31							
32	% wage increases through Data Year 1				2.73%	3.00%	
33	O&M Salaries at end of Data Year 1				\$959,625	\$217,255	\$1,176,880
34							
35	% wage increases through Data Year 2				2.24%	3.00%	
36	O&M Salaries at end of Data Year 2				\$981,121	\$223,773	\$1,204,894
37							
38							
39							
40							
41							
42	Service Company to Electric:						
43	Incremental Distributed Generation	2	15	17	\$138,836	\$1,439,639	\$1,578,475
44	Incremental Additions	3	87	90	\$216,614	\$9,341,093	\$9,557,707
45	Gross Incremental Salaries	5	102	107	\$355,450	\$10,780,732	\$11,136,182
46	% to Narragansett Electric				7.69%	6.18%	
47	Narragansett Electric Share				\$27,337	\$665,802	\$693,138
48	% wage increases through the Rate Year				3.31%	7.29%	
49	Gross Salaries at end of Rate Year				\$28,241	\$714,339	\$742,580
50	O&M Portion Ratio				38.99%	61.44%	
51	O&M Salaries at end of Rate Year				\$11,011	\$438,890	\$449,901
52							
53	% wage increases through Data Year 1				3.08%	3.00%	
54	O&M Salaries at end of Data Year 1				\$11,350	\$452,056	\$463,407
55							
56	% wage increases through Data Year 2				2.68%	3.00%	
57	O&M Salaries at end of Data Year 2				\$11,655	\$465,618	\$477,273
58							
59							
60							
61							
62							
63	Service Company to Gas:						
64	Incremental Distributed Generation	2	15	17	\$138,836	\$1,439,639	\$1,578,475
65	Incremental Additions	3	87	90	\$216,614	\$9,341,093	\$9,557,707
66	Gross Incremental Salaries	5	102	107	\$355,450	\$10,780,732	\$11,136,182
67	% to Narragansett Gas				3.55%	3.73%	
68	Narragansett Gas Share				\$12,603	\$402,052	\$414,655
69	% wage increases through the Rate Year				4.50%	7.29%	
70	Gross Salaries at end of Rate Year				\$13,170	\$431,361	\$444,531
71	O&M Portion Ratio				54.32%	60.01%	
72	O&M Salaries at end of Rate Year				\$7,154	\$258,860	\$266,014
73							
74	% wage increases through Data Year 1				3.36%	3.00%	
75	O&M Salaries at end of Data Year 1				\$7,394	\$266,626	\$274,020
76							
77	% wage increases through Data Year 2				1.81%	3.00%	
78	O&M Salaries at end of Data Year 2				\$7,528	\$274,624	\$282,153

The Narragansett Electric Company d/b/a National Grid
Incremental FTEs -- Total
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	Hired						Remaining					
	FTEs			Costs			FTEs			Costs		
	(a)	(b)	(c)=(a)+(b)	(d)	(e)	(f)=(d)+(e)	(a)	(b)	(c)=(a)+(b)	(d)	(e)	(f)=(d)+(e)
	Union	Non-Union	Total	Union	Non-Union	Total	Union	Non-Union	Total	Union	Non-Union	Total
1 Narragansett Electric:												
2 Incremental Distributed Generation	0	0	0			\$0	3	0	3	\$230,256	\$0	\$230,256
3 Incremental Additions	19	2	21	\$1,326,044	\$151,716	\$1,477,760	10	1	11	\$650,520	\$75,858	\$726,378
4 Incremental Overtime	0	0	0			\$0	0	0	0	\$27,175	\$0	\$27,175
5 Incremental Attrition	0	0	0			\$0	(3)	0	(3)	(\$107,016)	\$0	(\$107,016)
6 Gross Incremental Salaries	19	2	21	\$1,326,044	\$151,716	\$1,477,760	10	1	11	\$800,935	\$75,858	\$876,793
7 % wage increases through the Rate Year				3.36%	7.29%					3.36%	7.29%	
8 Gross Salaries at end of Rate Year				\$1,370,599	\$162,776	\$1,533,375				\$827,846	\$81,388	\$909,234
9 O&M Portion Ratio				47.16%	44.80%					47.16%	44.80%	
10 O&M Salaries at end of Rate Year				\$646,375	\$72,924	\$719,298				\$390,412	\$36,462	\$426,874
11												
12 % wage increases through Data Year 1				3.11%	3.00%					3.11%	3.00%	
13 O&M Salaries at end of Data Year 1				\$666,477	\$75,111	\$741,588				\$402,554	\$37,556	\$440,110
14												
15 % wage increases through Data Year 2				2.72%	3.00%					2.72%	3.00%	
16 O&M Salaries at end of Data Year 2				\$684,605	\$77,365	\$761,970				\$413,504	\$38,682	\$452,186
17												
18												
19												
20												
21												
22 Narragansett Gas:												
23 Incremental Additions	6	1	7	\$463,034	\$118,081	\$581,115	24	5	29	\$1,529,478	\$426,204	\$1,955,682
24 Incremental Overtime	0	0	0			\$0	0	0	0	\$196,581	\$0	\$196,581
25 Incremental Attrition	0	0	0			\$0	(6)	0	(6)	(\$183,744)	\$0	(\$183,744)
26 Gross Incremental Salaries	6	1	7	\$463,034	\$118,081	\$581,115	18	5	23	\$1,542,315	\$426,204	\$1,968,519
27 % wage increases through the Rate Year				2.92%	7.29%					2.92%	7.29%	
28 Gross Salaries at end of Rate Year				\$476,555	\$126,689	\$603,244				\$1,587,351	\$457,274	\$2,044,625
29 O&M Portion Ratio				45.26%	36.12%					45.26%	36.12%	
30 O&M Salaries at end of Rate Year				\$215,689	\$45,760	\$261,449				\$718,435	\$165,167	\$883,602
31												
32 % wage increases through Data Year 1				2.73%	3.00%					2.73%	3.00%	
33 O&M Salaries at end of Data Year 1				\$221,577	\$47,133	\$268,710				\$738,048	\$170,122	\$908,171
34												
35 % wage increases through Data Year 2				2.24%	3.00%					2.24%	3.00%	
36 O&M Salaries at end of Data Year 2				\$226,540	\$48,547	\$275,087				\$754,580	\$175,226	\$929,807
37												
38												
39												
40												
41												
42 Service Company to Electric:												
43 Incremental Distributed Generation	0	2	2		\$180,000	\$180,000	2	13	15	\$138,836	\$1,259,639	\$1,398,475
44 Incremental Additions	0	31	31	\$0	\$3,438,856	\$3,438,856	3	56	59	\$216,614	\$5,902,237	\$6,118,851
45 Gross Incremental Salaries	0	33	33	\$0	\$3,618,856	\$3,618,856	5	69	74	\$355,450	\$7,161,876	\$7,517,326
46 % to Narragansett Electric				7.69%	6.18%					7.69%	6.18%	
47 Narragansett Electric Share				\$0	\$223,495	\$223,495				\$27,337	\$442,307	\$469,643
48 % wage increases through the Rate Year				3.31%	7.29%					3.31%	7.29%	
49 Gross Salaries at end of Rate Year				\$0	\$239,788	\$239,788				\$28,241	\$474,551	\$502,792
50 O&M Portion Ratio				38.99%	61.44%					38.99%	61.44%	
51 O&M Salaries at end of Rate Year				\$0	\$147,326	\$147,326				\$11,011	\$291,564	\$302,575
52												
53 % wage increases through Data Year 1				3.08%	3.00%					3.08%	3.00%	
54 O&M Salaries at end of Data Year 1				\$0	\$151,745	\$151,745				\$11,350	\$300,311	\$311,661
55												
56 % wage increases through Data Year 2				2.68%	3.00%					2.68%	3.00%	
57 O&M Salaries at end of Data Year 2				\$0	\$156,298	\$156,298				\$11,655	\$309,320	\$320,975
58												
59												
60												
61												
62												
63 Service Company to Gas:												
64 Incremental Distributed Generation	0	2	2	\$0	\$180,000	\$180,000	2	13	15	\$138,836	\$1,259,639	\$1,398,475
65 Incremental Additions	0	31	31	\$0	\$3,438,856	\$3,438,856	3	56	59	\$216,614	\$5,902,237	\$6,118,851
66 Gross Incremental Salaries	0	33	33	\$0	\$3,618,856	\$3,618,856	5	69	74	\$355,450	\$7,161,876	\$7,517,326
67 % to Narragansett Gas				3.55%	3.73%					3.55%	3.73%	
68 Narragansett Gas Share				\$0	\$134,960	\$134,960				\$12,603	\$267,092	\$279,695
69 % wage increases through the Rate Year				4.50%	7.29%					4.50%	7.29%	
70 Gross Salaries at end of Rate Year				\$0	\$144,799	\$144,799				\$13,170	\$286,563	\$299,733
71 O&M Portion Ratio				54.32%	60.01%					54.32%	60.01%	
72 O&M Salaries at end of Rate Year				\$0	\$86,894	\$86,894				\$7,154	\$171,966	\$179,120
73												
74 % wage increases through Data Year 1				3.36%	3.00%					3.36%	3.00%	
75 O&M Salaries at end of Data Year 1				\$0	\$89,500	\$89,500				\$7,394	\$177,125	\$184,520
76												
77 % wage increases through Data Year 2				1.81%	3.00%					1.81%	3.00%	
78 O&M Salaries at end of Data Year 2				\$0	\$92,185	\$92,185				\$7,528	\$182,439	\$189,967

The Narragansett Electric Company d/b/a National Grid
Incremental FTEs -- Total
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	Keep in rate year: CEI Consultant and 50% of remaining						Move to Data Year 1					
	FTEs			Costs			FTEs			Costs		
	(a) Union	(b) Non-Union	(c)=(a)+(b) Total	(d) Union	(e) Non-Union	(f)=(d)+(e) Total	(a) Union	(b) Non-Union	(c)=(a)+(b) Total	(d) Union	(e) Non-Union	(f)=(d)+(e) Total
1 Narragansett Electric:												
2 Incremental Distributed Generation	0	0	0			\$0	3	0	3	\$230,256	\$0	\$230,256
3 Incremental Additions	5	1	6	\$325,260	\$75,858	\$401,118	5	0	5	\$325,260	\$0	\$325,260
4 Incremental Overtime	0	0	0	\$13,588	\$0	\$13,588	0	0	0	\$13,588	\$0	\$13,588
5 Incremental Attrition	(2)	0	(2)	(\$71,344)	\$0	(\$71,344)	(1)	0	(1)	(\$35,672)	\$0	(\$35,672)
6 Gross Incremental Salaries	3	1	4	\$267,504	\$75,858	\$343,362	7	0	7	\$533,432	\$0	\$533,432
7 % wage increases through the Rate Year				3.36%	7.29%					3.36%	7.29%	
8 Gross Salaries at end of Rate Year				\$276,492	\$81,388	\$357,880				\$551,355	\$0	\$551,355
9 O&M Portion Ratio				47.16%	44.80%					47.16%	44.80%	
10 O&M Salaries at end of Rate Year				\$130,393	\$36,462	\$166,855				\$260,019	\$0	\$260,019
11												
12 % wage increases through Data Year 1				3.11%	3.00%					3.11%	3.00%	
13 O&M Salaries at end of Data Year 1				\$134,449	\$37,556	\$172,004				\$268,106	\$0	\$268,106
14												
15 % wage increases through Data Year 2				2.72%	3.00%					2.72%	3.00%	
16 O&M Salaries at end of Data Year 2				\$138,106	\$38,682	\$176,788				\$275,398	\$0	\$275,398
17												
18												
19												
20												
21												
22 Narragansett Gas:												
23 Incremental Additions	12	3	15	\$764,739	\$255,722	\$1,020,461	8	2	10	\$509,826	\$170,482	\$680,308
24 Incremental Overtime	0	0	0	\$98,291	\$0	\$98,291	0	0	0	\$98,291	\$0	\$98,291
25 Incremental Attrition	(3)	0	(3)	(\$91,872)	\$0	(\$91,872)	(3)	0	(3)	(\$91,872)	\$0	(\$91,872)
26 Gross Incremental Salaries	9	3	12	\$771,158	\$255,722	\$1,026,880	5	2	7	\$516,245	\$170,482	\$686,726
27 % wage increases through the Rate Year				2.92%	7.29%					2.92%	7.29%	
28 Gross Salaries at end of Rate Year				\$793,675	\$274,365	\$1,068,040				\$531,319	\$182,910	\$714,229
29 O&M Portion Ratio				45.26%	36.12%					45.26%	36.12%	
30 O&M Salaries at end of Rate Year				\$359,217	\$99,100	\$458,318				\$240,475	\$66,067	\$306,542
31												
32 % wage increases through Data Year 1				2.73%	3.00%					2.73%	3.00%	
33 O&M Salaries at end of Data Year 1				\$369,024	\$102,073	\$471,098				\$247,040	\$68,049	\$315,089
34												
35 % wage increases through Data Year 2				2.24%	3.00%					2.24%	3.00%	
36 O&M Salaries at end of Data Year 2				\$377,290	\$105,136	\$482,426				\$252,574	\$70,090	\$322,664
37												
38												
39												
40												
41												
42 Service Company to Electric:												
43 Incremental Distributed Generation	0	1	1		\$100,000	\$100,000	1	4	5	\$69,418	\$410,000	\$479,418
44 Incremental Additions	2	28	30	\$144,409	\$2,951,119	\$3,095,528	1	19	20	\$72,205	\$2,002,545	\$2,074,749
45 Gross Incremental Salaries	2	29	31	\$144,409	\$3,051,119	\$3,195,528	2	23	25	\$141,623	\$2,412,545	\$2,554,167
46 % to Narragansett Electric				7.69%	6.18%					7.69%	6.18%	
47 Narragansett Electric Share				\$11,106	\$188,432	\$199,539				\$10,892	\$148,995	\$159,887
48 % wage increases through the Rate Year				3.31%	7.29%					3.31%	7.29%	
49 Gross Salaries at end of Rate Year				\$11,474	\$202,169	\$213,643				\$11,252	\$159,857	\$171,109
50 O&M Portion Ratio				38.99%	61.44%					38.99%	61.44%	
51 O&M Salaries at end of Rate Year				\$4,474	\$124,213	\$128,686				\$4,387	\$98,216	\$102,603
52												
53 % wage increases through Data Year 1				3.08%	3.00%					3.08%	3.00%	
54 O&M Salaries at end of Data Year 1				\$4,611	\$127,939	\$132,550				\$4,522	\$101,163	\$105,685
55												
56 % wage increases through Data Year 2				2.68%	3.00%					2.68%	3.00%	
57 O&M Salaries at end of Data Year 2				\$4,735	\$131,777	\$136,512				\$4,644	\$104,197	\$108,841
58												
59												
60												
61												
62												
63 Service Company to Gas:												
64 Incremental Distributed Generation	0	1	1	\$0	\$100,000	\$100,000	1	4	5	\$69,418	\$410,000	\$479,418
65 Incremental Additions	2	28	30	\$144,409	\$2,951,119	\$3,095,528	1	19	20	\$72,205	\$2,002,545	\$2,074,749
66 Gross Incremental Salaries	2	29	31	\$144,409	\$3,051,119	\$3,195,528	2	23	25	\$141,623	\$2,412,545	\$2,554,167
67 % to Narragansett Gas				3.55%	3.73%					3.55%	3.73%	
68 Narragansett Gas Share				\$5,120	\$113,787	\$118,907				\$5,021	\$89,972	\$94,994
69 % wage increases through the Rate Year				4.50%	7.29%					4.50%	7.29%	
70 Gross Salaries at end of Rate Year				\$5,351	\$122,082	\$127,433				\$5,247	\$96,531	\$101,779
71 O&M Portion Ratio				54.32%	60.01%					54.32%	60.01%	
72 O&M Salaries at end of Rate Year				\$2,906	\$73,261	\$76,168				\$2,850	\$57,928	\$60,779
73												
74 % wage increases through Data Year 1				3.36%	3.00%					3.36%	3.00%	
75 O&M Salaries at end of Data Year 1				\$3,004	\$75,459	\$78,463				\$2,946	\$59,666	\$62,612
76												
77 % wage increases through Data Year 2				1.81%	3.00%					1.81%	3.00%	
78 O&M Salaries at end of Data Year 2				\$3,058	\$77,723	\$80,782				\$2,999	\$61,456	\$64,456

The Narragansett Electric Company d/b/a National Grid
Incremental FTEs -- Total
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Move to Data Year 2						
	FTEs			Costs		
	(a) Union	(b) Non-Union	(c)=(a)+(b) Total	(d) Union	(e) Non-Union	(f)=(d)+(e) Total
1 Narragansett Electric:						
2 Incremental Distributed Generation	0	0	0	\$0	\$0	\$0
3 Incremental Additions	0	0	0	\$0	\$0	\$0
4 Incremental Overtime	0	0	0	\$0	\$0	\$0
5 Incremental Attrition	0	0	0	\$0	\$0	\$0
6 Gross Incremental Salaries	0	0	0	\$0	\$0	\$0
7 % wage increases through the Rate Year				3.36%	7.29%	
8 Gross Salaries at end of Rate Year				\$0	\$0	\$0
9 O&M Portion Ratio				47.16%	44.80%	
10 O&M Salaries at end of Rate Year				\$0	\$0	\$0
11						
12 % wage increases through Data Year 1				3.11%	3.00%	
13 O&M Salaries at end of Data Year 1				\$0	\$0	\$0
14						
15 % wage increases through Data Year 2				2.72%	3.00%	
16 O&M Salaries at end of Data Year 2				\$0	\$0	\$0
17						
18						
19						
20						
21						
22 Narragansett Gas:						
23 Incremental Additions	4	0	4	\$254,913	\$0	\$254,913
24 Incremental Overtime	0	0	0	\$0	\$0	\$0
25 Incremental Attrition	0	0	0	\$0	\$0	\$0
26 Gross Incremental Salaries	4	0	4	\$254,913	\$0	\$254,913
27 % wage increases through the Rate Year				2.92%	7.29%	
28 Gross Salaries at end of Rate Year				\$262,356	\$0	\$262,356
29 O&M Portion Ratio				45.26%	36.12%	
30 O&M Salaries at end of Rate Year				\$118,743	\$0	\$118,743
31						
32 % wage increases through Data Year 1				2.73%	3.00%	
33 O&M Salaries at end of Data Year 1				\$121,984	\$0	\$121,984
34						
35 % wage increases through Data Year 2				2.24%	3.00%	
36 O&M Salaries at end of Data Year 2				\$124,717	\$0	\$124,717
37						
38						
39						
40						
41						
42 Service Company to Electric:						
43 Incremental Distributed Generation	1	7	8	\$69,418	\$675,000	\$744,418
44 Incremental Additions	0	9	9	\$0	\$948,574	\$948,574
45 Gross Incremental Salaries	1	16	17	\$69,418	\$1,623,574	\$1,692,992
46 % to Narragansett Electric				7.69%	6.18%	
47 Narragansett Electric Share				\$5,339	\$100,269	\$105,608
48 % wage increases through the Rate Year				3.31%	7.29%	
49 Gross Salaries at end of Rate Year				\$5,515	\$107,579	\$113,095
50 O&M Portion Ratio				38.99%	61.44%	
51 O&M Salaries at end of Rate Year				\$2,150	\$66,097	\$68,247
52						
53 % wage increases through Data Year 1				3.08%	3.00%	
54 O&M Salaries at end of Data Year 1				\$2,217	\$68,079	\$70,296
55						
56 % wage increases through Data Year 2				2.68%	3.00%	
57 O&M Salaries at end of Data Year 2				\$2,276	\$70,122	\$72,398
58						
59						
60						
61						
62						
63 Service Company to Gas:						
64 Incremental Distributed Generation	1	7	8	\$69,418	\$675,000	\$744,418
65 Incremental Additions	0	9	9	\$0	\$948,574	\$948,574
66 Gross Incremental Salaries	1	16	17	\$69,418	\$1,623,574	\$1,692,992
67 % to Narragansett Gas				3.55%	3.73%	
68 Narragansett Gas Share				\$2,461	\$60,549	\$63,010
69 % wage increases through the Rate Year				4.50%	7.29%	
70 Gross Salaries at end of Rate Year				\$2,572	\$64,963	\$67,535
71 O&M Portion Ratio				54.32%	60.01%	
72 O&M Salaries at end of Rate Year				\$1,397	\$38,984	\$40,381
73						
74 % wage increases through Data Year 1				3.36%	3.00%	
75 O&M Salaries at end of Data Year 1				\$1,444	\$40,154	\$41,598
76						
77 % wage increases through Data Year 2				1.81%	3.00%	
78 O&M Salaries at end of Data Year 2				\$1,470	\$41,358	\$42,829

The Narragansett Electric Company d/b/a National Grid
Vacancies
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Req. Identifier	Company	Title (BL)	Band	Union Code	# Openings Left To Fill (Hired) as of	Justification	Salary	Total Salary (Salary * Openings Left to Fill)
20152566	Narragansett Elec	C&M Tech B	Union	USW12431-01	3	Replacement	\$ 79,513.60	\$ 238,540.80
20162708	Narragansett Elec	Saw Cutter	Union	USW12431-01	1	Replacement	\$ 43,638.40	\$ 43,638.40
20163305	Narragansett Elec	C&M Tech C	Union	USW12431-01	1	Replacement	\$ 59,603.89	\$ 59,603.89
20163379	Narragansett Elec	Supervisor, CMS	E	* Mgmt	1	Replacement	\$ 101,000.00	\$ 101,000.00
20170268	Narragansett Elec	Const Maint Technician B or C or Laborer depending on applicant qualifications	Union	BUW310-Gas	1	Replacement	\$ 38,667.20	\$ 38,667.20
20170532	Narragansett Elec	Clerk - CMS (Local 310)	Union	BUW310-Elec	1	Replacement	\$ 57,116.80	\$ 57,116.80
20170542	Narragansett Elec	Troubleshooter	Union	BUW310-Elec	1	Replacement	\$ 101,545.60	\$ 101,545.60
20170592	Narragansett Elec	Auto/Truck Technician 3/C, Certified	Union	BUW310-Elec	1	Replacement	\$ 65,561.60	\$ 65,561.60
20170593	Narragansett Elec	Auto/Truck Technician 3/C, Certified	Union	USW12431-01	1	Replacement	\$ 66,268.80	\$ 66,268.80
20170644	Narragansett Elec	Working Leader	Union	BUW310-Elec	1	Replacement	\$ 93,423.20	\$ 93,423.20
20170880	Narragansett Elec	Meter Service Representative (Local 310)	Union	BUW310-Elec	4	Replacement	\$ 41,710.66	\$ 166,842.64
20170901	Narragansett Elec	Apprentice Lineworker	Union	BUW310-Elec	5	Replacement	\$ 67,870.40	\$ 339,352.00
20171043	Narragansett Elec	Meter Service Representative (Local 310)	Union	BUW310-Elec	3	Replacement	\$ 45,458.40	\$ 136,375.20
20171044	Narragansett Elec	Meter Worker C (Local 310)	Union	BUW310-Elec	3	Replacement	\$ 67,342.31	\$ 202,026.93
20171185	Narragansett Elec	Troubleshooter	Union	BUW310-Elec	1	Replacement	\$ 101,545.60	\$ 101,545.60
20171339	Narragansett Elec	Manager, Gas Maintenance and	D	* Mgmt	1	Replacement	\$ 122,163.52	\$ 122,163.52
20171347	Narragansett Elec	Operations Clerk	Union	BUW310-Elec	1	Replacement	\$ 54,548.00	\$ 54,548.00
20171412	Narragansett Elec	Temporary Meter Service Reps - RI	Union	BUW310-Gas	4	Replacement	\$ 43,104.69	\$ 172,418.76
20171524	Narragansett Elec	Inspector A	Union	USW12431-01	1	Replacement	\$ 86,261.07	\$ 86,261.07

35

\$ 1,336,344 \$ 2,246,900

Total	26.0	\$ 1,591,756	9.0	\$ 655,144
Union	25.0	\$ 1,490,756	8.0	\$ 532,980
Non-Union	1.0	\$ 101,000	1.0	\$ 122,164

Electric	Electric Salary	Gas	Gas Salary
		3.0	\$ 238,540.80
		1.0	\$ 43,638.40
		1.0	\$ 59,603.89
1.0	\$ 101,000.00		
		1.0	\$ 38,667.20
1.0	\$ 57,116.80		
1.0	\$ 101,545.60		
1.0	\$ 65,561.60		
		1.0	\$ 66,268.80
1.0	\$ 93,423.20		
4.0	\$ 166,842.64		
5.0	\$ 339,352.00		
3.0	\$ 136,375.20		
3.0	\$ 202,026.93		
1.0	\$ 101,545.60		
		1.0	\$ 122,163.52
1.0	\$ 54,548.00		
4.0	\$ 172,418.76		
		1.0	\$ 86,261.07

The Narragansett Electric Company d/b/a National Grid
Union Wage Increase - Electric
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

		Narragansett Electric Company										
		Service Company:						Electric Affiliates:				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Affiliation	BUW	BUW	IBEW	UWUA	IBEW	USW		IBEW	IBEW	USW	
2	Local Union	0310	0310	0326	036N	048A	0SW1		0097	097C	0SW1	
3	Contract Expires	5/11/2022	5/11/2022	5/11/2022	5/11/2022	5/11/2022	6/1/2019		3/28/2020	3/27/2021	6/1/2019	
4	2017 Effective Date	2.5% - 5/12/17	5/12/17	5/12/17	5/12/17	5/12/17	06/24/17		2.5% - 4/02/17	2% - 4/02/17	06/24/17	
5	2018 Effective Date	2.5% - 5/12/18	5/12/18	5/12/18	5/12/18	5/12/18	06/23/18		2.5% - 4/01/18	2% - 4/01/18	06/23/18	
6	2019 Effective Date	2.75% - 5/12/19	5/12/19	5/12/19	5/12/19	5/12/19	2.50%		2.5% - 3/31/19	2% - 3/31/19	2.25%	
7	2020 Effective Date	3.0% - 5/12/20	5/12/20	5/12/20	5/12/20	5/12/20	2.50%		2.50%	2% - 3/31/20	2.25%	
8	2021 Effective Date	3.0% - 5/12/21	5/12/21	5/12/21	5/12/21	5/12/21	2.50%		2.50%	2.00%	2.25%	
9												
10	Salary @ 6/30/17	\$23,845,332	\$977,779	\$9,176,370	\$7,107,397	\$7,716,475	\$2,154,152	\$27,132,174	\$247,671,677	\$12,308,871	\$20,356,627	\$280,337,175
11	Year Ended 6/30/18	\$23,926,994	\$981,128	\$9,207,796	\$7,131,738	\$7,742,901	\$2,155,214	\$27,218,777	\$249,215,384	\$12,370,246	\$20,366,666	\$281,952,296
12	Rate	0.34%	0.34%	0.34%	0.34%	0.34%	0.05%	0.32%	0.62%	0.50%	0.05%	0.58%
13	Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
14												
15	Year Ended 6/30/19	\$24,533,539	\$1,005,999	\$9,441,212	\$7,312,526	\$7,939,183	\$2,203,827	\$27,902,747	\$255,463,157	\$12,618,339	\$20,824,916	\$288,906,412
16	Rate	2.53%	2.53%	2.53%	2.53%	2.53%	2.26%	2.51%	2.51%	2.01%	2.25%	2.47%
17	Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
18												
19	Two months ended 8/31/19	\$4,265,873	\$174,922	\$1,641,631	\$1,271,496	\$1,380,459	\$383,497	\$4,852,006	\$44,200,064	\$2,175,291	\$3,615,191	\$49,990,547
20	Rate	2.74%	2.74%	2.74%	2.74%	2.74%	2.50%	2.72%	2.48%	1.99%	2.25%	2.45%
21	Portion of Year	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%
22												
23	Salary @ 8/31/19	\$24,647,711	\$1,010,681	\$9,485,148	\$7,346,556	\$7,976,129	\$2,213,181	\$28,031,696	\$256,541,207	\$12,660,992	\$20,904,468	\$290,106,667
24												
25	Year Ended 8/31/20	\$25,413,593	\$1,042,086	\$9,779,882	\$7,574,837	\$8,223,972	\$2,274,696	\$28,895,473	\$263,667,641	\$12,949,297	\$21,433,128	\$298,050,066
26	Rate	3.11%	3.11%	3.11%	3.11%	3.11%	2.78%	3.08%	2.78%	2.28%	2.53%	2.74%
27	Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
28												
29	Year Ended 8/31/21	\$26,105,132	\$1,070,443	\$10,046,006	\$7,780,959	\$8,447,758	\$2,325,223	\$29,670,389	\$269,528,605	\$13,172,496	\$21,855,752	\$304,556,853
30	Rate	2.72%	2.72%	2.72%	2.72%	2.72%	2.22%	2.68%	2.22%	1.72%	1.97%	2.18%
31	Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Column Notes

(g), (k) (Line 11 - Line 10) / Line 10 / Line 13

Line Notes

- 1-8 Collective Bargaining Agreements
- 10 Human Resources
- 11 Line 10 * (1 + Line 12) * Line 13, +/- rounding
- 12 Number of effective days from Line 5 / 365 days * effective rates from Line 5
- 13 365 days / 365 days
- 15 Line 11 * (1 + Line 16) * Line 17, +/- rounding
- 16 Number of effective days from Line 5 / 365 days * effective rates from Line 5 + Number of effective days from Line 6 / 365 days * effective rates from Line 6
- 17 365 days / 365 days
- 19 Line 15 * (1 + Line 20) * Line 21, +/- rounding
- 20 Number of effective days from Line 6 / 365 days * effective rates from Line 6
- 21 62 days / 365 days
- 25 Line 23 * (1 + Line 26) * Line 27, +/- rounding
- 26 Number of effective days from Line 6 / 365 days * effective rates from Line 6 + Number of effective days from Line 7 / 365 days * effective rates from Line 7
- 27 365 days / 365 days
- 29 Line 25 * (1 + Line 30) * Line 31, +/- rounding
- 30 Number of effective days from Line 7 / 365 days * effective rates from Line 7 + Number of effective days from Line 8 / 365 days * effective rates from Line 8
- 31 365 days / 365 days

The Narragansett Electric Company d/b/a National Grid
Union Wage Increase - Gas
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

	Narragansett Electric Company - Gas				Service Company:				Gas Affiliates:				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1 Affiliation	BUW	USW	BUW		TWU	UWUA	USW	USW		IBEW	IBEW	USW	
2 Local Union	0310	0SW1	310B		0101	036N	0SW1	0US3		0097	097C	0US3	
3 Contract Expires	5/11/2022	6/1/2019	5/11/2022		10/15/2019	5/11/2022	6/1/2019	6/24/2018		3/28/2020	3/27/2021	6/24/2018	
4 2017 Effective Date	2.5% - 5/12/17	2.25% - 06/24/17	2.5% - 5/12/17		1.5% - 10/16/17 1.5%	2.5% - 5/12/17	2.25% - 06/24/17	2.25% - 2/28/17		2.5% - 2.5% - 4/02/17	2% - 4/02/17	2.25% - 2/28/17	
5 2018 Effective Date	2.5% - 5/12/18	2.25% - 06/23/18	2.5% - 5/12/18		04/16/18 & 1.5% -	2.5% - 5/12/18	2.25% - 06/23/18	2.5% - 06/25/18		2.5% - 2.5% - 4/01/18	2% - 4/01/18	2.5% - 06/25/18	
6 2019 Effective Date	2.75% - 5/12/19	2.25% 2.25%	2.5% - 5/12/19		1.5% - 4/16/19	2.75% - 5/12/19	2.25% 2.25%	2.50% 2.50%		2.5% - 2.5% - 3/31/19	2% - 3/31/19	2.50% 2.50%	
7 2020 Effective Date	3.00% - 5/12/20	2.25% 2.25%	3.00% - 5/12/20		1.50% 1.50%	3.00% - 5/12/20	2.25% 2.25%	2.50% 2.50%		2.50% 2.50%	2% - 3/29/20	2.50% 2.50%	
8 2021 Effective Date	3.00% - 5/12/21	2.25% 2.25%	3.00% - 5/12/21		1.50% 1.50%	3.00% - 5/12/21	2.25% 2.25%	2.50% 2.50%		2.50% 2.50%	2.00% 2.00%	2.50% 2.50%	
9													
10 Salary @ 6/30/17	\$6,363,074	\$20,356,627	\$4,786,255	\$31,505,956	\$21,542,231	\$7,107,397	\$2,154,152	\$15,036,363	\$45,840,144	\$247,671,677	\$12,308,871	\$47,181,867	\$307,162,415
11 Year Ended 6/30/18	\$6,384,865	\$20,366,666	\$4,802,646	\$31,554,177	\$21,838,930	\$7,131,738	\$2,155,214	\$15,042,542	\$46,168,424	\$249,215,384	\$12,370,246	\$47,201,257	\$308,786,887
12 Rate	0.34%	0.05%	0.34%	0.15%	1.38%	0.34%	0.05%	0.04%	0.72%	0.62%	0.50%	0.04%	0.53%
13 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
14													
15 Year Ended 6/30/19	\$6,546,720	\$20,824,916	\$4,924,392	\$32,296,029	\$22,627,366	\$7,312,526	\$2,203,707	\$15,418,606	\$47,562,205	\$255,463,157	\$12,618,339	\$48,381,288	\$316,462,784
16 Rate	2.53%	2.25%	2.53%	2.35%	3.61%	2.53%	2.25%	2.50%	3.02%	2.51%	2.01%	2.50%	2.49%
17 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
18													
19 Two months ended 8/31/19	\$1,138,339	\$3,615,191	\$856,249	\$5,609,779	\$4,001,159	\$1,271,496	\$382,562	\$2,683,424	\$8,338,641	\$44,200,064	\$2,175,291	\$8,420,186	\$54,795,541
20 Rate	2.74%	2.25%	2.74%	2.42%	6.02%	2.74%	2.25%	2.50%	4.20%	2.48%	1.99%	2.50%	2.47%
21 Portion of Year	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%	16.99%
22													
23 Salary @ 8/31/19	\$6,577,187	\$20,904,468	\$4,947,309	\$32,428,964	\$22,858,696	\$7,346,556	\$2,212,125	\$15,484,055	\$47,901,433	\$256,541,207	\$12,660,992	\$48,586,659	\$317,788,858
24													
25 Year Ended 8/31/20	\$6,781,560	\$21,433,128	\$5,101,037	\$33,315,726	\$23,753,330	\$7,574,837	\$2,268,068	\$15,914,438	\$49,510,673	\$263,667,641	\$12,950,701	\$49,937,135	\$326,555,477
26 Rate	3.11%	2.53%	3.11%	2.73%	3.91%	3.11%	2.53%	2.78%	3.36%	2.78%	2.29%	2.78%	2.76%
27 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
28													
29 Year Ended 8/31/21	\$6,966,096	\$21,855,752	\$5,239,844	\$34,061,692	\$24,044,127	\$7,780,959	\$2,312,790	\$16,267,936	\$50,405,812	\$269,528,605	\$13,173,928	\$51,046,358	\$333,748,891
30 Rate	2.72%	1.97%	2.72%	2.24%	1.22%	2.72%	1.97%	2.22%	1.81%	2.22%	1.72%	2.22%	2.20%
31 Portion of Year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Column Notes

(d),(i),(m) (Line 11 - Line 10) / Line 10 / Line 13

Line Notes

- 1-8 Collective Bargaining Agreements
- 10 Human Resources
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- 16 Number of effective days from Line 5 / 365 days * effective rates from Line 5 + Number of effective days from Line 6 / 365 days * effective rates from Line 6
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- 26 Number of effective days from Line 6 / 365 days * effective rates from Line 6 + Number of effective days from Line 7 / 365 days * effective rates from Line 7
- 27 365 days / 365 days
- 29 Line 25 * (1 + Line 30) * Line 31, +/- rounding
- 30 Number of effective days from Line 7 / 365 days * effective rates from Line 7 + Number of effective days from Line 8 / 365 days * effective rates from Line 8
- 31 365 days / 365 days

The Narragansett Electric Company d/b/a National Grid
Service Company A&G Overhead Study Adjustment
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

			TOTAL UNION ELECTRIC	TOTAL NON- UNION ELECTRIC	TOTAL ELECTRIC	TOTAL UNION GAS	TOTAL NON- UNION GAS	TOTAL GAS
1	SERVICE COMPANY:							
2	Test Year O&M Wages	Page 1, Line 21	\$3,395,404	\$25,033,336	\$28,428,739	\$2,003,340	\$12,001,022	\$14,004,362
3	Test Year O&M Variable Pay	Page 1, Line 27	\$74,651	\$4,376,305	\$4,450,956	\$61,344	\$1,980,033	\$2,041,377
4	Test Year O&M Overtime	Page 1, Line 31	\$508,863	\$251,276	\$760,139	\$354,778	\$61,230	\$416,008
5	% Adjustment	7.96%						
6	Normalizing reclass from O&M to Capital - Base Labor	Line 2 * Line 7	\$270,274	\$1,992,654	\$2,262,928	\$159,466	\$955,281	\$1,114,747
7	Normalizing reclass from O&M to Capital - Variable Pay	Line 3 * Line 7	\$5,942	\$348,354	\$354,296	\$4,883	\$157,611	\$162,494
8	Normalizing reclass from O&M to Capital - Overtime Pay	Line 4 * Line 7	\$40,506	\$20,002	\$60,507	\$28,240	\$4,874	\$33,114
9	Normalizing reclass from O&M to Capital - Total	Sum of Lines 6 through 10	<u>\$316,722</u>	<u>\$2,361,009</u>	<u>\$2,677,731</u>	<u>\$192,589</u>	<u>\$1,117,766</u>	<u>\$1,310,355</u>
10								
11								
12								
13	Sending Company Code	5110						
14								
15	Segment	Regulatory Account Category	Sum of Revised Total	Adjustment				
16	E	Administrative & General Expenses-M	\$106,464	\$8,475				
17		Administrative & General Expenses-O	\$16,584,190	\$1,320,102				
18		Customer Accounts Expenses	\$3,108,675	\$247,451				
19		Customer Service and	\$893,483	\$71,121				
20		Distribution Expenses-M	\$1,127,355	\$89,737				
21		Distribution Expenses-O	\$5,178,922	\$412,242				
22		Sales Expenses	\$393,619	\$31,332				
23		Transmission Expenses-M	\$263,444	\$20,970				
24		Transmission Expenses-O	\$2,162,598	\$172,143				
25	E Total		\$29,818,749	\$2,373,572				
26	G	Administrative & General Expenses-M	\$5,205	\$414				
27		Administrative & General Expenses-O	\$7,392,267	\$588,424				
28		Customer Accounts Expenses	\$1,748,976	\$139,219				
29		Customer Service and	\$411,329	\$32,742				
30		Distribution Expenses-M	\$871,210	\$69,348				
31		Distribution Expenses-O	\$4,610,159	\$366,969				
32		Natural Gas Storag, Terminaling	\$818,215	\$65,130				
33		Power Production Expenses	\$40	\$3				
34		Sales Expenses	\$536,368	\$42,695				
35		Transmission Expenses-M	\$62,504	\$4,975				
36		Transmission Expenses-O	\$5,473	\$436				
37	G Total		\$16,461,747	\$1,310,355				
38	T	Administrative & General Expenses-M	\$6,732	\$536				
39		Administrative & General Expenses-O	\$1,699,686	\$135,295				
40		Customer Accounts Expenses	\$23,025	\$1,833				
41		Customer Service and	\$0	\$0				
42		Distribution Expenses-M	(\$0)	(\$0)				
43		Distribution Expenses-O	\$16,408	\$1,306				
44		Sales Expenses	\$2,640	\$210				
45		Transmission Expenses-M	\$219,772	\$17,494				
46		Transmission Expenses-O	\$1,852,824	\$147,485				
47	T Total		\$3,821,086	\$304,158				
48	Grand Total		\$50,101,582	\$3,988,086				

The Narragansett Electric Company
d/b/a National Grid

INVESTIGATION AS TO THE
PROPRIETY OF PROPOSED TARIFF
CHANGES

Compliance Filing

Compliance Attachment 3
Workpaper 5 through
Workpaper 6d

Book 3 of 7

August 16, 2018

Submitted to:
Rhode Island Public Utilities Commission
RIPUC Docket Nos. 4770/4780

Submitted by:

nationalgrid

Compliance Attachment 3
Narragansett Electric and Narragansett Gas Supporting Workpapers,
Including Cash Working Capital Studies

COMPLIANCE ATTACHMENT 3

Workpaper 5

FAS 112 / ASC 712



April 26, 2013

Ms. Mari-Louise Messuri
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Dear Mari,

Subject: April 1, 2012 to March 31, 2013 ASC 712 Expense Results—New England

Enclosed is the fiscal year 2013 ASC 712 expense valuation for New England. The valuation is based on January 1, 2012 data provided by National Grid. Based on a 4.00 percent discount rate assumption, the incremental operating expense for the period April 1, 2012 through March 31, 2013 is \$3.0 million.

Based on our discussions last year with National Grid and Deloitte, we have incorporated changes into this year's valuation. Specifically, we have incorporated the following:

- A change in the accrual method for those groups with benefits that accumulate over a given period (i.e. those with benefits that vary based on a specific age/service criteria). Previously, liabilities for future disableds beyond the current fiscal year were not considered in the valuation for these groups. Our valuation now includes a liability for the expected future disableds for benefits that accumulate over the specific age/service period.
- A discount rate assumption that is specific to the shorter durations of the ASC 712 obligations rather than using the same discount rate used for the company's pension and postretirement medical/life insurance plans

Fiscal Year 2013 Valuation Results

The plan's overall experience in fiscal year 2012 was less favorable than budgeted. In aggregate, the projected liability at year-end was \$3.7 million higher than expected.

The key items that impacted the liability included:

- Introduction of liabilities for active employees with accumulating benefits; and
- Change in discount rate from 5.90% to 4.00%; offset by
- Change in assumption to reflect the fact that Medicare pays primary for those who are expected to be eligible;
- Favorable claims experience; and
- Demographic gains

Enclosed is a summary of expense/(income) by company, as well as a summary of the assumptions and benefit provisions used in the valuation.



Ms. Mari-Louise Messuri
Page 2
April 26, 2013

Preparation of this Actuarial Valuation

This valuation has been prepared to present to management the necessary information to comply with ASC 712-10 for the fiscal year ending March 31, 2013. Determinations for purposes other than financial accounting requirements may be significantly different from the results reported herein. Thus, the use of this information for purposes other than those expressed here may not be appropriate. The results as of other dates may also be significantly different from the results reported herein.

In conducting the valuation, we have relied on personnel, plan design and health care claim cost supplied by National Grid. While we cannot verify the accuracy of all of the supplied information, the information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the requirements of ASC 712-10. The information in this report is not intended to supersede or supplant the advice and interpretations of National Grid's auditors.

The actuarial assumptions and methods used in this valuation are described in the ASC 712 Assumptions and Methods section. National Grid selected the economic, demographic, and health care claims cost assumptions and prescribed them for use for purposes of compliance with ASC 712-10. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that they represent reasonable expectations of anticipated plan experience. The actuarial cost method is prescribed by ASC 712-10.

The undersigned are familiar with the near-term and long-term aspects of post-employment valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions herein.

Mari, if you have any questions, please call.

Sincerely,

A handwritten signature in black ink that reads "Ditah M. Rimer".

Ditah M. Rimer

DMR:avm
Enclosures

cc: Mr. James Allen, National Grid USA
Ms. Carey Ambrosetti, National Grid USA
Mr. David Kelmer, National Grid USA
Ms. Lori Santoro, National Grid USA
Ms. Tara Sullivan, National Grid USA
Ms. Raymond Yang, National Grid USA
Mr. Stephen F. Doucette, Aon Hewitt
Ms. Carol MacDonald, Aon Hewitt

National Grid USA
April 1, 2012 to March 31, 2013 ASC 712 Expense

	Granite State Electric	Mass Electric	Nantucket	Narragansett Electric	New England Power	USA Service	New England Gas	Total
Incremental Operating Expense								
(Gain)/Loss	\$ 34,592	\$ (107,928)	\$ 3,010	\$ 1,127,215	\$ (31,051)	\$ 2,415,127	\$ 257,285	\$ 3,738,250
Service Cost	11,200	385,247	4,152	133,522	0	466,951	106,211	1,107,283
Interest Cost (4.00%)	5,545	434,722	16,086	220,588	4,579	682,602	84,776	1,448,908
Expected Benefit Payments	(12,092)	(2,033,524)	(132,673)	(1,080,990)	(23,700)	(2,623,737)	(351,399)	(6,258,115)
New Claimants								
WC Dep Med & Life	1,130	39,827	433	13,464	0	66,058	10,638	131,550
LTD	23,977	844,849	9,188	285,613	0	1,401,264	225,669	2,790,540
Total 2012-2013 Expense/(Income)	\$ 64,352	\$ (436,807)	\$ (99,824)	\$ 699,422	\$ (50,172)	\$ 2,409,265	\$ 373,180	\$ 2,958,416
Accrued ASC 712 Expense								
Accrued ASC 712 Expense, 4/1/2012	\$ 110,073	\$ 11,992,752	\$ 465,468	\$ 4,928,232	\$ 157,385	\$ 15,961,792	\$ 1,997,824	\$ 35,613,526
Incremental Operating Expense/(Income)	64,352	(436,807)	(99,824)	699,422	(50,172)	2,409,265	373,180	2,958,416
Accrued ASC 712 Expense, 3/31/2013	\$ 174,425	\$ 11,555,945	\$ 365,644	\$ 5,627,654	\$ 107,213	\$ 18,370,057	\$ 2,371,004	\$ 38,571,942
Experience								
Expected ASC 712 Liability on 4/1/2012	\$ 110,073	\$ 11,992,752	\$ 465,468	\$ 4,928,232	\$ 157,385	\$ 15,961,792	\$ 1,997,824	\$ 35,613,526
Actual ASC 712 Liability on 4/1/2012	144,665	11,884,824	488,478	6,055,447	126,334	18,376,919	2,295,109	39,351,776
04/01/2011 - 03/31/2012 Gain/(Loss)	\$ (34,592)	\$ 107,928	\$ (3,010)	\$ (1,127,215)	\$ 31,051	\$ (2,415,127)	\$ (297,285)	\$ (3,738,250)
Number of Claimants								
LTD Medical								
Under 60 points	0	5	0	1	0	4	2	12
Over 60 points - Employees	0	20	1	16	0	36	3	76
Over 60 points - Dependents	0	12	1	13	0	23	2	51
LTD Life Insurance	0	40	2	24	0	54	5	125
Workers Compensation Medical	0	0	0	0	0	0	0	0
Workers Compensation Life Insurance	0	0	0	0	0	0	0	0
Income Replacement (self insured)	0	41	2	23	1	53	5	125
Beneficiaries	0	7	0	1	0	5	0	13
Number of Active Participants with Accumulation Type Benefits								
LTD Medical	34	1,198	13	405	0	1,987	320	3,957



National Grid USA
New England
ASC 712 Benefit Matrix

Benefit Area	ASC 715-60	Currently Reserved	ASC 712	Insured	Immaterial
LTD—Non Workers' Compensation					
Employee Medical					
Post-65	X		X ¹		
Pre-65					
Dependent Medical					
Post-65	X		X ¹		
Pre-65					
Employee Life					
Post-65	X		X		
Pre-65					
Income Replacement					
Union (pre 6/1/2002, post 9/30/12)			X	X	
Union (6/1/2002 – 9/30/2012)			X		
Nonunion (pre 10/1/2012)			X		
Nonunion (post 9/30/2012)				X	
Workers' Compensation					
Employee Medical		X			
Dependent Medical			X ¹		
Life			X		
Income		X			
Beneficiaries					
Medical, for 10 years			X		
Medical, for life	X				
COBRA					X
STD					X

¹ Coverage for 2 years only if employee has less than 60 points at disability.



National Grid USA New England

ASC 712 Assumptions and Methods

Discount Rate	4.0%.
Mortality	1987 Commisioners Group LTD Mortality (Ultimate) for disabled lives IRS Generational Mortality Table
Termination Rates	1987 GLTD Group Disability Basic Table
Disablement Rates for Active Employees	1987 GLTD Experience Table 50% loading is used for Union Group.

Health Care Cost Trend Rates	Year	Medical	Pres. Drug
	2012	8.00%	8.25%
	2013	7.50%	7.75%
	2014	7.00%	7.25%
	2015	6.50%	6.75%
	2016	6.00%	6.25%
	2017	5.50%	5.75%
	2018	5.00%	5.25%
	2019+	5.00%	5.00%

Cost of Medical Coverage	Disabled participants are assumed to generate medical costs which vary with duration from disability:
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Participants on LTD	Year	Annual Cost
	1	\$31,442
	2	\$28,297
	3	\$25,151
	4	\$22,008
	5	\$18,862
	6 and later	\$15,720



National Grid USA New England

ASC 712 Assumptions and Methods

Dependents of those on LTD	Age	Union	Nonunion
	50 & under	9,034	7,279
	51	9,034	7,279
	52	9,034	7,279
	53	9,034	7,279
	54	9,034	7,279
	55	9,034	7,279
	56	9,034	7,279
	57	9,034	7,279
	58	9,034	7,279
	59	9,034	7,279
	60	10,951	8,825
	61	10,951	8,825
	62	10,951	8,825
	63	10,951	8,825
64	10,951	8,825	
Employee Annual Contributions	Non-Union	\$1,452	
	Union	None required	
Percent of Disabilities Eligible for Medicare	65% of disabilities will be eligible for Medicare after 29 months of disability.		
Effect of Primary Medicare Coverage			
Income	N/A.		
Medical	Medicare is assumed to cover 66.67% of costs.		
Married Percentage	75% of newly disabled employees are assumed to be married.		



National Grid USA New England

ASC 712 Assumptions and Methods

Actuarial Cost Method

Current Disableds	Terminal Accounting—claim liabilities are equal to the present value of all future benefit payments
-------------------	---

Future Disableds (those with accumulating benefits)	Last in First Out (LIFO) with carve out of non service related benefits
---	---

Valuation Date	April 1, 2012
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Census Data	January 1, 2012
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National Grid USA New England - Union

Plan Provisions

Eligibility for Participation All Legacy National Grid union employees

Eligibility for Benefits

LTD Income Replacement Employees disabled after 5/31/2002 and before 10/1/2012 only. Employees disabled before 6/1/2002 and after 9/30/2012 are not included in this valuation as their benefits are insured.

All Other Benefits All disabled employees

Benefits

LTD Elimination Period 13 weeks

LTD Income Replacement Benefit is 60% of base earnings with offsets from other plans

LTD Medical Benefits Active medical benefits provided to the disabled individual and his or her dependents

LTD Life Insurance Same as active benefit

Workers' Compensation Medical Benefits Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.

Workers' Compensation Life Insurance Same as active benefit

Duration of Benefits

LTD Medical and Workers' Compensation Dependent Medical Benefits Those with less than 60 points (i.e. age plus service) at time of disability get coverage for two years only. Those over 60 points get coverage until the earlier of death, recovery or age 65.

All Other Benefits Coverage continues until the earlier of death, recovery or age 65



National Grid USA New England - Nonunion

Plan Provisions

Eligibility for Participation All Legacy National Grid non-union employees

Eligibility for Benefits

LTD Income Replacement Employees disabled before 10/1/2012 only. Employees disabled after 9/30/2012 are not included in this valuation as their benefits are insured.

All Other Benefits All disabled employees

Benefits

LTD Elimination Period 52 weeks

LTD Income Replacement 70% of base earnings with offsets from other plans.

LTD Medical Benefits Active medical benefits provided to the disabled individual and his or her family.

LTD Life Insurance Same as active benefit

Workers' Compensation Medical Benefits Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.

Workers' Compensation Life Insurance Same as active benefit

Medical Coverage for Beneficiaries Same as active benefit, covered under postemployment plan for a maximum of 10 years

Duration of Benefits

LTD Medical and Workers' Compensation Dependent Medical Benefits Those with less than 60 points (i.e. age plus service) at time of disability get coverage for two years only. Those over 60 points get coverage until the earlier of death, recovery or age 65.

All Other Benefits Coverage continues until the earlier of death, recovery or age 65



April 16, 2014

Ms. Mari-Louise Messuri
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Dear Mari,

Subject: April 1, 2013 to March 31, 2014 ASC 712 Expense Results—New England

Enclosed is the fiscal year 2014 ASC 712 expense valuation for New England. The valuation is based on January 1, 2013 data provided by National Grid. Based on a 2.70 percent discount rate assumption, the incremental operating expense for the period April 1, 2013 through March 31, 2014 is \$4.9 million.

Fiscal Year 2014 Valuation Results

The plan's overall experience in fiscal year 2013 was less favorable than budgeted. In aggregate, the projected liability at year-end was \$5.3 million higher than expected.

The key items that impacted the liability included:

- Demographic losses; and
- A change in discount rate from 4.00% to 2.70%; offset by
- Favorable claims experience

Enclosed is a summary of expense/(income) by company, as well as a summary of the assumptions and benefit provisions used in the valuation.

Preparation of this Actuarial Valuation

This valuation has been prepared to present to management the necessary information to comply with ASC 712-10 for the fiscal year ending March 31, 2014. Determinations for purposes other than financial accounting requirements may be significantly different from the results reported herein. Thus, the use of this information for purposes other than those expressed here may not be appropriate. The results as of other dates may also be significantly different from the results reported herein.

In conducting the valuation, we have relied on personnel, plan design and health care claim cost supplied by National Grid. While we cannot verify the accuracy of all of the supplied information, the information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the requirements of ASC 712-10. The



Ms. Mari-Louise Messuri
Page 2
April 16, 2014

information in this report is not intended to supersede or supplant the advice and interpretations of National Grid's auditors.

The actuarial assumptions and methods used in this valuation are described in the ASC 712 Assumptions and Methods section. National Grid selected the economic, demographic, and health care claims cost assumptions and prescribed them for use for purposes of compliance with ASC 712-10. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that they represent reasonable expectations of anticipated plan experience. The actuarial cost method is prescribed by ASC 712-10.

The undersigned are familiar with the near-term and long-term aspects of post-employment valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions herein.

Mari, if you have any questions, please call.

Sincerely,

A handwritten signature in black ink that reads "Ditah M. Rimer".

Ditah M. Rimer, FSA

A handwritten signature in black ink that reads "Kerry Ann Forrester".

Kerry-Ann Forrester, FSA

DMR:avm
Enclosures

cc: Mr. James Allen, National Grid USA
Ms. Carey Ambrosetti, National Grid USA
Mr. David Kelmer, National Grid USA
Ms. Denise Natale, National Grid USA
Ms. Lori Santoro, National Grid USA
Ms. Tara Sullivan, National Grid USA
Ms. Raymond Yang, National Grid USA
Mr. Stephen F. Doucette, Aon Hewitt
Ms. Kerry-Ann Forrester, Aon Hewitt
Ms. Taleen Lageston, Aon Hewitt
Ms. Carol MacDonald, Aon Hewitt

National Grid - Legacy Grid
April 1, 2013 to March 31, 2014 ASC 712 Expense

	Granite State Electric	Mass Electric	Nantucket	Narragansett Electric	New England Power	NG USA Service	New England Gas	Total
Incremental Operating Expense								
(Gain)/Loss	\$ (174,425)	\$ 2,290,385	\$ 278,666	\$ 1,747,975	\$ 5,193	\$ 1,509,937	\$ (331,705)	\$ 5,326,026
Service Cost	0	374,444	4,173	142,020	0	466,841	105,963	1,093,441
Interest Cost (2.70%)	0	343,013	15,340	180,269	2,720	496,251	52,862	1,090,255
Expected Benefit Payments	0	(2,284,327)	(152,316)	(1,397,995)	(23,286)	(3,000,635)	(177,771)	(7,036,332)
New Claimants	0	0	521	17,102	0	80,066	12,697	155,566
WC Dep Med & Life	0	1,254,231	14,455	474,784	0	2,222,702	352,474	4,318,646
LTD	0	0	0	0	0	0	0	0
Total 2013-2014 Expense/(Income)	\$ (174,425)	\$ 2,022,926	\$ 160,839	\$ 1,164,155	\$ (15,375)	\$ 1,775,162	\$ 14,320	\$ 4,947,802
Accrued ASC 712 Expense								
Accrued ASC 712 Expense, 4/1/2013	\$ 174,425	\$ 11,555,945	\$ 365,644	\$ 5,627,654	\$ 107,213	\$ 18,370,057	\$ 2,371,004	\$ 38,571,942
Incremental Operating Expense/(Income)	(174,425)	2,022,926	160,839	1,164,155	(15,375)	1,775,162	14,320	4,947,802
Accrued ASC 712 Expense, 3/31/2014	\$ 0	\$ 13,578,871	\$ 526,483	\$ 6,791,809	\$ 91,838	\$ 20,145,219	\$ 2,385,324	\$ 43,519,544
Experience								
Expected ASC 712 Liability on 4/1/2013	\$ 174,425	\$ 11,555,945	\$ 365,644	\$ 5,627,654	\$ 107,213	\$ 18,370,057	\$ 2,371,004	\$ 38,571,942
Actual ASC 712 Liability on 4/1/2013	0	13,846,330	644,310	7,375,629	112,406	19,879,994	2,039,289	43,897,968
3/31/2012 - 3/31/2013 Gain/(Loss)	\$ 174,425	\$ (2,290,385)	\$ (278,666)	\$ (1,747,975)	\$ (5,193)	\$ (1,509,937)	\$ 331,705	\$ (5,326,026)
Number of Claimants (counts those with liability only)								
LTD Medical	0	4	0	1	0	7	0	12
Under 60 points - Employees	0	4	0	1	0	5	0	10
Under 60 points - Dependents	0	31	2	23	0	47	2	105
Over 60 points - Employees	0	25	2	16	0	31	2	76
Over 60 points - Dependents	0	38	2	27	0	56	2	125
LTD Life Insurance	0	7	0	2	0	3	0	12
Workers Compensation Medical	0	6	0	2	0	3	0	11
Workers Compensation Life Insurance	0	50	2	28	1	65	4	150
Income Replacement (self insured)	0	3	0	2	0	4	0	9
Beneficiaries	0	0	0	0	0	0	0	0
Number of Active Participants with Accumulation Type Benefits								
LTD Medical	0	1,128	13	427	0	1,999	317	3,884

Consulting | Retirement
Proprietary & Confidential | M444NEVSPAR2013 VALUATIONEXPENSEFAS 112NG FAS 112_2013 2.7%_FINAL_LETTER.XLS 04/2014



National Grid USA
New England
ASC 712 Benefit Matrix

Benefit Area	ASC 715-60	Currently Reserved	ASC 712	Insured	Immaterial
LTD—Non Workers' Compensation					
Employee Medical					
Post-65	X		X ¹		
Pre-65					
Dependent Medical					
Post-65	X		X ¹		
Pre-65					
Employee Life					
Post-65	X		X		
Pre-65					
Income Replacement					
Union (pre 6/1/2002, post 9/30/12)				X	
Union (6/1/2002 – 9/30/2012)			X		
Nonunion (pre 10/1/2012)			X		
Nonunion (post 9/30/2012)				X	
Workers' Compensation					
Employee Medical		X			
Dependent Medical			X		
Life			X		
Income		X			
Beneficiaries					
Medical, for 10 years			X		
Medical, for life	X				
COBRA					X
STD					X

¹ Coverage for 2 years only if employee has less than 60 points at disability.



National Grid USA New England

ASC 712 Assumptions and Methods

Discount Rate 2.70% per annum as of March 31, 2013

Mortality

Disabled Lives SOA Life Waiver Mortality Table

Healthy Lives IRS Generational Mortality Table

Termination Rates 1987 GLTD Group Disability Basic Table

Disablement Rates for Active Employees 1987 GLTD Experience Table

50% loading is used for Union Group.

Health Care Cost Trend Rates Trend rates as of March 31, 2013:

Year	Pre-65 Medical	Post-65 Medical	Pres. Drug
2013	8.00%	7.50%	8.25%
2014	7.50%	7.00%	7.75%
2015	7.00%	6.50%	7.25%
2016	6.50%	6.00%	6.75%
2017	6.00%	5.50%	6.25%
2018	5.50%	5.00%	5.75%
2019	5.00%	5.00%	5.25%
2020+	5.00%	5.00%	5.00%

Cost of Medical Coverage The medical claims costs reflect the expected impact of the Health Care reform, including eligibility expansion to include dependent children up to age 26, elimination of lifetime maximums, and 100% in-network preventive care coverage. In addition, we have reflected the effect of the excise tax on the portion of the costs of health care coverage exceeding the specified dollar thresholds beginning in 2018.

Disabled participants are assumed to generate medical costs which vary with duration from disability:



National Grid USA
New England

ASC 712 Assumptions and Methods

Participants on LTD	Year	Annual Cost (before Medicare)
	0-1	\$42,142
	1-2	\$36,874
	2-3	\$26,339
	3-4	\$21,071
	4-5	\$15,803
	5-6	\$12,643
	6 and later	\$ 9,482

Dependents of those on LTD	Age		Union	Nonunion
	50 & under	\$	6,483	\$ 5,405
	51		6,688	5,575
	52		6,899	5,751
	53		7,118	5,932
	54		7,343	6,119
	55		7,576	6,313
	56		7,838	6,532
	57		8,110	6,758
	58		8,391	6,993
	59		8,683	7,235
	60		8,984	7,487
	61		9,350	7,791
	62		9,731	8,108
	63		10,127	8,438
	64		10,540	8,782
	65		3,183	3,115
	66		3,273	3,204
	67		3,368	3,296
	68		3,464	3,390
	69		3,563	3,488
	70		3,666	3,588
	71		3,753	3,673
	72		3,843	3,762
	73		3,936	3,853
	74		4,030	3,945
	75		4,127	4,040



National Grid USA New England

ASC 712 Assumptions and Methods

Annual Employee Contributions	Non-Union Union	\$1,533 None required
Percent of Disabilities Eligible for Medicare	65% of disabilities will be eligible for Medicare after 29 months of disability.	
Effect of Primary Medicare Coverage		
Income	N/A.	
Medical	Medicare is assumed to cover 66-2/3% of costs.	
Married Percentage	75% of newly disabled employees are assumed to be married.	
Actuarial Cost Method		
Current Disableds	Terminal Accounting—claim liabilities are equal to the present value of all future benefit payments	
Future Disableds (those with accumulating benefits)	Last in First Out (LIFO) with carve out of non service related benefits	
IBNR	A reserve for Incurred But Not Reported Claims was calculated based on the most recent new entrant experience	
	The reserve for Workers' Compensation IBNR is equal to 17.5% of the liability for open claims	
Future Workers' Compensation Claims	It is assumed that 10% of future disabled's will be covered by Workers' Compensation Benefits	
Valuation Date	April 1, 2013	
Census Data	January 1, 2013	



National Grid USA New England - Union

Plan Provisions

Eligibility for Participation All Legacy National Grid union employees

Eligibility for Benefits

LTD Income Replacement Employees disabled after 5/31/2002 and before 10/1/2012 only. Employees disabled before 6/1/2002 and after 9/30/2012 are not included in this valuation as their benefits are insured.

All Other Benefits All disabled employees

Benefits

LTD Elimination Period 13 weeks

LTD Income Replacement Benefit is 60% of base earnings with offsets from other plans

LTD Medical Benefits Active medical benefits provided to the disabled individual and his or her dependents

LTD Life Insurance Coverage continues at the same level as while an active employee

Workers' Compensation Medical Benefits Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.

Workers' Compensation Life Insurance Coverage continues at the same level as while an active employee

Duration of Benefits

LTD Medical and Dependent Medical Benefits Those with less than 60 points (i.e. age plus service) at time of disability get coverage for two years only. Those over 60 points get coverage until the earlier of death, recovery or age 65

Workers' Compensation Benefits Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date

All Other Benefits Coverage continues until the earlier of death, recovery or age 65



National Grid USA New England - Nonunion

Plan Provisions

Eligibility for Participation All Legacy National Grid non-union employees

Eligibility for Benefits

LTD Income Replacement Employees disabled before 10/1/2012 only. Employees disabled after 9/30/2012 are not included in this valuation as their benefits are insured.

All Other Benefits All disabled employees

Benefits

LTD Elimination Period 52 weeks

LTD Income Replacement 70% of base earnings

LTD Medical Benefits Active medical benefits provided to the disabled individual and his or her family.

LTD Life Insurance Coverage continues at the same level as while an active employee

Workers' Compensation Medical Benefits Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.

Workers' Compensation Life Insurance Coverage continues at the same level as while an active employee

Medical Coverage for Beneficiaries Same as active benefit, covered under postemployment plan for a maximum of 10 years

Duration of Benefits

LTD Medical and Dependent Medical Benefits Those with less than 60 points (i.e. age plus service) at time of disability get coverage for two years only. Those over 60 points get coverage until the earlier of death, recovery or age 65

Workers' Compensation Benefits Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date

All Other Benefits Coverage continues until the earlier of death, recovery or age 65



March 5, 2015

Ms. Mari-Louise Messuri
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Dear Mari,

Subject: April 1, 2014 to March 31, 2015 ASC 712 Expense Results—New England

Enclosed is the fiscal year 2015 ASC 712 expense valuation for New England. The valuation is based on January 1, 2014 data provided by National Grid. Based on a 2.95 percent discount rate assumption, the incremental operating income for the period April 1, 2014 through March 31, 2015 is \$7.4 million.

Fiscal Year 2015 Valuation Results

The plan's overall experience in fiscal year 2014 was more favorable than budgeted. In aggregate, the projected liability at year-end was \$8.9 million lower than expected.

The key items that impacted the liability included:

- Reduction in LTD income replacement claimants
- A change in discount rate from 2.70% to 2.95%; and
- Favorable claims experience; offset by
- Change in mortality table from IRS Generational Mortality Table to RP2000 Combined Healthy Generational Mortality Table with Scale BB

Enclosed is a summary of expense/(income) by company, as well as a summary of the assumptions and benefit provisions used in the valuation.

Preparation of this Actuarial Valuation

This valuation has been prepared to present to management the necessary information to comply with ASC 712-10 for the fiscal year ending March 31, 2015. Determinations for purposes other than financial accounting requirements may be significantly different from the results reported herein. Thus, the use of this information for purposes other than those expressed here may not be appropriate. The results as of other dates may also be significantly different from the results reported herein.

In conducting the valuation, we have relied on personnel, plan design and health care claim cost supplied by National Grid. While we cannot verify the accuracy of all of the supplied information, the information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

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Ms. Mari-Louise Messuri
Page 2
March 5, 2015

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the requirements of ASC 712-10. The information in this report is not intended to supersede or supplant the advice and interpretations of National Grid's auditors.

The actuarial assumptions and methods used in this valuation are described in the ASC 712 Assumptions and Methods section. National Grid selected the economic, demographic, and health care claims cost assumptions and prescribed them for use for purposes of compliance with ASC 712-10. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that they represent reasonable expectations of anticipated plan experience. The actuarial cost method is prescribed by ASC 712-10.

Mari, if you have any questions, please call.

Sincerely,

Hewitt Associates LLC, an Aon Hewitt company

A handwritten signature in black ink that reads "Kerry-Ann".

Kerry-Ann Forrester

KAF:avm
Enclosures

cc: Mr. James Allen, National Grid USA
Ms. Carey Ambrosetti, National Grid USA
Ms. Madeline Gothie, National Grid USA
Mr. David Kelmer, National Grid USA
Ms. Denise Natale, National Grid USA
Ms. Lori Santoro, National Grid USA
Ms. Tara Sullivan, National Grid USA
Mr. Raymond Yang, National Grid USA
Mr. Gordon Chin, Aon Hewitt
Mr. Stephen Doucette, Aon Hewitt
Mr. Doug Kanner, Aon Hewitt
Ms. Taleen Lageston, Aon Hewitt
Ms. Carol MacDonald, Aon Hewitt
Ms. Ditah Rimer, Aon Hewitt

National Grid - Legacy Grid
April 1, 2014 to March 31, 2015 ASC 712 Expense

	Granite State Electric	Mass Electric	Nantucket	Narragansett Electric	New England Power	NG USA Service	New England Gas	Total
Incremental Operating Expense								
(Gain)/Loss	\$ 0	\$ (3,141,096)	\$ 262,192	\$ (460,713)	\$ 4,886	\$ (4,379,502)	\$ (1,184,721)	\$ (8,898,955)
Service Cost	0	476,917	5,050	189,537	188	539,485	121,909	1,333,106
Interest Cost (2.95%)	0	286,669	21,301	170,255	2,510	434,882	34,425	950,062
Expected Benefit Payments	0	(1,439,013)	(133,201)	(1,119,487)	(23,284)	(2,047,900)	(67,294)	(4,830,179)
New Claimants	0	0	535	20,198	45	100,190	12,708	185,041
WC Dep Med & Life	0	1,053,516	11,078	418,206	923	2,074,410	263,109	3,831,243
LTD	0	(2,701,621)	\$ 166,956	\$ (781,965)	\$ (14,733)	\$ (3,278,435)	\$ (819,864)	\$ (7,429,682)
Total 2014-2015 Expense/(Income)	\$ 0	\$ (2,701,621)	\$ 166,956	\$ (781,965)	\$ (14,733)	\$ (3,278,435)	\$ (819,864)	\$ (7,429,682)
Accrued ASC 712 Expense								
Accrued ASC 712 Expense, 4/1/2014	\$ 0	\$ 13,578,871	\$ 526,483	\$ 6,791,809	\$ 91,838	\$ 20,145,219	\$ 2,385,324	\$ 43,519,544
Incremental Operating Expense/(Income)	0	(2,701,621)	166,956	(781,985)	(14,733)	(3,278,435)	(819,864)	(7,429,682)
Accrued ASC 712 Expense, 3/31/2015	\$ 0	\$ 10,877,250	\$ 693,439	\$ 6,009,824	\$ 77,105	\$ 16,866,784	\$ 1,565,460	\$ 36,089,862
Experience								
Expected ASC 712 Liability on 4/1/2014	\$ 0	\$ 13,578,871	\$ 526,483	\$ 6,791,809	\$ 91,838	\$ 20,145,219	\$ 2,385,324	\$ 43,519,544
Actual ASC 712 Liability on 4/1/2014	0	10,437,175	788,675	6,331,096	96,724	15,765,717	1,200,603	34,620,589
3/31/2013 - 3/31/2014 Gain/(Loss)	0	\$ 3,141,096	\$ (262,192)	\$ 460,713	\$ (4,886)	\$ 4,379,502	\$ 1,184,721	\$ 8,898,955
Number of Claimants (counts those with liability only)								
LTD Medical	0	2	0	5	0	5	0	12
Under 60 points - Employees	0	2	0	3	0	2	0	7
Over 60 points - Employees	0	30	2	22	0	44	1	99
LTD Life Insurance	0	17	2	14	0	27	1	61
Workers Compensation Medical	0	34	3	28	0	50	1	116
Workers Compensation Life Insurance	0	6	0	5	0	2	0	13
Income Replacement (self insured)	0	34	2	17	1	50	2	106
Beneficiaries	0	3	0	2	0	2	0	7
Number of Active Participants with Accumulation Type Benefits								
LTD Medical	0	1,152	12	453	1	2,247	285	4,150

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National Grid USA New England ASC 712 Benefit Matrix

Benefit Area	ASC 715-60	Currently Reserved	ASC 712	Insured	Immaterial
LTD—Non Workers' Compensation					
Employee Medical					
Post-65	X		X ¹		
Pre-65					
Dependent Medical					
Post-65	X		X ¹		
Pre-65					
Employee Life					
Post-65	X		X		
Pre-65					
Income Replacement					
Union (pre 6/1/2002, post 9/30/12)				X	
Union (6/1/2002 – 9/30/2012)			X		
Nonunion (pre 10/1/2012)			X		
Nonunion (post 9/30/2012)				X	
Workers' Compensation					
Employee Medical		X			
Dependent Medical			X		
Life			X		
Income		X			
Beneficiaries					
Medical, for 10 years			X		
Medical, for life	X				
COBRA					X
STD					X

¹ Coverage for 2 years only if employee has less than 60 points at disability.

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National Grid USA New England

ASC 712 Assumptions and Methods

Discount Rate 2.95% per annum as of March 31, 2014

Mortality

Disabled Lives SOA Life Waiver Mortality Table

Healthy Lives RP2000 Table Fully Generational Scale BB Combined Healthy Participant Table

Termination Rates 1987 GLTD Group Disability Basic Table

Disablement Rates for Active Employees 1987 GLTD Experience Table
30% loading is used for Union Group.

Health Care Cost Trend Rates Trend rates as of March 31, 2014:

Year	Pre-65 Medical	Post-65 Medical	Pres. Drug
2014	8.00%	7.00%	7.00%
2015	8.00%	6.50%	6.50%
2016	7.50%	6.25%	6.25%
2017	7.00%	6.00%	6.00%
2018	6.50%	5.75%	5.75%
2019	6.00%	5.50%	5.50%
2020	5.50%	5.25%	5.25%
2021	5.25%	5.00%	5.00%
2022+	5.00%	5.00%	5.00%

Cost of Medical Coverage The medical claims costs reflect the expected impact of the Health Care reform, including eligibility expansion to include dependent children up to age 26, elimination of lifetime maximums, and 100% in-network preventive care coverage. In addition, we have reflected the effect of the excise tax on the portion of the costs of health care coverage exceeding the specified dollar thresholds beginning in 2018.

Disabled participants are assumed to generate medical costs which vary with duration from disability.

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National Grid USA New England

ASC 712 Assumptions and Methods

Participants on LTD	Year	Annual Cost (before Medicare)	
	0-1	\$31,337	
	1-2	\$27,420	
	2-3	\$19,586	
	3-4	\$15,669	
	4-5	\$11,751	
	5-6	\$ 9,401	
	6 and later	\$ 7,051	

Dependents of those on LTD	Age	Union	Nonunion
	50 & under	\$6,447	\$5,250
	51	6,650	5,415
	52	6,860	5,585
	53	7,077	5,762
	54	7,300	5,944
	55	7,531	6,132
	56	7,791	6,344
	57	8,061	6,563
	58	8,340	6,789
	59	8,629	7,025
	60	8,929	7,269
	61	9,292	7,564
	62	9,669	7,871
	63	10,063	8,191
	64	10,473	8,524
	65	3,028	3,116
	66	3,115	3,205
	67	3,204	3,296
	68	3,296	3,390
	69	3,390	3,487
	70	3,487	3,587
	71	3,571	3,673
	72	3,656	3,761
	73	3,743	3,851
	74	3,832	3,944
	75	3,924	4,039

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National Grid USA New England

ASC 712 Assumptions and Methods

Annual Employee Contributions	Non-Union Union	\$1,668 None required
Percent of Disabilities Eligible for Medicare	65% of disabilities will be eligible for Medicare after 29 months of disability.	
Effect of Primary Medicare Coverage		
Income	N/A.	
Medical	Medicare is assumed to cover 66-2/3% of costs.	
Married Percentage	75% of newly disabled employees are assumed to be married.	
Actuarial Cost Method		
Current Disableds	Terminal Accounting—claim liabilities are equal to the present value of all future benefit payments	
Future Disableds (those with accumulating benefits)	Last in First Out (LIFO) with carve out of non service related benefits	
IBNR	A reserve for Incurred But Not Reported Claims was calculated based on the most recent new entrant experience	
	The reserve for Workers' Compensation IBNR is equal to 17.5% of the liability for open claims	
Future Workers' Compensation Claims	It is assumed that 10% of future disabled's will be covered by Workers' Compensation Benefits	
Valuation Date	April 1, 2014	
Census Data	January 1, 2014	

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National Grid USA New England—Union

Plan Provisions

Eligibility for Participation All Legacy National Grid union employees

Eligibility for Benefits

LTD Income Replacement Employees disabled after 5/31/2002 and before 10/1/2012 only. Employees disabled before 6/1/2002 and after 9/30/2012 are not included in this valuation as their benefits are insured.

All Other Benefits All disabled employees

Benefits

LTD Elimination Period 13 weeks

LTD Income Replacement Benefit is 60% of base earnings with offsets from other plans

LTD Medical Benefits Active medical benefits provided to the disabled individual and his or her dependents

LTD Life Insurance Coverage continues at the same level as while an active employee

Workers' Compensation Medical Benefits Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.

Workers' Compensation Life Insurance Coverage continues at the same level as while an active employee

Duration of Benefits

LTD Medical and Dependent Medical Benefits Those with less than 60 points (i.e. age plus service) at time of disability get coverage for two years only. Those over 60 points get coverage until the earlier of death, recovery or age 65

Workers' Compensation Benefits Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date

All Other Benefits Coverage continues until the earlier of death, recovery or age 65

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National Grid USA New England—Nonunion

Plan Provisions

Eligibility for Participation All Legacy National Grid non-union employees

Eligibility for Benefits

LTD Income Replacement Employees disabled before 10/1/2012 only. Employees disabled after 9/30/2012 are not included in this valuation as their benefits are insured.

All Other Benefits All disabled employees

Benefits

LTD Elimination Period 52 weeks

LTD Income Replacement 70% of base earnings

LTD Medical Benefits Active medical benefits provided to the disabled individual and his or her family.

LTD Life Insurance Coverage continues at the same level as while an active employee

Workers' Compensation Medical Benefits Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.

Workers' Compensation Life Insurance Coverage continues at the same level as while an active employee

Medical Coverage for Beneficiaries Same as active benefit, covered under postemployment plan for a maximum of 10 years

Duration of Benefits

LTD Medical and Dependent Medical Benefits Those with less than 60 points (i.e. age plus service) at time of disability get coverage for two years only. Those over 60 points get coverage until the earlier of death, recovery or age 65

Workers' Compensation Benefits Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date

All Other Benefits Coverage continues until the earlier of death, recovery or age 65



January 15, 2016

Ms. Mari-Louise Messuri
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Dear Mari,

Subject: April 1, 2015 to March 31, 2016 ASC 712 Expense Results—New England

Enclosed is the fiscal year 2016 ASC 712 expense valuation for New England. The valuation is based on January 1, 2015 data provided by National Grid. Based on a 2.75 percent discount rate assumption, the incremental operating income for the period April 1, 2015 through March 31, 2016 is \$6.3 million.

Fiscal Year 2016 Valuation Results

The plan's overall experience in fiscal year 2016 was more favorable than budgeted. In aggregate, the projected liability at year-end was \$7.5 million lower than expected.

The key items that impacted the liability included:

- Reduction in LTD income replacement claimants
- Favorable pre-65 claims experience; offset by
- A change in discount rate from 2.95% to 2.75%; and
- Change in mortality table from RP2000 Combined Healthy Generational Mortality Table with Scale BB the RP2014 Aggregate Generational Mortality Table projected with Scale MP2014

Enclosed is a summary of expense/(income) by company, as well as a summary of the assumptions and benefit provisions used in the valuation.

Preparation of this Actuarial Valuation

This valuation has been prepared to present to management the necessary information to comply with ASC 712-10 for the fiscal year ending March 31, 2016. Determinations for purposes other than financial accounting requirements may be significantly different from the results reported herein. Thus, the use of this information for purposes other than those expressed here may not be appropriate. The results as of other dates may also be significantly different from the results reported herein.

In conducting the valuation, we have relied on personnel, plan design and health care claim cost supplied by National Grid. While we cannot verify the accuracy of all of the supplied information, the

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Ms. Mari-Louise Messuri
Page 2
January 15, 2016

information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the requirements of ASC 712-10. The information in this report is not intended to supersede or supplant the advice and interpretations of National Grid's auditors.

The actuarial assumptions and methods used in this valuation are described in the ASC 712 Assumptions and Methods section. National Grid selected the economic, demographic, and health care claims cost assumptions and prescribed them for use for purposes of compliance with ASC 712-10. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that they represent reasonable expectations of anticipated plan experience. The actuarial cost method is prescribed by ASC 712-10.

Mari, if you have any questions, please call.

Sincerely,

Hewitt Associates LLC, an Aon Hewitt company

A handwritten signature in black ink that reads "Kerry-Ann".

Kerry-Ann Forrester

KAF:avm
Enclosures
4844L1262

cc: Mr. James Allen, National Grid USA
Ms. Madeline Gothie, National Grid USA
Mr. David Kelmer, National Grid USA
Ms. Denise Natale, National Grid USA
Ms. Lori Santoro, National Grid USA
Ms. Tara Sullivan, National Grid USA
Mr. Raymond Yang, National Grid USA
Mr. Gordon Chin, Aon Hewitt
Mr. Stephen Doucette, Aon Hewitt
Mr. Cameron Fen, Aon Hewitt
Mr. Doug Kanner, Aon Hewitt
Ms. Carol MacDonald, Aon Hewitt
Ms. Mollie Ricker, Aon Hewitt
Ms. Ditah Rimer, Aon Hewitt

National Grid - Legacy Grid
April 1, 2015 to March 31, 2016 ASC 712 Expense

	Granite State Electric	Mass Electric	Nantucket	Narragansett Electric	New England Power	NG USA Service	New England Gas	Total
Incremental Operating Expense								
(Gain)/Loss	\$ 0	\$ (1,730,541)	\$ (622,661)	\$ (1,506,219)	\$ 129	\$ (2,975,431)	\$ (677,339)	\$ (7,512,063)
Service Cost	0	231,951	3,144	112,429	0	348,114	70,431	826,069
Interest Cost (2.75%)	0	231,125	1,714	113,092	1,804	354,576	22,652	724,962
Expected Benefit Payments	0	(1,484,351)	(16,928)	(782,315)	(23,276)	(1,995,374)	(128,817)	(4,431,061)
New Claimants	0	31,150	328	11,852	0	72,291	7,199	122,821
WC Dep Med & Life	0	1,004,485	10,592	382,199	0	2,331,148	232,144	3,950,568
LTD	0	(1,656,181)	(623,811)	(1,668,961)	(21,343)	(1,864,676)	(473,730)	(6,308,703)
Total 2015-2016 Expense/(Income)	\$ 0	\$ (1,656,181)	\$ (623,811)	\$ (1,668,961)	\$ (21,343)	\$ (1,864,676)	\$ (473,730)	\$ (6,308,703)
Accrued ASC 712 Expense								
Accrued ASC 712 Expense, 4/1/2015	\$ 0	\$ 10,877,250	\$ 693,439	\$ 6,009,824	\$ 77,105	\$ 16,866,784	\$ 1,565,460	\$ 36,089,862
Incremental Operating Expense/(Income)	0	(1,656,181)	(623,811)	(1,668,961)	(21,343)	(1,864,676)	(473,730)	(6,308,703)
Accrued ASC 712 Expense, 3/31/2016	\$ 0	\$ 9,221,069	\$ 69,628	\$ 4,340,863	\$ 55,762	\$ 15,002,107	\$ 1,091,730	\$ 29,781,159
Experience								
Expected ASC 712 Liability on 4/1/2015	\$ 0	\$ 10,877,250	\$ 693,439	\$ 6,009,824	\$ 77,105	\$ 16,866,784	\$ 1,565,460	\$ 36,089,862
Actual ASC 712 Liability on 4/1/2015	0	9,146,708	70,777	4,503,606	77,234	13,891,353	888,121	28,577,800
3/31/2014 - 3/31/2015 Gain/(Loss)	0	\$ 1,730,541	\$ 622,661	\$ 1,506,219	\$ (129)	\$ 2,975,431	\$ 677,339	\$ 7,512,063
Number of Claimants (counts those with liability only)								
LTD Medical	0	2	0	0	0	6	0	8
Under 60 points - Employees	0	2	0	0	0	4	0	6
Over 60 points - Employees	0	27	1	18	0	35	0	81
Under 60 points - Dependents	0	21	1	12	0	25	0	59
Over 60 points - Dependents	0	32	2	21	0	45	0	100
LTD Life Insurance	0	1	0	1	0	0	0	2
Workers Compensation Medical	0	1	0	1	0	0	0	2
Workers Compensation Life Insurance	0	27	1	16	1	46	2	93
Income Replacement (self insured)	0	5	0	0	0	4	0	9
Beneficiaries	0							
Number of Active Participants with Accumulation Type Benefits	0	1,138	12	433	0	2,641	263	4,487
LTD Medical	0							

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National Grid USA
New England
ASC 712 Benefit Matrix

Benefit Area	ASC 715-60	Currently Reserved	ASC 712	Insured	Immaterial
LTD—Non Workers' Compensation					
Employee Medical					
Post-65	X		X ¹		
Pre-65					
Dependent Medical					
Post-65	X		X ¹		
Pre-65					
Employee Life					
Post-65	X		X		
Pre-65					
Income Replacement					
Union (pre 6/1/2002, post 9/30/12)			X	X	
Union (6/1/2002 – 9/30/2012)			X		
Nonunion (pre 10/1/2012)				X	
Nonunion (post 9/30/2012)					
Workers' Compensation					
Employee Medical		X			
Dependent Medical			X		
Life			X		
Income		X			
Beneficiaries					
Medical, for 10 years			X		
Medical, for life	X				
COBRA					X
STD					X

¹ Coverage for 2 years only if employee has less than 60 points at disability.

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National Grid USA

New England

ASC 712 Assumptions and Methods

Discount Rate 2.75% per annum as of March 31, 2015

Mortality

Disabled Lives SOA Life Waiver Mortality Table

Healthy Lives RP2014 Aggregate Generational Mortality Table projected with Scale MP2014

Termination Rates 1987 GLTD Group Disability Basic Table

Disablement Rates for Active Employees 1987 GLTD Experience Table

30% loading is used for Union Group.

Health Care Cost Trend Rates Trend rates as of March 31, 2015:

Year	Pre-65 Medical	Post-65 Medical	Pres. Drug
2015	8.00%	6.50%	6.50%
2016	7.50%	6.25%	6.50%
2017	7.00%	6.00%	6.50%
2018	6.50%	5.75%	6.25%
2019	6.00%	5.50%	6.00%
2020	5.50%	5.25%	5.50%
2021	5.25%	5.25%	5.25%
2022+	5.00%	5.00%	5.00%

Cost of Medical Coverage The medical claims costs reflect the expected impact of the Health Care reform, including eligibility expansion to include dependent children up to age 26, elimination of lifetime maximums, and 100% in-network preventive care coverage. In addition, we have reflected the effect of the excise tax on the portion of the costs of health care coverage exceeding the specified dollar thresholds beginning in 2018.

Disabled participants are assumed to generate medical costs which vary with duration from disability:

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New England

ASC 712 Assumptions and Methods

Participants on LTD	Year	Annual Cost (before Medicare)
	0-1	\$25,767
	1-2	\$22,546
	2-3	\$16,104
	3-4	\$12,883
	4-5	\$ 9,662
	5-6	\$ 7,730
	6 and later	\$ 5,797

Dependents of those on LTD	Age	Union	Nonunion
	50 & under	\$ 5,267	\$ 4,509
	51	5,482	4,693
	52	5,707	4,885
	53	5,941	5,085
	54	6,185	5,294
	55	6,439	5,512
	56	6,713	5,745
	57	6,998	5,990
	58	7,297	6,245
	59	7,609	6,512
	60	7,935	6,792
	61	8,233	7,046
	62	8,542	7,311
	63	8,864	7,586
	64	9,198	7,872
	65	3,001	3,064
	66	3,098	3,165
	67	3,199	3,268
	68	3,304	3,376
	69	3,412	3,488
	70	3,524	3,603
	71	3,600	3,682
	72	3,678	3,763
	73	3,758	3,846
	74	3,839	3,931
	75	3,923	4,018

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New England

ASC 712 Assumptions and Methods

Annual Employee Contributions	Non-Union Union	\$1,668 None required
Percent of Disabilities Eligible for Medicare	65% of disabilities will be eligible for Medicare after 29 months of disability.	
Effect of Primary Medicare Coverage		
Income	N/A.	
Medical	Medicare is assumed to cover 66-2/3% of costs.	
Married Percentage	75% of newly disabled employees are assumed to be married.	
Actuarial Cost Method		
Current Disableds	Terminal Accounting—claim liabilities are equal to the present value of all future benefit payments	
Future Disableds (those with accumulating benefits)	Last in First Out (LIFO) with carve out of non service related benefits	
IBNR	A reserve for Incurred But Not Reported Claims was calculated based on the most recent new entrant experience	
	The reserve for Workers' Compensation IBNR is equal to 17.5% of the liability for open claims	
Future Workers' Compensation Claims	It is assumed that 10% of future disabled's will be covered by Workers' Compensation Benefits	
Valuation Date	April 1, 2015	
Census Data	January 1, 2015	

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National Grid USA

New England—Union

Plan Provisions

Eligibility for Participation All Legacy National Grid union employees

Eligibility for Benefits

LTD Income Replacement Employees disabled after 5/31/2002 and before 10/1/2012 only. Employees disabled before 6/1/2002 and after 9/30/2012 are not included in this valuation as their benefits are insured.

All Other Benefits All disabled employees

Benefits

LTD Elimination Period 13 weeks

LTD Income Replacement Benefit is 60% of base earnings with offsets from other plans

LTD Medical Benefits Active medical benefits provided to the disabled individual and his or her dependents

LTD Life Insurance Coverage continues at the same level as while an active employee

Workers' Compensation Medical Benefits Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.

Workers' Compensation Life Insurance Coverage continues at the same level as while an active employee

Duration of Benefits

LTD Medical and Dependent Medical Benefits Those with less than 60 points (i.e. age plus service) at time of disability get coverage for two years only. Those over 60 points get coverage until the earlier of death, recovery or age 65

Workers' Compensation Benefits Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date

All Other Benefits Coverage continues until the earlier of death, recovery or age 65

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National Grid USA
New England—Nonunion
Plan Provisions

Eligibility for Participation	All Legacy National Grid non-union employees
Eligibility for Benefits	
LTD Income Replacement	Employees disabled before 10/1/2012 only. Employees disabled after 9/30/2012 are not included in this valuation as their benefits are insured.
All Other Benefits	All disabled employees
Benefits	
LTD Elimination Period	52 weeks
LTD Income Replacement	70% of base earnings
LTD Medical Benefits	Active medical benefits provided to the disabled individual and his or her family.
LTD Life Insurance	Coverage continues at the same level as while an active employee
Workers' Compensation Medical Benefits	Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.
Workers' Compensation Life Insurance	Coverage continues at the same level as while an active employee
Medical Coverage for Beneficiaries	Same as active benefit, covered under postemployment plan for a maximum of 10 years
Duration of Benefits	
LTD Medical and Dependent Medical Benefits	Those with less than 60 points (i.e. age plus service) at time of disability get coverage for two years only. Those over 60 points get coverage until the earlier of death, recovery or age 65
Workers' Compensation Benefits	Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date
All Other Benefits	Coverage continues until the earlier of death, recovery or age 65



January 31, 2017

Ms. Mari-Louise Messuri
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Dear Mari,

Subject: April 1, 2016 to March 31, 2017 ASC 712 Expense Results—New England

Enclosed is the fiscal year 2017 ASC 712 expense valuation for New England. The valuation is based on January 1, 2016 data provided by National Grid. Based on a 2.80 percent discount rate assumption, the incremental operating income for the period April 1, 2016 through March 31, 2017 is \$3.5 million.

Fiscal Year 2017 Valuation Results

The plan's overall experience in fiscal year 2017 was more favorable than budgeted. In aggregate, the projected liability at year-end was \$4.3 million lower than expected.

The key items that impacted the liability included:

- Reduction in LTD income replacement claimants
- Favorable pre-65 claims experience
- A change in the medical trend rates; and
- A change in discount rate from 2.75% to 2.80%

Enclosed is a summary of expense/(income) by company, as well as a summary of the assumptions and benefit provisions used in the valuation.

Preparation of this Actuarial Valuation

This valuation has been prepared to present to management the necessary information to comply with ASC 712-10 for the fiscal year ending March 31, 2017. Determinations for purposes other than financial accounting requirements may be significantly different from the results reported herein. Thus, the use of this information for purposes other than those expressed here may not be appropriate. The results as of other dates may also be significantly different from the results reported herein.

In conducting the valuation, we have relied on personnel, plan design and health care claim cost supplied by National Grid. While we cannot verify the accuracy of all of the supplied information, the information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

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Ms. Mari-Louise Messuri
Page 2
January 31, 2017

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the requirements of ASC 712-10. The information in this report is not intended to supersede or supplant the advice and interpretations of National Grid's auditors.

The actuarial assumptions and methods used in this valuation are described in the ASC 712 Assumptions and Methods section. National Grid selected the economic, demographic, and health care claims cost assumptions and prescribed them for use for purposes of compliance with ASC 712-10. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that they represent reasonable expectations of anticipated plan experience. The actuarial cost method is prescribed by ASC 712-10.

Mari, if you have any questions, please call.

Sincerely,

Hewitt Associates LLC, an Aon Hewitt company

Handwritten signature of Stephen F. Doucette in black ink.

Stephen F. Doucette

Handwritten signature of Susan C. Flynn in black ink.

Susan Flynn

Handwritten signature of David Fenster in black ink.

David Fenster

SFD:avm
Enclosures
4844L1340

cc: Mr. James Allen, National Grid USA
Ms. Mary Cammarata, National Grid USA
Ms. Madeline Gothie, National Grid USA
Mr. David Kelmer, National Grid USA
Ms. Denise Natale, National Grid USA
Ms. Sharon Partridge, National Grid USA
Ms. Lori Santoro, National Grid USA
Ms. Tara Sullivan, National Grid USA
Mr. Raymond Yang, National Grid USA
Mr. Gordon Chin, Aon Hewitt
Mr. Brian Cronin, Aon Hewitt
Mr. Doug Kanner, Aon Hewitt
Ms. Carol MacDonald, Aon Hewitt
Ms. Ditah Rimer, Aon Hewitt

National Grid - Legacy Grid
April 1, 2016 to March 31, 2017 ASC 712 Expense

	Granite State Electric	Mass Electric	Nantucket	Narragansett Electric	New England Power	NG USA Service	New England Gas	Total
Incremental Operating Expense								
(Gain)/Loss	\$ 0	\$ (481,053)	\$ 94,340	\$ (287,802)	\$ 3,183	\$ (3,148,357)	\$ (454,548)	\$ (4,274,236)
Service Cost	0	102,979	933	44,642	0	221,145	21,201	390,900
Interest Cost (2.90%)	0	227,170	3,920	105,100	1,323	312,235	16,987	666,735
Expected Benefit Payments	0	(1,253,590)	(47,950)	(598,948)	(23,413)	(1,405,008)	(60,983)	(3,389,892)
New Claimants	0	0	0	0	0	0	0	0
WC Dep Med & Life	0	28,163	254	12,139	0	69,227	5,734	115,517
LTD	0	739,912	6,682	318,928	0	1,818,799	150,655	3,034,977
Total 2016-2017 Expense/(Income)	\$ 0	\$ (636,419)	\$ 58,180	\$ (405,941)	\$ (18,907)	\$ (2,131,958)	\$ (320,953)	\$ (3,455,999)
Accrued ASC 712 Expense								
Accrued ASC 712 Expense, 4/1/2016	\$ 0	\$ 9,221,069	\$ 69,628	\$ 4,340,863	\$ 55,762	\$ 15,002,107	\$ 1,091,730	\$ 29,781,159
Incremental Operating Expense/(Income)	0	(636,419)	58,180	(405,941)	(18,907)	(2,131,958)	(320,953)	(3,455,999)
Accrued ASC 712 Expense, 3/31/2017	\$ 0	\$ 8,584,650	\$ 127,808	\$ 3,934,922	\$ 36,855	\$ 12,870,149	\$ 770,777	\$ 26,325,160
Experience								
Expected ASC 712 Liability on 4/1/2016	\$ 0	\$ 9,221,069	\$ 69,628	\$ 4,340,863	\$ 55,762	\$ 15,002,107	\$ 1,091,730	\$ 29,781,159
Actual ASC 712 Liability on 4/1/2016	0	8,740,016	163,998	4,053,061	58,945	11,853,750	637,182	25,506,923
4/1/2015 - 3/31/2016 Gain/(Loss)	\$ 0	\$ 481,053	\$ (94,340)	\$ 287,802	\$ (3,183)	\$ 3,148,357	\$ 454,548	\$ 4,274,236
Number of Claimants (counts those with liability only)								
LTD Medical	0	1	0	0	0	3	0	4
Under 60 points - Employees	0	1	0	0	0	3	0	4
Over 60 points - Employees	0	23	0	13	0	22	0	58
Under 60 points - Dependents	0	23	0	11	0	17	0	51
Over 60 points - Dependents	0	29	1	13	0	36	0	79
LTD Life Insurance	0	0	0	1	0	0	0	1
Workers Compensation Medical	0	0	0	0	0	0	0	0
Workers Compensation Life Insurance	0	0	0	0	0	0	0	0
Income Replacement (self insured)	0	22	1	13	1	37	2	76
Beneficiaries	0	5	0	3	0	6	0	14
Number of Active Participants with Accumulation Type Benefits								
LTD Medical	0	1,218	11	525	0	2,994	248	4,995

Consulting | Retirement
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National Grid USA

New England

ASC 712 Benefit Matrix

Benefit Area	ASC 715-60	Currently Reserved	ASC 712	Insured	Immaterial
LTD—Non Workers' Compensation					
Employee Medical					
Post-65	X		X ¹		
Pre-65					
Dependent Medical					
Post-65	X		X ¹		
Pre-65					
Employee Life					
Post-65	X		X		
Pre-65					
Income Replacement					
Union (pre 6/1/2002, post 9/30/12)				X	
Union (6/1/2002 – 9/30/2012)			X		
Nonunion (pre 10/1/2012)			X		
Nonunion (post 9/30/2012)				X	
Workers' Compensation					
Employee Medical		X			
Dependent Medical			X		
Life			X		
Income		X			
Beneficiaries					
Medical, for 10 years			X		
Medical, for life	X				
COBRA					X
STD					X

¹ Coverage for 2 years only if employee has less than 60 points at disability.

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New England

ASC 712 Assumptions and Methods

Discount Rate 2.80% per annum as of March 31, 2016

Mortality

Disabled Lives SOA Life Waiver Mortality Table

Healthy Lives RP2014 Aggregate Generational Mortality Table projected with Scale MP2014

Termination Rates 1987 GLTD Group Disability Basic Table

Disablement Rates for Active Employees 1987 GLTD Experience Table

30% loading is used for Union Group.

Health Care Cost Trend Rates Trend rates as of March 31, 2016:

Year	Pre-65 Medical	Post-65 Medical	Pres. Drug
2016	7.50%	6.25%	11.00%
2017	7.00%	6.00%	10.25%
2018	6.50%	5.75%	9.50%
2019	6.00%	5.50%	8.75%
2020	5.75%	5.25%	8.00%
2021	5.50%	5.00%	7.25%
2022	5.25%	4.75%	6.50%
2023	5.00%	4.75%	5.75%
2024	4.75%	4.50%	5.00%
2025+	4.50%	4.50%	4.50%

Cost of Medical Coverage The medical claims costs reflect the expected impact of the Health Care reform, including eligibility expansion to include dependent children up to age 26, elimination of lifetime maximums, and 100% in-network preventive care coverage. In addition, we have reflected the effect of the excise tax on the portion of the costs of health care coverage exceeding the specified dollar thresholds beginning in 2020.

Disabled participants are assumed to generate medical costs which vary with duration from disability:

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ASC 712 Assumptions and Methods

Healthy Claims	Age	Union	Nonunion
	35	3,790	3,658
	40	4,546	4,387
	45	5,451	5,261
	50	6,531	6,311
	55	7,987	7,720
	60	9,844	9,521
Adjustments for Disabled Participants	Year	LTD Medical Multipliers (before Medicare)	
	0-1	5.000	
	1-2	4.375	
	2-3	3.125	
	3-4	2.500	
	4-5	1.875	
	5-6	1.500	
	6 and later	1.125	

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New England

ASC 712 Assumptions and Methods

Annual Employee Contributions	Nonunion Union	\$1,668 None required
Percent of Disabilities Eligible for Medicare	65% of disabilities will be eligible for Medicare after 29 months of disability.	
Effect of Primary Medicare Coverage		
Income	N/A	
Medical	Medicare is assumed to cover 66-2/3% of costs.	
Married Percentage	75% of newly disabled employees are assumed to be married.	
Actuarial Cost Method		
Current Disableds	Terminal Accounting—claim liabilities are equal to the present value of all future benefit payments	
Future Disableds (those with accumulating benefits)	Last in First Out (LIFO) with carve out of non service related benefits	
IBNR	A reserve for Incurred But Not Reported Claims was calculated based on the most recent new entrant experience	
	The reserve for Workers' Compensation IBNR is equal to 17.5% of the liability for open claims	
Future Workers' Compensation Claims	It is assumed that 10% of future disabled's will be covered by Workers' Compensation Benefits	
Valuation Date	April 1, 2016	
Census Data	January 1, 2016	

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National Grid USA

New England—Union

Plan Provisions

Eligibility for Participation	All Legacy National Grid union employees
Eligibility for Benefits	
LTD Income Replacement	Employees disabled after 5/31/2002 and before 10/1/2012 only. Employees disabled before 6/1/2002 and after 9/30/2012 are not included in this valuation as their benefits are insured.
All Other Benefits	All disabled employees
Benefits	
LTD Elimination Period	13 weeks
LTD Income Replacement	Benefit is 60% of base earnings with offsets from other plans
LTD Medical Benefits	Active medical benefits provided to the disabled individual and his or her dependents
LTD Life Insurance	Coverage continues at the same level as while an active employee
Workers' Compensation Medical Benefits	Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.
Workers' Compensation Life Insurance	Coverage continues at the same level as while an active employee
Duration of Benefits	
LTD Medical and Dependent Medical Benefits	Those with less than 60 points (i.e. age plus service) at time of disability get coverage for two years only. Those over 60 points get coverage until the earlier of death, recovery or age 65
Workers' Compensation Benefits	Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date
All Other Benefits	Coverage continues until the earlier of death, recovery or age 65

Aon Hewitt
Retirement & Investment

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National Grid USA

New England—Nonunion

Plan Provisions

Eligibility for Participation All Legacy National Grid non-union employees

Eligibility for Benefits

LTD Income Replacement Employees disabled before 10/1/2012 only. Employees disabled after 9/30/2012 are not included in this valuation as their benefits are insured.

All Other Benefits All disabled employees

Benefits

LTD Elimination Period 52 weeks

LTD Income Replacement 70% of base earnings

LTD Medical Benefits Active medical benefits provided to the disabled individual and his or her family.

LTD Life Insurance Coverage continues at the same level as while an active employee

Workers' Compensation Medical Benefits Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.

Workers' Compensation Life Insurance Coverage continues at the same level as while an active employee

Medical Coverage for Beneficiaries Same as active benefit, covered under postemployment plan for a maximum of 10 years

Duration of Benefits

LTD Medical and Dependent Medical Benefits Those with less than 60 points (i.e. age plus service) at time of disability get coverage for two years only. Those over 60 points get coverage until the earlier of death, recovery or age 65

Workers' Compensation Benefits Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date

All Other Benefits Coverage continues until the earlier of death, recovery or age 65



April 26, 2013

Ms. Mari-Louise Messuri
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Dear Mari,

Subject: April 1, 2012 to March 31, 2013 ASC 712 Expense Results—KeySpan

Enclosed is the fiscal year 2013 ASC 712 expense valuation for KeySpan. The valuation is based on January 1, 2012 data provided by National Grid. Based on a 4.00 percent discount rate assumption, the incremental operating expense for the period April 1, 2012 through March 31, 2013 is \$6.1 million.

Based on our discussions last year with National Grid and Deloitte, we have incorporated changes into this year's valuation. Specifically, we have incorporated the following:

- A change in the accrual method for those groups with benefits that accumulate over a given period (i.e. those with benefits that vary based on a specific age/service criteria). Previously, liabilities for future disableds beyond the current fiscal year were not considered in the valuation for these groups. Our valuation now includes a liability for the expected future disableds for benefits that accumulate over the specific age/service period.
- A discount rate assumption that is specific to the shorter durations of the ASC 712 obligations rather than using the same discount rate used for the company's pension and postretirement medical/life insurance plans

Fiscal Year 2013 Valuation Results

The plan's overall experience in fiscal year 2012 was less favorable than budgeted. In aggregate, the projected liability at year-end was \$6.4 million higher than expected.

The key items that impacted the liability included:

- Introduction of liabilities for active employees with accumulating benefits; and
- Change in discount rate from 5.90% to 4.00%; offset by
- Change in assumption to reflect the fact that Medicare pays primary for those who are expected to be eligible;
- Favorable claims experience

Enclosed is a summary of expense/(income) by business unit, as well as a summary of the assumptions and benefit provisions used in the valuation.



Ms. Mari-Louise Messuri
Page 2
April 26, 2013

Preparation of this Actuarial Valuation

This valuation has been prepared to present to management the necessary information to comply with ASC 712-10 for the fiscal year ending March 31, 2013. Determinations for purposes other than financial accounting requirements may be significantly different from the results reported herein. Thus, the use of this information for purposes other than those expressed here may not be appropriate. The results as of other dates may also be significantly different from the results reported herein.

In conducting the valuation, we have relied on personnel, plan design and health care claim cost supplied by National Grid. While we cannot verify the accuracy of all of the supplied information, the information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the requirements of ASC 712-10. The information in this report is not intended to supersede or supplant the advice and interpretations of National Grid's auditors.

The actuarial assumptions and methods used in this valuation are described in the ASC 712 Assumptions and Methods section. National Grid selected the economic, demographic, and health care claims cost assumptions and prescribed them for use for purposes of compliance with ASC 712-10. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that they represent reasonable expectations of anticipated plan experience. The actuarial cost method is prescribed by ASC 712-10.

The undersigned are familiar with the near-term and long-term aspects of post-employment valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions herein.

Mari, if you have any questions, please call.

Sincerely,

A handwritten signature in black ink that reads "Ditah M. Rimer".

Ditah M. Rimer

DMR:avm
Enclosures

cc: Mr. James Allen, National Grid USA
Ms. Carey Ambrosetti, National Grid USA
Mr. David Kelmer, National Grid USA
Ms. Lori Santoro, National Grid USA
Ms. Tara Sullivan, National Grid USA
Ms. Raymond Yang, National Grid USA
Mr. Stephen F. Doucette, Aon Hewitt
Ms. Carol MacDonald, Aon Hewitt

National Grid USA
KeySpan ASC 712 Valuation - April 1, 2012

	Long Island		New York		Boston Gas		Colonial Gas		Energy/North		Essex		Total
	Union	Nonunion	Union	Nonunion	Union	Nonunion	Union	Nonunion	Union	Nonunion	Union	Nonunion	
Incremental Operating Expense													
(Gain)/Loss	\$ 4,048,320	\$ 1,439,210	\$ 715,209	\$ 533,599	\$ 259,867	\$ (396,107)	\$ (56,132)	\$ (42,514)	\$ (68,685)	\$ (11,547)	\$ (14,640)	\$ (6,381)	\$ 6,400,199
Service Cost	516,656	479,168	596,827	246,843	0	0	0	0	0	0	0	0	1,794,494
Interest Cost (4.00%)	415,574	227,339	465,176	88,767	44,860	3,380	151	1,182	52	61	41	43	1,156,965
Expected Benefit Payments	(1,289,660)	(768,317)	(1,175,293)	(395,276)	(48,515)	0	0	(1,445)	0	0	0	0	(3,686,768)
New Claimants													
W/C Dep Med & Life	120,402	27,338	30,431	12,440	32,918	9,021	3,768	1,457	42	82	1,027	116	239,242
LTD	0	0	0	0	0	75,487	0	12,184	613	679	0	968	89,944
Total 2012-2013 Expense/(Income)	\$ 3,811,292	\$ 1,364,736	\$ 542,350	\$ 486,373	\$ 285,130	\$ (306,219)	\$ (52,213)	\$ (29,126)	\$ (67,978)	\$ (10,725)	\$ (13,572)	\$ (6,254)	\$ 6,086,796
Accrued ASC 712 Expense													
Accrued ASC 712 Expense, 4/1/2012	\$ 6,985,870	\$ 4,638,515	\$ 11,251,846	\$ 1,883,207	\$ 885,862	\$ 480,615	\$ 59,900	\$ 72,793	\$ 69,994	\$ 13,064	\$ 15,667	\$ 7,465	\$ 26,364,818
Incremental Operating Expense/(Income)	3,811,292	1,364,736	542,350	486,373	285,130	(306,219)	(52,213)	(29,126)	(67,978)	(10,725)	(13,572)	(6,254)	6,086,796
Accrued ASC 712 Expense, 3/31/2013	\$ 10,797,162	\$ 6,003,251	\$ 11,834,196	\$ 2,369,580	\$ 1,175,012	\$ 172,396	\$ 7,687	\$ 43,667	\$ 2,016	\$ 2,339	\$ 2,095	\$ 2,211	\$ 32,431,614
Experience													
Expected ASC 712 Liability on 4/1/2012	\$ 6,985,870	\$ 4,638,515	\$ 11,251,846	\$ 1,883,207	\$ 885,862	\$ 480,615	\$ 59,900	\$ 72,793	\$ 69,994	\$ 13,064	\$ 15,667	\$ 7,465	\$ 26,364,818
Actual ASC 712 Liability on 4/1/2012	\$ 11,034,190	\$ 6,072,725	\$ 11,967,055	\$ 2,418,686	\$ 1,155,283	\$ 365,107	\$ 56,132	\$ 30,278	\$ 1,308	\$ 1,517	\$ 1,027	\$ 1,084	\$ 32,795,017
04/01/2011 - 03/31/2012 Gain/(Loss)	\$ (4,048,320)	\$ (1,439,210)	\$ (715,209)	\$ (535,599)	\$ (269,667)	\$ 365,107	\$ 56,132	\$ 42,514	\$ 66,685	\$ 11,547	\$ 14,640	\$ 6,381	\$ (6,400,199)
Number of Claimants													
Medical													
LTD Employee	31	16	31	7	0	0	0	0	0	0	0	0	85
LTD Dependent	20	14	26	5	0	0	0	0	0	0	0	0	65
Workers Compensation	12	1	11	0	5	0	0	0	0	0	0	0	29
Life													
LTD	33	18	38	9	0	0	0	1	0	0	0	0	99
Workers Compensation	16	1	15	0	8	0	0	0	0	0	0	0	40
Number of Active Participants with Accumulation Type Benefits													
LTD Medical	2,504	1,230	1,495	618	0	0	0	0	0	0	0	0	5,847

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National Grid USA
KeySpan ASC 712 Valuation - April 1, 2012
Business Unit Allocations

4.00% Discount Rate

Business Unit		Total ASC 712 Liability 3/31/2013	Total ASC 712 FY 2013 Expense
KeySpan Energy Delivery New York	BUG	\$ 10,078,900	\$ 1,515,281
KeySpan Energy Delivery Long Island	BUL	\$ 2,095,745	\$ 1,259,446
KeySpan Electric Services LLC	ESV	\$ 3,242,534	\$ 1,177,757
KeySpan Energy Trading Services LLC	TEG	\$ 13,022	\$ 6,983
KeySpan Generation LLC	GEN	\$ 925,674	\$ 157,094
KeySpan Corporate Services LLC	CSV	\$ 10,335,108	\$ 1,965,814
KeySpan Utility Services LLC	USV	\$ 605,248	\$ (287,448)
KeySpan Engineering and Survey	KEC	\$ 3,485,671	\$ 488,652
KeySpan Energy Management Inc.	KEM	\$ 6,511	\$ (24,495)
KeySpan Energy Services Inc.	KES	\$ 0	\$ 0
KeySpan Energy Solutions Inc.	KSL	\$ 0	\$ 0
KeySpan Energy Supply LLC	KSP	\$ 0	\$ 0
KeySpan Communications	KCM	\$ 0	\$ 0
KeySpan Services Inc.	KSI	\$ 0	\$ 0
KeySpan Plumbing & Heating Solutions LLC	PHL	\$ 0	\$ 0
KeySpan Plumbing & Heating Services Inc.	PHV	\$ 0	\$ 0
KeySpan Plumbing Solutions Inc.	PSL	\$ 182,552	\$ (156,193)
KeySpan Home Energy Services NE	KHS	\$ 0	\$ 0
KeySpan Corporate Services LLC (KSI)	KSCSV	\$ 0	\$ (24,158)
KeySpan Ravenswood Services Corp	RAV	\$ 0	\$ 0
KeySpan Northeast Ventures	KNEV	\$ 0	\$ 0
Seneca	SEN	\$ 0	\$ (29,314)
Boston Gas	BGC	\$ 1,365,751	\$ 219,347
Colonial Gas (excluding Transgas)	COL	\$ 65,552	\$ (93,369)
Transgas	TRG	\$ 5,296	\$ (11,938)
Algonquin	ALG	\$ 0	\$ (1,695)
EnergyNorth	ENH	\$ 7,496	\$ (64,091)
Essex Gas	ESX	\$ 16,554	\$ (30,877)
Grand Total		\$ 32,431,614	\$ 6,066,796



National Grid USA
KeySpan
ASC 712 Benefit Matrix

Benefit Area	ASC 715	Currently Reserved	ASC 712	Insured	Immaterial
LTD—Non Workers' Compensation					
Employee Medical Post-65 Pre-65	X		X		
Dependent Medical Post-65 Pre-65	X		X		
Employee Life Post-65 Pre-65	X		X		
Income Replacement				X	
Workers' Compensation					
Employee Medical		X			
Dependent Medical			X		
Life			X		
Income		X			
Beneficiaries					X
COBRA					X
STD					X



National Grid USA KeySpan

ASC 712 Assumptions and Methods

Discount Rate	4.0% per annum.
Mortality	1987 Commisioners Group LTD Mortality (Ultimate) for disabled lives IRS Generational Mortality Table fro healthy lives
Termination Rates	1987 GLTD Group Disability Basic Table
Disablement Rates for Active Employees	1987 GLTD Experience Table 25% loading is used for the Union Group

Health Care Cost Trend Rates	Year	Medical	Pres. Drug
	2012	8.00%	8.25%
	2013	7.50%	7.75%
	2014	7.00%	7.25%
	2015	6.50%	6.75%
	2016	6.00%	6.25%
	2017	5.50%	5.75%
	2018	5.00%	5.25%
	2019+	5.00%	5.00%

5.0% is used for dental.

Cost of Medical Coverage	Disabled participants are assumed to generate medical costs which vary with duration from disability:
--------------------------	---

Participants on LTD	Year	Annual Cost
	1	\$31,442
	2	\$28,297
	3	\$25,151
	4	\$22,008
	5	\$18,862
	6 and later	\$15,720



National Grid USA KeySpan

ASC 712 Assumptions and Methods

Dependents of those on LTD	Age	NY/LI NU	Local 101	Local 3	LI Union	New England
	50 & under	6,966	5,472	6,697	7,173	5,938
	51	7,239	5,687	6,960	7,421	6,204
	52	7,523	5,909	7,233	7,679	6,483
	53	7,818	6,142	7,517	7,948	6,779
	54	8,125	6,383	7,812	8,226	7,082
	55	8,444	6,633	8,119	8,516	7,401
	56	8,776	6,894	8,438	8,818	7,734
	57	9,120	7,164	8,769	9,131	8,084
	58	9,478	7,445	9,113	9,456	8,401
	59	9,850	7,738	9,471	9,794	8,728
	60	10,237	8,041	9,842	10,144	9,071
	61	10,639	8,357	10,229	10,510	9,430
	62	11,056	8,685	10,630	10,889	9,799
	63	11,490	9,026	11,047	11,283	10,179
	64	11,941	9,380	11,481	11,693	10,575
Annual Dental Costs	New York/Long Island Nonunion			\$ 1,072		
	Local 101 (NY)			\$ 753		
	Local 3 (NY)			\$ 808		
	Local 1049 (LI)			n/a		
Annual Employee Contributions		Medical		Dental		
	All Non-Union	\$1,260		\$192		
	Local 101 (NY)	\$1,482		\$260		
	Local 2 (NY)	\$1,300		\$234		
	Local 1049 (LI)	\$ 832		n/a		
Percent of Disabilities Eligible for Medicare	65% of disabilities will be eligible for Medicare after 29 months of disability.					
Effect of Primary Medicare Coverage						
Income	N/A.					
Medical	Medicare is assumed to cover 66-2/3% of costs.					
Married Percentage	75% of newly disabled employees are assumed to be married.					



National Grid USA KeySpan

ASC 712 Assumptions and Methods

Actuarial Cost Method

Current Disableds	Terminal Accounting—claim liabilities are equal to the present value of all future benefit payments
Future Disableds (those with accumulating benefits)	Last in First Out (LIFO) with carve out of non service related benefits
Valuation Date	April 1, 2012
Census Data	January 1, 2012



National Grid USA KeySpan

Plan Provisions

Eligibility for Participation

LTD

All KeySpan employees except Boston Gas Union, Colonial Gas Union and Essex Gas Union

Workers' Compensation

All KeySpan employees

Eligibility for Benefits

All disabled participants

Benefits

LTD Elimination Period

90 days (180 days for Long Island Union)

LTD Medical Benefits

Active medical benefits provided to the disabled individual and his or her dependents

LTD Medical Benefits – Employee Contributions

Same as active benefit

LTD Life Insurance

Same as active benefit

Workers' Compensation Medical Benefits

Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.

Workers' Compensation Life Insurance

Same as active benefit

Duration of Benefits – LTD Medical and Life Insurance Benefits

New York Union and Nonunion and Long Island Nonunion employees with less than 10 years of service

One month of coverage for each year of service

Long Island Union employees who are less than age 45 or with less than 15 years of service and all EnergyNorth Union employees

Two years of coverage

All Other Groups

Coverage continues until the earlier of death, recovery or age 65



April 16, 2014

Ms. Mari-Louise Messuri
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Dear Mari,

Subject: April 1, 2013 to March 31, 2014 ASC 712 Expense Results—KeySpan

Enclosed is the fiscal year 2014 ASC 712 expense valuation for KeySpan. The valuation is based on January 1, 2013 data provided by National Grid. Based on a 2.70 percent discount rate assumption, the incremental operating income for the period April 1, 2013 through March 31, 2014 is \$4.9 million.

Fiscal Year 2014 Valuation Results

The plan's overall experience in fiscal year 2013 was more favorable than budgeted. In aggregate, the projected liability at year-end was \$3.2 million lower than expected.

The key items that impacted the liability included:

- An update to the valuation methodology for the Workers' Compensation liability; and
- Favorable claims experience; offset by
- A change in discount rate from 4.00% to 2.70%

Note that we have reflected the LIPA transition to PSEG in that those current active participants who are a part of the transition would not be expected to become disabled after December 31, 2013.

Enclosed is a summary of expense/(income) by business unit, as well as a summary of the assumptions and benefit provisions used in the valuation.

Preparation of this Actuarial Valuation

This valuation has been prepared to present to management the necessary information to comply with ASC 712-10 for the fiscal year ending March 31, 2014. Determinations for purposes other than financial accounting requirements may be significantly different from the results reported herein. Thus, the use of this information for purposes other than those expressed here may not be appropriate. The results as of other dates may also be significantly different from the results reported herein.

In conducting the valuation, we have relied on personnel, plan design and health care claim cost supplied by National Grid. While we cannot verify the accuracy of all of the supplied information, the information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

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Ms. Mari-Louise Messuri
Page 2
April 16, 2014

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the requirements of ASC 712-10. The information in this report is not intended to supersede or supplant the advice and interpretations of National Grid's auditors.

The actuarial assumptions and methods used in this valuation are described in the ASC 712 Assumptions and Methods section. National Grid selected the economic, demographic, and health care claims cost assumptions and prescribed them for use for purposes of compliance with ASC 712-10. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that they represent reasonable expectations of anticipated plan experience. The actuarial cost method is prescribed by ASC 712-10.

The undersigned are familiar with the near-term and long-term aspects of post-employment valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions herein.

Mari, if you have any questions, please call.

Sincerely,

A handwritten signature in black ink that reads "Ditah M. Rimer".

Ditah M. Rimer, FSA

A handwritten signature in black ink that reads "Kerry Ann Forrester".

Kerry-Ann Forrester, FSA

DMR:avm
Enclosures

cc: Mr. James Allen, National Grid USA
Ms. Carey Ambrosetti, National Grid USA
Mr. David Kelmer, National Grid USA
Ms. Denise Natale, National Grid USA
Ms. Lori Santoro, National Grid USA
Ms. Tara Sullivan, National Grid USA
Ms. Raymond Yang, National Grid USA
Mr. Stephen F. Doucette, Aon Hewitt
Ms. Kerry-Ann Forrester, Aon Hewitt
Ms. Taleen Lageston, Aon Hewitt
Ms. Carol MacDonald, Aon Hewitt

National Grid - KeySpan
April 1, 2013 to March 31, 2014 ASC 712 Expense

	Long Island		New York		Boston Gas		Colonial Gas		EnergyNorth		Essex		Total
	Union	Nonunion	Union	Nonunion	Union	Nonunion	Union	Nonunion	Union	Nonunion	Union	Nonunion	
Incremental Operating Expense													
Gain/Loss	\$ (1,075,022)	\$ (245,455)	\$ (771,718)	\$ 57,561	\$ (1,161,214)	\$ 30,041	\$ (7,268)	\$ (9,769)	\$ (2,016)	\$ (2,339)	\$ (1,991)	\$ (807)	\$ (3,189,997)
Service Cost	699,055	691,943	971,015	287,228	0	0	0	0	0	0	0	0	1,969,241
Interest Cost (2.70%)	237,738	141,917	272,812	59,043	232	5,053	11	870	0	0	3	38	712,717
Expected Benefit Payments	(1,834,007)	(1,043,239)	(1,916,672)	(480,756)	(10,441)	(30,578)	0	(3,336)	0	0	0	0	(6,319,111)
Net Claims	0	0	0	0	0	0	0	0	0	0	0	0	0
W/Crop Med & Life	60,087	3,870	49,179	2,250	10,291	1,179	419	175	0	0	104	16	147,570
LTD	0	0	0	0	0	100,770	0	14,891	0	0	0	1,388	117,149
Total 2013-2014 Expense(Income)	\$ (1,892,229)	\$ (450,964)	\$ (1,395,384)	\$ (74,676)	\$ (1,161,132)	\$ 106,465	\$ (6,838)	\$ 2,931	\$ (2,016)	\$ (2,339)	\$ (1,884)	\$ 635	\$ (4,877,431)
Accrued ASC 712 Expense													
Accrued ASC 712 Expense, 4/1/2013	\$ 10,797,162	\$ 6,023,253	\$ 11,834,196	\$ 2,369,580	\$ 1,175,012	\$ 172,396	\$ 7,687	\$ 43,667	\$ 2,016	\$ 2,339	\$ 2,095	\$ 2,211	\$ 32,431,614
Incremental Operating Expense(Income)	(1,892,229)	(450,964)	(1,395,384)	(74,676)	(1,161,132)	106,465	(6,838)	2,931	(2,016)	(2,339)	(1,884)	635	(4,877,431)
Accrued ASC 712 Expense, 3/31/2014	\$ 8,904,933	\$ 5,572,289	\$ 10,438,812	\$ 2,294,904	\$ 13,080	\$ 278,861	\$ 849	\$ 46,598	\$ 0	\$ 0	\$ 211	\$ 2,846	\$ 27,554,183
Experience													
Expected ASC 712 Liability on 4/1/2013	\$ 10,797,162	\$ 6,023,253	\$ 11,834,196	\$ 2,369,580	\$ 1,175,012	\$ 172,396	\$ 7,687	\$ 43,667	\$ 2,016	\$ 2,339	\$ 2,095	\$ 2,211	\$ 32,431,614
Actual ASC 712 Liability on 4/1/2013	\$ 9,722,140	\$ 5,772,798	\$ 11,062,478	\$ 2,437,441	\$ 13,798	\$ 202,437	\$ 419	\$ 33,898	\$ 0	\$ 0	\$ 104	\$ 1,664	\$ 29,241,617
03/31/2012 - 03/31/2013 Gain/(Loss)	\$ 1,075,022	\$ 245,455	\$ 771,718	\$ (57,561)	\$ 1,161,214	\$ (30,041)	\$ 7,268	\$ 9,769	\$ 2,016	\$ 2,339	\$ 1,991	\$ 807	\$ 3,189,997
Number of Claimants													
Medical													
LTD Employees	32	16	36	7	0	1	0	0	0	0	0	0	92
LTD Dependent	18	14	29	4	0	0	0	0	0	0	0	0	65
Workers Compensation	8	0	7	0	1	0	0	0	0	0	0	0	16
Life													
LTD	33	17	43	9	0	1	0	1	0	0	0	0	104
Workers Compensation	7	0	7	0	1	0	0	0	0	0	0	0	15
Number of Active Participants with Accumulation Type Benefits													
LTD Medical	2,453	1,193	1,536	696	0	0	0	0	0	0	0	0	5,878

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**National Grid - KeySpan
ASC 712 Valuation - April 1, 2013
Business Unit Allocations**

2.70% Discount Rate

<u>Business Unit</u>		Total ASC 712 Liability 3/31/2014	Total ASC 712 FY 2014 Expense
KeySpan Energy Delivery New York	BUG	\$ 8,094,134	\$ (1,984,766)
KeySpan Energy Delivery Long Island	BUL	\$ 1,721,805	\$ (373,940)
KeySpan Electric Services LLC	ESV	\$ 3,146,578	\$ (95,956)
KeySpan Energy Trading Services LLC	TEG	\$ 10,703	\$ (2,319)
KeySpan Generation LLC	GEN	\$ 1,250,882	\$ 325,208
KeySpan Corporate Services LLC	CSV	\$ 10,630,093	\$ 294,985
KeySpan Utility Services LLC	USV	\$ 16,053	\$ (589,195)
KeySpan Engineering and Survey	KEC	\$ 2,311,197	\$ (1,174,474)
KeySpan Energy Management Inc.	KEM	\$ 66,894	\$ 60,383
KeySpan Energy Services Inc.	KES	\$ 0	\$ 0
KeySpan Energy Solutions Inc.	KSL	\$ 0	\$ 0
KeySpan Energy Supply LLC	KSP	\$ 0	\$ 0
KeySpan Communications	KCM	\$ 0	\$ 0
KeySpan Services Inc.	KSI	\$ 0	\$ 0
KeySpan Plumbing & Heating Solutions LLC	PHL	\$ 0	\$ 0
KeySpan Plumbing & Heating Services Inc.	PHV	\$ 0	\$ 0
KeySpan Plumbing Solutions Inc.	PSL	\$ 0	\$ (182,552)
KeySpan Home Energy Services NE	KHS	\$ 0	\$ 0
KeySpan Corporate Services LLC (KSI)	KSCSV	\$ 0	\$ 0
KeySpan Ravenswood Services Corp	RAV	\$ 0	\$ 0
KeySpan Northeast Ventures	KNEV	\$ 0	\$ 0
Seneca	SEN	\$ 0	\$ 0
Boston Gas	BGC	\$ 246,370	\$ (1,119,381)
Colonial Gas (excluding Transgas)	COL	\$ 45,644	\$ (19,908)
Transgas	TRG	\$ 4,702	\$ (594)
Algonquin	ALG	\$ 276	\$ 276
EnergyNorth	ENH	\$ 0	\$ (7,496)
Essex Gas	ESX	\$ 8,852	\$ (7,702)
Grand Total		\$ 27,554,183	\$ (4,877,431)



National Grid USA
KeySpan
ASC 712 Benefit Matrix

Benefit Area	ASC 715	Currently Reserved	ASC 712	Insured	Immaterial
LTD—Non Workers' Compensation					
Employee Medical Post-65 Pre-65	X		X		
Dependent Medical Post-65 Pre-65	X		X		
Employee Life Post-65 Pre-65	X		X		
Income Replacement				X	
Workers' Compensation					
Employee Medical		X			
Dependent Medical			X		
Life			X		
Income		X			
Beneficiaries					X
COBRA					X
STD					X



National Grid USA KeySpan

ASC 712 Assumptions and Methods

Discount Rate 2.70% per annum as of March 31, 2013

Mortality

Disabled Lives SOA Life Waiver Mortality Table

Healthy Lives IRS Generational Mortality Table

Termination Rates 1987 GLTD Group Disability Basic Table

Disablement Rates for Active Employees 1987 GLTD Experience Table

25% loading is used for the Union Group

Health Care Cost Trend Rates Trend rates as of March 31, 2013:

Year	Pre-65 Medical	Post-65 Medical	Pres. Drug
2013	8.00%	7.50%	8.25%
2014	7.50%	7.00%	7.75%
2015	7.00%	6.50%	7.25%
2016	6.50%	6.00%	6.75%
2017	6.00%	5.50%	6.25%
2018	5.50%	5.00%	5.75%
2019	5.00%	5.00%	5.25%
2020+	5.00%	5.00%	5.00%

Cost of Medical Coverage

The medical claims costs reflect the expected impact of the Health Care reform, including eligibility expansion to include dependent children up to age 26, elimination of lifetime maximums, and 100% in-network preventive care coverage. In addition, we have reflected the effect of the excise tax on the portion of the costs of health care coverage exceeding the specified dollar thresholds beginning in 2018.

Disabled participants are assumed to generate medical costs which vary with duration from disability:



National Grid USA KeySpan

ASC 712 Assumptions and Methods

Participants on LTD	Year	Annual Cost (before Medicare)
	0-1	\$43,247
	1-2	\$37,841
	2-3	\$27,029
	3-4	\$21,623
	4-5	\$16,218
	5-6	\$12,974
	6 and later	\$ 9,731

Dependents of those on LTD	Age	All NonUnion	NY Local 101	NY Local 3	LI Union
	50 & under	\$ 6,783	\$ 5,998	\$ 6,720	\$ 6,447
	51	6,991	6,185	6,933	6,645
	52	7,207	6,380	7,153	6,852
	53	7,430	6,582	7,382	7,066
	54	7,661	6,790	7,618	7,287
	55	7,900	7,007	7,864	7,517
	56	8,158	7,241	8,128	7,764
	57	8,425	7,483	8,403	8,021
	58	8,703	7,736	8,688	8,288
	59	8,991	7,998	8,983	8,564
	60	9,289	8,268	9,290	8,851
	61	9,622	8,573	9,633	9,171
	62	9,967	8,889	9,989	9,504
	63	10,326	9,218	10,360	9,852
	64	10,699	9,561	10,746	10,213
	65	5,235	3,192	4,094	4,163
	66	5,364	3,278	4,202	4,281
	67	5,497	3,368	4,312	4,403
	68	5,634	3,461	4,426	4,528
	69	5,776	3,556	4,543	4,657
	70	5,921	3,654	4,663	4,790
	71	6,037	3,733	4,760	4,896
	72	6,156	3,813	4,859	5,005
	73	6,278	3,895	4,960	5,116
	74	6,403	3,979	5,063	5,230
	75	6,530	4,065	5,170	5,347

Annual Employee Contributions	All Non-Union	\$1,533
	Local 101 (NY)	\$1,963
	Local 2 (NY)	\$1,820
	Local 1049 (LI)	\$1,079



National Grid USA KeySpan

ASC 712 Assumptions and Methods

Percent of Disabilities Eligible for Medicare	65% of disabilities will be eligible for Medicare after 29 months of disability.
Effect of Primary Medicare Coverage	
Income	N/A.
Medical	Medicare is assumed to cover 66-2/3% of costs.
Married Percentage	75% of newly disabled employees are assumed to be married.
Actuarial Cost Method	
Current Disableds	Terminal Accounting—claim liabilities are equal to the present value of all future benefit payments
Future Disableds (those with accumulating benefits)	Last in First Out (LIFO) with carve out of non service related benefits
IBNR	A reserve for Incurred But Not Reported Claims was calculated based on the most recent new entrant experience
	The reserve for Workers' Compensation IBNR is equal to 17.5% of the liability for open claims
Future Workers' Compensation Claims	It is assumed that 10% of future disabled's will be covered by Workers' Compensation Benefits
Valuation Date	April 1, 2013
Census Data	January 1, 2013



National Grid USA KeySpan

Plan Provisions

Eligibility for Participation

LTD

All KeySpan employees except Boston Gas Union, Colonial Gas Union and Essex Gas Union

Workers' Compensation

All KeySpan employees

Eligibility for Benefits

All disabled participants

Benefits

LTD Elimination Period

90 days (180 days for Long Island Union)

LTD Medical Benefits

Active medical benefits provided to the disabled individual and his or her dependents

LTD Medical Benefits – Employee Contributions

Same level as active employee contribution

LTD Life Insurance

Coverage continues at the same level as while an active employee

Workers' Compensation Medical Benefits

Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.

Workers' Compensation Life Insurance

Coverage continues at the same level as while an active employee

Duration of Benefits – LTD Medical and Life Insurance Benefits

New York Union and Nonunion and Long Island Nonunion employees with less than 10 years of service

One month of coverage for each year of service

Long Island Union employees who are less than age 45 or with less than 15 years of service

Two years of coverage

All Other Groups

Coverage continues until the earlier of death, recovery or age 65

Duration of Benefits – Workers' Compensation Benefits

Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date



March 5, 2015

Ms. Mari-Louise Messuri
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Dear Mari,

Subject: April 1, 2014 to March 31, 2015 ASC 712 Expense Results—KeySpan

Enclosed is the fiscal year 2014 ASC 712 expense valuation for KeySpan. The valuation is based on January 1, 2014 data provided by National Grid. Based on a 2.95 percent discount rate assumption, the incremental operating income for the period April 1, 2014 through March 31, 2015 is \$3.3 million.

Fiscal Year 2015 Valuation Results

The plan's overall experience in fiscal year 2015 was more favorable than budgeted. In aggregate, the projected liability at year-end was \$1.7 million lower than expected.

The key items that impacted the liability included:

- Favorable claims experience; and
- A change in discount rate from 2.70% to 2.95%; offset by
- Increase in LTD claimants; and
- Change in mortality table from IRS Generational Mortality Table to RP2000 Combined Healthy Generational Mortality Table with Scale BB

Enclosed is a summary of expense/(income) by business unit, as well as a summary of the assumptions and benefit provisions used in the valuation.

Preparation of this Actuarial Valuation

This valuation has been prepared to present to management the necessary information to comply with ASC 712-10 for the fiscal year ending March 31, 2015. Determinations for purposes other than financial accounting requirements may be significantly different from the results reported herein. Thus, the use of this information for purposes other than those expressed here may not be appropriate. The results as of other dates may also be significantly different from the results reported herein.

In conducting the valuation, we have relied on personnel, plan design and health care claim cost supplied by National Grid. While we cannot verify the accuracy of all of the supplied information, the information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

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Ms. Mari-Louise Messuri
Page 2
March 5, 2015

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the requirements of ASC 712-10. The information in this report is not intended to supersede or supplant the advice and interpretations of National Grid's auditors.

The actuarial assumptions and methods used in this valuation are described in the ASC 712 Assumptions and Methods section. National Grid selected the economic, demographic, and health care claims cost assumptions and prescribed them for use for purposes of compliance with ASC 712-10. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that they represent reasonable expectations of anticipated plan experience. The actuarial cost method is prescribed by ASC 712-10.

Mari, if you have any questions, please call.

Sincerely,

Hewitt Associates LLC, an Aon Hewitt company

A handwritten signature in black ink that reads "Kerry-Ann".

Kerry-Ann Forrester

KAF:avm
Enclosures

cc: Mr. James Allen, National Grid USA
Ms. Carey Ambrosetti, National Grid USA
Ms. Madeline Gothie, National Grid USA
Mr. David Kelmer, National Grid USA
Ms. Denise Natale, National Grid USA
Ms. Lori Santoro, National Grid USA
Ms. Tara Sullivan, National Grid USA
Mr. Raymond Yang, National Grid USA
Mr. Gordon Chin, Aon Hewitt
Mr. Stephen Doucette, Aon Hewitt
Mr. Doug Kanner, Aon Hewitt
Ms. Taleen Lageston, Aon Hewitt
Ms. Carol MacDonald, Aon Hewitt
Ms. Ditah Rimer, Aon Hewitt

National Grid - KeySpan April 1, 2014 to March 31, 2015 ASC 712 Expense													
	Long Island Union	Long Island Nonunion	New York Union	New York Nonunion	Boston Gas Union	Boston Gas Nonunion	Colonial Union	Colonial Gas Nonunion	Essex Union	Essex Nonunion	Total		
Incremental Operating Expense													
(Gain)/Loss	\$ (2,815,162)	\$ (1,548,664)	\$ 253,815	\$ 1,863,829	\$ (12,334)	\$ 540,994	\$ (679)	\$ 7,831	\$ (177)	\$ (366)	\$ (1,710,913)		
Service Cost	279,021	425,935	787,963	341,136	0	0	0	0	0	0	1,834,055		
Interest Cost (2.95%)	163,796	109,124	289,304	110,451	46	21,813	5	1,569	1	73	696,182		
Expected Benefit Payments	(1,074,705)	(648,992)	(1,771,448)	(829,242)	0	(160,830)	0	(2,508)	0	0	(4,487,725)		
New Claims													
WC Dep Med & Life	31,212	895	2,205	716	1,546	462	170	61	34	4	37,305		
LTD	0	0	0	0	0	280,636	0	37,143	0	2,476	320,255		
Total 2014-2015 Expense/(Income)	\$ (3,415,838)	\$ (1,661,702)	\$ (438,161)	\$ 1,486,890	\$ (10,742)	\$ 683,075	\$ (504)	\$ 44,066	\$ (142)	\$ 2,167	\$ (3,310,841)		
Accrued ASC 712 Expense													
Accrued ASC 712 Expense, 4/1/2014	\$ 8,904,933	\$ 5,572,289	\$ 10,438,812	\$ 2,294,904	\$ 13,860	\$ 278,861	\$ 849	\$ 46,598	\$ 211	\$ 2,846	\$ 27,554,183		
Incremental Operating Expense/(Income)	(3,415,838)	(1,661,702)	(438,161)	1,486,890	(10,742)	683,075	(504)	44,066	(142)	2,167	(3,310,841)		
Accrued ASC 712 Expense, 3/31/2015	\$ 5,489,095	\$ 3,910,587	\$ 10,000,651	\$ 3,781,794	\$ 3,118	\$ 961,936	\$ 345	\$ 90,664	\$ 69	\$ 5,033	\$ 24,243,342		
Experience													
Expected ASC 712 Liability on 4/1/2014	\$ 8,904,933	\$ 5,572,289	\$ 10,438,812	\$ 2,294,904	\$ 13,860	\$ 278,861	\$ 849	\$ 46,598	\$ 211	\$ 2,846	\$ 27,554,183		
Actual ASC 712 Liability on 4/1/2014	\$ 6,089,771	\$ 4,023,625	\$ 10,692,627	\$ 4,158,733	\$ 1,546	\$ 818,655	\$ 170	\$ 54,429	\$ 34	\$ 2,460	\$ 25,943,270		
03/31/2013 - 03/31/2014 Gain/(Loss)	\$ 2,815,162	\$ 1,548,664	\$ (253,815)	\$ (1,863,829)	\$ 12,334	\$ (540,994)	\$ 679	\$ (7,831)	\$ 177	\$ 366	\$ 1,710,913		
Number of Claimants													
Medical													
LTD Employee	28	14	43	72	4	0	0	0	0	0	161		
LTD Dependent	17	12	28	46	0	0	0	0	0	0	103		
Workers Compensation	2	0	1	0	0	0	0	0	0	0	3		
Life													
LTD	29	15	56	78	5	0	0	1	0	0	184		
Workers Compensation	2	0	1	0	0	0	0	0	0	0	3		
Number of Active Participants with Accumulation Type Benefits													
LTD Medical	1,134	658	1,622	527	0	0	0	0	0	0	3,941		

Consolidated | Retirement
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National Grid USA
KeySpan ASC 712 Valuation - April 1, 2014
Business Unit Allocations

2.95% Discount Rate

Business Unit		Total ASC 712 Liability 3/31/2015	Total ASC 712 FY 2015 Expense	Total ASC 712 FY 2015 Interest Cost
KeySpan Energy Delivery New York	BUG	\$ 7,874,071	\$ (220,064)	\$ 231,439
KeySpan Energy Delivery Long Island	BUL	\$ 2,073,753	\$ 351,948	\$ 57,497
KeySpan Electric Services LLC	ESV	\$ 1,064,936	\$ (2,081,642)	\$ 34,201
KeySpan Energy Trading Services LLC	TEG	\$ 0	\$ (10,703)	\$ 0
KeySpan Generation LLC	GEN	\$ 1,135,651	\$ (115,231)	\$ 33,111
KeySpan Corporate Services LLC	CSV	\$ 9,430,036	\$ (1,200,056)	\$ 272,235
KeySpan Utility Services LLC	USV	\$ 8,629	\$ (7,424)	\$ 230
KeySpan Engineering and Survey	KEC	\$ 1,740,399	\$ (570,798)	\$ 51,493
KeySpan Energy Management Inc.	KEM	\$ 77,665	\$ 10,771	\$ 2,071
KeySpan Energy Services Inc.	KES	\$ 0	\$ 0	\$ 0
KeySpan Energy Solutions Inc.	KSL	\$ 0	\$ 0	\$ 0
KeySpan Energy Supply LLC	KSP	\$ 0	\$ 0	\$ 0
KeySpan Communications	KCM	\$ 0	\$ 0	\$ 0
KeySpan Services Inc.	KSI	\$ 0	\$ 0	\$ 0
KeySpan Plumbing & Heating Solutions LLC	PHL	\$ 0	\$ 0	\$ 0
KeySpan Plumbing & Heating Services Inc.	PHV	\$ 0	\$ 0	\$ 0
KeySpan Plumbing Solutions Inc.	PSL	\$ 0	\$ 0	\$ 0
KeySpan Home Energy Services NE	KHS	\$ 0	\$ 0	\$ 0
KeySpan Corporate Services LLC (KSI)	KSCSV	\$ 0	\$ 0	\$ 0
KeySpan Ravenswood Services Corp	RAV	\$ 0	\$ 0	\$ 0
KeySpan Northeast Ventures	KNEV	\$ 0	\$ 0	\$ 0
Seneca	SEN	\$ 0	\$ 0	\$ 0
Boston Gas	BGC	\$ 757,524	\$ 511,154	\$ 13,905
Colonial Gas (excluding Transgas)	COL	\$ 63,446	\$ 17,802	\$ 0
Transgas	TRG	\$ 5,874	\$ 1,172	\$ 0
Algonquin	ALG	\$ 392	\$ 116	\$ 0
EnergyNorth	ENH	\$ 0	\$ 0	\$ 0
Essex Gas	ESX	\$ 10,966	\$ 2,114	\$ 0
Grand Total		\$ 24,243,342	\$ (3,310,841)	\$ 696,182

Consulting | Retirement

Proprietary & Confidential | N4844KEYSPAN2014\FAS112RESULTS9_FINAL DISCOUNT 2.95%_FINAL_BOS.XLSX 03/2015

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National Grid USA
KeySpan
ASC 712 Benefit Matrix

Benefit Area	ASC 715	Currently Reserved	ASC 712	Insured	Immaterial
LTD—Non Workers' Compensation					
Employee Medical Post-65 Pre-65	X		X		
Dependent Medical Post-65 Pre-65	X		X		
Employee Life Post-65 Pre-65	X		X		
Income Replacement				X	
Workers' Compensation					
Employee Medical		X			
Dependent Medical			X		
Life			X		
Income		X			
Beneficiaries					X
COBRA					X
STD					X

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National Grid USA KeySpan

ASC 712 Assumptions and Methods

Discount Rate 2.95% per annum as of March 31, 2014

Mortality

Disabled Lives SOA Life Waiver Mortality Table

Healthy Lives RP2000 Table Fully Generational Scale BB Combined Healthy Participant Table

Termination Rates 1987 GLTD Group Disability Basic Table

Disablement Rates for Active Employees 1987 GLTD Experience Table

25% loading is used for the Union Group

Health Care Cost Trend Rates Trend rates as of March 31, 2014:

Year	Pre-65 Medical	Post-65 Medical	Pres. Drug
2014	8.00%	7.00%	7.00%
2015	8.00%	6.50%	6.50%
2016	7.50%	6.25%	6.25%
2017	7.00%	6.00%	6.00%
2018	6.50%	5.75%	5.75%
2019	6.00%	5.50%	5.50%
2020	5.50%	5.25%	5.25%
2021	5.25%	5.00%	5.00%
2022+	5.00%	5.00%	5.00%

Cost of Medical Coverage The medical claims costs reflect the expected impact of the Health Care reform, including eligibility expansion to include dependent children up to age 26, elimination of lifetime maximums, and 100% in-network preventive care coverage. In addition, we have reflected the effect of the excise tax on the portion of the costs of health care coverage exceeding the specified dollar thresholds beginning in 2018.

Disabled participants are assumed to generate medical costs which vary with duration from disability:

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National Grid USA KeySpan

ASC 712 Assumptions and Methods

Participants on LTD	Year	Annual Cost (before Medicare)
	0-1	\$35,583
	1-2	\$31,135
	2-3	\$22,239
	3-4	\$17,791
	4-5	\$13,343
	5-6	\$10,675
	6 and later	\$ 8,006

Dependents of those on LTD	Age	All NonUnion	NY Local 101	NY Local 3	LI Union
	50 & under	\$ 7,281	\$ 6,763	\$ 7,384	\$ 7,038
	51	7,475	6,951	7,588	7,228
	52	7,677	7,145	7,799	7,423
	53	7,883	7,344	8,016	7,623
	54	8,098	7,551	8,241	7,832
	55	8,319	7,765	8,474	8,047
	56	8,568	8,005	8,735	8,288
	57	8,827	8,254	9,006	8,539
	58	9,094	8,512	9,287	8,799
	59	9,371	8,779	9,578	9,068
	60	9,658	9,056	9,880	9,347
	61	10,005	9,391	10,244	9,683
	62	10,367	9,739	10,623	10,034
	63	10,743	10,103	11,019	10,401
	64	11,137	10,481	11,431	10,782
	65	5,492	3,237	4,306	4,241
	66	5,621	3,267	4,147	4,089
	67	5,755	3,351	4,248	4,202
	68	5,893	3,439	4,354	4,318
	69	6,035	3,528	4,463	4,438
	70	6,182	3,622	4,574	4,563
	71	6,308	3,702	4,671	4,669
	72	6,436	3,783	4,769	4,778
	73	6,568	3,867	4,869	4,888
	74	6,703	3,952	4,973	5,003
	75	6,841	4,040	5,078	5,120

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National Grid USA KeySpan

ASC 712 Assumptions and Methods

Annual Employee Contributions	All Non-Union	\$1,668
	Local 101 (NY)	\$2,171
	Local 2 (NY)	\$2,184
	Local 1049 (LI)	\$1,040
Percent of Disabilities Eligible for Medicare	65% of disabilities will be eligible for Medicare after 29 months of disability.	
Effect of Primary Medicare Coverage		
Income	N/A.	
Medical	Medicare is assumed to cover 66-2/3% of costs.	
Married Percentage	75% of newly disabled employees are assumed to be married.	
Actuarial Cost Method		
Current Disableds	Terminal Accounting—claim liabilities are equal to the present value of all future benefit payments	
Future Disableds (those with accumulating benefits)	Last in First Out (LIFO) with carve out of non service related benefits	
IBNR	A reserve for Incurred But Not Reported Claims was calculated based on the most recent new entrant experience	
	The reserve for Workers' Compensation IBNR is equal to 17.5% of the liability for open claims	
Future Workers' Compensation Claims	It is assumed that 10% of future disabled's will be covered by Workers' Compensation Benefits	
Valuation Date	April 1, 2014	
Census Data	January 1, 2014	

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National Grid USA KeySpan

Plan Provisions

Eligibility for Participation

LTD	All KeySpan employees except Boston Gas Union, Colonial Gas Union and Essex Gas Union
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Workers' Compensation	All KeySpan employees
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Eligibility for Benefits	All disabled participants
--------------------------	---------------------------

Benefits

LTD Elimination Period	90 days (180 days for Long Island Union)
------------------------	--

LTD Medical Benefits	Active medical benefits provided to the disabled individual and his or her dependents
----------------------	---

LTD Medical Benefits – Employee Contributions	Same level as active employee contribution
---	--

LTD Life Insurance	Coverage continues at the same level as while an active employee
--------------------	--

Workers' Compensation Medical Benefits	Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.
--	--

Workers' Compensation Life Insurance	Coverage continues at the same level as while an active employee
--------------------------------------	--

Duration of Benefits – LTD Medical and Life Insurance Benefits

New York Union and Nonunion and Long Island Nonunion employees with less than 10 years of service	One month of coverage for each year of service
---	--

Long Island Union employees who are less than age 45 or with less than 15 years of service	Two years of coverage
--	-----------------------

All Other Groups	Coverage continues until the earlier of death, recovery or age 65
------------------	---

Duration of Benefits – Workers' Compensation Benefits	Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date
---	---



January 15, 2016

Ms. Mari-Louise Messuri
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Dear Mari,

Subject: April 1, 2015 to March 31, 2016 ASC 712 Expense Results—KeySpan

Enclosed is the fiscal year 2016 ASC 712 expense valuation for KeySpan. The valuation is based on January 1, 2015 data provided by National Grid. Based on a 2.75 percent discount rate assumption, the incremental operating income for the period April 1, 2015 through March 31, 2016 is \$0.5 million.

Fiscal Year 2016 Valuation Results

The plan's overall experience in fiscal year 2016 was less favorable than budgeted. In aggregate, the projected liability at year-end was \$0.8 million higher than expected.

The key items that impacted the liability included:

- Increase in LTD claimants in New York and Long Island plans
- Unfavorable pre-65 claims experience especially in GHI and Empire plans
- A change in discount rate from 2.95% to 2.75%; and
- Change in mortality table from RP2000 Combined Healthy Generational Mortality Table with Scale BB the RP2014 Aggregate Generational Mortality Table projected with Scale MP2014

Enclosed is a summary of expense/(income) by business unit, as well as a summary of the assumptions and benefit provisions used in the valuation.

Preparation of this Actuarial Valuation

This valuation has been prepared to present to management the necessary information to comply with ASC 712-10 for the fiscal year ending March 31, 2016. Determinations for purposes other than financial accounting requirements may be significantly different from the results reported herein. Thus, the use of this information for purposes other than those expressed here may not be appropriate. The results as of other dates may also be significantly different from the results reported herein.

In conducting the valuation, we have relied on personnel, plan design and health care claim cost supplied by National Grid. While we cannot verify the accuracy of all of the supplied information, the

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Ms. Mari-Louise Messuri
Page 2
January 15, 2016

information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the requirements of ASC 712-10. The information in this report is not intended to supersede or supplant the advice and interpretations of National Grid's auditors.

The actuarial assumptions and methods used in this valuation are described in the ASC 712 Assumptions and Methods section. National Grid selected the economic, demographic, and health care claims cost assumptions and prescribed them for use for purposes of compliance with ASC 712-10. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that they represent reasonable expectations of anticipated plan experience. The actuarial cost method is prescribed by ASC 712-10.

Mari, if you have any questions, please call.

Sincerely,

Hewitt Associates LLC, an Aon Hewitt company

A handwritten signature in black ink that reads "Kerry-Ann".

Kerry-Ann Forrester

KAF:avm
Enclosures
4844L1261

cc: Mr. James Allen, National Grid USA
Ms. Madeline Gothie, National Grid USA
Mr. David Kelmer, National Grid USA
Ms. Denise Natale, National Grid USA
Ms. Lori Santoro, National Grid USA
Ms. Tara Sullivan, National Grid USA
Mr. Raymond Yang, National Grid USA
Mr. Gordon Chin, Aon Hewitt
Mr. Stephen Doucette, Aon Hewitt
Mr. Cameron Fen, Aon Hewitt
Mr. Doug Kanner, Aon Hewitt
Ms. Carol MacDonald, Aon Hewitt
Ms. Mollie Ricker, Aon Hewitt
Ms. Ditah Rimer, Aon Hewitt

National Grid - KeySpan
April 1, 2015 to March 31, 2016 ASC 712 Expense

	Long Island Union	Long Island Nonunion	New York Union	New York Nonunion	Boston Gas Union	Boston Gas Nonunion	Colonial Union	Colonial Gas Nonunion	Essex Union	Essex Nonunion	Total
Incremental Operating Expense											
(Gain)/Loss	\$ 266,381	\$ (164,405)	\$ 1,364,378	\$ (1,395,770)	\$ 101,338	\$ 388,258	\$ 113	\$ 195,141	\$ 23	\$ 5,251	\$ 760,708
Service Cost	239,436	293,309	760,800	258,390	0	147,284	0	20,683	0	1,538	1,729,440
Interest Cost (2.75%)	147,053	94,561	287,025	60,379	1,474	33,961	13	6,834	3	262	631,565
Expected Benefit Payments	(916,177)	(615,180)	(1,855,486)	(380,839)	(101,772)	(230,533)	0	(74,645)	0	(1,512)	(4,076,144)
New Claimants											
WC Dep Med & Life	45,488	5,929	28,720	4,554	11,881	2,920	1,069	383	221	28	101,204
LTD	0	0	0	0	0	338,701	0	44,828	0	2,869	386,518
Total 2015-2016 Expense/(Income)	\$ (117,819)	\$ (385,786)	\$ 593,437	\$ (1,453,266)	\$ 12,921	\$ 680,591	\$ 1,195	\$ 193,234	\$ 247	\$ 8,556	\$ (466,709)
Accrued ASC 712 Expense											
Accrued ASC 712 Expense, 4/1/2015	\$ 5,489,095	\$ 3,910,587	\$ 10,000,651	\$ 3,781,794	\$ 3,138	\$ 961,936	\$ 345	\$ 90,694	\$ 69	\$ 5,033	\$ 24,243,342
Incremental Operating Expense/(Income)	(117,819)	(385,786)	593,437	(1,453,266)	12,921	680,591	1,195	193,234	247	8,556	(466,709)
Accrued ASC 712 Expense, 3/31/2016	\$ 5,371,276	\$ 3,524,801	\$ 10,594,088	\$ 2,328,508	\$ 16,059	\$ 1,642,527	\$ 1,540	\$ 283,928	\$ 316	\$ 13,589	\$ 23,776,633
Experience											
Expected ASC 712 Liability on 4/1/2015	\$ 5,489,095	\$ 3,910,587	\$ 10,000,651	\$ 3,781,794	\$ 3,138	\$ 961,936	\$ 345	\$ 90,694	\$ 69	\$ 5,033	\$ 24,243,342
Actual ASC 712 Liability on 4/1/2015	\$ 5,755,476	\$ 3,746,182	\$ 11,365,029	\$ 2,386,024	\$ 104,476	\$ 1,350,194	\$ 459	\$ 285,835	\$ 92	\$ 10,284	\$ 23,004,050
03/31/2014 - 03/31/2015 Gain/(Loss)	\$ (266,381)	\$ 164,405	\$ (1,364,378)	\$ 1,395,770	\$ (101,338)	\$ (388,258)	\$ (113)	\$ (195,141)	\$ (23)	\$ (5,251)	\$ (760,708)
Number of Claimants											
Medical											
LTD Employee	31	14	48	7	2	1	0	1	0	0	102
LTD Dependent	20	11	31	4	1	0	0	1	0	0	68
Workers Compensation	0	0	3	0	9	0	0	0	0	0	12
Life											
LTD	23	17	55	10	3	1	0	2	0	0	111
Workers Compensation	0	0	2	0	9	0	0	0	0	0	11
Number of Active Participants with Accumulation Type Benefits											
LTD Medical	1,202	622	1,661	511	0	322	0	42	0	3	4,363

Consulting | Financial Statement
Proprietary & Confidential | F:\W4844\KEYSPAN\2015\ASC 712\RESULTS\NATIONALGRID_8_NEWPDCOUNT_WB 2.XLSX | 1/2/2016

National Grid USA
KeySpan ASC 712 Valuation - April 1, 2015
Business Unit Allocations
2.75% Discount Rate

Business Unit	(Gain)/Loss	Service Cost	Interest Cost	Expected Benefit Payments	New Claimants IBNR	Total ASC 712 FY 2016 Expense	Total ASC 712 Liability 3/31/2016
KeySpan Energy Delivery New York	\$ 1,384,354	\$ 591,445	\$ 234,597	\$ (1,455,950)	\$ 144,427	\$ 898,863	\$ 8,772,934
KeySpan Energy Delivery Long Island	\$ 100,688	\$ 149,307	\$ 56,297	\$ (254,875)	\$ 75,455	\$ 121,173	\$ 2,200,926
KeySpan Electric Services LLC	\$ (238,978)	\$ 4,411	\$ 20,637	\$ (136,511)	\$ 1,565	\$ (348,678)	\$ 718,280
KeySpan Energy Trading Services LLC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Generation LLC	\$ (64,367)	\$ 67,817	\$ 26,528	\$ (191,461)	\$ 28,505	\$ (132,678)	\$ 1,002,873
KeySpan Corporate Services LLC	\$ (225,570)	\$ 783,749	\$ 232,618	\$ (1,491,375)	\$ 189,367	\$ (611,211)	\$ 8,918,825
KeySpan Utility Services LLC	\$ 100,541	\$ 643	\$ 2,369	\$ (46,021)	\$ 335	\$ 57,867	\$ 66,486
KeySpan Engineering and Survey	\$ (76,172)	\$ 93,281	\$ 42,131	\$ (260,363)	\$ 37,448	\$ (165,675)	\$ 1,574,724
KeySpan Energy Management Inc.	\$ 92,573	\$ 15,854	\$ 4,012	\$ (48,715)	\$ 4,136	\$ 67,860	\$ 145,525
KeySpan Energy Services Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Energy Solutions Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Energy Supply LLC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Communications	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Services Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Plumbing & Heating Solutions LLC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Plumbing & Heating Services Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Plumbing Solutions Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Home Energy Services NE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Corporate Services LLC (KSI)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Ravenswood Services Corp	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Northeast Ventures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Seneca	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Boston Gas	\$ (299,610)	\$ 11,979	\$ 10,118	\$ (179,974)	\$ 4,136	\$ (453,351)	\$ 304,173
Colonial Gas (excluding Transgas)	\$ (48,922)	\$ 1,744	\$ 352	\$ (3,422)	\$ 559	\$ (49,689)	\$ 13,757
Transgas	\$ 47,390	\$ 8,673	\$ 1,358	\$ (7,735)	\$ 1,677	\$ 51,364	\$ 57,238
Algonquin	\$ 1,747	\$ 535	\$ 58	\$ (42)	\$ 112	\$ 2,410	\$ 2,802
EnergyNorth	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Essex Gas	\$ (10,965)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,965)	\$ 0
Grand Total	\$ 760,708	\$ 1,729,440	\$ 631,565	\$ (4,076,144)	\$ 487,722	\$ (466,709)	\$ 23,776,633

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KeySpan

ASC 712 Benefit Matrix

Benefit Area	ASC 715	Currently Reserved	ASC 712	Insured	Immaterial
LTD—Non Workers' Compensation					
Employee Medical Post-65 Pre-65	X		X		
Dependent Medical Post-65 Pre-65	X		X		
Employee Life Post-65 Pre-65	X		X		
Income Replacement				X	
Workers' Compensation					
Employee Medical		X			
Dependent Medical			X		
Life			X		
Income		X			
Beneficiaries					X
COBRA					X
STD					X

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KeySpan

ASC 712 Assumptions and Methods

Discount Rate 2.75% per annum as of March 31, 2015

Mortality

Disabled Lives SOA Life Waiver Mortality Table

Healthy Lives RP2014 Aggregate Generational Mortality Table projected with Scale MP2014

Termination Rates 1987 GLTD Group Disability Basic Table

Disablement Rates for Active Employees 1987 GLTD Experience Table

25% loading is used for the Union Group

Health Care Cost Trend Rates Trend rates as of March 31, 2015:

Year	Pre-65 Medical	Post-65 Medical	Pres. Drug
2015	8.00%	6.50%	6.50%
2016	7.50%	6.25%	6.50%
2017	7.00%	6.00%	6.50%
2018	6.50%	5.75%	6.25%
2019	6.00%	5.50%	6.00%
2020	5.50%	5.25%	5.50%
2021	5.25%	5.25%	5.25%
2022+	5.00%	5.00%	5.00%

Cost of Medical Coverage The medical claims costs reflect the expected impact of the Health Care reform, including eligibility expansion to include dependent children up to age 26, elimination of lifetime maximums, and 100% in-network preventive care coverage. In addition, we have reflected the effect of the excise tax on the portion of the costs of health care coverage exceeding the specified dollar thresholds beginning in 2018.

Disabled participants are assumed to generate medical costs which vary with duration from disability:

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National Grid USA

KeySpan

ASC 712 Assumptions and Methods

Participants on LTD	Year	Annual Cost (before Medicare)
	0-1	\$34,145
	1-2	\$29,877
	2-3	\$21,341
	3-4	\$17,073
	4-5	\$12,804
	5-6	\$10,244
	6 and later	\$ 7,683

Dependents of those on LTD	Age	All NonUnion	NY Local 101	NY Local 3	LI Union
	50 & under	\$ 6,818	\$ 6,944	\$ 7,178	\$ 6,376
	51	\$ 7,014	\$ 7,138	\$ 7,375	\$ 6,580
	52	\$ 7,215	\$ 7,339	\$ 7,578	\$ 6,792
	53	\$ 7,424	\$ 7,546	\$ 7,787	\$ 7,011
	54	\$ 7,639	\$ 7,761	\$ 8,003	\$ 7,236
	55	\$ 7,862	\$ 7,982	\$ 8,226	\$ 7,470
	56	\$ 8,112	\$ 8,232	\$ 8,478	\$ 7,732
	57	\$ 8,371	\$ 8,490	\$ 8,739	\$ 8,004
	58	\$ 8,641	\$ 8,759	\$ 9,010	\$ 8,285
	59	\$ 8,920	\$ 9,035	\$ 9,291	\$ 8,578
	60	\$ 9,208	\$ 9,323	\$ 9,582	\$ 8,882
	61	\$ 9,557	\$ 9,671	\$ 9,932	\$ 9,238
	62	\$ 9,921	\$ 10,032	\$ 10,298	\$ 9,611
	63	\$ 10,299	\$ 10,409	\$ 10,679	\$ 9,998
	64	\$ 10,694	\$ 10,802	\$ 11,076	\$ 10,402
	65	\$ 4,581	\$ 3,093	\$ 3,792	\$ 3,896
	66	\$ 4,699	\$ 3,185	\$ 3,905	\$ 4,018
	67	\$ 4,821	\$ 3,279	\$ 4,020	\$ 4,137
	68	\$ 4,946	\$ 3,377	\$ 4,140	\$ 4,259
	69	\$ 5,074	\$ 3,478	\$ 4,263	\$ 4,385
	70	\$ 5,207	\$ 3,582	\$ 4,389	\$ 4,515
	71	\$ 5,321	\$ 3,668	\$ 4,495	\$ 4,625
	72	\$ 5,438	\$ 3,758	\$ 4,603	\$ 4,738
	73	\$ 5,558	\$ 3,848	\$ 4,714	\$ 4,853
	74	\$ 5,680	\$ 3,942	\$ 4,827	\$ 4,972
	75	\$ 5,805	\$ 4,038	\$ 4,943	\$ 5,092

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KeySpan

ASC 712 Assumptions and Methods

Annual Employee Contributions	All Non-Union	\$1,668
	Local 101 (NY)	\$1,872
	Local 2 (NY)	\$2,379
	Local 1049 (LI)	\$1,040
Percent of Disabilities Eligible for Medicare	65% of disabilities will be eligible for Medicare after 29 months of disability.	
Effect of Primary Medicare Coverage		
Income	N/A.	
Medical	Medicare is assumed to cover 66-2/3% of costs.	
Married Percentage	75% of newly disabled employees are assumed to be married.	
Actuarial Cost Method		
Current Disableds	Terminal Accounting—claim liabilities are equal to the present value of all future benefit payments	
Future Disableds (those with accumulating benefits)	Last in First Out (LIFO) with carve out of non service related benefits	
IBNR	A reserve for Incurred But Not Reported Claims was calculated based on the most recent new entrant experience	
	The reserve for Workers' Compensation IBNR is equal to 17.5% of the liability for open claims	
Future Workers' Compensation Claims	It is assumed that 10% of future disabled's will be covered by Workers' Compensation Benefits	
Valuation Date	April 1, 2015	
Census Data	January 1, 2015	

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National Grid USA

KeySpan

Plan Provisions

Eligibility for Participation

LTD	All KeySpan employees except Boston Gas Union, Colonial Gas Union and Essex Gas Union
-----	---

Workers' Compensation	All KeySpan employees
-----------------------	-----------------------

Eligibility for Benefits	All disabled participants
--------------------------	---------------------------

Benefits

LTD Elimination Period	90 days (180 days for Long Island Union)
------------------------	--

LTD Medical Benefits	Active medical benefits provided to the disabled individual and his or her dependents
----------------------	---

LTD Medical Benefits – Employee Contributions	Same level as active employee contribution
---	--

LTD Life Insurance	Coverage continues at the same level as while an active employee
--------------------	--

Workers' Compensation Medical Benefits	Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.
--	--

Workers' Compensation Life Insurance	Coverage continues at the same level as while an active employee
--------------------------------------	--

Duration of Benefits – LTD Medical and Life Insurance Benefits

New York Union and Nonunion and Long Island Nonunion employees with less than 10 years of service	One month of coverage for each year of service
---	--

Long Island Union employees who are less than age 45 or with less than 15 years of service	Two years of coverage
--	-----------------------

All Other Groups	Coverage continues until the earlier of death, recovery or age 65
------------------	---

Duration of Benefits – Workers' Compensation Benefits	Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date
---	---



January 31, 2017

Ms. Mari-Louise Messuri
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Dear Mari,

Subject: April 1, 2016 to March 31, 2017 ASC 712 Expense Results—KeySpan

Enclosed is the fiscal year 2017 ASC 712 expense valuation for KeySpan. The valuation is based on January 1, 2016 data provided by National Grid. Based on a 2.80 percent discount rate assumption, the incremental operating expense for the period April 1, 2016 through March 31, 2017 is \$0.2 million.

Fiscal Year 2017 Valuation Results

The plan's overall experience in fiscal year 2017 was slightly more favorable than budgeted. In aggregate, the projected liability at year-end was \$0.2 million lower than expected.

The key items that impacted the liability included:

- Reduction in LTD claimants
- A change in the medical trend rates; and
- A change in discount rate from 2.75% to 2.80%

Enclosed is a summary of expense/(income) by business unit, as well as a summary of the assumptions and benefit provisions used in the valuation.

Preparation of this Actuarial Valuation

This valuation has been prepared to present to management the necessary information to comply with ASC 712-10 for the fiscal year ending March 31, 2017. Determinations for purposes other than financial accounting requirements may be significantly different from the results reported herein. Thus, the use of this information for purposes other than those expressed here may not be appropriate. The results as of other dates may also be significantly different from the results reported herein.

In conducting the valuation, we have relied on personnel, plan design and health care claim cost supplied by National Grid. While we cannot verify the accuracy of all of the supplied information, the information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

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Ms. Mari-Louise Messuri
Page 2
January 31, 2017

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the requirements of ASC 712-10. The information in this report is not intended to supersede or supplant the advice and interpretations of National Grid's auditors.

The actuarial assumptions and methods used in this valuation are described in the ASC 712 Assumptions and Methods section. National Grid selected the economic, demographic, and health care claims cost assumptions and prescribed them for use for purposes of compliance with ASC 712-10. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that they represent reasonable expectations of anticipated plan experience. The actuarial cost method is prescribed by ASC 712-10.

Mari, if you have any questions, please call.

Sincerely,

Hewitt Associates LLC, an Aon Hewitt company

A handwritten signature in black ink that reads "Steve Doucette".

Stephen F. Doucette

A handwritten signature in black ink that reads "Susan C. Flynn".

Susan Flynn

A handwritten signature in black ink that reads "David Fenster".

David Fenster

SFD:avm
Enclosures
4844L1339

cc: Mr. James Allen, National Grid USA
Ms. Mary Cammarata, National Grid USA
Ms. Madeline Gothie, National Grid USA
Mr. David Kelmer, National Grid USA
Ms. Denise Natale, National Grid USA
Ms. Sharon Partridge, National Grid USA
Ms. Lori Santoro, National Grid USA
Ms. Tara Sullivan, National Grid USA
Mr. Raymond Yang, National Grid USA
Mr. Gordon Chin, Aon Hewitt
Mr. Brian Cronin, Aon Hewitt
Mr. Doug Kanner, Aon Hewitt
Ms. Carol MacDonald, Aon Hewitt
Ms. Ditah Rimer, Aon Hewitt

National Grid - KeySpan
April 1, 2016 to March 31, 2017 ASC 712 Expense

	Long Island Union	Long Island Nonunion	New York Union	New York Nonunion	Boston Gas Union	Boston Gas Nonunion	Colonial Union	Colonial Gas Nonunion	Essex Union	Essex Nonunion	Total
Incremental Operating Expense											
(Gain)/Loss	\$ (68,199)	\$ 680,768	\$ (1,056,613)	\$ 117,522	\$ 458,906	\$ (229,860)	\$ (241)	\$ (91,048)	\$ (56)	\$ 4,476	\$ (184,345)
Service Cost	255,589	298,791	873,164	283,317	0	184,346	0	23,222	0	2,236	1,920,665
Interest Cost (2.80%)	139,765	112,368	250,885	65,290	8,800	36,428	36	5,238	7	490	621,327
Expected Benefit Payments	(621,478)	(384,826)	(1,154,619)	(228,503)	(321,347)	(80,509)	0	(11,538)	0	(1,154)	(2,804,072)
New Claimants											
WC Dep Med & Life	42,587	16,615	47,127	13,206	30,957	8,257	3,403	1,226	682	81	165,142
LTD	0	0	0	0	0	398,308	0	52,717	0	3,514	454,539
Total 2016-2017 Expense/(Income)	\$ (251,716)	\$ 723,716	\$ (1,040,055)	\$ 250,832	\$ 177,317	\$ 319,970	\$ 3,198	\$ (20,283)	\$ 633	\$ 9,644	\$ 173,255
Accrued ASC 712 Expense											
Accrued ASC 712 Expense, 4/1/2016	\$ 5,371,276	\$ 3,524,801	\$ 10,594,089	\$ 2,328,508	\$ 16,059	\$ 1,642,527	\$ 1,540	\$ 283,928	\$ 316	\$ 13,589	\$ 23,776,633
Incremental Operating Expense/(Income)	(251,716)	723,716	(1,040,055)	250,832	177,317	319,970	3,198	(20,283)	633	9,644	173,255
Accrued ASC 712 Expense, 3/31/2017	\$ 5,119,560	\$ 4,248,517	\$ 9,554,034	\$ 2,579,340	\$ 193,376	\$ 1,962,497	\$ 4,738	\$ 263,645	\$ 949	\$ 23,233	\$ 23,949,888
Experience											
Expected ASC 712 Liability on 4/1/2016	\$ 5,371,276	\$ 3,524,801	\$ 10,594,089	\$ 2,328,508	\$ 16,059	\$ 1,642,527	\$ 1,540	\$ 283,928	\$ 316	\$ 13,589	\$ 23,776,633
Actual ASC 712 Liability on 4/1/2016	\$ 5,303,077	\$ 4,205,589	\$ 9,537,476	\$ 2,466,030	\$ 474,955	\$ 1,412,667	\$ 1,299	\$ 192,880	\$ 260	\$ 18,055	\$ 23,592,288
04/01/2015 - 03/31/2016 Gain/(Loss)	\$ 68,199	\$ (680,768)	\$ 1,056,613	\$ (117,522)	\$ (458,906)	\$ 229,860	\$ 241	\$ 91,048	\$ 56	\$ (4,476)	\$ 184,345
Number of Claimants											
Medical											
LTD Employee	19	11	21	3	1	1	0	0	0	0	56
LTD Dependent	8	9	7	2	0	0	0	0	0	0	26
Workers Compensation	0	0	1	0	6	0	0	0	0	0	7
Life											
LTD	21	14	24	5	2	1	0	1	0	0	68
Workers Compensation	0	0	1	1	10	0	0	0	0	0	12
Number of Active Participants with Accumulation Type Benefits											
LTD Medical	1,202	605	1,758	475	0	306	0	42	0	3	4,391

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National Grid USA
KeySpan ASC 712 Valuation - April 1, 2016
Business Unit Allocations

2.80% Discount Rate

Business Unit	(Gain)/Loss	Service Cost	Interest Cost	Expected Benefit Payments	New Claimants IBNR	Total ASC 712 FY 2017 Expense	Total ASC 712 Liability 3/31/2017
KeySpan Energy Delivery New York							
BUL	\$ (652,601)	\$ 691,801	\$ 212,977	\$ (1,027,892)	\$ 193,720	\$ (581,995)	\$ 8,190,339
KeySpan Energy Delivery Long Island							
BUL	\$ 458,420	\$ 167,441	\$ 71,455	\$ (214,765)	\$ 99,693	\$ 582,224	\$ 2,763,150
KeySpan Electric Services LLC							
ESV	\$ (671,138)	\$ 2,884	\$ 1,229	\$ (2,442)	\$ 1,669	\$ (667,768)	\$ 48,492
KeySpan Energy Trading Services LLC							
TEG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Generation LLC							
GEN	\$ 284,225	\$ 71,616	\$ 33,321	\$ (194,340)	\$ 36,394	\$ 231,215	\$ 1,254,188
KeySpan Corporate Services LLC							
CSV	\$ (100,311)	\$ 856,554	\$ 234,811	\$ (864,857)	\$ 231,248	\$ 357,445	\$ 9,276,270
KeySpan Utility Services LLC							
USV	\$ 14,720	\$ 224	\$ 1,771	\$ (35,956)	\$ 283	\$ (18,958)	\$ 47,538
KeySpan Engineering and Survey							
KEC	\$ 375,747	\$ 92,462	\$ 51,107	\$ (250,418)	\$ 45,032	\$ 313,931	\$ 1,888,655
KeySpan Energy Management Inc.							
KEM	\$ (46,615)	\$ 12,737	\$ 2,635	\$ (9,617)	\$ 3,823	\$ (37,037)	\$ 108,488
KeySpan Energy Services Inc.							
KES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Energy Solutions Inc.							
KSL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Energy Supply LLC							
KSP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Communications							
KCM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Services Inc.							
KSI	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Plumbing & Heating Solutions LLC							
PHL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Plumbing & Heating Services Inc.							
PHV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Plumbing Solutions Inc.							
PSL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Home Energy Services NE							
KHS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Corporate Services LLC (KSI)							
KSCSV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Ravenwood Services Corp							
RAV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
KeySpan Northeast Ventures							
KNEV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Seneca							
SEN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Boston Gas							
BGC	\$ 152,829	\$ 14,501	\$ 9,997	\$ (199,967)	\$ 4,673	\$ (17,967)	\$ 286,208
Colonial Gas (excluding Transgas)							
COL	\$ 7,964	\$ 2,339	\$ 592	\$ (1,154)	\$ 850	\$ 10,591	\$ 24,348
Transgas	\$ (10,343)	\$ 7,035	\$ 1,281	\$ (2,297)	\$ 2,124	\$ (2,200)	\$ 55,038
Algonquin	\$ 2,758	\$ 1,070	\$ 151	\$ (347)	\$ 142	\$ 3,775	\$ 5,577
EnergyNorth	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Essex Gas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
ESX	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ (184,345)	\$ 1,920,665	\$ 621,327	\$ (2,804,072)	\$ 619,681	\$ 173,255	\$ 23,949,888

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National Grid USA

KeySpan

ASC 712 Benefit Matrix

Benefit Area	ASC 715	Currently Reserved	ASC 712	Insured	Immaterial
LTD—Non Workers' Compensation					
Employee Medical Post-65 Pre-65	X		X		
Dependent Medical Post-65 Pre-65	X		X		
Employee Life Post-65 Pre-65	X		X		
Income Replacement				X	
Workers' Compensation					
Employee Medical		X			
Dependent Medical			X		
Life			X		
Income		X			
Beneficiaries					X
COBRA					X
STD					X

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ASC 712 Assumptions and Methods

Discount Rate 2.80% per annum as of March 31, 2016

Mortality

Disabled Lives SOA Life Waiver Mortality Table

Healthy Lives RP2014 Aggregate Generational Mortality Table projected with Scale MP2014

Termination Rates 1987 GLTD Group Disability Basic Table

Disablement Rates for Active Employees 1987 GLTD Experience Table

25% loading is used for the Union Group

Health Care Cost Trend Rates Trend rates as of March 31, 2016:

Year	Pre-65 Medical	Post-65 Medical	Pres. Drug
2016	7.50%	6.25%	11.00%
2017	7.00%	6.00%	10.25%
2018	6.50%	5.75%	9.50%
2019	6.00%	5.50%	8.75%
2020	5.75%	5.25%	8.00%
2021	5.50%	5.00%	7.25%
2022	5.25%	4.75%	6.50%
2023	5.00%	4.75%	5.75%
2024	4.75%	4.50%	5.00%
2025+	4.50%	4.50%	4.50%

Cost of Medical Coverage The medical claims costs reflect the expected impact of the Health Care reform, including eligibility expansion to include dependent children up to age 26, elimination of lifetime maximums, and 100% in-network preventive care coverage. In addition, we have reflected the effect of the excise tax on the portion of the costs of health care coverage exceeding the specified dollar thresholds beginning in 2020.

Disabled participants are assumed to generate medical costs which vary with duration from disability:

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ASC 712 Assumptions and Methods

Healthy Claims (includes Dental)	Age	Nonunion	Ny Local 101	NY Local 3	LI Union
	35	7,379	6,723	6,713	5,863
	40	7,666	6,994	6,977	6,130
	45	8,530	7,813	7,774	6,938
	50	9,979	9,185	9,111	8,293
	55	11,465	10,591	10,480	9,681
	60	13,382	12,405	12,248	11,473
Adjustments for Disabled Participants	Year	LTD Medical Multipliers (before Medicare)			
	0-1	5.000			
	1-2	4.375			
	2-3	3.125			
	3-4	2.500			
	4-5	1.875			
	5-6	1.500			
	6 and later	1.125			

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KeySpan

ASC 712 Assumptions and Methods

Annual Employee Contributions	All Non-Union	\$1,668
	Local 101 (NY)	\$1,976
	Local 2 (NY)	\$2,288
	Local 1049 (LI)	\$1,040
Percent of Disabilities Eligible for Medicare	65% of disabilities will be eligible for Medicare after 29 months of disability.	
Effect of Primary Medicare Coverage		
Income	N/A	
Medical	Medicare is assumed to cover 66-2/3% of costs.	
Married Percentage	75% of newly disabled employees are assumed to be married.	
Actuarial Cost Method		
Current Disableds	Terminal Accounting—claim liabilities are equal to the present value of all future benefit payments	
Future Disableds (those with accumulating benefits)	Last in First Out (LIFO) with carve out of non service related benefits	
IBNR	A reserve for Incurred But Not Reported Claims was calculated based on the most recent new entrant experience	
	The reserve for Workers' Compensation IBNR is equal to 17.5% of the liability for open claims	
Future Workers' Compensation Claims	It is assumed that 10% of future disabled's will be covered by Workers' Compensation Benefits	
Valuation Date	April 1, 2016	
Census Data	January 1, 2016	

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National Grid USA

KeySpan

Plan Provisions

Eligibility for Participation

LTD	All KeySpan employees except Boston Gas Union, Colonial Gas Union and Essex Gas Union
-----	---

Workers' Compensation	All KeySpan employees
-----------------------	-----------------------

Eligibility for Benefits	All disabled participants
--------------------------	---------------------------

Benefits

LTD Elimination Period	90 days (180 days for Long Island Union)
------------------------	--

LTD Medical Benefits	Active medical benefits provided to the disabled individual and his or her dependents
----------------------	---

LTD Medical Benefits – Employee Contributions	Same level as active employee contribution
---	--

LTD Life Insurance	Coverage continues at the same level as while an active employee
--------------------	--

Workers' Compensation Medical Benefits	Active medical benefits provided to the disabled individual's dependents only. Employee benefits assumed to be covered by Workers' Compensation program.
--	--

Workers' Compensation Life Insurance	Coverage continues at the same level as while an active employee
--------------------------------------	--

Duration of Benefits – LTD Medical and Life Insurance Benefits

New York Union and Nonunion and Long Island Nonunion employees with less than 10 years of service	One month of coverage for each year of service
---	--

Long Island Union employees who are less than age 45 or with less than 15 years of service	Two years of coverage
--	-----------------------

All Other Groups	Coverage continues until the earlier of death, recovery or age 65
------------------	---

Duration of Benefits – Workers' Compensation Benefits	Coverage continues until the earlier of death, recovery, age 65, or 12 months from the valuation date
---	---

COMPLIANCE ATTACHMENT 3

Workpaper 6

Service Company Rents

COMPLIANCE ATTACHMENT 3

Workpaper 6 Service Company Rents

Index

Workpaper 6a	Service Company Capital Software allocated to Operating Companies as Rent Expense for the Test Year ended June 30, 2017
Workpaper 6b	Service Company Capital Software allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2019
Workpaper 6c	Service Company Capital Software allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2020
Workpaper 6d	Service Company Capital Software allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2021
Workpaper 6e	Service Company Capital for Facilities allocated to Operating Companies as Rent Expense for the Test Year ended June 30, 2017
Workpaper 6f	Service Company Capital for Facilities allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2019
Workpaper 6g	Service Company Capital for Facilities allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2020
Workpaper 6h	Service Company Capital for Facilities allocated to Operating Companies as Rent Expense for the Rate Year ended August 31, 2021

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6a

Page 2 of 28

Gas

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 1 NECO G Allocation	Rate Year 1 NECO G Rent-Return	Rate Year 1 NECO G Rent - Depn
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	\$3,699	(\$1,011)	\$2,688	\$59,889	2.85%	\$77	\$2,562
2	NVP N/A-Talent Management	NVP N/A-Talent Management	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3	CDH Act Initiation	CDH Act Initiation	\$1,577	(\$414)	\$1,103	\$36,867	2.85%	\$31	\$1,051
4	INVP1549-Non-Interval Collect Sys C	Capitalized Software	\$21,551	(\$5,888)	\$15,663	\$157,112	2.85%	\$446	\$4,477
5	IN 1642-Radio Standardization Cons	IN 1642-Radio Standardization Cons Capitalized Software	\$3,968	(\$1,084)	\$2,884	\$18,663	2.85%	\$62	\$532
6	NVP 4113 - LI Stabilization	NVP 4113 - LI Stabilization	\$31,843	(\$8,417)	\$23,425	\$96,727	0.00%	\$0	\$0
7	NVP224B PowerPlan Phase 2	NVP224B PowerPlan Phase 2	\$8,619	(\$2,355)	\$6,265	\$34,911	2.85%	\$179	\$995
8	USFP-Tech Delivery - R1	Capitalized Software - USFP-Tech Delivery - R1	\$138,664	(\$37,893)	\$100,771	\$469,507	2.85%	\$2,872	\$13,095
9	FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX - Capitalized Software	\$43,495	(\$11,893)	\$31,612	\$144,135	2.85%	\$901	\$4,107
10	USFP - PMO-DD	USFP - PMO-DD - Capitalized Software	\$143,693	(\$39,257)	\$104,436	\$476,171	2.85%	\$2,976	\$13,570
11	SOCHAIN STREAM - DESIGN CAPEX	SOCHAIN STREAM - DESIGN CAPEX - Capitalized Software	\$31,327	(\$8,559)	\$22,769	\$103,813	2.85%	\$649	\$2,968
12	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	\$27,352	(\$7,473)	\$19,880	\$90,640	2.85%	\$567	\$2,583
13	EHR1 - BPS	Capitalized Software-EHR1 - BPS	\$530,886	(\$226,998)	\$603,888	\$1,495,677	2.85%	\$17,209	\$42,623
14	1642 - Radio Standardization Cons	IN 1642-Radio Standardization Cons - Capitalized Software	\$83,581	(\$22,534)	\$60,747	\$435,242	2.85%	\$1,731	\$12,403
15	NVP 4218 - Blanket Work Order	NVP 4218 - Blanket Work Order	\$248,089	(\$61,300)	\$186,789	\$388,861	2.85%	\$5,323	\$11,084
16	NVP 3922 - Access Violation Mgmt	NVP 3922 - Access Violation Management	\$208,166	(\$51,435)	\$156,731	\$326,369	2.85%	\$4,466	\$9,301
17	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
18	INVP3615 Success Enterprise Report	Capitalized Software INVP 3615 Success Enterprise Mgmt	\$21,983	(\$6,006)	\$15,977	\$89,036	0.00%	\$0	\$0
19	NVP 2987 Earned Value Mgmt Rptg	INVP 2987 Earned Value Mgmt Rptg - Capitalized Software	\$16,556	(\$4,524)	\$12,034	\$86,225	0.00%	\$0	\$0
20	Insight System Resources/HandSoft	Capitalized Software	\$591	(\$162)	\$430	\$3,749	4.56%	\$20	\$171
21	Meier Test Equipment	Meier Test Equipment Capitalized Software	\$5,659	(\$1,546)	\$4,113	\$26,615	0.00%	\$0	\$0
22	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	\$1,037	(\$293)	\$754	\$25,198	0.00%	\$0	\$0
23	Generate Phase 1 Project 2 of 2 Bill Pool 231	Generate Phase 1 Project 2 of 2 Bill Pool 231	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
24	EDOT-Customer Management-OM-NEW03	Capitalized Software	\$4,080	(\$1,115)	\$2,966	\$29,747	0.00%	\$0	\$0
25	NVP2960C - GridForce SaaS Ph2	NVP 2960C - GridForce SaaS Phase 2 Implementation	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
26	NVP 3955 - EJ Ward Upgrade	NVP 3955 - EJ Ward Upgrade	\$37,262	(\$9,414)	\$27,848	\$87,631	0.00%	\$0	\$0
27	NVP3853 NMPC C-Cure Conv to AMAG	Capitalized Software-INVP3853 NMPC C-Cure Conv to AMAG (non-h	\$41,913	(\$11,108)	\$30,805	\$117,525	0.00%	\$0	\$0
28	NVP 2970 Security Info & Event Mgmt	Capitalized Software-INVP 2970 Security Info & Event Mgmt	\$63,534	(\$17,557)	\$46,176	\$250,372	2.85%	\$1,316	\$7,135
29	NVP 3614C1 - US End User Initiated	NVP 3614C1 - US End User Initiated Secure File Email Transfer (Full	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
30	NVP 4266 - End User Device Refresh	INVP 4266 - End User Device Refresh Win7 Ph3 Assessment (Full)	\$42,639	(\$10,678)	\$31,961	\$111,020	2.85%	\$911	\$3,164
31	NVP 3538 - VSTIG Bandwidth Increas	NVP 3538 - VSTIG Bandwidth Increase	\$94,722	(\$23,722)	\$71,000	\$246,628	2.85%	\$2,023	\$7,028
32	CIS Consolidation	CIS Consolidation	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
33	Combine Meier Reading Routes	Combine Meier Reading Routes	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
34	NVP 0953 - Bill Pool 231	Snakevoid GIS/PowerOn 4.0 Upgrade	\$19,159	(\$5,234)	\$13,925	\$465,595	0.00%	\$0	\$0
35	NVP823 Security Enhance Project	NVP823 Security Enhance Project	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
36	NVP 2981 - Legal Hold Automation	NVP 2981 - Legal Hold Automation	\$22,830	(\$6,237)	\$16,593	\$92,468	2.85%	\$473	\$2,635
37	NVP 0845	NVP 0845	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
38	LIMZEMA Project	LIMZEMA Project	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
39	NVP 3076-QAS Address Hygiene	Capitalized Software	\$5,296	(\$1,477)	\$3,819	\$36,811	2.85%	\$110	\$1,009
40	NVP 2981 US Security Awareness	NVP 2981 US Security Awareness Cap Software	\$5,888	(\$1,609)	\$4,279	\$36,770	2.85%	\$122	\$1,019
41	NVP 2927 US Desktop Refresh	NVP 2927 US Desktop Refresh	\$12,510	(\$3,198)	\$9,312	\$32,000	2.85%	\$267	\$912
42	NVP 2962b Identity & Access Mgt Ph	NVP 2962b Identity & Access Mgt Ph	\$126,165	(\$34,468)	\$91,697	\$310,396	2.85%	\$2,613	\$14,562
43	IN 1182 GAS TRANSPORT SYS	IN 1182 GAS TRANSPORT SYS - Capitalized Software	\$48,858	(\$13,348)	\$35,510	\$254,423	0.00%	\$0	\$0
44	TXFER00099	FDC Enhancement (work order #BK000002108)	\$15,400	(\$4,207)	\$11,193	\$320,786	0.00%	\$0	\$0
45	TXFER00099	DATA WAREHOUSE	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
46	NVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$82,663	(\$20,735)	\$61,928	\$211,456	3.49%	\$1,051	\$5,855
47	NVP 1549B Meier Reading, System Con	Capitalized Software- NVP 1549B Meier Reading	\$41,426	(\$11,318)	\$30,109	\$167,768	0.00%	\$0	\$0
48	NVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$1,102	(\$277)	\$825	\$2,724	0.00%	\$0	\$0
49	USFP-Business Readiness -R1	Capitalized Software-USFP-Business Readiness -R1	\$60,970	(\$16,557)	\$44,313	\$202,044	2.85%	\$1,263	\$5,758
50	Contact Centers Call Recording	Contact Centers Call Recording	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
51	EHR1 - Supply Chain	EHR1 - Supply Chain	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
52	NVP 3378 Rubber Goods Testing	NVP 3378 Rubber Goods Testing	\$13,981	(\$3,820)	\$10,161	\$56,625	0.00%	\$0	\$0
53	Bnk Lease W MA F Optic Proj	Bnk Lease W MA F Optic Proj	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
54	WO for Capital Chgs-FFA	WO for Capital Chgs-FFA	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
55	GM-NEW02-Smp Order Proc	Capitalized Software	\$176	(\$48)	\$128	\$1,115	0.00%	\$0	\$0
56	NVP 2577C - AcRFM Software Upgrade	INVP 2577C - AcRFM Software Upgrade and System Enhancements (	\$15,389	(\$3,133)	\$12,256	\$62,875	0.00%	\$0	\$0
57	NVP 1172 - AMAG Upgrades	Capitalized Software- NVP 1172 AMAG Upgrades	\$336,284	(\$84,218)	\$252,067	\$875,588	2.85%	\$7,183	\$24,952
58	NVP 3614C1 - US Reference Security	INVP 3614C1 - US Reference Security Architecture (Full)	\$7,616	(\$1,910)	\$5,706	\$19,482	2.85%	\$163	\$555
59	NVP 3600 - US Web Initiatives	NVP 3600 - US Web Initiatives focusing on Content Management & e	\$48,689	(\$13,302)	\$35,387	\$197,202	3.77%	\$1,334	\$7,435
60	NVP 3914 - Bill Print Facility	Capitalized Software- NVP 3194 - Bill Print Facility Relocation Support	\$16,188	(\$4,200)	\$11,988	\$45,391	3.77%	\$449	\$1,711
61	NVP3839 NY Retail Access	NVP3839 NY Retail Access Mandate	\$114,161	(\$30,302)	\$83,859	\$332,910	0.00%	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Distribution

Narragansett Electric Company and Narragansett Gas Company (d/b/a National Grid
Service Company) Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Rate Year 1 Allocation	Rate Year 1 Rent Return	Rate Year 1 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	8.37%	\$225	\$7,522	\$1,058	\$6,689	36			\$629,223
2	INVP NVA-Talent Management	INVP NVA-Talent Management	0.00%	\$0	\$0	\$0	\$0	36		50%	\$208,232
3	CDH Act Initiation	CDH Act Initiation	8.37%	\$92	\$3,085	\$434	\$2,743	36		50%	\$258,070
4	INVP1549-Non-Interval Collect Sys C	Capitalized Software	8.37%	\$1,311	\$3,148	\$1,975	\$12,484	36		50%	\$549,891
5	IN 1642-Radio Standardization Cons	Capitalized Software	8.37%	\$241	\$1,562	\$246	\$1,567	36		50%	\$65,322
6	INVP 4133 - LI Stabilization	INVP 4133 - LI Stabilization	0.00%	\$0	\$0	\$0	\$0	36		50%	\$338,546
7	INVP2949B PowerPlan Phase 2	INVP2949B PowerPlan Phase 2	8.37%	\$624	\$2,922	\$471	\$2,925	36		50%	\$722,187
8	USFP-Tech Delivery - R1	Capitalized Software - USFP Tech Delivery - R1	8.37%	\$8,034	\$38,454	\$6,405	\$40,483	36		50%	\$2,287,534
9	FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX - Capitalized Software	8.37%	\$2,945	\$12,062	\$2,009	\$12,899	36		50%	\$720,677
10	USFP - PIMO-DD	USFP - PIMO-DD - Capitalized Software	8.37%	\$8,740	\$39,849	\$6,637	\$41,951	36		50%	\$2,380,856
11	SICHAN STREAM - DESIGN CAPEX	SICHAN STREAM - DESIGN CAPEX - Capitalized Software	8.37%	\$1,805	\$9,888	\$1,447	\$9,146	36		50%	\$519,063
12	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	8.37%	\$1,864	\$7,585	\$1,263	\$7,986	36		50%	\$453,201
13	EHR1 - BPS	Capitalized Software-EHR1 - BPS	8.37%	\$50,537	\$125,167	\$24,001	\$151,702	36	14,956,768	50%	\$0
14	1642 - Radio Standardization Cons	N 1642 - Radio Standardization Cons - Capitalized Software	8.37%	\$5,084	\$36,423	\$5,670	\$35,637	36	3,046,691	50%	\$0
15	INVP 4218 - Blanket Work Order	INVP 4218 - Blanket Work Order	8.37%	\$15,632	\$23,550	\$6,582	\$41,600	36		50%	\$1,944,806
16	INVP 3922 - Access Violation Mgmt	INVP 3922 - Access Violation Management	8.37%	\$27,312	\$5,523	\$5,523	\$34,906	36		50%	\$1,631,845
17	USFP R33 Finance	USFP Release 3 Finance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
18	INVP2415 Success Enterprise Report	Capitalized Software INVP 3615 Success Enterprise Mgmt	15.13%	\$2,417	\$13,468	\$2,170	\$13,715	36		50%	\$311,827
19	INVP 2897 Earned Value Mgmt Rtdg	INVP 2897 Earned Value Mgmt Rtdg - Capitalized Software	15.13%	\$1,620	\$13,043	\$2,030	\$12,633	36		50%	\$301,788
20	Impact System Resources HardSw	Capitalized Software	13.30%	\$57	\$499	\$76	\$480	36		50%	\$13,123
21	Meter Test Equipment	Meter Test Equipment Capitalized Software	24.85%	\$1,025	\$6,815	\$1,043	\$5,594	36		50%	\$83,154
22	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	0.00%	\$0	\$6,263	\$881	\$5,569	36		100%	\$2,116,624
23	Cascade Phase 1 Project 2 of 2	Cascade Phase 1 Project 2 of 2 Bill Pool 231	0.00%	\$0	\$0	\$0	\$0	36		100%	\$588,773
24	EDOT-Customer Management-OM-NEW/03	Capitalized Software	15.03%	\$446	\$4,470	\$672	\$4,245	36		50%	\$104,115
25	INVP2960C - GridForce SaaS Ph2	INVP2960C - GridForce SaaS Phase 2 Implementation	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
26	INVP 3955 - EJ Ward Upgrade	INVP 3955 - EJ Ward Upgrade	0.00%	\$0	\$0	\$0	\$0	36		50%	\$306,709
27	INVP3853 NMPC C-Cure Conv to AMAG	Capitalized Software-INVP2953 NMPC-C-Cure Conv to AMAG (non 1	0.00%	\$0	\$0	\$0	\$0	36		50%	\$411,339
28	INVP 2970 Security Info & Event Mgm	Capitalized Software-INVP 2970 Security Info & Event Mgm	8.37%	\$3,864	\$20,953	\$3,380	\$21,427	36		50%	\$876,300
29	INVP 3614CI - US End User Initiated Secure File Email Transfer (Full	INVP 3614CI - US End User Initiated Secure File Email Transfer (Full	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
30	INVP 3686 - End User Device Refresh	INVP 3686 - End User Device Refresh Win7 Ph3 Assessment (Full)	8.37%	\$2,675	\$9,291	\$1,634	\$10,331	36		50%	\$388,569
31	INVP 3538 - VSTIG Bandwidth Increase	INVP 3538 - VSTIG Bandwidth Increase	8.37%	\$5,942	\$20,639	\$3,631	\$22,850	36		50%	\$683,199
32	CIS Consolidation	CIS Consolidation	0.00%	\$0	\$0	\$0	\$0	36		50%	\$14,450,385
33	Combine Meter Reading Routes	Combine Meter Reading Routes	0.00%	\$0	\$0	\$0	\$0	36		100%	\$564,462
34	INVP 0953 - Bill Pool 231	Smallworld GISPowerOn 4.0 upgrade	15.03%	\$2,093	\$69,969	\$9,844	\$62,218	36		50%	\$2,172,776
35	IN0823 Security Enhancement Project	IN0823 Security Enhancement Project	0.00%	\$0	\$0	\$0	\$0	36		100%	\$13,244
36	INVP 2851 - Legal Hold Automation	INVP 2851 - Legal Hold Automation	8.37%	\$1,389	\$7,738	\$1,247	\$7,680	36		50%	\$323,637
37	INVP 0845	INVP 0845	0.00%	\$0	\$0	\$0	\$0	36		50%	\$232,067
38	LIMZEMA Project	LIMZEMA Project	0.00%	\$0	\$0	\$0	\$0	36		100%	\$402,988
39	INVP 3076-QAS Address Hygiene	Capitalized Software	8.37%	\$3,221	\$3,231	\$455	\$3,068	36		50%	\$135,140
40	INVP 2981 US Security Awareness	INVP 2981 US Security Awareness Cap Software	8.37%	\$358	\$2,993	\$458	\$2,894	36		50%	\$125,197
41	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	8.37%	\$784	\$2,678	\$473	\$2,989	36		50%	\$112,000
42	INVP 2882b Identity & Access Mgt Pr	INVP 2882b Identity & Access Mgt Pr	8.37%	\$7,674	\$42,763	\$6,880	\$43,547	36		50%	\$1,788,486
43	IN 1182 GAS TRANSPORT SYS - Capitalized Software	IN 1182 GAS TRANSPORT SYS - Capitalized Software	0.00%	\$0	\$0	\$0	\$0	36		50%	\$93,480
44	TXFER000099	PDC Enhancement (work order #RC08002108)	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,122,750
45	TXFER000098	DATA WAREHOUSE	0.00%	\$0	\$0	\$0	\$0	36		0%	\$0
46	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$740,094
47	INVP 1549B Meter Reading System Con	Capitalized Software-INVP 1549B Meter Reading	7.88%	\$2,374	\$13,229	\$2,131	\$13,471	36	109,290	50%	\$532,606
48	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$9,534
49	USFP-Business Readiness -R1	Capitalized Software-USFP Business Readiness -R1	8.37%	\$3,708	\$16,508	\$2,816	\$17,800	36		50%	\$1,010,219
50	Contact Centers Call Recording	Contact Centers Call Recording	0.00%	\$0	\$0	\$0	\$0	36		50%	\$180,736
51	EHR1 - Supply Chain	EHR1 - Supply Chain	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
52	INVP 3374 Rubber Goods Testing	INVP 3374 Rubber Goods Testing	15.13%	\$1,637	\$8,566	\$1,380	\$8,723	36		50%	\$198,187
53	BnL Lease W/ MAF Oplic Proj	BnL Lease W/ MAF Oplic Proj	0.00%	\$0	\$0	\$0	\$0	36		50%	\$317,772
54	WO for Capital Chgs-FFA	WO for Capital Chgs-FFA	0.00%	\$0	\$0	\$0	\$0	36		50%	\$3,065,869
55	CHNE W02-Smp Order Proc	Capitalized Software	15.03%	\$19	\$168	\$26	\$161	36		50%	\$3,901
56	INVP 2577C - ArcFM Software Upgrade	INVP 2577C - ArcFM Software Upgrade	0.00%	\$0	\$0	\$0	\$0	36		50%	\$965,351
57	INVP 1172 - AMAG Upgrades	Capitalized Software-INVP 1172 AMAG Upgrades	8.37%	\$21,094	\$73,274	\$12,891	\$81,478	36		50%	\$3,064,559
58	INVP 3614GI - US Reference Security	INVP 3614GI - US Reference Security Architecture (Full)	8.37%	\$477	\$2,094	\$288	\$1,820	36		50%	\$68,185
59	INVP 3800 - US Web Initiatives	INVP 3800 - US Web Initiatives focusing on Content Management & e	6.94%	\$2,456	\$13,688	\$2,205	\$13,937	36	122,634	50%	\$628,891
60	INVP 3914 - Bill Print Facility	Capitalized Software-INVP 3194 - Bill Print Facility Relocation Support	6.94%	\$626	\$3,150	\$543	\$3,433	36		50%	\$158,869
61	INVP3939 NY Retail Access	INVP3939 NY Retail Access Mandate	0.00%	\$0	\$0	\$0	\$0	36	200,905	50%	\$1,064,734

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Gas

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 1 NECO G Allocation	Rate Year 1 NECO G Rent- Return	Rate Year 1 NECO G Rent - Depn
62	IN198-21st Cent. FOR SYRACUSENB	IN198-21st Cent. FOR SYRACUSENB	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
63	KPI Reporting Tool	KPI Reporting Tool	\$6,381	(\$1,743)	\$4,638	\$15,062	2.85%	\$132	\$4,416
64	INVP235-Conf Choice Email Tracking	Capitalized Software	\$12,171	(\$3,225)	\$8,946	\$98,730	2.85%	\$252	\$2,528
65	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$3,344	(\$844)	\$2,500	\$7,993	2.85%	\$71	\$228
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	\$1,132,498	(\$309,399)	\$823,100	\$4,128,184	0.00%	\$0	\$0
67	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$20,274	(\$5,387)	\$14,908	\$59,123	2.85%	\$425	\$1,685
68	NYS 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$8,991	(\$2,668)	\$6,323	\$21,490	0.00%	\$0	\$0
69	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$1,086	(\$268)	\$798	\$2,680	0.00%	\$0	\$0
70	USFP-Build & Unit Test - R1	Capitalized Software-USFP-Build & Unit Test - R1	\$807,702	(\$220,664)	\$587,038	\$2,876,579	2.85%	\$16,729	\$76,275
71	INVP 1381	INVP 1381	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
72	USFP-Data Strategy - R1	Capitalized Software- USFP-Data Strategy - R1	\$233,517	(\$63,797)	\$169,720	\$773,832	2.85%	\$4,837	\$22,052
73	USFP Test Procedure	USFP Test Procedure Capitalized Software	\$9,414	(\$2,572)	\$6,842	\$31,196	2.85%	\$195	\$889
74	USFP - Outlier-DD	USFP - Outlier-DD - Capitalized Software	\$3,564	(\$974)	\$2,590	\$11,811	2.85%	\$74	\$337
75	USFP - Data Strategy-DD	USFP - Data Strategy-DD - Capitalized Software	\$76,405	(\$20,874)	\$55,531	\$253,192	2.85%	\$1,562	\$7,215
76	DESIGN AUTH - DESIGN CAPEX	DESIGN AUTH - DESIGN CAPEX - Capitalized Software	\$9,612	(\$2,626)	\$6,986	\$31,853	2.85%	\$199	\$908
77	Finance Remediation FY16 Capital	Capitalized Software-Finance Remediation FY16	\$118,533	(\$32,893)	\$85,640	\$186,840	2.85%	\$2,455	\$5,295
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	\$187,027	(\$51,096)	\$135,931	\$819,773	2.85%	\$3,874	\$17,602
79	USFP R3 Finance	Capitalized Software- USFP Release 3 Finance	\$475,843	(\$126,342)	\$349,501	\$878,250	2.85%	\$9,960	\$25,028
80	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 Supply Chain activity	\$452,928	(\$123,740)	\$329,188	\$943,436	2.85%	\$9,381	\$26,885
81	EHR1 - Finance	EHR1 - Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
82	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
83	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
84	INVP N/A- NE EMS TSS	INVP N/A- NE EMS TSS Capitalized Software	\$5,997	(\$1,639)	\$4,358	\$36,436	0.00%	\$0	\$0
85	INVP 1242 - WICOR01	INVP 1242 - WICOR01 Capitalized Software	\$98	(\$24)	\$64	\$536	0.00%	\$0	\$0
86	INVP 3375B Challenge the Limits XML	INVP3375B- Challenge the Limits XML	\$27,171	(\$7,166)	\$20,005	\$88,039	5.91%	\$1,182	\$5,203
87	INVP 4373 - Contingent Labor Admin	Capitalized Software-INVP 4373 Contingent Labor Admin	\$15,775	(\$3,985)	\$11,790	\$37,099	2.85%	\$336	\$1,057
88	INVP4614A2 IAM Ph3 Web Admin	INVP4614A2 IAM Ph3 Web Administration	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
89	Cascade Phase II project 2 of 2	Cascade Phase II project 2 of 2	\$1,545	(\$422)	\$1,123	\$37,537	0.00%	\$0	\$0
90	Cascade Phase II project 1 of 2	Cascade Phase II project 1 of 2	\$2,317	(\$633)	\$1,684	\$56,306	0.00%	\$0	\$0
91	INVP 3323A - Talkman & Pipelines B	Capitalized Software	\$18,677	(\$5,102)	\$13,575	\$136,159	5.91%	\$802	\$8,046
92	IN3009-SCM-ENGAGE VENDOR	IN3009-SCM-ENGAGE VENDOR	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
93	Desktop (refresh)	Desktop (refresh)	\$2,793	(\$763)	\$2,030	\$67,876	2.85%	\$58	\$1,934
94	INVP 3307 Factor Storm Center Host	Capitalized Software	\$13,103	(\$3,580)	\$9,523	\$95,526	2.85%	\$271	\$2,722
95	Web Initiatives FY09 - Phase 1	Capitalized Software	\$5,244	(\$1,433)	\$3,811	\$38,228	2.85%	\$109	\$1,089
96	Web Initiatives FY09 - Phase 1	Web Initiatives FY09 - Phase 1	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
97	INVP 2650 Intelligent Mail Barcode	Capitalized Software	\$20,058	(\$5,480)	\$14,578	\$146,229	2.85%	\$415	\$4,167
98	INVP23D Guardian	INVP23D Guardian	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
99	INVP 283aCNI Network Security Pro	Capitalized Software	\$3,734	(\$1,020)	\$2,714	\$16,498	2.85%	\$77	\$470
100	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
101	TXFER00099	GAS SCADA Upgrade/Modernize	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
102	TXFER00099	HR BENEFITS	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
103	INVP 3883 Mobile Device for PTO, Miller Operat	Capitalized Software- INVP 3883 Mobile Device for PTO, Miller Operat	\$83,716	(\$22,145)	\$61,572	\$249,116	3.49%	\$2,149	\$8,693
104	USFP-Testing R1	Capitalized Software- USFP-Testing R1	\$1,851,848	(\$505,525)	\$1,346,323	\$6,136,688	2.85%	\$38,355	\$174,878
105	IFA (NINO)	IFA (NINO)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
106	INVP 4102 - Capture Fusion Data	INVP 4102 - Capture Fusion Data	\$16,059	(\$4,008)	\$12,051	\$46,381	0.00%	\$0	\$0
107	USFP-Process & Design-R1	Capitalized Software-USFP-Process & Design-R1	\$228,278	(\$2,366)	\$165,912	\$756,472	2.85%	\$4,728	\$21,557
108	USFP - Reporting & Info-DD - Capitalized Software	USFP - Reporting & Info-DD - Capitalized Software	\$75,561	(\$20,643)	\$54,918	\$250,396	2.85%	\$1,565	\$7,136
109	USFP - Build & Unit Test-DD	USFP - Build & Unit Test-DD - Capitalized Software	\$83,984	(\$22,947)	\$61,037	\$278,341	2.85%	\$1,740	\$7,932
110	USFP - Process & Design-DD	USFP - Process & Design-DD - Capitalized Software	\$527,000	(\$143,976)	\$383,023	\$1,746,382	2.85%	\$10,915	\$49,767
111	INFORMATION MGMT - DESIGN CAPEX	INFORMATION MGMT - DESIGN CAPEX - Capitalized Software	\$10,470	(\$2,860)	\$7,609	\$34,894	2.85%	\$217	\$989
112	EHR1 - PMO	Capitalized Software-EHR1 - Payroll	\$346,676	(\$92,113)	\$254,565	\$624,054	2.85%	\$7,254	\$17,784
113	EHR1 - PMO	Capitalized Software-EHR1 - PMO	\$463,651	(\$126,689)	\$336,961	\$834,617	2.85%	\$9,603	\$23,784
114	EHR1 - IT Delivery	EHR1 - IT Delivery	\$142,708	(\$38,767)	\$103,940	\$256,888	2.85%	\$2,962	\$7,321
115	USFP-Testing R1	NONE	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
116	US Pre-BLUEPRINT STRATEGY PLAN	US Pre-BLUEPRINT STRATEGY PLAN - Capitalized Software	\$197,054	(\$53,835)	\$143,219	\$653,000	2.85%	\$4,081	\$18,609
117	INVP 3915 - Annual HR & Payroll SP	INVP 3915 - Annual HR & Payroll Mandatory Service Pack Upgrade (I	\$70,110	(\$17,323)	\$52,787	\$109,920	2.85%	\$1,504	\$3,132
118	Finance Remediation FY16 Capital	Finance Remediation FY16 Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
119	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
120	IN N/A NE & NY EMS NERC-CIP Auth MW	IN N/A NE & NY EMS NERC-CIP Authentication - MW Capitalized Sof	\$1,512	(\$413)	\$1,099	\$9,184	0.00%	\$0	\$0
121	INVP3374 SmallWorld GIS FY13 R 1-2	INVP3374 SmallWorld GIS FY13 R 1-2 - Capitalized Software	\$6,493	(\$2,322)	\$6,177	\$44,255	0.00%	\$0	\$0
122	WGL513 - Auto Gen Work Req	Capitalized Software	\$463	(\$127)	\$337	\$2,938	0.00%	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

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Distribution											
Line	Investment Name	Description	Rate Year 1 Allocation	Rate Year 1 Rent Return	Rate Year 1 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
62	INI1982-21st Cent. FOR SYRACUSE/NB	INI1982-21st Cent. FOR SYRACUSE/NB	0.00%	\$0	\$0	\$0	\$0	36		50%	\$136,700
63	KPI Reporting Tool	KPI Reporting Tool	8.37%	\$388	\$12,976	\$1,826	\$11,539	36		50%	\$592,055
64	INVP2135-Cust Choice Email Tracking	Capitalized Software	8.37%	\$740	\$7,425	\$1,115	\$7,050	36		50%	\$310,556
65	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$209	\$669	\$120	\$758	36		50%	\$27,977
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	22.25%	\$193,140	\$916,521	\$150,487	\$95,1174	36	770	50%	\$14,446,259
67	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$1,948	\$4,948	\$846	\$5,349	36		50%	\$206,932
68	INVP 3882- NYS Pipeline Safety CHMS	NYS Pipeline Safety CHMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$75,216
69	INVP 3882- NYS Pipeline Safety CHMS	NYS Pipeline Safety CHMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$9,378
70	USFP-Build & Unit Test -R1	Capitalized Software-USFP-Build & Unit Test -R1	8.37%	\$48,127	\$223,891	\$37,308	\$235,810	36		50%	\$13,582,897
71	INVP 1391	Capitalized Software- USFP-Data Strategy - R1	0.00%	\$0	\$0	\$0	\$0	36		100%	\$523,093
72	USFP-Data Strategy - R1	USFP Test Procedure Capitalized Software	8.37%	\$14,203	\$64,759	\$10,786	\$68,176	36		50%	\$3,689,162
73	USFP Test Procedure	USFP - Cutover-DD - Capitalized Software	8.37%	\$573	\$2,611	\$435	\$2,748	36		50%	\$155,978
74	USFP - Cutover-DD	USFP - Data Strategy-DD - Capitalized Software	8.37%	\$217	\$988	\$165	\$1,041	36		50%	\$59,054
75	DESIGN AUTH - DESIGN CAPEX	DESIGN AUTH - DESIGN CAPEX - Capitalized Software	8.37%	\$4,647	\$21,189	\$3,529	\$22,307	36		50%	\$1,265,962
76	DESIGN AUTH - DESIGN CAPEX	Capitalized Software- Finance Remediation FY16	8.37%	\$695	\$2,666	\$444	\$2,806	36		50%	\$159,266
77	Finance Remediation FY16 Capital	Capitalized Software- Finance Remediation FY16	8.37%	\$7,210	\$15,552	\$3,109	\$19,652	36	1,859,401	50%	\$0
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	8.37%	\$11,275	\$51,866	\$6,639	\$54,603	36		50%	\$3,098,864
79	USFP R3 Payroll	Capitalized Software- USFP Release 3 Finance	8.37%	\$29,948	\$73,497	\$14,036	\$89,710	36		50%	\$4,391,262
80	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 Supply Chain activity	8.37%	\$27,548	\$78,952	\$14,548	\$91,192	36		50%	\$4,717,180
81	EHRI - Finance	EHRI - Finance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
82	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
83	USFP R3 Payroll	USFP R3 Payroll	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
84	INVP N/A- NE EMS TSS	INVP N/A NE EMS TSS Capitalized Software	25.00%	\$1,090	\$9,110	\$1,393	\$8,807	36		50%	\$127,628
85	INVP 1242 - WCOR01	INVP 1242 - WCOR01 Capitalized Software	15.03%	\$10	\$80	\$12	\$78	36		50%	\$1,875
86	INVP 3375B- Challenge the Limits XML	INVP3375B- Challenge the Limits XML	12.73%	\$2,546	\$11,206	\$1,878	\$11,873	36		50%	\$308,138
87	INVP 3373- Contingent Labor Admin	Capitalized Software- INVP 4373 Contingent Labor Admin	8.37%	\$897	\$3,105	\$559	\$3,532	36		50%	\$129,846
88	INVP361142 IAM P13 Web Admin	INVP361142 IAM P13 Web Administration	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
89	Cascade Phase I project 2 of 2	Cascade Phase I project 2 of 2	12.30%	\$138	\$4,616	\$649	\$4,104	36		100%	\$1,051,038
90	Cascade Phase I project 1 of 2	Cascade Phase I project 1 of 2	15.03%	\$253	\$8,462	\$1,190	\$7,524	36		100%	\$1,576,557
91	INVP 9232A- Trainman & Paperless B	Capitalized Software	12.73%	\$1,719	\$7,330	\$2,603	\$16,456	36		50%	\$476,567
92	IN0309-SCM-ENGAGE VENDOR	IN0309-SCM-ENGAGE VENDOR	0.00%	\$0	\$0	\$0	\$0	36		100%	\$312,721
93	Desktop (refrsh)	Desktop (refrsh)	8.37%	\$170	\$5,680	\$799	\$5,051	36		50%	\$475,135
94	INVP 3307 Ifactor Storm Center Host	Capitalized Software	8.37%	\$797	\$7,994	\$1,201	\$7,590	36		50%	\$334,342
95	INVP 1389 US Computing Minor Works	Web Initiatives FY09 - Phase 1	0.00%	\$319	\$3,199	\$481	\$3,037	36		50%	\$133,797
96	Web Initiatives FY09 - Phase 1	Web Initiatives FY09 - Phase 1	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,005,232
97	INVP 2630 Intelligent Mail Barcode	Capitalized Software	8.37%	\$1,220	\$12,237	\$1,838	\$11,619	36		50%	\$511,803
98	INVP823D Guardium	INVP823D Guardium	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
99	INVP 2983a CNI Network Security Pro	Capitalized Software	8.37%	\$227	\$1,381	\$220	\$1,388	36		50%	\$57,744
100	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
101	TXFER00098	GAS SCADA Upgrade/Medentize	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,493,520
102	TXFER00098	HR BENEFITS	0.00%	\$0	\$0	\$0	\$0	36		0%	\$0
103	INVP 3883 Mobile Device for PTO, Me	Capitalized Software- INVP 3883 Mobile Device for PTO, Meter Operat	7.88%	\$4,855	\$19,641	\$3,346	\$21,150	36		50%	\$971,906
104	USFP-Testing -R1	Capitalized Software- USFP-Testing -R1	8.37%	\$12,634	\$513,552	\$85,537	\$540,649	36		50%	\$30,893,442
105	IFA (NIMO)	IFA (NIMO)	0.00%	\$0	\$0	\$0	\$0	36		100%	\$7548,509
106	INVP 4102 - Capture Fusion Data	INVP 4102 - Capture Fusion Data	0.00%	\$0	\$0	\$0	\$0	36		50%	\$151,762
107	USFP-Process & Design -R1	Capitalized Software-USFP-Process & Design -R1	8.37%	\$13,884	\$63,306	\$10,544	\$66,646	36		50%	\$3,782,359
108	USFP - Reporting & Info-DD	USFP - Reporting & Info-DD - Capitalized Software	8.37%	\$4,996	\$20,955	\$3,450	\$22,060	36		50%	\$1,251,980
109	USFP - Build & Unit Test-DD	USFP - Build & Unit Test-DD - Capitalized Software	8.37%	\$5,099	\$23,293	\$3,880	\$24,522	36		50%	\$1,391,706
110	USFP - Process & Design-DD	USFP - Process & Design-DD - Capitalized Software	8.37%	\$32,054	\$146,147	\$24,342	\$159,858	36		50%	\$8,731,908
111	INFORMATION MGMT - DESIGN CAPEX	INFORMATION MGMT - DESIGN CAPEX - Capitalized Software	8.37%	\$637	\$2,903	\$484	\$3,057	36		50%	\$173,470
112	EHRI - Payroll	Capitalized Software- EHRI - Payroll	8.37%	\$21,303	\$52,224	\$10,044	\$69,484	36		50%	\$3,120,271
113	EHRI - Payroll	Capitalized Software- EHRI - PMO	8.37%	\$28,200	\$69,846	\$13,393	\$84,653	36	8,346,172	50%	\$0
114	EHRI -IT Delivery	EHRI -IT Delivery	8.37%	\$8,899	\$21,488	\$4,125	\$26,071	36	2,039,943	50%	\$84,471
115	USFP-Testing -R1	NONE	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
116	US Pre-BLUEPRINT STRATEGY PLAN	US Pre-BLUEPRINT STRATEGY PLAN - Capitalized Software	8.37%	\$11,985	\$54,647	\$9,102	\$57,530	36		50%	\$3,865,001
117	INVP 3915 - Annual HR & Payroll SP	INVP 3915 - Annual HR & Payroll Mandatory Service Pack Upgrade (I	8.37%	\$4,417	\$9,199	\$1,860	\$11,756	36		50%	\$549,601
118	Finance Remediation FY16 Capital	Finance Remediation FY16 Capital	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
119	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
120	IN N/A NE & NY EMS NERC-CIP Auth MW	IN N/A NE & NY EMS NERC-CIP Authentication - MW Capitalized So	12.30%	\$135	\$1,129	\$173	\$1,092	36		50%	\$32,143
121	INVP3374 SmallWorld GIS FY13 R1-2	INVP3374 SmallWorld GIS FY13 R1-2 - Capitalized Software	15.03%	\$628	\$6,651	\$1,035	\$6,544	36		50%	\$154,883
122	INCL513 - Auto Gen Work Req	Capitalized Software	15.03%	\$51	\$442	\$67	\$425	36		50%	\$10,283

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Nurranguesett Electric Company and Nurranguesett Gas Company d/b/a National Grid Service Company Reits										Existing Service Company Capital Software allocated to Operating Companies as Rent Expense										For the Rate Year ended 08/31/19										8.23%									
Line	Investment Name	Description	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes																											
62	INT 588-21st Cent. FOR SYRACUSE/NB	INT 588-21st Cent. FOR SYRACUSE/NB	\$273,401	\$273,401	\$273,401	\$74,693	\$273,401	\$273,401	\$272,401	\$74,693	\$0	\$0																											
63	KPI Reporting Tool	KPI Reporting Tool	\$1,184,110	\$1,184,110	\$1,184,110	\$323,469	\$1,029,486	\$1,184,110	\$1,106,579	\$302,317	\$2,181	\$1,743																											
64	NVP 2135-Cloud Choice Email Tracking	Capitalized Software	\$621,113	\$621,113	\$621,113	\$169,688	\$498,983	\$621,113	\$472,229	\$120,286	\$40,402	\$3,326																											
65	NVP 2827 US Desktop Refresh	NVP 2827 US Desktop Refresh	\$49,732	\$56,984	\$52,845	\$14,037	\$11,524	\$19,917	\$15,321	\$4,186	\$1,026	\$804																											
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	\$28,897,287	\$28,897,287	\$28,897,287	\$7,894,739	\$13,072,682	\$17,200,766	\$15,136,674	\$4,136,339	\$3,759,399	\$309,389																											
67	NVP 2827 US Desktop Refresh	NVP 2827 US Desktop Refresh	\$386,530	\$410,842	\$406,197	\$110,973	\$137,955	\$197,078	\$167,516	\$45,765	\$65,208	\$5,367																											
68	NVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$133,719	\$150,452	\$142,076	\$39,815	\$30,445	\$51,935	\$41,190	\$11,253	\$25,962	\$2,268																											
69	NVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$16,673	\$18,767	\$17,715	\$4,840	\$4,466	\$7,145	\$6,806	\$1,596	\$3,254	\$268																											
70	USFP-Build & Unit Test - R1	Capitalized Software-USFP-Build & Unit Test - R1	\$26,765,794	\$26,765,794	\$26,765,794	\$7,312,415	\$16,613,980	\$18,289,059	\$16,951,670	\$4,631,196	\$2,081,219	\$220,664																											
71	NVP 1381	\$523,093	\$523,093	\$523,093	\$523,093	\$142,909	\$523,093	\$523,093	\$523,093	\$142,909	\$0	\$0																											
72	USFP-Data Strategy - R1	Capitalized Software- USFP-Data Strategy - R1	\$7,738,324	\$7,738,324	\$7,738,324	\$2,454,022	\$5,287,855	\$4,900,939	\$1,398,936	\$776,174	\$63,797	\$0																											
73	USFP Test Procedure	USFP Test Procedure	\$311,956	\$311,956	\$311,956	\$85,226	\$181,975	\$30,707	\$197,572	\$53,977	\$31,251	\$974																											
74	USFP - Customer-DD	USFP - Customer-DD	\$118,108	\$118,108	\$118,108	\$68,896	\$80,707	\$74,802	\$20,436	\$32,436	\$1,831	\$974																											
75	USFP - Data Strategy-DD - Capitalized Software	USFP - Data Strategy-DD - Capitalized Software	\$2,531,924	\$2,531,924	\$2,531,924	\$691,722	\$1,740,148	\$1,603,552	\$436,090	\$255,631	\$20,674	\$0																											
76	DESIGN AUTH - DESIGN CAPEX	DESIGN AUTH - DESIGN CAPEX	\$318,531	\$318,531	\$318,531	\$87,023	\$195,810	\$217,663	\$201,736	\$55,114	\$31,908	\$2,626																											
77	Finance Remediation FY16 Capital	Capitalized Software- Finance Remediation FY16	\$1,858,401	\$1,858,401	\$1,858,401	\$597,715	\$1,259,220	\$1,411,060	\$149,140	\$114,236	\$93,479	\$32,383																											
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	\$6,197,728	\$6,197,728	\$6,197,728	\$1,693,219	\$4,235,114	\$4,235,114	\$3,025,227	\$1,072,327	\$82,047	\$0																											
79	USFP R3 Finance	Capitalized Software-USFP Release 3 Finance	\$8,457,112	\$8,457,112	\$8,457,112	\$2,351,932	\$2,591,954	\$3,439,614	\$3,000,689	\$919,788	\$1,335,143	\$120,342																											
80	USFP R3 Supply Chain	Capitalized Software-USFP Release 3 Supply Chain activity	\$9,434,359	\$9,434,359	\$9,434,359	\$2,377,487	\$4,549,265	\$4,402,701	\$3,393,983	\$1,073,945	\$1,203,522	\$123,740																											
81	EHRT - Finance	EHRT - Finance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																											
82	USFP R3 Payroll	USFP R3 Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																											
83	USFP R3 Payroll	USFP R3 Payroll part of USGC-12-333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																											
84	NVP NVA NE EMSTSS	NVP NVA NE EMSTSS	\$255,055	\$255,055	\$255,055	\$69,681	\$163,964	\$200,401	\$182,182	\$48,772	\$19,909	\$1,639																											
85	NVP 1242 - WOODR1																																						

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Gas

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 1 NECO G Allocation	Rate Year 1 NECO G Rent-Return	Rate Year 1 NECO G Rent - Depn
123	INVP 4045 - Double Pole Mgmt DB	INVP 4045 - Double Pole Management Database Upgrade	\$26,270	(\$6,637)	\$19,633	\$61,779	0.00%	\$0	\$0
124	IN 3138 NE GAS LEAKS RECHECKS	Capitalized Software - INVP3138 NE Gas Leaks Rchecks	\$62,371	(\$16,713)	\$45,658	\$189,463	0.00%	\$0	\$0
125	INVP3629 Cascade System for Gas	INVP 3629 Cascade System for Gas	\$19,890	(\$22,233)	\$37,367	\$186,172	7.28%	\$6,359	\$24,470
126	INVP 2577 GIS Console Ph 2	INVP 2577 GIS Console Ph 2	\$96,012	(\$26,230)	\$69,781	\$411,744	7.28%	\$5,079	\$29,971
127	INVP 3886 SMI Conversion Mobilizati	INVP 3886 SMI Conversion Mobilization (Athena)	\$2,273	(\$580)	\$1,692	\$5,616	2.85%	\$48	\$160
128	INVP3614A2 IAM Ph3 Web Admin	Capitalized Software - INVP 3614 A2 IAM Ph3 Web Administration	\$91,869	(\$23,044)	\$68,825	\$235,003	2.85%	\$1,961	\$6,697
129	TGM (Formerly Bankers Lease)	TGM (Formerly Bankers Lease)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
130	Data Center Rationalization	Data Center Rationalization	\$2,332	(\$637)	\$1,695	\$56,678	2.85%	\$48	\$1,615
131	INVP2940-GRC Enterprise Risk & Comp	Capitalized Software	\$142,685	(\$33,922)	\$108,763	\$507,430	2.85%	\$2,955	\$14,460
132	INVP0823c Laptop & Port Device Info	INVP0823c Laptop & Port Device Info	\$89,698	(\$24,506)	\$65,193	\$563,298	2.85%	\$1,858	\$10,353
133	IN 1043 NE EMS REPLACEMENT	IN 1043 NE EMS REPLACEMENT	\$28	(\$8)	\$20	\$110	0.00%	\$0	\$0
134	IN 2386 LI QNI Direct Hw Upgr	IN 2386 LI QNI Direct Hw Upgr Software	\$1,902	(\$620)	\$1,382	\$9,562	0.00%	\$0	\$0
135	TXFER00099	IN 2592 MA GAS SINGLE BILL (Work order #8K008002315)	\$51,175	(\$1,414)	\$49,761	\$107,798	0.00%	\$0	\$0
136	TXFER00099	IN 2592 MA GAS RATE CASE-CRS (Work order #8K008002305)	\$2,932	(\$601)	\$2,331	\$61,066	0.00%	\$0	\$0
137	INVP 3564 Out Choice ESCO Gas	INVP 3564 Customer Choice ESCO Gas Management	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
138	INVP282B Security Access Panels	INVP282B Security Access Panels NERC CIP Compliance	\$27,574	(\$7,533)	\$20,041	\$98,061	0.00%	\$0	\$0
139	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$0	(\$0)	\$0	\$0	0.00%	\$0	\$0
140	USFP-PMO - R1	Capitalized Software-USFP-PMO - R1	\$401,170	(\$109,600)	\$291,570	\$1,329,404	2.85%	\$8,309	\$37,884
141	USFP - Tech Delivery-DD	Capitalized Software-USFP Tech Delivery DD	\$51,566	(\$14,088)	\$37,478	\$170,879	2.85%	\$1,068	\$4,870
142	INVP 4214 FERC Out Sys Rep	INVP 4214 - FERC Wholesale Customer System Replacement	\$4,288	(\$1,085)	\$3,203	\$9,924	0.00%	\$0	\$0
143	INVP4600B US Web Initiatives 2	Capitalized Software-INVP 4600B US Web Initiatives 2	\$191,276	(\$50,260)	\$140,749	\$593,394	3.49%	\$4,912	\$20,708
144	USFP Solution Architecture-R1	Capitalized Software - USFP Solution Architecture-R1	\$76,554	(\$20,315)	\$56,239	\$253,686	2.85%	\$1,586	\$7,226
145	USFP Controls & Roles R1	Capitalized Software - USFP Controls & Roles R1	\$254,580	(\$64,087)	\$190,492	\$777,354	2.85%	\$4,859	\$22,152
146	USFP Test Finance	USFP Test Finance Capitalized Software	\$118,017	(\$32,242)	\$85,775	\$391,086	2.85%	\$2,444	\$11,146
147	USFP - Hardware & Software-DD	USFP - Hardware & Software-DD Capitalized Software	\$83,609	(\$22,842)	\$60,767	\$277,064	2.85%	\$1,732	\$7,896
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	\$41,189	(\$11,144)	\$30,044	\$13,381	2.85%	\$87	\$396
149	IN NE IVR Replacement(NIMO)	IN NE IVR Replacement(NIMO)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
150	SOLUTION ARCH - DESIGN CAPEX	SOLUTION ARCH - DESIGN CAPEX - Capitalized Software	\$6,033	(\$1,648)	\$4,385	\$19,893	2.85%	\$125	\$570
151	EHR1 - Finance	Capitalized Software - EHR1 - Finance	\$56,887	(\$14,786)	\$42,101	\$1,024,521	2.85%	\$11,853	\$28,567
152	USFP Test Net Strat	Capitalized Software - USFP Test Net Strat	\$39,394	(\$10,762)	\$28,632	\$130,545	2.85%	\$816	\$3,720
153	INVP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	\$11,529	(\$3,150)	\$8,379	\$84,050	2.85%	\$239	\$2,395
154	USFP - Business Engagement-DD	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
155	INVP 4225 - Ancillary SAP Apps	INVP 4225 - Ancillary SAP Application Updates	\$79,879	(\$19,737)	\$60,142	\$125,237	2.85%	\$1,714	\$3,669
156	INVP 4224 - HANA	INVP 4224 - High Performance Analytics Appliance (HANA)	\$70,985	(\$17,539)	\$53,445	\$111,292	2.85%	\$1,523	\$3,172
157	INVP 4223 - US SAP BOE Update	INVP 4223 - US SAP Annual Business Objects Environment (BOE) US	\$77,883	(\$19,246)	\$58,637	\$121,232	2.85%	\$1,671	\$3,480
158	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
159	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
160	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
161	INVP 3210 - Graphics Conversion	INVP 3210 - Graphics Conversion	\$26,007	(\$7,105)	\$18,902	\$189,604	8.04%	\$1,519	\$15,240
162	INVP 3237 Street Light Outage Imp	INVP 3237 Street Light Outage Imp	\$14,627	(\$3,861)	\$10,766	\$46,364	0.00%	\$0	\$0
163	IN 2330 ETRM Real Nucleus-Gas Band	IN 2330 ETRM Real Nucleus-Gas Band	\$41,186	(\$11,252)	\$30,934	\$857,894	2.28%	\$2,179	\$62,446
164	IN 3124B GLOBAL HR STRATEGY	IN 3124B GLOBAL HR STRATEGY	\$83,520	(\$17,354)	\$66,166	\$250,317	2.85%	\$1,316	\$7,133
165	INVP4614A1 IAM Ph2 Identity Admin	INVP4614A1 IAM Ph2 Identity Administration	\$152,685	(\$38,299)	\$114,386	\$390,574	2.85%	\$3,260	\$11,130
166	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
167	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athena)	\$0	(\$0)	\$0	\$0	2.85%	\$0	\$0
168	Meter Route Console	INVP 1162B Gas Transportation System Meter Route Console	\$9,650	(\$2,636)	\$7,014	\$58,626	0.00%	\$0	\$0
169	GIS Project (Bankers Lease)	GIS Project (Bankers Lease)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
170	INVP 1224	INVP 1224	\$295	(\$81)	\$214	\$7,161	0.00%	\$0	\$0
171	IN 1482-ACIS Target Pricing Model	Capitalized Software	\$2,512	(\$686)	\$1,826	\$61,041	0.00%	\$0	\$0
172	JBCRD01H Wholesale Re-Des	JBCRD01H Wholesale Re-Des	\$214	(\$58)	\$155	\$5,195	0.00%	\$0	\$0
173	INVP 1401	INVP 1401	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
174	Video Conferencing	Video Conferencing	\$592	(\$162)	\$430	\$14,375	2.85%	\$12	\$410
175	INVP 3310 US HR Applicant Track Sys	INVP 3310 US HR Applicant Track Sys	\$6,080	(\$1,681)	\$4,399	\$46,659	2.85%	\$126	\$1,330
176	INVP4492 CJ Services Foundation	INVP4492 Comprehensive Integration Services Foundation	\$117,048	(\$31,321)	\$85,728	\$363,119	2.85%	\$2,443	\$10,948
177	IN 182B GAS TRANS SYS PHASE 2	Capitalized Software-IN 182B GAS TRANS SYS PHASE 2	\$39,401	(\$10,764)	\$28,637	\$239,377	0.00%	\$0	\$0
178	TXFER00099	IN 1162 GAS TRANSPORT SYS (Work order # 8K008002303)	\$17,048	(\$4,857)	\$12,191	\$414,280	0.00%	\$0	\$0
179	TXFER00099	BUS TRANS - WIRES & PIPES - CAPITAL	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
180	INVP 4024 Soft Off Program	Capitalized Software - INVP4024 Soft Off Program	\$61,713	(\$16,325)	\$45,388	\$183,638	4.70%	\$207	\$1,731
181	INVP 0867	Capitalized Software	\$6,070	\$4,412	\$10,482	\$15,457	2.85%	\$87	\$440
182	USFP-Business Engagement-R1	Capitalized Software-USFP-Business Engagement-R1	\$4,664	(\$1,274)	\$3,390	\$15,457	2.85%	\$87	\$440
183	USFP Test HR	USFP Test HR Capitalized Software	\$299	(\$82)	\$217	\$890	2.85%	\$6	\$28

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Distribution

Narragansett Electric Company and Narragansett Gas Company (d/b/a National Grid
Service Company) Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Rate Year 1 Distribution Allocation	Rate Year 1 Rent Return	Rate Year 1 Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
121	INVP 4045 - Double Pole Mgmt DB	INVP 4045 - Double Pole Management Database Upgrade	15.00%	\$2,850	\$9,284	\$1,671	\$10,563	36		50%	\$216,227
124	IN 3136 NE GAS LEAKS RECHECKS	Capitalized Software- INVP3136 NE Gas Leaks Rechecks	0.00%	\$0	\$0		\$0	36	542,814	50%	\$391,712
125	INVP3628 Cascade System for Gas	INVP 3628 Cascade System for Gas	0.00%	\$0	\$0		\$0	36	1,798,911	50%	\$277,148
126	INVP 2577 GIS Console Ph 2	INVP 2577 GIS Console Ph 2	0.00%	\$0	\$0		\$0	36		50%	\$1,441,103
127	INVP 3898 SMI Conversion Mobilair	INVP 3898 SMI Conversion Mobilization (Athena)	8.37%	\$142	\$470	\$528	\$670	36	6,763	50%	\$16,265
128	INVP3614A2 IAM Ph3 Web Admin	Capitalized Software- INVP 3614A2 IAM Ph3 Web Administration	8.37%	\$5,760	\$19,666	\$34,733	\$21,953	36		50%	\$622,511
129	TGM (formerly Bankers Lease)	TGM (formerly Bankers Lease)	0.00%	\$0	\$0		\$0	36		100%	\$12,348
130	Data Center Rationalization	Data Center Rationalization	8.37%	\$142	\$4,743	\$607	\$4,218	36		50%	\$386,745
131	INVP2840-GRG Enterprise Risk & Comp	Capitalized Software	8.37%	\$8,278	\$42,465	\$6,986	\$41,157	36	2,793,470	50%	\$392,271
132	INVP0823c Laptop & Port Device Info	INVP0823c Laptop & Port Device Info	8.37%	\$5,456	\$30,403	\$4,898	\$30,860	36		50%	\$1,271,542
133	IN 1043 NE EMS REPLACEMENT	IN 1043 NE EMS REPLACEMENT	0.00%	\$0	\$0		\$0	36		50%	\$385
134	IN 2386 LI CNI Direct Hw Upgr Software	IN 2386 LI CNI Direct Hw Upgr Software	0.00%	\$0	\$0		\$0	36		50%	\$33,466
135	TXFER000098	IN 2892 MA GAS SINGLE BILL (Work order #R00800215)	0.00%	\$0	\$0		\$0	36		50%	\$377,284
136	TXFER000099	IN 2652 MA GAS RATE CASE, CRIS (Work order #R008002305)	0.00%	\$0	\$0		\$0	36		50%	\$213,731
137	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Customer Choice ESCO Gas Management	0.00%	\$0	\$0		\$0	36		50%	\$0
138	INVP2892B Security Access Panels	INVP2892B Security Access Panels NERC CIP Compliance	9.25%	\$1,854	\$9,070	\$1,482	\$9,431	36	686,428	50%	\$0
139	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	8.37%	\$24,400	\$111,262	\$18,530	\$117,122	36		50%	\$0
140	USFP-PMO - R1	Capitalized Software-USFP-PMO - R1	8.37%	\$3,116	\$14,300	\$2,382	\$15,055	36		50%	\$6,647,020
141	USFP - Tech Delivery-DD	Capitalized Software-USFP Tech Delivery DD	8.37%					36		50%	\$854,396
142	INVP 4214 FERC Cust Sys Rep	INVP 4214 - FERC Wholesale Customer System Replacement	7.88%	\$11,097	\$46,798	\$7,907	\$49,976	36		50%	\$34,735
143	INVP3600B US Web Initiatives 2	Capitalized Software-INVP 3600B US Web Initiatives 2	8.37%	\$1,056	\$21,230	\$2,356	\$22,350	36		50%	\$2,076,881
144	USFP-Software Architecture-R1	Capitalized Software- USFP-Software Architecture-R1	8.37%	\$14,968	\$66,053	\$10,835	\$69,486	36		50%	\$1,268,431
145	USFP-Controls & Roles -R1	Capitalized Software- USFP-Controls & Roles -R1	8.37%	\$7,718	\$27,728	\$5,451	\$34,455	36		50%	\$3,886,772
146	USFP Test Finance	USFP Test Finance: Capitalized Software	8.37%	\$5,085	\$23,186	\$3,862	\$24,410	36		50%	\$1,955,432
147	USFP - Hardware & Software-DD	USFP - Hardware & Software-DD: Capitalized Software	8.37%	\$265	\$1,162	\$183	\$1,223	36		50%	\$1,385,320
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	8.37%	\$265	\$1,162	\$183	\$1,223	36		50%	\$69,403
149	INVP NE IVR Replacement(NIMO)	INVP NE IVR Replacement(NIMO)	0.00%	\$0	\$0		\$0	36		100%	\$1,059,009
150	SOLUTION ARCH - DESIGN CAPEX	SOLUTION ARCH - DESIGN CAPEX - Capitalized Software	8.37%	\$87	\$1,673	\$278	\$1,761	36		50%	\$89,964
151	EHRI - Finance	Capitalized Software- EHRI - Finance	8.37%	\$34,221	\$83,891	\$16,134	\$101,978	36		50%	\$5,012,260
152	USFP Test Net Strat	Capitalized Software- USFP Test Net Strat	8.37%	\$2,966	\$10,926	\$1,820	\$11,501	36		50%	\$652,726
153	INVP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	8.37%	\$701	\$7,034	\$1,057	\$6,678	36		50%	\$284,177
154	USFP - Business Engagement-DD	NONE	8.37%	\$0	\$0		\$0	36		50%	\$0
155	INVP 4225 - Ancillary SAP Application Updates	INVP 4225 - Ancillary SAP Application Updates	8.37%	\$5,033	\$10,481	\$2,119	\$13,394	36		50%	\$626,185
156	INVP 4224 - HANA	INVP 4224 - High Performance Analytics Appliance (HANA)	8.37%	\$4,473	\$9,314	\$1,883	\$11,903	36		50%	\$556,461
157	INVP 4223 - US SAP BOE Update	INVP 4223 - US SAP Annual Business Objects Environment (BOE) U	8.37%	\$4,908	\$10,220	\$2,066	\$13,061	36		50%	\$610,616
158	USFP R3 Finance	USFP Release 3 Finance	0.00%	\$0	\$0		\$0	36		50%	\$0
159	USFP R3 Payroll	USFP R3 Payroll: part of USSC-12-333	0.00%	\$0	\$0		\$0	36		50%	\$0
160	USFP R3 Finance	USFP Release 3 Finance	0.00%	\$0	\$0		\$0	36		50%	\$0
161	INVP 3210 - Infographics Conversion	Capitalized Software	22.97%	\$4,342	\$43,556	\$6,543	\$41,355	36		50%	\$663,614
162	INVP 3237 Street Light Outage Imp	INVP 3237 Street Light Outage Imp	15.03%	\$1,818	\$6,967	\$1,173	\$7,413	36		50%	\$162,273
163	IN 2330 ETRM Real Nuclear Gas Band	IN 2330 ETRM Real Nuclear Gas Band	0.00%	\$0	\$0		\$0	36		50%	\$3,002,628
164	IN 3124B GLOBAL HR STRATEGY	IN 3124B GLOBAL HR STRATEGY	8.37%	\$3,663	\$20,948	\$3,369	\$21,422	36	1,792,217	50%	\$0
165	INVP3614A1 IAM Ph2 Identity Adminis	INVP3614A1 IAM Ph2 Identity Administration	8.37%	\$9,572	\$32,855	\$5,172	\$35,466	36		50%	\$1,387,008
166	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	8.37%	\$0	\$0		\$0	36		50%	\$0
167	INVP 3898 SMI Conversion Mobilair	INVP 3898 SMI Conversion Mobilization (Athena)	8.37%	\$0	\$0		\$0	36		50%	\$2,051,192
168	Meier Route Console	INVP 1182B Gas Transportation System Meier Route Console	0.00%	\$0	\$0		\$0	36		50%	\$44,404
169	GIS Project (Bankers Lease)	GIS Project (Bankers Lease)	0.00%	\$26	\$881	\$124	\$783	36		100%	\$601,562
170	INVP 1224	INVP 1224	12.30%	\$274	\$817	\$129	\$817	36		50%	\$284,858
171	JBCRD01LWWholesale Re-Dies	Capitalized Software	15.03%	\$23	\$781	\$110	\$694	36		100%	\$436,385
172	INVP 1401	INVP 1401	0.00%	\$0	\$0		\$0	36		50%	\$263,851
173	Video Conferencing	Video Conferencing	8.37%	\$36	\$1,203	\$169	\$1,070	36		100%	\$1,207,478
175	INVP 3110 US HR Applicant Track Sys	INVP 3110 US HR Applicant Track Sys	8.37%	\$770	\$3,905	\$584	\$3,691	36	984,244	50%	\$163,308
176	INVP3602 CI Services Foundation	INVP3602 Comprehensive Integration Services Foundation	8.37%	\$7,174	\$30,388	\$5,131	\$32,431	36		50%	\$786,794
177	IN1025GAS TRANS SYS PHASE 2	Capitalized Software- IN1025GAS TRANS SYS PHASE 2	0.00%	\$0	\$0		\$0	36		50%	\$937,820
178	TXFER000099	IN 1182 GAS TRANSPORT SYS (Work order # R008002303)	0.00%	\$0	\$0		\$0	36		0%	\$1,933,307
179	TXFER000098	BUS TRANS - WIRES & PIPES - CAPITAL	0.00%	\$0	\$0		\$0	36		0%	\$0
180	INVP 4024 Soft Off Program	Capitalized Software- INVP4024 Soft Off Program	10.62%	\$468	\$3,915	\$599	\$3,785	36		50%	\$642,732
181	INVP 0887	Capitalized Software	0.00%	\$0	\$0		\$0	36		50%	\$120,065
182	USFP-Business Engagement -R1	Capitalized Software-USFP-Business Engagement -R1	8.37%	\$284	\$1,294	\$215	\$1,362	36		50%	\$77,285
183	USFP Test HR	USFP Test HR: Capitalized Software	8.37%	\$18	\$83	\$14	\$87	36		50%	\$4,950

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Reits
For the Rate Year ended 08/31/19

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d/b/a NATIONAL GRID

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Gas

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 1 Allocation	Rate Year 1 NECO G Rent-Return	Rate Year 1 NECO G Rent - Dupn
184	USFP - Testing-DD	USFP - Testing-DD - Capitalized Software	\$6,322	(\$1,227)	\$4,595	\$20,950	2.85%	\$131	\$597
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	\$24,932	(\$6,811)	\$18,121	\$82,620	2.85%	\$516	\$2,354
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD - Capitalized Software	\$81,200	(\$22,211)	\$59,089	\$269,415	2.85%	\$1,684	\$7,578
187	USFP Release 3 - IT Delivery	Capitalized Software-USFP Release 3 - IT Delivery	\$459,720	(\$125,595)	\$334,124	\$957,583	2.85%	\$9,522	\$27,288
188	IN1671-US Transaction DEL HUB	IN1671-US Transaction DEL HUB	\$2,834	(\$774)	\$2,060	\$68,881	2.85%	\$59	\$1,963
189	BUSINESS CHANGE & COMM-DESIGN CA	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
190	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
191	BUSINESS CHANGE & COMM-DESIGN CA	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
192	EH1 - PMO	EH1 - PMO	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
193	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
194	INVP 2162 - PRIMAVERA EXPANSION	INVP 2162 - PRIMAVERA EXPANSION - Capitalized Software	\$6,280	(\$1,716)	\$4,564	\$32,704	3.67%	\$167	\$1,200
195	INVP1485 Computapole Migration W7	INVP1485 Computapole Migration to Windows 7 - Capitalized Software	\$23,980	(\$6,551)	\$17,428	\$124,872	0.00%	\$0	\$0
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	\$2,702	(\$738)	\$1,964	\$12,707	0.00%	\$0	\$0
198	IN 2172-US Reporting & Analysis	Capitalized Software	\$13,923	(\$3,804)	\$10,119	\$101,503	0.00%	\$0	\$0
199	INVP3375D Challenge Limits Letters	INVP3375D- Challenge the Limits Letters	\$18,874	(\$4,968)	\$13,886	\$58,551	0.00%	\$0	\$0
200	INVP 4283 - US Web Authentication	INVP 4283 - US Web Authentication Upgrade (Full)	\$10,931	(\$2,742)	\$8,189	\$27,961	2.85%	\$233	\$797
201	INVP 3614E3 SIEM 2	INVP 3614E3 SIEM 2	\$112,193	(\$28,142)	\$84,051	\$286,984	2.85%	\$2,395	\$8,179
202	INVP 4323 - Mainframe Upgrade	INVP 4323 - Mainframe Upgrade	\$136,915	(\$34,288)	\$102,626	\$356,487	2.85%	\$2,925	\$10,159
203	INVP 4244 - US Control EBB Gas	Capitalized Software-INVP 4244 EBB Gas Trading	\$31,470	(\$8,340)	\$23,130	\$68,242	7.28%	\$1,684	\$6,423
204	OMS-Capital-Ball Pool 202	OMS-Capital-Ball Pool 202	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
205	IN1488 Remote Access to Fault REC	Capitalized Software	\$1,458	(\$398)	\$1,059	\$35,423	0.00%	\$0	\$0
206	SSM Data Warehouse Expansion	SSM Data Warehouse Expansion	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
207	Plan & Perf for Exec & US Dir	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
208	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
209	INVP 4074 - MA Gas 4 Hour Apt	INVP 4074 - MA Gas 4 Hour Appointment	\$13,141	(\$3,469)	\$9,672	\$41,652	0.00%	\$0	\$0
210	INVP2583 CRIS Migration	INVP 2583 CRIS Migration to CSS System	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
211	INVP 3564 Gas Choice ESCO Gas	INVP 3564 Gas Choice ESCO Gas	\$774,488	(\$186,860)	\$577,828	\$2,053,211	0.00%	\$0	\$0
212	IN2808 CRM SAAS IMPLEMEN	Software-INVP 2808 CRM Salesforce SaaS	\$20,796	(\$5,681)	\$15,114	\$159,589	3.49%	\$527	\$5,269
213	INVP3022 Internet Toolkit	INVP3022 Internet Toolkit	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
214	NE NV-R Replacement-Phase IINIMO	NE NV-R Replacement-Phase IINIMO	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
215	US FOUNDATION PRGM ARCH-DECOM	Capitalized Software-US FOUNDATION PRGM ARCH-DECOM	\$37,493	(\$10,243)	\$27,250	\$124,245	2.85%	\$777	\$3,541
216	USFP - Solution Architecture-DD	USFP - Solution Architecture-DD Capitalized Software	\$87,768	(\$23,978)	\$63,790	\$290,847	2.85%	\$1,818	\$8,288
217	PROCESS & DATA - DESIGN CAPEX	PROCESS & DATA - DESIGN CAPEX - Capitalized Software	\$6,190	(\$2,338)	\$5,953	\$27,141	2.85%	\$170	\$773
218	PMO TEAM - DESIGN CAPEX	PMO TEAM - DESIGN CAPEX - Capitalized Software	\$180,913	(\$49,427)	\$131,482	\$599,534	2.85%	\$3,747	\$17,685
219	USFP Test Ops	Capitalized Software-USFP Test Ops	\$131,553	(\$35,942)	\$95,617	\$435,964	2.85%	\$2,725	\$12,424
220	USFP Cutover -R1	Capitalized Software-USFP Cutover -R1	\$82,344	(\$22,066)	\$59,848	\$272,874	2.85%	\$1,705	\$7,776
221	USFP R3 Payroll	Capitalized Software-USFP R3 Payroll part of USSC-12-333	\$380,133	(\$98,388)	\$281,745	\$739,582	2.85%	\$7,459	\$21,076
222	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
223	USFP - Business Engagement-DD	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
224	EH1 - BPS	EH1 - BPS	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
225	INVP2978 EVIM Phase 2	INVP2978 Earned Value Management Phase 2 - Capitalized Software	\$3,793	(\$1,036)	\$2,756	\$19,750	0.00%	\$0	\$0
226	INVP 3195 Storms Archive Tool Imple	INVP 3195 Storms Archive Tool Implementation	\$12,912	(\$3,528)	\$9,385	\$59,653	4.56%	\$428	\$4,086
227	Cascade Phase I Project 1 of 2	Cascade Phase I Project 1 of 2 Bill Pool 233	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
228	DMS/OMS Replacement	Capitalized Software-DMS/OMS Replacement	\$2,884,952	(\$785,753)	\$2,109,199	\$9,380,159	0.00%	\$0	\$0
229	SHORT-4-Prima P6 Upgrade	SHORT-4-Prima P6 Upgrade	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
230	ISPO1-Integrated Strat Plan	ISPO1-Integrated Strat Plan	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
231	INVP 1356A US Retail Web Customer &	INVP 1356A US Retail Web Customer & Markets	\$131,810	(\$36,010)	\$95,800	\$580,948	5.51%	\$5,651	\$55,785
232	INVP1643C - NIMO EL TOU+ Deposits	Capitalized Software	\$11,875	(\$3,244)	\$8,631	\$56,574	5.91%	\$510	\$5,116
233	IN 2330 ETRM Repl Nucleus-Elec Bone	Cap Software-IN 2330 ETRM Repl Nucleus-Gas Benef Capitalized S	\$3,972	(\$1,085)	\$2,887	\$82,738	0.00%	\$0	\$0
234	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$830	(\$209)	\$621	\$2,018	2.85%	\$18	\$57
235	INVP 3896 SMI Conversion Mobilizat	INVP 3896 SMI Conversion Mobilization (Athena)	\$172,880	(\$47,234)	\$125,657	\$449,260	2.85%	\$3,581	\$12,603
236	INVP 4172 - Cross Company Customer	Capitalized Software-INVP4172 Cross Co Cust	\$735,074	(\$184,884)	\$550,190	\$1,984,810	3.77%	\$20,742	\$74,827
237	INVP 3614C1 - US End User Initiated	Capitalized Software-INVP 3614C1 End User Initiated Secure File & E	\$6,742	(\$1,691)	\$5,051	\$17,247	2.85%	\$144	\$491
238	Control Center Dispatch Radio (BL)	Control Center Dispatch Radio (BL)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
239	IN142D-ISP-Integrated Strat Plan	Capitalized Software	\$154	(\$42)	\$112	\$3,732	0.00%	\$0	\$0
240	WCOOR9 - AVIS Integration	WCOOR9 - AVIS Integration	\$3,963	(\$1,083)	\$2,880	\$96,302	2.85%	\$82	\$2,744
241	US-NG Global Intranet Design CAPEX	US-NG Global Intranet Design CAPEX	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
242	OneNet	OneNet	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
243	Global Web Implementation	Capitalized Software	\$83,895	(\$22,920)	\$60,975	\$614,626	2.85%	\$1,738	\$17,430
244	GAS Transformation	GAS Transformation	\$2,689	(\$735)	\$1,954	\$16,337	2.85%	\$56	\$466

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Distribution

Rate Year 1
Distribution
Allocation

Narragansett Electric Company and Narragansett Gas Company (d/b/a National Grid
Service Company) Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Rate Year 1 Allocation	Rate Year 1 Rent Return	Rate Year 1 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
184	USFP - Testing-DD - Capitalized Software	USFP - Testing-DD - Capitalized Software	8.37%	\$985	\$1,753	\$292	\$1,846	36		50%	\$104,748
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	8.37%	\$1,516	\$6,914	\$1,152	\$7,279	36		50%	\$413,101
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD - Capitalized Software	8.37%	\$22,546	\$4,945	\$3,755	\$23,736	36		50%	\$1,347,075
187	USFP Release 3 - IT Delivery	Capitalized Software-USFP Release 3 - IT Delivery	8.37%	\$27,961	\$90,136	\$14,766	\$93,331	36		50%	\$4,787,917
188	IN1671-US Transaction DEL HUB	IN1671-US Transaction DEL HUB	8.37%	\$172	\$5,764	\$811	\$5,126	36		50%	\$263,001
189	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
190	USFP - Business Readiness-DD	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
191	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
192	EHRT - PMO	EHRT - PMO	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
193	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
194	INVP 2162 - PRIMAVERA EXPANSION	INVP 2162 - PRIMAVERA EXPANSION - Capitalized Software	10.71%	\$489	\$3,503	\$545	\$3,447	36		50%	\$114,464
195	INVP-1485 Compulapole Migration W7	INVP-1485 Compulapole Migration to Windows 7 - Capitalized Software	15.13%	\$2,636	\$18,889	\$2,940	\$18,585	36	679,342	50%	\$97,381
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	0.00%	\$0	\$0	\$0	\$0	36		100%	\$154,535
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	24.85%	\$488	\$3,158	\$3,148	\$3,148	36		50%	\$44,475
198	IN 2172-US Reporting & Analysis	Capitalized Software	15.03%	\$1,321	\$15,254	\$2,291	\$14,463	36		50%	\$355,260
199	NVP 337DD - Challenge the Limits Letters	NVP337DD - Challenge the Limits Letters	0.00%	\$0	\$0	\$0	\$0	36		50%	\$204,930
200	NVP 4263 - US Web Authentication	NVP 4263 - US Web Authentication Upgrade (Full)	8.37%	\$685	\$2,340	\$413	\$2,612	36		50%	\$97,863
201	NVP 9614E3 SIEM 2	NVP 9614E3 SIEM 2	8.37%	\$7,034	\$24,017	\$4,242	\$26,810	36		50%	\$1,004,478
202	NVP 4223 - Mainframe Upgrade	NVP 4223 - Mainframe Upgrade	8.37%	\$8,888	\$29,833	\$5,248	\$33,173	36		50%	\$1,247,704
203	INVP 4244 - US Control EBB Gas	Capitalized Software-INVP 4244 EBB Gas Trading	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
204	OMS-Capital-BH Prod 232	OMS-Capital-BH Prod 232	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
205	INT488-Remote Access to Fault REC	Capitalized Software	12.30%	\$130	\$4,356	\$613	\$3,873	36		50%	\$529,608
206	S&M Data Warehouse Expansion	S&M Data Warehouse Expansion	0.00%	\$0	\$0	\$0	\$0	36		100%	\$981,583
207	Plan & Perf for Exec & US Dir	Plan & Perf for Exec & US Dir	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
208	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
209	NVP 4074 - MA Gas 4 Hour Appt	NVP 4074 - MA Gas 4 Hour Appointment	0.00%	\$0	\$0	\$0	\$0	36		50%	\$145,783
210	NVP2583 CRIS Migration	NVP 2583 CRIS Migration to CSS System	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
211	NVP 3564 Cust Choice ESCO Gas	NVP 3564 Cust Choice ESCO Gas	0.00%	\$0	\$0	\$0	\$0	36		50%	\$5,976,733
212	N26808 CRM SAAS IMPLEMEN	Software-INVP 26808 CRM Salesforce SaaS	7.88%	\$1,192	\$12,583	\$1,882	\$11,893	36	2,419,003	50%	\$558,560
213	NVP022 Internet Toolkit	NVP022 Internet Toolkit	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
214	NE NTVR Replacement Phase II/NIKO	NE NTVR Replacement Phase II/NIKO	0.00%	\$0	\$0	\$0	\$0	36		100%	\$1,488,236
215	US FOUNDATION PRGM ARCHDECOM	Capitalized Software-US FOUNDATION PRGM ARCHDECOM	8.37%	\$2,280	\$10,397	\$1,732	\$10,846	36		50%	\$621,223
216	USFP - Solution Architecture-DD	USFP - Solution Architecture-DD Capitalized Software	8.37%	\$5,938	\$24,340	\$4,054	\$25,624	36		50%	\$1,454,235
217	PROCESS & DATA - DESIGN CAPEX	PROCESS & DATA - DESIGN CAPEX - Capitalized Software	8.37%	\$498	\$2,271	\$378	\$2,391	36		50%	\$135,703
218	PMO TEAM - DESIGN CAPEX	PMO TEAM - DESIGN CAPEX - Capitalized Software	8.37%	\$11,004	\$50,172	\$8,357	\$52,820	36		50%	\$2,897,669
219	USFP Test Ops	Capitalized Software-USFP Test Ops	8.37%	\$8,002	\$36,484	\$6,077	\$38,409	36		50%	\$2,798,819
220	USFP-Cutover -R1	Capitalized Software-USFP Cutover-R1	8.37%	\$5,008	\$22,836	\$3,803	\$24,400	36		50%	\$1,364,369
221	USFP R3 Payroll	Capitalized Software-USFP R3 Payroll part of USSC-12-333	8.37%	\$21,904	\$61,892	\$11,447	\$72,350	36		50%	\$3,697,908
222	USFP - Business Readiness-DD	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
223	USFP - Business Engagement-DD	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
224	EHRT - BPS	EHRT - BPS	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
225	NVP2897B EVM Phase 2	NVP2897B EVM Phase 2 - Capitalized Software	15.13%	\$417	\$2,888	\$465	\$2,839	36		50%	\$89,124
226	NVP 3195 Storms Archive Tool Imple	NVP 3195 Storms Archive Tool Implementation	13.30%	\$1,248	\$11,925	\$1,789	\$11,374	36		50%	\$313,787
227	Cascade Phase 1 Project 1 of 2	Cascade Phase 1 Project 1 of 2 Bill Prod 233	0.00%	\$0	\$0	\$0	\$0	36		50%	\$196,268
228	DM6/OMS Replacement	Capitalized Software-DM6/OMS Replacement	15.03%	\$316,987	\$1,409,637	\$235,854	\$1,489,750	36	53,301,558	50%	\$6,179,778
229	SHORT04-Prima PE Upgrade	SHORT04-Prima PE Upgrade	0.00%	\$0	\$0	\$0	\$0	36		100%	\$1,443,624
230	ISPO1-Integrated Strat Plan	ISPO1-Integrated Strat Plan	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,055,706
231	NVP 3564 US Real Web Customer & Markets	NVP 3564 US Real Web Customer & Markets	12.73%	\$12,193	\$122,308	\$18,373	\$116,129	36		50%	\$3,363,317
232	NVP 643C - NMO EL TOU + Deposits	Capitalized Software	15.03%	\$1,099	\$11,019	\$1,655	\$10,462	36		50%	\$303,010
233	IN 2330 ETRM Regl Nucleus-Gas Beneft	Cap Software-IN 2330 ETRM Regl Nucleus-Gas Beneft Capitalized S	12.73%	\$434	\$12,434	\$1,758	\$11,110	36		50%	\$289,582
234	NVP 3538 - VSTIG Bandwidth Increase	NVP 3538 - VSTIG Bandwidth Increase	8.37%	\$52	\$169	\$30	\$191	36		50%	\$7,062
235	NVP 3898 SMI Conversion Mobilizati	NVP 3898 SMI Conversion Mobilization (Athena)	8.37%	\$10,516	\$37,011	\$6,432	\$41,034	36	3,095,820	50%	\$6,980,413
236	NVP 4172 - Conas Company Customer	Capitalized Software-INVP 4172 Conas Co Cust	8.94%	\$38,193	\$137,746	\$24,032	\$151,897	36	1,132,846	50%	\$60,363
237	NVP 3614CI - US End User Initialed	Capitalized Software-INVP 3614CI End User Initialed Secure File & E	8.37%	\$423	\$1,443	\$255	\$1,187	36		100%	\$13,392
238	Control Center Dispatch Rule (BL)	Control Center Dispatch Rule (BL)	0.00%	\$0	\$0	\$0	\$0	36		100%	\$313,523
239	INT242D-BP Integrated Strat Plan	Capitalized Software	0.00%	\$17	\$561	\$79	\$499	36		100%	\$808,934
240	WCOR09 - AVL'S Integration	WCOR09 - AVL'S Integration	8.37%	\$241	\$8,059	\$1,134	\$7,166	36		50%	\$2,241,632
241	USNG Global Intranet Design CAPEX	USNG Global Intranet Design CAPEX	0.00%	\$0	\$0	\$0	\$0	36		50%	\$2,140,680
242	OneNet	OneNet	8.37%	\$5,103	\$51,184	\$7,689	\$48,598	36		50%	\$57,180
243	Global Web Implementation	Capitalized Software	8.37%	\$164	\$1,367	\$209	\$1,322	36		50%	\$0
244	GAS Transformation	GAS Transformation	8.37%	\$164	\$1,367	\$209	\$1,322	36		50%	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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										27.32%	27.32%	8.23%
										08/31/19	09/01/18	08/31/19
Line	Investment Name	Description	09/01/2016 Balance	Average Balance	Cash Tax	09/01/2016 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes	
184	USFP - Testing-DD	USFP - Testing-DD - Capitalized Software	\$209,496	\$209,496	\$57,234	\$122,266	\$141,56	\$132,881	\$38,248	\$20,986	\$1,727	
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	\$266,202	\$266,202	\$225,718	\$481,951	\$64,571	\$523,261	\$142,955	\$20,986	\$6,811	
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD - Capitalized Software	\$2,694,151	\$2,694,151	\$736,042	\$1,571,588	\$1,841,003	\$1,706,266	\$142,955	\$20,986	\$22,211	
187	USFP Release 3 - IT Delivery	Capitalized Software-USFP Release 3 - IT Delivery	\$9,575,835	\$9,575,835	\$2,616,118	\$3,511,138	\$4,468,723	\$3,989,331	\$1,090,480	\$1,526,089	\$125,995	
188	IN1671-US Transaction DEL HUB	IN1671-US Transaction DEL HUB	\$526,002	\$526,002	\$143,704	\$457,121	\$526,002	\$491,361	\$134,295	\$9,409	\$774	
189	BUSINESS CHANGE & COMM-DESIGN CA	NONE	(\$1)	(\$1)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	
190	USFP - Business Readiness-DD	NONE	(\$1)	(\$1)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	
191	BUSINESS CHANGE & COMM-DESIGN CA	NONE	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	
192	EHRI - RMO	EHRI - RMO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
193	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
194	INVP 2162 - PRIMAVERA EXPANSION	INVP 2162 - PRIMAVERA EXPANSION - Capitalized Software	\$228,928	\$228,928	\$62,543	\$136,267	\$168,971	\$152,619	\$41,696	\$20,948	\$1,716	
195	INVP1485 Computer Migration W7	INVP1485 Computer Migration to Windows 7 - Capitalized Software	\$874,103	\$874,103	\$238,805	\$520,300	\$945,171	\$582,735	\$159,203	\$79,602	\$6,551	
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	\$154,535	\$154,535	\$42,219	\$154,535	\$154,535	\$154,535	\$42,219	\$0	\$0	
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	\$88,951	\$88,951	\$24,301	\$49,770	\$82,477	\$56,124	\$15,333	\$8,968	\$738	
198	IN 2172-IDS Reporting & Analysis	IN 2172-IDS Reporting & Analysis	\$710,520	\$710,520	\$194,114	\$490,397	\$692,100	\$541,349	\$147,696	\$46,218	\$3,804	
199	INVP 337-SD Challenge Limits Letters	INVP337-SD Challenge Limits Letters	\$394,574	\$409,859	\$402,267	\$109,809	\$160,532	\$609,809	\$49,322	\$60,278	\$4,965	
200	INVP 4263 - US Web Authentication	INVP 4263 - US Web Authentication Upgrade (Full)	\$173,981	\$195,727	\$184,854	\$502,022	\$48,932	\$67,993	\$17,188	\$33,315	\$2,742	
201	INVP 361-4E3 SIEM/2	INVP 361-4E3 SIEM/2	\$1,765,061	\$2,008,956	\$1,897,359	\$518,368	\$602,239	\$789,233	\$645,766	\$341,943	\$28,142	
202	INVP 4323 - Mainframe Upgrade	INVP 4323 - Mainframe Upgrade	\$2,118,168	\$2,495,408	\$2,356,788	\$643,875	\$653,953	\$1,010,046	\$591,703	\$277,248	\$34,283	
203	INVP 4244 - US Control EBB Gas	Capitalized Software- INVP 4244 EBB Gas Trading	\$594,406	\$617,691	\$606,248	\$165,627	\$311,190	\$279,432	\$235,311	\$64,207	\$8,340	
204	DMS-Capital 481 Pool 232	DMS-Capital 481 Pool 232	\$1,059,216	\$1,059,216	\$283,378	\$1,059,216	\$1,059,216	\$1,059,216	\$283,378	\$0	\$0	
205	IN1488-Remote Access to Fault REC	Capitalized Software	\$247,958	\$247,958	\$67,742	\$212,536	\$247,958	\$200,247	\$62,033	\$4,539	\$988	
206	S&M Data Warehouse Expansion	S&M Data Warehouse Expansion	\$981,583	\$981,583	\$268,169	\$981,583	\$981,583	\$981,583	\$268,169	\$0	\$0	
207	Plan & Perf for Exec & US Dir	USFP R3 Payroll part of USSC-12-333	\$294,053	\$294,053	\$80,335	\$294,053	\$294,053	\$80,335	\$80,335	\$0	\$0	
208	USFP R3 Payroll	USFP R3 Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
209	INVP 4074 - MA Gas 4 Hour Appt	INVP 4074 - MA Gas 4 Hour Appointment	\$280,764	\$291,566	\$286,165	\$76,180	\$111,073	\$152,725	\$36,035	\$42,145	\$3,469	
210	INVP2563 CRIS Migration	INVP 2563 CRIS Migration to CSS System	\$13,044,445	\$14,372,475	\$13,708,460	\$3,745,151	\$3,935,321	\$5,988,531	\$4,961,926	\$1,355,598	\$196,660	
211	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Cust Choice ESCO Gas	\$1,117,121	\$1,117,121	\$305,197	\$784,644	\$944,233	\$864,139	\$236,165	\$69,033	\$5,691	
212	IN3600B CRM SAAS MRL ENH	Software-INVP 3600B CRM Salesforce SaaS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
213	INVP3022 Internet Toolkit	NE NYTR Replacement-Phase II/INMO	\$1,489,236	\$1,489,236	\$406,893	\$1,489,236	\$1,489,236	\$1,489,236	\$406,893	\$0	\$0	
214	NE NYTR Replacement-Phase II/INMO	Capitalized Software- US FOUNDATION PRGM ARCHDECOM	\$1,242,446	\$1,242,446	\$339,436	\$724,760	\$949,004	\$796,892	\$214,976	\$124,460	\$10,243	
215	USFP - FOUNDATION PRGM ARCHDECOM	USFP - FOUNDATION PRGM ARCHDECOM	\$2,908,470	\$2,908,470	\$794,594	\$1,686,008	\$1,987,495	\$1,842,031	\$503,243	\$291,351	\$23,978	
216	USFP - Solution Architecture-DD	USFP - Solution Architecture-DD Capitalized Software	\$271,405	\$271,405	\$74,148	\$168,320	\$165,480	\$171,880	\$46,860	\$17,188	\$2,238	
217	PROCESS & DATA - DESIGN CAPEX	PROCESS & DATA - DESIGN CAPEX - Capitalized Software	\$5,995,338	\$5,995,338	\$1,637,826	\$3,487,280	\$4,096,814	\$3,797,047	\$1,037,353	\$600,573	\$49,427	
218	PMO TEAM - DESIGN CAPEX	PMO TEAM - DESIGN CAPEX - Capitalized Software	\$4,359,638	\$4,359,638	\$1,191,053	\$2,547,122	\$2,979,086	\$2,781,104	\$734,334	\$436,719	\$35,942	
219	USFP Test Ops	Capitalized Software- USFP Test Ops	\$2,728,737	\$2,728,737	\$745,491	\$1,591,763	\$1,884,637	\$1,728,200	\$472,144	\$273,347	\$22,496	
220	USFP-Customer-R1	Capitalized Software- USFP-Customer-R1	\$7,365,816	\$7,365,816	\$2,020,537	\$2,650,167	\$3,989,749	\$3,019,568	\$926,053	\$1,195,484	\$98,388	
221	USFP R3 Payroll	Capitalized Software- USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
222	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
223	USFP - Business Engagement DD	NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
224	EHRI - BPS	EHRI - BPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
225	INVP2978 EVM Phase 2	INVP2978 Earned Value Management Phase 2 - Capitalized Software	\$138,248	\$138,248	\$37,768	\$92,260	\$102,040	\$92,105	\$25,180	\$12,990	\$1,038	
226	INVP 3195 Storms Archive Tool Imple	INVP 3195 Storms Archive Tool Implementation	\$627,573	\$627,573	\$171,453	\$425,853	\$515,507	\$470,680	\$126,590	\$42,863	\$3,528	
227	Cascade Phase I Project 1 of 2	Cascade Phase I Project 1 of 2 Bill Pool 233	\$392,515	\$392,515	\$107,235	\$392,515	\$392,515	\$392,515	\$107,235	\$0	\$0	
228	DMS/OMS Replacement	Capitalized Software- DMS/OMS Replacement	\$65,203,193	\$65,203,193	\$66,432,154	\$17,876,064	\$25,765,597	\$30,485,918	\$6,328,643	\$9,547,421	\$785,753	
229	SHORT-04-Prime PB Upgrade	SHORT-04-Prime PB Upgrade	\$1,443,524	\$1,443,524	\$394,371	\$1,443,524	\$1,443,524	\$1,443,524	\$394,371	\$0	\$0	
230	ISPO1-Integrated Retail Web	ISPO1-Integrated Retail Web	\$1,105,706	\$1,105,706	\$302,079	\$1,105,706	\$1,105,706	\$302,079	\$0	\$0	\$0	
231	INVP 1366A US Retail Web Customer & Markets	INVP 1366A US Retail Web Customer & Markets	\$6,726,634	\$6,726,634	\$1,837,717	\$1,644,981	\$5,905,528	\$5,126,565	\$1,400,165	\$457,552	\$36,010	
232	INVP 1643C - Nemo EL TDU + Deposits	Capitalized Software	\$606,020	\$606,020	\$165,565	\$418,442	\$595,016	\$461,728	\$126,144	\$59,200	\$3,244	
233	IN 2300 ETRM Repo Nucleus-Exc Bene	Cap Software- IN 2300 ETRM Repo Nucleus-Exc Bene	\$579,164	\$579,164	\$158,228	\$499,531	\$772,269	\$590,900	\$145,042	\$13,166	\$1,085	
234	INVP 3538 - VSTG Bandwidth Increase	INVP 3538 - VSTG Bandwidth Increase	\$12,554	\$12,554	\$13,338	\$3,026	\$5,044	\$3,026	\$1,102	\$2,542	\$209	
235	INVP 3898 SMI Conversion Mobilzatl	Capitalized Software- INVP4172 Cross Co Cust	\$3,095,820	\$3,095,820	\$945,778	\$773,955	\$1,716,215	\$985,085	\$271,857	\$573,921	\$47,234	
236	INVP 4172 - Cross Company Customer	Capitalized Software- INVP4172 Cross Co Cust	\$13,883,671	\$13,883,671	\$13,184,807	\$3,609,020	\$5,964,430	\$4,962,025	\$1,356,626	\$2,246,464	\$184,884	
237	INVP 361-4CT - US End User Initiated	Capitalized Software- INVP 361-4CT End User Initiated Secure File & E	\$107,313	\$107,313	\$114,020	\$30,181	\$47,428	\$38,805	\$10,601	\$20,549	\$1,691	
238	Control Center Dispatch Radio (BL)	Control Center Dispatch Radio (BL)	\$13,392	\$13,392	\$3,659	\$13,392	\$13,392	\$13,392	\$3,659	\$0	\$0	
239	IN1242D-ISP-Integrated Strat Plan	WICOR09 - AVIS Integration	\$360,244	\$360,244	\$98,419	\$360,244	\$360,244	\$360,244	\$98,419	\$0	\$0	
240	WICOR09 - AVIS Integration	WICOR09 - AVIS Integration	\$313,523	\$313,523	\$85,655	\$309,791	\$313,523	\$313,523	\$85,145	\$510	\$42	
241	USNG Global Internet Design CAPEX	USNG Global Internet Design CAPEX	\$1,617,868	\$1,617,868	\$442,002	\$1,521,566	\$1,617,868	\$1,569,717	\$428,847	\$13,155	\$1,083	
242	OneNet	OneNet	\$4,483,264	\$4,483,264	\$1,224,828	\$4,483,264	\$4,483,264	\$4,483,264	\$1,224,828	\$0	\$0	
243	Global Web Implementation	Capitalized Software	\$4,281,390	\$4,281,390	\$1,169,673	\$2,455,919	\$3,597,817	\$2,862,004	\$691,179	\$278,694	\$22,620	
244	GAS Transformation	GAS Transformation	\$114,360	\$114,360	\$31,243	\$73,517	\$99,855	\$91,686	\$22,317	\$3,927	\$735	

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

09/01/18 08/31/19 8.23%

Line	Investment Name	Description	INVP #	Work Order	NECO	Bill/Fuel	Inception to Date \$	Forecast to Complete (\$46,500)	HTY Total Spend	In Service Date	Amortization Period	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	
245	INVP 2927 - US Desktop Refresh	INVP 2927 US Desktop Refresh	2927	90000150615	YES	G012	\$6,823,937	\$0	\$6,778,437	05/01/17	84	\$3,550,610	\$4,024,784	\$3,787,200	8.23%	
246	TXFER000099	IN12598 Contract Cir Console (work order #BX00802213)	1182	TXFER000099	NO	C225	\$7,118,479	\$0	\$7,118,479	03/01/12	84	\$51,320	\$0	\$25,660	8.23%	
247	IN1656-CUST-Systems Agent desktop	IN1656-CUST-Systems Agent desktop	1656	90000104112	NO	C225	\$10,436,678	\$0	\$10,436,678	08/01/12	84	\$1,366,708	\$0	\$683,354	8.23%	
248	USFP Tool SS	Capitalized Software-USFP Tool SS	USFP	90000117651	YES	G012	\$46,113,703	\$0	\$46,113,703	11/01/12	120	\$19,114,043	\$14,602,673	\$16,908,368	8.23%	
249	USFP Hardware & Software-R1	Capitalized Software-USFP Hardware & Software-R1	USFP	90000107651	YES	G012	\$23,426,143	\$0	\$23,426,143	11/01/12	120	\$9,760,893	\$7,418,279	\$9,599,586	8.23%	
250	INVP 3993 Enhancement of Reservoir Woods Capitalized Software	INVP 3993 Enhancement of Reservoir Woods Capitalized Software	3993	90000122634	YES	J083	\$101,136	\$0	\$101,136	02/01/14	84	\$34,916	\$20,468	\$27,692	8.23%	
251	EHR1 - Supply Chain	Capitalized Software- EHR1 - Supply Chain	USFP	90000148069	YES	G012	\$18,657,154	\$0	\$18,657,154	12/01/15	120	\$13,526,436	\$11,667,721	\$12,593,379	8.23%	
252	INVP 3294 - PowerPlant Leased Asset	INVP 3294 - PowerPlant Leased Asset	3294	90000117978	YES	G012	\$893,203	\$0	\$893,203	02/01/14	84	\$34,608	\$196,148	\$265,378	8.23%	
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	USFP	90000176040	YES	G012	\$2,092,271	\$0	\$2,092,271	12/01/16	120	\$1,726,123	\$1,516,896	\$1,621,510	8.23%	
254	EHR1 - Payroll	Capitalized Software- EHR1 - Payroll	USFP	90000148062	YES	G012	\$0	\$0	\$0	12/01/15	84	\$0	\$0	\$0	8.23%	
255	USFP R3 Payroll	USFP R3 Payroll part of USFC-12-333	USFP	90000142365	YES	G012	\$0	\$0	\$0	01/01/17	120	\$0	\$0	\$0	8.23%	
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	USFP	90000142410	YES	G012	\$0	\$0	\$0	01/01/15	84	\$0	\$0	\$0	8.23%	
257	INVP 4137 - MA Retail Access Mandate	INVP 4137 - Massachusetts Retail Access Mandate	4137	90000180029	NO	C277	\$697,290	\$0	\$697,290	06/01/17	84	\$57,2774	\$473,161	\$522,867	8.23%	
258	INNA-NERC CIP Compliance	INNA-NERC CIP Compliance	N/A	90000096381	YES	G186	\$1,155,595	\$0	\$1,155,595	07/01/10	84	\$0	\$0	\$0	8.23%	
259	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	2832	90000112827	YES	G186	\$324,412	\$0	\$324,412	11/01/13	84	\$100,413	\$54,069	\$77,241	8.23%	
260	ST001-Concept IE Tool	INVP 1242 EDO Transformation Capitalized Software	ST001	90000104104	YES	G186	\$873,898	\$0	\$873,898	02/01/14	84	\$100,413	\$176,860	\$239,282	8.23%	
261	DECUS05-Autom for Mng Req	DECUS05-Autom for Mng Req	DECUS05	90000104123	YES	G186	\$1,914,655	\$0	\$1,914,655	10/01/11	84	\$22,794	\$0	\$11,307	8.23%	
262	IN080E - FIserv Solutions	IN080E - FIserv Solutions	080E	90000096644	YES	G179	\$453,167	\$0	\$453,167	03/01/12	84	\$32,369	\$0	\$16,185	8.23%	
263	INVP2465H US ONI Frame Relay Replic	Capitalized Software- INVP2465H US ONI Frame Relay Replic	2465H	90000134425	YES	G210	\$6,532,966	\$0	\$6,532,966	02/01/16	84	\$4,121,990	\$3,186,710	\$3,655,350	8.23%	
264	INVP2860G GridForce SaaS Phase 2	INVP2860G GridForce SaaS Phase 2	2860G	90000144051	YES	G210	\$3,254,217	\$0	\$3,254,217	03/01/15	84	\$1,627,109	\$1,394,695	\$1,509,405	8.23%	
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	823	90000112636	YES	G020	\$782,168	\$0	\$782,168	03/01/15	84	\$391,084	\$275,346	\$335,215	8.23%	
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	1172	90000112733	YES	G020	\$0	\$0	\$0	11/01/16	84	\$0	\$0	\$0	8.23%	
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	4170	90000161653	YES	G020	\$2,286,773	\$0	\$2,286,773	05/01/17	84	\$1,651,197	\$1,524,515	\$1,687,656	8.23%	
268	INVP 3896 SMI Conversion Modular	INVP 3896 SMI Conversion Modular (Antena)	3896	90000153520	YES	G020	\$85,000	\$0	\$85,000	04/01/17	84	\$87,798	\$55,655	\$61,726	8.23%	
269	INVP 4172 - Cross Company Customer Enhancements	INVP 4172 - Cross Company Customer System Enhancements	4172	90000164925	YES	C175	\$0	\$0	\$0	09/01/16	84	\$0	\$0	\$0	8.23%	
270	IN2522 VTL REPLACEMENT US	INVP2522 VTL Replacement Cap Software	2522	90000104630	YES	HT11	\$648,194	\$0	\$648,194	11/01/13	84	\$200,632	\$106,032	\$154,332	8.23%	
271	USFP R3 Payroll	USFP R3 Payroll part of USFC-12-333	USFP	90000142365	YES	G012	\$0	\$0	\$0	02/01/15	84	\$0	\$0	\$0	8.23%	
272	INR Project Work	INR Project Work	N/A	90000104059	NO	C084	\$1,193,074	\$0	\$1,193,074	09/01/10	84	\$0	\$0	\$0	8.23%	
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	1242TB	90000104180	YES	G186	\$622,692	\$0	\$622,692	10/01/11	84	\$7,412	\$0	\$3,706	8.23%	
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	1242	90000104179	YES	G186	\$253,998	\$0	\$253,998	10/01/11	84	\$3,024	\$0	\$1,512	8.23%	
275	Total IS						\$764,210,721	\$0	\$764,210,721			\$347,335,346	\$268,165,010	\$307,750,178		
276	Per Report						\$764,210,721	\$0	\$764,210,721							
277							\$0		\$0							
278																
279																
280	Normalizing Adjustment for Projects placed in service from forecast report															
281	INVP 4420 US ONI OMSFocalPoint Infrast	FY18 Plan	4420	90000180815	YES	G186	711,225	\$0	\$711,225	05/23/17	84	\$584,221	\$482,617	\$533,419	8.23%	
282	INVP 4649 HANA License Costs	FY18 Plan	4649	90000182191	YES	G020	3,826,455	\$0	\$3,826,455	03/31/17	84	\$3,062,054	\$2,506,417	\$2,778,735	8.23%	
283	INVP 4642 Microsoft ELA Renewal	FY18 Plan	4642	90000183143	YES	G020	3,398,277	\$0	\$3,398,277	03/31/17	84	\$2,622,792	\$2,153,038	\$2,397,915	8.23%	
284	INVP 4893 RSA Token Refresh	FY18 Plan	4893	90000182175	YES	G020	529,033	\$0	\$529,033	03/31/17	84	\$421,967	\$346,300	\$394,790	8.23%	
285	INVP 4894 CPE Backup	Tech. Modernization	4894	90000183124	YES	G020	5,135,460	\$0	\$5,135,460	03/31/17	84	\$4,066,133	\$3,362,497	\$3,729,315	8.23%	
286	INVP 4575 Software Defined Networking	Tech. Modernization	4575	90000182124	YES	G020	214,169	\$397,408	\$51,577	06/30/17	60	\$422,970	\$312,560	\$367,118	8.23%	
287	INVP 4677 Application monitoring, Network	Tech. Modernization	4677	90000182184	YES	G020	135,505	\$17,000	262,506	06/30/17	84	\$217,795	\$181,254	\$200,005	8.23%	
288							13,404,115	464,408				11,418,797	9,343,175	10,381,286		
289	Microsoft - SaaS Contract Renewal				YES	G020	4,089,749	\$0	4,089,749	04/21/17	36	\$2,272,083	\$908,833	\$1,590,458	8.23%	
291																
292																
293																
294																
Total							782,140,585	464,408	782,604,993			361,026,225	278,417,617		319,721,921	

THE NARRAGANSETT ELECTRIC COMPANY

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 1 NECO G Allocation	Rate Year 1 NECO G Rent- Return	Rate Year 1 NECO G Rent - Depn
245	NVP 2327 US Desktop Refresh	NVP 2327 US Desktop Refresh	\$332,063	(\$7,896)	\$24,167	\$963,348	2.85%	\$6,958	\$27,595
246	TXFEER00089	NV2598 Contact Ctr Counsel (work order #8008002213)	\$2,112	(\$577)	\$1,535	\$51,520	0.00%	\$0	\$0
247	NVP 656-CUST Systems Agent desktop	NV656-CUST Systems Agent desktop	\$56,240	(\$15,865)	\$40,875	\$1,368,708	0.00%	\$0	\$0
248	USFP Test SS	Capitalized Software-USFP Test SS	\$1,391,598	(\$380,174)	\$1,011,384	\$4,811,370	2.85%	\$28,822	\$131,411
249	USFP Hardware & Software-R1	Capitalized Software-USFP Hardware & Software-R1	\$706,923	(\$193,131)	\$513,792	\$2,342,814	2.85%	\$14,642	\$66,758
250	NVP 3383 Enhancement of Reservoir W	NVP 3383 Enhancement of Reservoir Woods Capitalized Software	\$2,279	(\$623)	\$1,656	\$14,448	4.00%	\$68	\$591
251	EHR1 - Supply Chain	Capitalized Software-EHR1 - Supply Chain	\$1,036,452	(\$283,159)	\$753,293	\$1,865,715	2.85%	\$21,467	\$83,168
252	NVP 3294 - PowerPlant Leased Asset	NVP 3294 - PowerPlant Leased Asset	\$21,841	(\$5,987)	\$16,854	\$138,458	2.85%	\$452	\$3,946
253	NVP 4219 - PowerPlan Upgrade	NVP 4219 - PowerPlan Upgrade	\$133,460	(\$32,743)	\$100,476	\$209,227	2.85%	\$2,863	\$5,962
254	EHR1 - Payroll	EHR1 - Payroll	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
257	NVP 4137 MA Retail Access Mandate	NVP 4137 - Massachusetts Retail Access Mandates	\$43,040	(\$10,888)	\$32,153	\$99,613	0.00%	\$0	\$0
258	NNVA-NERC CIP Compliance	NNVA-NERC CIP Compliance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
259	NVP 2832 - ACS Alliance Contracts	Capitalized Software	\$6,357	(\$1,737)	\$4,620	\$46,345	0.00%	\$0	\$0
260	STDO1 Concept Est Tool	NVP 1242 EDO Transformation Capitalized Software	\$19,683	(\$5,980)	\$13,703	\$124,843	0.00%	\$0	\$0
261	DECUS05-Autom for Mng Req	DECUS05-Autom for Mng Req	\$938	(\$256)	\$682	\$22,794	0.00%	\$0	\$0
262	IN 0906E - FIServ Solutions	IN 0906E - FIServ Solutions	\$1,332	(\$364)	\$968	\$32,369	5.91%	\$57	\$1,913
263	NVP2498H US CNI Frame Relay Replic	Capitalized Software-NVP2498H US CNI Frame Relay Replic	\$300,835	(\$79,467)	\$221,368	\$933,281	7.28%	\$16,113	\$67,834
264	NVP2960C Grid force Saas Phase 2	NVP2960C Grid force Saas Phase 2	\$114,781	(\$31,358)	\$83,423	\$464,888	7.28%	\$6,072	\$33,839
265	NVP 0823 DATA LOSS PREVENTION	Capitalized Software-NVP 0823 Data Loss Prevention	\$27,588	(\$7,537)	\$20,051	\$111,738	2.85%	\$671	\$3,184
266	NVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
267	NVP 4170 - Time Entry and Approval	NVP 4170 - Time Entry and Approval Improvements	\$138,911	(\$35,094)	\$103,816	\$226,682	2.85%	\$2,958	\$9,510
268	NVP 3886 SMI Conversion Mobilizat	NVP 3886 SMI Conversion Mobilization (Athena)	\$5,080	(\$1,882)	\$3,198	\$12,143	2.85%	\$108	\$346
269	NVP 4172 - Cross Company Customer	NVP 4172 - Cross Company Customer System Enhancements	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
270	IN 2522 VTL REPLACEMENT US	NVP2522 VTL Replacement Cap Software	\$12,702	(\$3,470)	\$9,231	\$92,599	3.78%	\$349	\$3,500
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
272	NIR Project Work	NIR Project Work	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
273	NVP 12421B - KPI Metrics	NVP 12421B - KPI Metrics	\$305	(\$83)	\$222	\$7,412	0.00%	\$0	\$0
274	NVP 1242 - DECUS05	NVP 1242 - DECUS05	\$124	(\$34)	\$90	\$3,034	0.00%	\$0	\$0
275	Total IS		\$25,327,840	(\$6,803,905)	\$18,523,931	\$79,170,336		\$440,210	\$1,845,956
276	Per Report								

Normalizing Adjustment for Projects placed in service from forecast report

280	NVP 4420 US CNI OMS FocalPoint Infrast	NVP 4420 US CNI OMS FocalPoint Infrast FY18 Plan	\$43,900	(\$11,095)	\$32,795	\$101,604	0.00%	\$0	\$0
281	NVP 4649 HANA License Costs	FY18 Plan	\$228,690	(\$57,699)	\$170,991	\$546,636	2.85%	\$4,873	\$15,575
282	NVP 4642 Microsoft ELA Renewal	FY18 Plan	\$196,525	(\$49,584)	\$146,942	\$469,754	2.85%	\$4,187	\$13,387
283	NVP 4683 RSA Token refresh	FY18 Plan	\$31,616	(\$7,977)	\$23,641	\$75,576	2.85%	\$674	\$2,154
284	NVP 4684 CPE Buyback	Tech. Modernization	\$306,923	(\$77,437)	\$229,486	\$739,636	2.85%	\$6,540	\$20,807
285	NVP 4575 Software Defined Networking	Tech. Modernization	\$30,263	(\$7,579)	\$22,684	\$110,315	2.85%	\$646	\$3,144
286	NVP 4677 Application monitoring, Network	Tech. Modernization	\$16,460	(\$4,169)	\$12,291	\$37,501	2.85%	\$350	\$1,060
287			\$54,380	(\$15,550)	\$38,830	\$207,022		\$17,270	\$6,237
288									
289	Microsoft - Saas Contract Renewal		\$130,895	\$0	\$130,895	\$1,363,250	2.85%	\$3,730	\$38,848
291									
292			\$26,313,114	(\$7,019,459)	\$19,293,656	\$2,608,608		\$461,211	\$1,941,045
293									
294									

Gas

THE NARRAGANSETT ELECTRIC COMPANY
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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reints
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

Distribution											
Line	Investment Name	Description	Rate Year 1 Distribution Allocation	Rate Year 1 Rent Return	Rate Year 1 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
245	NVP 2827 US Desktop Refresh	NVP 2827 US Desktop Refresh	8.37%	\$20,433	\$81,037	\$13,861	\$87,699	36		50%	\$3,382,216
246	TXFER00098	INT2588 Contact Ctr Control (work order #84008002213)		\$0	\$0	\$0	\$0	36		50%	\$399,239
247	INT656CUST	INT656CUST Systems Agent desktop	0.00%	\$0	\$0	\$0	\$0	36		50%	\$5,218,339
248	USFP Test SS	Capitalized Software-USFP Test SS	8.37%	\$94,638	\$386,905	\$64,276	\$406,267	36		50%	\$23,066,852
249	USFP Hardware & Software-R1	Capitalized Software-USFP Hardware & Software-R1	8.37%	\$42,897	\$198,043	\$32,653	\$206,387	36		50%	\$11,713,072
250	NVP 3393 Enhancement of Reservoir Woods Capitalized Software	NVP 3393 Enhancement of Reservoir Woods Capitalized Software	9.69%	\$161	\$1,400	\$213	\$1,347	36		50%	\$50,568
251	EHR1 - Supply Chain	Capitalized Software-EHR1 - Supply Chain	8.37%	\$63,040	\$156,133	\$29,939	\$189,234	36	18,657,154	50%	\$484,604
252	NVP 3294 - PowerPlant Leased Asset	NVP 3294 - PowerPlant Leased Asset	8.37%	\$9,408	\$17,587	\$1,764	\$22,377	36		50%	\$1,046,135
253	NVP 4219 - PowerPlant Upgrade	EHR1 - Payroll	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
254	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
255	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
256	NVP 4137 MA Retail Access Mandate	NVP 4137 - Massachusetts Retail Access Mandates	0.00%	\$0	\$0	\$0	\$0	36		50%	\$348,645
257	INVA-NERC CIP Compliance	INVA-NERC CIP Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$577,798
258	NVP 2832 - ACIS Alliance Contracts	Capitalized Software	15.03%	\$699	\$7,010	\$1,053	\$6,656	36		50%	\$162,206
259	STD01-Concept Edit Tool	NVP 1242 EDO Transformation Capitalized Software	15.03%	\$2,151	\$18,761	\$2,857	\$18,055	36		50%	\$436,949
260	DECUS05-Autom for Mng Req	DECUS05-Autom for Mng Req	15.03%	\$102	\$3,425	\$482	\$3,046	36		100%	\$1,914,655
261	IN 0800E - F5erv Solutions	IN 0800E - F5erv Solutions	12.73%	\$123	\$4,120	\$580	\$3,664	36		50%	\$2,265,583
262	NVP2495H US CNI Frame Relay Replac	Capitalized Software-NVP2495H US CNI Frame Relay Replac	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,627,109
263	NVP2860C GridForce SaaS Phase 2	NVP2860C GridForce SaaS Phase 2	8.37%	\$1,678	\$9,351	\$1,507	\$9,522	36		50%	\$391,084
264	NVP 0823 DATA LOSS PREVENTION	Capitalized Software-NVP 0823 Data Loss Prevention	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
265	NVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,143,386
266	NVP 4170 - Time Entry and Approval	NVP 4170 - Time Entry and Approval Improvements	8.37%	\$8,688	\$27,339	\$4,921	\$31,165	36		50%	\$42,500
267	NVP 3895 SMI Conversion Mobilzai	NVP 3895 SMI Conversion Mobilization (Africa)	0.00%	\$18	\$1,016	\$162	\$1,152	36		50%	\$0
268	NVP 4172 - Cross Company Customer	NVP 4172 - Cross Company Customer System Enhancements	0.00%	\$0	\$0	\$0	\$0	36		50%	\$324,097
270	IN 2622 VTL REPLACEMENT US	INVP2622 VTL Replacement Cap. Software	7.12%	\$657	\$6,593	\$990	\$6,260	36		50%	\$0
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
272	IVR Project Work	IVR Project Work	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
273	NVP 1242TB - KPI Metrics	NVP 1242TB - KPI Metrics	15.03%	\$33	\$1,114	\$157	\$990	36		100%	\$622,592
274	NVP 1242 - DECUS05	NVP 1242 - DECUS05	15.03%	\$14	\$454	\$64	\$404	36		100%	\$253,998
275		Total IS	\$18	\$1,672,649	\$7,179,195	\$1,209,162	\$7,642,682		\$118,472,170		\$332,658,675
276		Per Report									
277											
278											
279											
280	Normalizing Adjustment for Projects placed in service from forecast report										
281	NVP 4420 US CNI OMS/SCADA/Plant Infrastructure	FY18 Plan	15.03%	\$4,928	\$15,269	\$2,759	\$17,458	36		50%	\$355,613
282	NVP 4640 HANA License Costs	FY18 Plan	8.37%	\$14,510	\$45,746	\$8,204	\$57,185	36		50%	\$1,913,228
283	NVP 4642 Microsoft ELA Renewal	FY18 Plan	8.37%	\$12,897	\$39,312	\$7,050	\$44,559	36		50%	\$1,644,138
284	NVP 4683 RSA Token refresh	FY18 Plan	8.37%	\$1,078	\$6,325	\$1,134	\$7,169	36		50%	\$264,516
285	NVP 4684 CPE Buyback	Tech. Modernization	8.37%	\$19,205	\$61,395	\$11,010	\$69,590	36		50%	\$2,667,725
286	NVP 4575 Software Defined Networking	Tech. Modernization	8.37%	\$1,986	\$9,232	\$1,520	\$9,610	36		50%	\$275,789
287	NVP 4677 Application monitoring, Network	Tech. Modernization	8.37%	\$1,029	\$3,138	\$569	\$3,598	36		50%	\$1,31,253
288				55,645	180,416	32,246	203,815		-		7,152,262
289											
290	Microsoft - SaaS Contract Renewal		8.37%	\$10,954	\$114,085	\$17,080	\$107,959	36		50%	\$0
291											
292				1,739,248	7,473,695	1,258,488	7,954,455		118,472,170		339,810,937
293											
294											

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6a

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/19

09/01/18 08/31/19 27.32% 09/01/18 08/31/19 27.32% 27.32% 8.23%

Line	Investment Name	Description	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
245	INVP 2627 US Desktop Refresh	INVP 2627 US Desktop Refresh	\$6,527,996	\$6,778,437	\$6,652,866	\$1,817,563	\$2,959,479	\$3,227,827	\$2,743,853	\$749,568	\$1,067,987	\$87,886
246	TYEE000099	INVP 2698 Contact Ctr Console (work order #8K008002213)	\$718,478	\$718,478	\$718,478	\$106,288	\$687,158	\$718,478	\$682,818	\$189,278	\$7,010	\$877
247	IN155C-UST Systems Agent desktop	IN155C-UST Systems Agent desktop	\$10,436,878	\$10,436,878	\$10,436,878	\$2,851,130	\$7,585,748	\$10,436,878	\$9,753,255	\$2,686,608	\$166,892	\$15,365
248	USFP Test SS	Capitalized Software-USFP Test SS	\$46,113,703	\$46,113,703	\$46,113,703	\$12,598,284	\$26,899,860	\$46,113,703	\$29,205,945	\$17,919,000	\$4,619,303	\$380,174
249	USFP Hardware & Software-R1	Capitalized Software-USFP Hardware & Software-R1	\$23,426,143	\$23,426,143	\$23,426,143	\$6,400,022	\$13,665,250	\$23,426,143	\$14,806,658	\$4,053,348	\$2,346,675	\$193,131
250	INVP 3393 Enhancement of Reservoir W	INVP 3393 Enhancement of Reservoir Woods Capitalized Software	\$101,136	\$101,136	\$101,136	\$27,630	\$66,220	\$101,136	\$73,444	\$20,005	\$7,565	\$623
251	EHR1 - Supply Chain	Capitalized Software- EHR1 - Supply Chain	\$18,657,154	\$18,657,154	\$18,657,154	\$5,097,154	\$13,559,999	\$18,657,154	\$16,063,975	\$1,696,689	\$3,440,566	\$283,159
252	INVP 3294 - PowerPlant Leased Asset	INVP 3294 - PowerPlant Leased Asset	\$969,208	\$969,208	\$969,208	\$264,788	\$634,801	\$969,208	\$773,059	\$192,286	\$72,501	\$5,967
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	\$1,859,820	\$2,014,752	\$1,937,286	\$262,926	\$386,147	\$2,014,752	\$1,740,761	\$128,612	\$400,655	\$32,974
254	EHR1 - Payroll	EHR1 - Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain entity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257	INVP 4137 MA Retail Access Mandate	INVP 4137 - Massachusetts Retail Access Mandates	\$619,821	\$697,280	\$658,555	\$175,917	\$124,516	\$224,128	\$174,322	\$47,625	\$122,292	\$10,888
258	INVA-NERC CIP Compliance	INVA-NERC CIP Compliance	\$1,155,995	\$1,155,995	\$1,155,995	\$1,155,995	\$1,155,995	\$1,155,995	\$1,155,995	\$315,109	\$0	\$0
259	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	\$324,412	\$324,412	\$324,412	\$88,629	\$223,988	\$324,412	\$287,171	\$67,527	\$21,102	\$1,737
260	ISTD01-Concept Est Tool	INVP 1242 EDO Transformation Capitalized Software	\$873,888	\$873,888	\$873,888	\$238,749	\$572,195	\$873,888	\$634,816	\$173,377	\$65,372	\$5,380
261	DECU505-Autom for Ming Req	DECU505-Autom for Ming Req	\$1,914,655	\$1,914,655	\$1,914,655	\$523,084	\$1,891,862	\$1,914,655	\$1,801,259	\$519,870	\$33,114	\$256
262	IN080E - F5env Solutions	IN080E - F5env Solutions	\$453,167	\$453,167	\$453,167	\$123,805	\$420,786	\$453,167	\$436,882	\$119,384	\$4,422	\$364
263	INVP2495HC US CNI Frame Relay Replac	Capitalized Software- INVP2495HC US CNI Frame Relay Replac	\$6,250,919	\$6,352,965	\$6,411,943	\$1,751,743	\$2,410,975	\$6,352,965	\$3,344,256	\$2,877,616	\$965,578	\$79,467
264	INVP2495HC US CNI Frame Relay Replac	Capitalized Software- INVP2495HC US CNI Frame Relay Replac	\$3,254,217	\$3,254,217	\$3,254,217	\$889,052	\$1,627,109	\$3,254,217	\$2,091,997	\$508,030	\$381,022	\$31,358
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	\$782,169	\$782,169	\$782,169	\$213,688	\$591,984	\$782,169	\$446,953	\$122,108	\$91,581	\$7,537
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	\$2,022,712	\$2,288,773	\$2,159,742	\$590,042	\$435,576	\$762,258	\$588,917	\$163,624	\$426,418	\$35,094
268	INVP 3895 SMI Conversion Mobilzati	INVP 3895 SMI Conversion Mobilization (Athena)	\$75,557	\$85,000	\$80,278	\$21,932	\$17,202	\$29,345	\$23,274	\$6,358	\$15,574	\$1,282
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	IN4522 VTL REPLACEMENT US	INVP2522 VTL Replacement Cap Software	\$648,194	\$648,194	\$648,194	\$177,087	\$447,563	\$648,194	\$403,862	\$134,823	\$42,163	\$3,470
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272	IVR Project Work	IVR Project Work	\$1,193,074	\$1,193,074	\$1,193,074	\$325,948	\$1,193,074	\$1,193,074	\$1,193,074	\$325,948	\$0	\$0
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	\$622,592	\$622,592	\$622,592	\$170,092	\$615,180	\$622,592	\$618,886	\$169,080	\$1,012	\$93
274	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	\$253,998	\$253,998	\$253,998	\$60,392	\$250,975	\$253,998	\$253,998	\$68,979	\$413	\$34
275	INVP 1242 - DECU505	Total IS	\$754,439,078	\$763,694,955	\$759,066,822	\$207,377,056	\$416,875,377	\$759,066,822	\$456,460,545	\$124,705,021	\$82,672,035	\$6,803,908
276	Per Report											
277												
278												
279												

Normalizing Adjustment for Projects placed in service from forecast report

280	INVP 4420 US CNI ONSPocalPoint Infrastruc	FY18 Plan	\$652,208	\$711,225	\$681,717	\$183,513	\$127,005	\$228,608	\$177,908	\$48,577	\$194,938	\$11,105
281	INVP 4420 US CNI ONSPocalPoint Infrastruc	FY18 Plan	\$3,401,336	\$3,626,455	\$3,613,896	\$987,316	\$774,402	\$1,321,038	\$987,316	\$286,237	\$701,079	\$57,699
282	INVP 4649 HANA License Costs	FY18 Plan	\$2,922,849	\$3,288,277	\$3,105,613	\$948,483	\$665,485	\$1,135,238	\$900,361	\$245,979	\$602,475	\$49,584
283	INVP 4642 Microsoft ELA Renewal	FY18 Plan	\$470,257	\$529,033	\$499,645	\$136,503	\$107,066	\$182,642	\$144,854	\$39,574	\$96,929	\$7,977
284	INVP 4683 RSA Token refresh	FY18 Plan	\$4,564,902	\$5,135,450	\$4,850,176	\$1,325,068	\$1,093,317	\$1,772,953	\$1,406,135	\$384,156	\$940,912	\$77,437
285	INVP 4684 CPE Buyback	Tech. Modernization	\$490,297	\$551,577	\$520,937	\$142,320	\$128,701	\$239,017	\$193,859	\$50,230	\$92,090	\$7,579
286	INVP 4575 Software Defined Networking	Tech. Modernization	\$233,342	\$262,506	\$247,924	\$67,753	\$81,252	\$62,901	\$62,901	\$1,075	\$50,657	\$4,169
287	INVP 4677 Application monitoring, Network	Tech. Modernization	\$12,715,291	\$14,394,523	\$13,509,907	\$3,680,907	\$2,885,127	\$4,960,748	\$3,923,238	\$1,071,828	\$2,619,078	\$215,550
288												
289												
290	Microsoft - SaaS Contract Renewal		\$0	\$0	\$0	\$0	\$1,817,686	\$3,180,916	\$2,499,291	\$682,808	\$82,608	(\$56,195)
291												
292												
293												
294												

767,154,369 777,999,089 771,576,729 211,067,962 504,187,378 462,883,074 126,459,656 84,608,206 6,963,264

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6a

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reams
Forecasted Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2018 and ending 08/31/2019

8.2300%

Gas

Line	Investment Name	Average Balance	Service Co Return	Year Return	Return on Accum Taxes	Total	Year Amortization	FY '20 NECO T Rent - Depn	Rate Year 1 Allocation	Rate Year 1 NECO G Rent- Return	Rate Year 1 NECO G Rent- Depn
293	INVP 406242 M112 Systemic Improvement	\$7,677,612	8.2300%	\$67,867	(\$169,860)	\$4,62,007	\$921,313	\$8,133	2.8497%	\$13,166	\$26,255
294	INVP 4588 US SAP- Solution Manager Upgrade	\$279,311	8.2300%	\$22,987	(\$5,829)	\$17,158	\$15,565	\$155	2.8497%	\$489	\$1,469
295	INVP 4307 US Win 7 Refresh Ph3	\$10,742,932	8.2300%	\$884,143	(\$224,238)	\$659,926	\$1,983,310	\$17,508	2.8497%	\$18,806	\$56,519
296	INVP 4392 PPMI	\$205,967	8.2300%	\$16,931	(\$4,299)	\$12,653	\$38,025	\$336	2.8497%	\$361	\$1,084
297	INVP 4397 Anba TLS and CI Update	\$1,468,103	8.2300%	\$120,825	(\$34,379)	\$96,446	\$172,718	\$1,525	2.8497%	\$2,748	\$4,922
298	INVP 4632 US Video Conferencing upgrade for RW	\$1,402,203	8.2300%	\$107,171	(\$19,984)	\$87,187	\$372,058	\$3,284	2.8497%	\$2,485	\$10,603
299	INVP 4683 RSA Token refresh	\$375,730	8.2300%	\$30,920	(\$5,766)	\$25,155	\$107,344	\$948	2.8497%	\$717	\$3,059
300	INVP 4676 Hix D/C Improvement Server Refresh	\$630,730	8.2300%	\$51,909	(\$14,182)	\$37,728	\$172,017	\$1,519	2.8497%	\$1,075	\$4,902
301	INVP 4577 Call Manager Upgrade	\$297,505	8.2300%	\$24,485	(\$6,689)	\$17,795	\$81,138	\$716	2.8497%	\$507	\$2,312
302	INVP 4655 Refresh of network equipment at Verizon supported Sites (transformed sites-core infrastructure)	\$247,336	8.2300%	\$20,336	(\$5,561)	\$14,795	\$67,455	\$595	2.8497%	\$422	\$1,922
303	INVP 3430 Mobility - (MDM) Mobile Device	\$862,786	8.2300%	\$71,007	(\$19,399)	\$51,608	\$152,256	\$1,344	2.8497%	\$1,471	\$4,339
304	INVP 4217 US SAP- Business Planning	\$2,096,072	8.2300%	\$172,507	(\$47,129)	\$125,378	\$369,895	\$3,265	2.8497%	\$3,573	\$10,541
305	INVP 4222 Governance Risk & Compliance (GRC) Optimization/Upgrade	\$2,024,285	8.2300%	\$166,599	(\$45,515)	\$121,084	\$352,050	\$3,108	2.8497%	\$3,451	\$10,032
306	INVP 4400 Annual HR & Payroll Mandatory Service Pack Upgrade (HRSP) - FY18	\$1,024,262	8.2300%	\$84,297	(\$23,600)	\$60,267	\$178,153	\$1,573	2.8497%	\$1,746	\$5,076
307	INVP 4688 Legacy DMZ Firewalls	\$426,377	8.2300%	\$35,091	(\$9,387)	\$25,504	\$103,080	\$910	2.8497%	\$727	\$2,938
308	INVP 4674 Logi Logic	\$280,571	8.2300%	\$23,091	(\$6,308)	\$16,783	\$73,192	\$646	2.8497%	\$478	\$2,086
309	INVP 3718 New Medical System	\$176,222	8.2300%	\$14,503	(\$3,962)	\$10,541	\$29,784	\$263	2.8497%	\$300	\$849
310	INVP 4124 Auto Remote Net Meter	\$1,735,384	8.2300%	\$142,822	(\$39,019)	\$103,803	\$289,231	\$0	0.0000%	\$0	\$0
311	INVP 4280 US VSTIG Bandwidth P12	\$1,992,247	8.2300%	\$163,962	(\$44,794)	\$119,168	\$332,041	\$2,931	2.8497%	\$3,396	\$9,462
312	INVP 4274 VSTIG Hardware Refresh	\$312,639	8.2300%	\$25,730	(\$7,029)	\$18,701	\$78,160	\$690	2.8497%	\$533	\$2,227
313	INVP 4464 Data Visualization	\$7,052,890	8.2300%	\$580,453	(\$158,580)	\$421,873	\$1,175,482	\$10,377	2.8497%	\$12,022	\$33,498
314	INVP 4188 Aging System Stabilize	\$1,166,403	8.2300%	\$95,995	(\$26,226)	\$69,769	\$194,400	\$1,800	3.0099%	\$2,100	\$5,851
315	INVP 4364 Wireless Network	\$2,148,991	8.2300%	\$176,862	(\$48,319)	\$128,543	\$353,259	\$3,119	2.8497%	\$3,663	\$10,067
316	INVP 2956 WiFi for Fleet Services Diagnostic Laptops	\$295,243	8.2300%	\$23,528	(\$8,887)	\$22,642	\$64,071	\$0	0.0000%	\$0	\$0
317	INVP 4680 WAP Density Deployment	\$1,737,847	8.2300%	\$143,024	(\$39,074)	\$103,950	\$425,594	\$3,757	2.8497%	\$2,962	\$12,128
318	INVP 4395 US Mobile Device Refresh	\$3,897,531	8.2300%	\$307,750	(\$87,629)	\$233,121	\$954,447	\$8,426	2.8497%	\$6,643	\$27,199
319	All Companies Physical Security Replacements - FY18	\$2,836,130	8.2300%	\$233,414	(\$63,769)	\$169,645	\$466,213	\$4,116	2.8497%	\$4,834	\$13,286
320	New England Companies Physical Security Replacements - FY18	\$453,532	8.2300%	\$37,326	(\$10,197)	\$27,128	\$74,553	\$0	11.0863%	\$3,008	\$8,265
321	RI Gas Only Physical Security Replacements - FY18	\$718,440	8.2300%	\$59,128	(\$16,154)	\$42,974	\$118,100	\$0	0.0000%	\$0	\$0
322	RI Electric Only Physical Security Replacements - FY18	\$319,421	8.2300%	\$26,288	(\$7,182)	\$19,106	\$52,908	\$0	0.0000%	\$0	\$0
323	INVP 4705 - NG Labs	\$91,670	8.2300%	\$7,544	(\$2,061)	\$5,483	\$22,450	\$198	2.8497%	\$156	\$640
324	INVP 4687 Network Tx-NB/MTC	\$229,414	8.2300%	\$18,881	(\$5,158)	\$13,723	\$30,981	\$450	2.8497%	\$391	\$1,453
325	INVP 4348 US SAP- Infrastructure Landscape	\$498,523	8.2300%	\$41,028	(\$11,299)	\$29,819	\$54,384	\$850	2.8497%	\$850	\$1,550
326	INVP 3614D1 Eni Network Security	\$9,441,664	8.2300%	\$777,049	(\$212,300)	\$564,750	\$1,531,081	\$13,516	2.8497%	\$16,094	\$43,632
327	INVP 4693 Enterprise Labs	\$581,565	8.2300%	\$31,386	(\$8,575)	\$22,811	\$91,522	\$808	2.8497%	\$650	\$2,608
328	INVP 4677 Application monitoring, Network IDS, Operations monitoring	\$204,908	8.2300%	\$16,864	(\$4,607)	\$12,257	\$33,228	\$293	2.8497%	\$349	\$947
329	INVP 4289 US Network Improvement	\$1,500,023	8.2300%	\$119,337	(\$32,603)	\$86,734	\$235,139	\$2,076	2.8497%	\$2,472	\$6,701
330	INVP 4398 Storm/Belch Upgrade	\$8,456,758	8.2300%	\$695,991	(\$190,145)	\$505,846	\$1,353,081	\$19,660	4.5500%	\$23,056	\$61,673
331	INVP 3486 US MDS-Iron Enterprise Edition (IEE)	\$1,613,364	8.2300%	\$132,780	(\$36,275)	\$96,504	\$258,138	\$4,327	0.0000%	\$0	\$0
332	INVP 4411 IAB Distributed Generation Portal	\$3,440,311	8.2300%	\$283,138	(\$77,553)	\$205,784	\$550,450	\$0	0.0000%	\$0	\$0
333	INVP 4421 - New Arrangements Forgiveness Plan	\$525,809	8.2300%	\$43,274	(\$11,822)	\$31,452	\$84,129	\$0	32.3577%	\$10,177	\$27,222
334	INVP 4461 Unis51 Interface Migration	\$1,544,403	8.2300%	\$127,104	(\$34,225)	\$92,379	\$243,853	\$2,153	2.8497%	\$2,633	\$6,949
335	INVP 3932 Call Center Customer Contact Center/SDC Technology Upgrade Implementation	\$1,625,809	8.2300%	\$135,384	(\$36,487)	\$97,557	\$249,278	\$0	3.7000%	\$36,590	\$94,110
336	INVP 4001 ICE Replacement	\$1,538,070	8.2300%	\$126,583	(\$76,928)	\$49,655	\$690,562	\$6,096	2.8497%	\$1,415	\$19,679
337	INVP 3614B7 CN Network Security	\$2,280,312	8.2300%	\$187,670	(\$109,471)	\$78,198	\$616,300	\$5,441	2.8497%	\$2,228	\$7,563
338	INVP 3614E4 US CNI Security I&E	\$590,703	8.2300%	\$48,615	(\$28,358)	\$20,257	\$159,649	\$1,409	2.8497%	\$577	\$4,550
431	INVP 3737 US CMI GMS SCADA Upgrade &	\$83,517,840	8.2300%	\$701,018	(\$403,196)	\$297,822	\$1,993,229	\$0	7.7000%	\$21,949	\$132,161
432	All Companies Physical Security Replacements - FY19	\$490,458	8.2300%	\$40,365	(\$22,753)	\$17,611	\$62,083	\$548	0.0000%	\$502	\$1,769
433	RI Gas Only Physical Security Replacements - FY19	\$1,030,736	8.2300%	\$10,759	(\$6,065)	\$4,694	\$16,548	\$0	0.0000%	\$0	\$0
434	New England Companies Physical Security Replacements - FY19	\$110,036	8.2300%	\$9,056	(\$5,105)	\$3,951	\$13,929	\$0	11.0863%	\$438	\$1,544
435	RI Electric Only Physical Security Replacements - FY19	\$24,923	8.2300%	\$2,051	(\$1,156)	\$895	\$3,155	\$0	0.0000%	\$0	\$0
436	Cloud Security (Cloud Access Security Broker)	\$95,011	8.2300%	\$7,819	(\$2,136)	\$5,683	\$25,912	\$229	2.8497%	\$162	\$738
437	INVP 4261 Service Now - Release 3	\$1,823,870	8.2300%	\$150,105	(\$41,009)	\$109,096	\$312,663	\$1,760	2.8497%	\$3,109	\$8,910
438	INVP 4377 Data Centre Migration & Capacity Increase	\$730,361	8.2300%	\$60,109	(\$16,422)	\$43,687	\$123,441	\$0	2.8497%	\$1,245	\$3,518
439	INVP 4760 Mainframe DR Machine	\$726,850	8.2300%	\$26,900	(\$7,349)	\$19,551	\$83,451	\$717	2.8497%	\$557	\$2,378
440	INVP 4749 VSTIG Hardware Refresh - IDS Card Replacement	\$121,970	8.2300%	\$10,038	(\$2,742)	\$7,296	\$28,246	\$249	2.8497%	\$208	\$805
441	Regulatory Mandates - FY18	\$1,000,434	8.2300%	\$82,336	(\$22,494)	\$59,842	\$164,455	\$1,705	2.8497%	\$1,705	\$4,687
442	INVP 4903 Monitoring and Alerting	\$0	8.2300%	\$0	\$0	\$0	\$0	\$0	0.0000%	\$0	\$0

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Forecasted Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2018 and ending 08/31/2019

Distribution

Line	Investment Name	Rate Year 1 Distribution Allocation	Rate Year 1 Rent Return	Rate Year 1 Depreciation	Rate Year 1 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
293	INVP45242 M112 Systemic Improvement	8.3686%	\$38,663	\$77,101	\$15,813	\$99,951	36	6,998,661	50%	\$1,107,257	
294	INVP4588 US SAP - Solution Manager Upgrade	8.3686%	\$1,436	\$4,315	\$786	\$4,966	36	0	50%	\$180,478	
295	INVP4307 US Win 7 Refresh Ph. 3	8.3686%	\$55,227	\$165,975	\$30,216	\$190,986	36	0	50%	\$6,941,587	
296	INVP4392 PPMI	8.3686%	\$1,059	\$3,182	\$579	\$3,662	36	0	50%	\$133,087	
297	INVP4397 Aruba TLS and CI Update	8.3686%	\$8,071	\$14,454	\$3,077	\$19,448	36	0	50%	\$863,590	
298	INVP4632 US Video Conferencing upgrade for RW	8.3686%	\$7,296	\$31,136	\$5,250	\$33,182	36	0	50%	\$930,145	
299	INVP4683 RSA Token refresh	8.3686%	\$2,105	\$8,983	\$1,515	\$9,574	36	0	50%	\$268,359	
300	INVP4676 Hix D/C Improvement Server Refresh	8.3686%	\$3,157	\$14,395	\$2,988	\$15,155	36	0	100%	\$860,086	
301	INVP4577 Call Manager Upgrade	8.3686%	\$1,489	\$6,790	\$1,131	\$7,148	36	0	100%	\$405,688	
302	INVP4645 Refresh of network equipment at Verizon supported Sites (transformed sites-core infrastruc	8.3686%	\$1,238	\$5,645	\$940	\$5,943	36	0	100%	\$337,277	
303	INVP3430 Mobility - (MDM) Mobile Device	8.3686%	\$4,319	\$12,742	\$2,330	\$14,730	36	0	100%	\$1,065,794	
304	INVP4217 US SAP - Business Planning	8.3686%	\$10,492	\$30,955	\$5,662	\$35,786	36	0	100%	\$2,589,265	
305	INVP4222 Governance Risk & Compliance (GRC) Optimization Upgrade	8.3686%	\$10,133	\$29,462	\$5,409	\$34,186	36	0	100%	\$2,464,347	
306	INVP4400 Annual HR & Payroll Mandatory Service Pack Upgrade (HRSP) - FY18	8.3686%	\$5,127	\$14,907	\$2,737	\$17,298	36	0	100%	\$1,246,928	
307	INVP4688 Legacy DMZ Firewalls	8.3686%	\$2,134	\$8,626	\$1,470	\$9,291	36	0	100%	\$562,256	
308	INVP4674 Log Logic	8.3686%	\$1,041	\$6,125	\$1,029	\$6,501	36	0	100%	\$365,962	
309	INVP3718 New Medical System	8.3686%	\$882	\$2,493	\$461	\$2,914	36	0	100%	\$208,489	
310	INVP4124 Auto Remote Net. Meter	14.2200%	\$14,761	\$41,129	\$7,634	\$48,255	36	603,191	100%	\$1,421,424	
311	INVP4280 US VSTIG Bandwidth Ph2	8.3686%	\$9,973	\$27,787	\$5,158	\$32,602	36	0	100%	\$2,324,288	
312	INVP4274 VSTIG Hardware Refresh	8.3686%	\$1,565	\$6,541	\$1,107	\$6,999	36	0	100%	\$390,799	
313	INVP4464 Data Visualization	8.3686%	\$35,305	\$98,371	\$18,260	\$115,416	36	0	100%	\$8,228,372	
314	INVP4188 Aging System Stabilize	8.8547%	\$6,176	\$17,214	\$3,195	\$20,196	36	0	100%	\$1,360,803	
315	INVP4364 Wireless Network	8.3686%	\$10,257	\$29,563	\$5,508	\$34,812	36	0	100%	\$2,472,812	
316	INVP3956 WiFi for Fleet Services Diagnostic Laptops	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$454,800	
317	INVP4680 WAP Density deployment	8.3686%	\$8,699	\$35,616	\$6,053	\$38,262	36	0	100%	\$2,127,968	
318	INVP4395 US Mobile Device Refresh	8.3686%	\$19,509	\$79,874	\$13,576	\$83,807	36	0	100%	\$4,772,237	
319	All Companies Physical Security Replacements - FY18	8.3686%	\$14,197	\$39,015	\$7,269	\$45,943	36	0	100%	\$3,263,492	
320	New England Companies Physical Security Replacements - FY18	22.0728%	\$5,988	\$16,456	\$3,066	\$19,378	36	0	100%	\$521,872	
321	RI Gas Only Physical Security Replacements - FY18	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$826,698	
322	RI Electric Only Physical Security Replacements - FY18	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$367,553	
323	INVP4705 - NG Labs	8.3686%	\$459	\$1,879	\$319	\$2,018	36	0	100%	\$112,249	
324	INVP4687 Network Tx-NB/MTX	8.3686%	\$1,148	\$4,266	\$740	\$4,675	36	0	100%	\$278,078	
325	INVP4348 US SAP - Infrastructure Landscape	8.3686%	\$2,495	\$4,251	\$963	\$6,084	36	0	100%	\$543,843	
326	INVP3614DI Ent Network Security	8.3686%	\$47,562	\$128,130	\$23,959	\$151,433	36	0	100%	\$10,717,565	
327	INVP4693 Enterprise Labs	8.3686%	\$1,909	\$7,660	\$1,307	\$8,261	36	0	100%	\$457,635	
328	INVP4677 Application monitoring, Network/IDS - Operations monitoring	8.3686%	\$1,026	\$2,781	\$520	\$3,286	36	0	100%	\$232,598	
329	INVP4289 US Network Improvement	8.3686%	\$7,258	\$19,678	\$3,679	\$23,257	36	0	100%	\$1,645,972	
330	INVP4398 StorNext/Sched Upgrade	13.3010%	\$67,283	\$179,974	\$33,775	\$213,481	36	1,555,563	100%	\$7,916,006	
331	INVP3486 US MDS Iron Enterprise Edition (IEE)	15.1269%	\$14,598	\$39,048	\$7,328	\$46,318	36	0	100%	\$1,806,968	
332	INVP4411AB Distributed Generation Portal	14.2200%	\$29,263	\$78,274	\$14,689	\$92,847	36	272,043	100%	\$3,581,105	
333	INVP4421 - New Arraerage Forgiveness Plan	67.6423%	\$21,275	\$56,907	\$10,680	\$67,502	36	0	100%	\$588,906	
334	INVP4461 Unix51 Interface Migration	8.3686%	\$7,731	\$20,407	\$3,844	\$24,294	36	0	100%	\$1,706,971	
335	INVP3932 Call Center Customer Contact Center/SDC Technology Upgrade Implement Solution	6.9400%	\$67,357	\$173,242	\$32,866	\$207,733	36	0	100%	\$17,473,948	
336	INVP4491 ICE Replacement	8.3686%	\$4,155	\$57,790	\$8,462	\$53,484	36	0	100%	\$3,766,701	
337	INVP3614B7 Net Network Security	8.3686%	\$6,544	\$51,576	\$7,939	\$50,180	36	0	100%	\$3,776,924	
338	INVP3614E4 US CNI Security 1&E	8.3686%	\$1,695	\$11,369	\$2,057	\$12,999	36	0	100%	\$1,341,055	
431	INVP3737 US CNI GMS SCADA Upgrade &	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$18,828,909	
432	RI Gas Only Physical Security Replacements - FY19	8.3686%	\$1,474	\$5,195	\$911	\$5,758	36	0	100%	\$1,043,000	
433	RI Gas Only Physical Security Replacements - FY19	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$278,000	
434	New England Companies Physical Security Replacements - FY19	22.0728%	\$872	\$3,074	\$539	\$3,407	36	0	100%	\$234,000	
435	RI Electric Only Physical Security Replacements - FY19	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$53,000	
436	Cloud Security (Cloud Access, Security Broker)	8.3686%	\$476	\$2,168	\$361	\$2,283	36	0	100%	\$129,560	
437	INVP4261 Service Now - Release 3	8.3686%	\$9,130	\$26,165	\$4,821	\$30,474	36	0	100%	\$2,188,644	
438	INVP4377 Data Centre Migration & Capacity Increase	8.3686%	\$3,656	\$10,330	\$1,911	\$12,076	36	0	100%	\$864,089	
439	INVP4760 Mainframe DR Machine	8.3686%	\$1,656	\$6,984	\$1,177	\$7,442	36	0	100%	\$417,255	
440	INVP4749 VSTIG Hardware Refresh - IDS Card Replacement	8.3686%	\$611	\$2,364	\$406	\$2,568	36	0	100%	\$154,067	
441	Regulatory Mandates - FY18	8.3686%	\$5,008	\$13,763	\$2,564	\$16,206	36	0	100%	\$1,151,184	
442	INVP4493 Monitoring and Alerting	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	

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Line	Investment Name	09/01/2018 Balance			08/31/19			09/01/18			27.3200%			08/31/19			27.3200%			8.2300%		
		09/01/2018 Balance	08/31/2019 Balance	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Account Taxes											
293	S005242 M12 Systemic Improvement	\$8,967,106	\$9,213,314	\$9,090,120	\$2,483,421	\$1,074,866	\$1,996,179	\$1,532,522	\$419,505	\$2,063,916	\$169,860											
294	S005458 US SAP: Solution Manager Upgrade		\$360,956	\$340,005	\$93,135	\$55,862	\$107,427	\$81,645	\$22,305	\$70,880	\$5,829											
295	S005458 US SAP: Solution Manager Upgrade		\$12,340,753	\$13,881,173	\$13,111,963	\$52,148,386	\$74,131,897	\$85,794,218	\$857,914	\$224,208	\$4,209											
296	S005458 US SAP: Solution Manager Upgrade		\$236,601	\$266,173	\$251,387	\$68,679	\$41,193	\$60,206	\$16,448	\$52,231	\$4,299											
297	S005458 US SAP: Solution Manager Upgrade		\$1,535,240	\$1,343,357	\$1,446,887	\$395,005	\$172,718	\$345,436	\$259,077	\$170,880	\$296,225											
298	S005458 US SAP: Solution Manager Upgrade		\$1,561,612	\$1,653,612	\$1,607,612	\$395,005	\$172,718	\$345,436	\$259,077	\$170,880	\$296,225											
299	S005458 US SAP: Solution Manager Upgrade		\$387,089	\$471,089	\$429,089	\$114,066	\$107,348	\$121,687	\$34,889	\$70,057	\$5,766											
300	S005458 US SAP: Solution Manager Upgrade		\$860,086	\$860,086	\$860,086	\$234,075	\$143,248	\$193,665	\$62,660	\$122,356	\$22,356											
301	S005458 US SAP: Solution Manager Upgrade		\$405,688	\$405,688	\$405,688	\$110,834	\$67,615	\$89,224	\$28,556	\$60,668	\$12,118											
302	S005458 US SAP: Solution Manager Upgrade		\$337,277	\$337,277	\$337,277	\$92,144	\$56,213	\$74,131	\$23,687	\$50,444	\$10,757											
303	S005458 US SAP: Solution Manager Upgrade		\$1,065,794	\$1,065,794	\$1,065,794	\$291,175	\$126,880	\$229,137	\$80,994	\$245,712	\$51,361											
304	S005458 US SAP: Solution Manager Upgrade		\$2,389,265	\$2,389,265	\$2,389,265	\$670,387	\$264,037	\$466,350	\$137,440	\$329,217	\$67,429											
305	S005458 US SAP: Solution Manager Upgrade		\$2,464,347	\$2,464,347	\$2,464,347	\$673,260	\$264,037	\$466,350	\$137,440	\$329,217	\$67,429											
306	S005458 US SAP: Solution Manager Upgrade		\$1,246,928	\$1,246,928	\$1,246,928	\$340,661	\$133,599	\$217,132	\$72,222	\$144,910	\$29,722											
307	S005458 US SAP: Solution Manager Upgrade		\$562,256	\$562,256	\$562,256	\$153,608	\$84,338	\$118,270	\$38,879	\$79,391	\$16,486											
308	S005458 US SAP: Solution Manager Upgrade		\$365,962	\$365,962	\$365,962	\$99,881	\$48,795	\$51,086	\$16,486	\$34,600	\$7,114											
309	S005458 US SAP: Solution Manager Upgrade		\$208,489	\$208,489	\$208,489	\$56,959	\$17,374	\$39,585	\$12,611	\$26,974	\$5,369											
310	S005458 US SAP: Solution Manager Upgrade		\$2,024,615	\$2,024,615	\$2,024,615	\$553,125	\$144,615	\$408,510	\$126,880	\$281,630	\$57,743											
311	S005458 US SAP: Solution Manager Upgrade		\$2,324,288	\$2,324,288	\$2,324,288	\$634,995	\$166,021	\$468,974	\$144,615	\$324,359	\$69,743											
312	S005458 US SAP: Solution Manager Upgrade		\$390,799	\$390,799	\$390,799	\$106,766	\$39,080	\$67,686	\$22,356	\$45,330	\$9,980											
313	S005458 US SAP: Solution Manager Upgrade		\$8,228,372	\$8,228,372	\$8,228,372	\$2,247,991	\$587,741	\$1,660,250	\$413,242	\$1,246,709	\$253,741											
314	S005458 US SAP: Solution Manager Upgrade		\$2,472,812	\$2,472,812	\$2,472,812	\$675,572	\$147,191	\$528,381	\$167,100	\$361,281	\$74,281											
315	S005458 US SAP: Solution Manager Upgrade		\$455,800	\$455,800	\$455,800	\$124,251	\$47,007	\$77,244	\$25,000	\$52,244	\$12,244											
316	S005458 US SAP: Solution Manager Upgrade		\$2,127,968	\$2,127,968	\$2,127,968	\$581,361	\$177,331	\$404,030	\$126,880	\$277,150	\$59,270											
317	S005458 US SAP: Solution Manager Upgrade		\$4,772,237	\$4,772,237	\$4,772,237	\$1,303,775	\$397,686	\$906,089	\$277,150	\$628,939	\$131,789											
318	S005458 US SAP: Solution Manager Upgrade		\$3,263,492	\$3,263,492	\$3,263,492	\$891,886	\$194,255	\$697,631	\$223,687	\$473,944	\$99,255											
319	S005458 US SAP: Solution Manager Upgrade		\$521,872	\$521,872	\$521,872	\$142,575	\$31,064	\$111,511	\$36,359	\$75,152												

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										09/01/18	08/31/19		
Line	Investment Name	Description	INVP #	Work Order	NECO	Bill Pool	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period	09/01/2018 Balance	08/31/2019 Balance
443	INVP 4707 Business Innovation Projects 1	Tech. Modernization	4707		YES	G020	\$0	\$2,802,000	\$2,802,000	03/31/18	84	\$2,635,214	\$2,234,929
444	INVP 4462 Computer Enhancements to Support Inspection Types	FY18 Plan	4462		YES	G186	\$93,158	\$40,000	\$133,158	04/31/18	84	\$125,232	\$106,209
445	INVP 4662 - Concur Licenses	FY18 Plan	4662		YES	G020	\$1,204,110	\$1,623,668	\$2,827,778	04/31/18	84	\$2,693,122	\$2,289,153
446	INVP 4759 MITC and Syracuse Boardrooms & Auditoriums	Tech. Modernization	4759		YES	G020	\$41,079	\$30,000	\$391,079	04/30/18	60	\$365,007	\$286,791
447	INVP 4480 US Control Gas System Operating Procedure (SOP) Upgrade	FY18 Plan	4480		YES	G210	\$157,520	\$304,000	\$461,520	05/18/18	84	\$445,037	\$379,106
448	INVP 4411 C New Electric Connection	Mobile	4411C		YES	G198	\$134,326	\$165,852	\$300,208	05/31/18	84	\$289,486	\$246,509
449	INVP 4606 Data Visualisation Expansion	Tech. Modernization	4606		YES	G020	\$1,786,508	\$2,146,090	\$3,932,007	06/28/18	84	\$3,838,924	\$3,277,123
450	INVP 4986 Cascade Electric Application Upgrade Project	FY18 Plan	3986		YES	G198	\$78,027	\$48,000	\$546,027	06/30/18	84	\$533,027	\$455,023
451	US CNI Intrusion Detection Prevention Phase 1 (CNI IDS Refresh)	Cyber Security	3683X1		YES	G020	\$0	\$893,000	\$893,000	07/01/18	84	\$301,024	\$149,167
452	SRP Scaling Upgrades (Gateway Upgrades)	Cyber Security	3683X2		YES	G020	\$0	\$2,381,313	\$2,381,313	07/01/18	84	\$2,224,615	\$1,984,428
453	Risk Based Authentication - 2FA token alternative (Multi Factor Authentication)	Cyber Security	3683X2		YES	G020	\$0	\$528,101	\$528,101	07/01/18	84	\$315,527	\$440,084
454	Identity & Access Management: Fine Grain Access Management (Unified Platform)	Cyber Security	3683X3		YES	G020	\$0	\$653,377	\$653,377	07/01/18	84	\$607,106	\$509,481
455	Perimeter Enhancements	Cyber Security	4555		YES	G020	\$0	\$295,500	\$295,500	07/01/18	84	\$200,412	\$171,083
456	INVP 4555 RI Renewable Energy Program changes	Mandate	4555		NO	5360	\$599,540	\$531,353	\$1,130,893	07/27/18	84	\$1,117,430	\$955,874
457	Develop Robust Incident Response	Cyber Security	4663		YES	G020	\$0	\$540,566	\$540,566	08/01/18	84	\$534,131	\$456,907
458	INVP 4466 Gas Capital Investment Planning Tool	FY18 Plan	4466	90000190837	YES	G210	\$10,072	\$1,050,000	\$1,150,072	08/31/18	84	\$1,115,072	\$955,776
459	Hicksville Fiber	Tech. Modernization	4828		YES	G020	\$0	\$600,000	\$600,000	09/01/18	84	\$600,000	\$514,286
460	Internal PKI (Public Key) Infrastructure	Cyber Security	4840		YES	G020	\$0	\$451,812	\$451,812	09/30/18	84	\$0	\$392,646
461	VC - Metrotech Auditorium VC	Tech. Modernization	4840		YES	G020	\$0	\$300,000	\$300,000	09/30/18	84	\$0	\$260,714
462	INVP 3982 Substation Monitoring: DobleARMS	FY18 Plan	3982		NO	G381	\$0	\$694,000	\$694,000	10/31/18	84	\$0	\$611,381
463	INVP 4761 US Foundation Hosting Renewal	Tech. Modernization	4761		YES	G020	\$799,123	\$5,519,000	\$6,318,123	10/31/18	84	\$0	\$5,565,966
464	INVP 4279 Citrix Infrastructure Upgrade (Xenapp and NetScaler)	Tech. Modernization	4279		YES	G020	\$0	\$500,000	\$500,000	11/05/18	60	\$0	\$416,667
465	Domain Based Security Phase 1 (Global Policy Framework)	Cyber Security	3683X13		YES	G020	\$0	\$1,025,486	\$1,025,486	12/01/18	84	\$0	\$915,612
466	Fundamentals Package	Cyber Security	4269		YES	G020	\$0	\$643,910	\$643,910	12/01/18	84	\$0	\$574,919
467	INVP 4269 RAS/VPN Re-Platform/Mobile	Tech. Modernization	4269		YES	G020	\$16,847	\$666,400	\$683,247	12/01/18	60	\$0	\$580,760
468	EMM Single Sign on	Tech. Modernization	4826		YES	G020	\$0	\$600,000	\$600,000	12/31/18	84	\$0	\$542,857
469	INVP 4362 Legacy DMZ migration to sTIG	Tech. Modernization	4362		YES	G020	\$0	\$150,000	\$150,000	01/01/19	60	\$0	\$130,000
470	INVP 4490 Application Performance Management (APM)	Tech. Modernization	4490		YES	G020	\$0	\$325,000	\$325,000	01/01/19	84	\$0	\$294,048
471	INVP 4714-EMM Phase2	Tech. Modernization	4714		YES	G020	\$0	\$1,219,000	\$1,219,000	01/01/19	60	\$0	\$1,056,467
472	INVP 4727 Virtual Desktop - Dual5	Tech. Modernization	4727		YES	G020	\$0	\$233,000	\$233,000	01/01/19	60	\$0	\$201,933
473	INVP 4563 US SAP: FERC on Hana (FOH)	Growth Play Book/Finance	4563		YES	G020	\$0	\$2,115,000	\$2,115,000	02/28/19	84	\$0	\$1,963,929
474	INVP 4467 STORMS Capital Cost Estimates	FY18 Plan	4467		YES	G148	\$0	\$776,000	\$776,000	03/01/19	84	\$0	\$720,571
475	INVP 4725 MWORK and Netation Risk Avoidance	Tech. Modernization	4725		YES	G020	\$0	\$500,000	\$500,000	03/19/19	84	\$0	\$470,238
476	INVP 4481 US MDS-Energy Accounting System (EAS) migration to Wholesale Settlement Application	FY18 Plan	4481		YES	G186	\$0	\$2,007,000	\$2,007,000	03/20/19	84	\$0	\$1,887,536
477	Endpoint Scanning (Jatium)	Cyber Security	4704Q		YES	G020	\$0	\$2,300,000	\$2,300,000	03/31/19	84	\$0	\$2,163,095
478	INVP 4704Q Customer Bill Redesign	FY18 Plan	4704Q		YES	H173	\$0	\$2,108,147	\$2,108,147	03/31/19	84	\$0	\$1,982,662
479	Regulatory Mandates - FY19	Other Mandates	4479		YES	G020	\$0	\$19,400,000	\$19,400,000	03/31/19	84	\$0	\$2,801,429
480	Mobile Application Development Platform (MADP)	Tech. Modernization	3996		YES	G020	\$0	\$500,000	\$500,000	03/31/19	60	\$0	\$183,333
481	Wireless LAN Management Tools	Tech. Modernization	4284		YES	G020	\$0	\$500,000	\$500,000	03/31/19	60	\$0	\$137,500
482	INVP 4053 Monitoring and Alerting	Tech. Modernization	4493		YES	G020	\$0	\$500,000	\$500,000	03/31/19	84	\$0	\$137,500
483	INVP 4562 US SAP: Business Warehouse (BW) Consolidation to HANA Enterprise Cloud (HEC)	Tech. Modernization	4562		YES	G020	\$0	\$2,366,000	\$2,366,000	03/31/19	84	\$0	\$2,225,167
484	INVP 4708 Business Innovation Project 2	Tech. Modernization	4708		YES	G020	\$0	\$3,358,613	\$3,358,613	03/31/19	84	\$0	\$3,168,100
485	INVP 4709 Data Centre Consolidation efforts	Tech. Modernization	4709		YES	G020	\$0	\$2,000,000	\$2,000,000	03/31/19	84	\$0	\$1,880,952
486	INVP 4710 Data Security	Tech. Modernization	4710		YES	G020	\$0	\$3,000,000	\$3,000,000	03/31/19	84	\$0	\$470,238
487	INVP 4728 Business Innovation Project 3	Tech. Modernization	4728		YES	G020	\$0	\$3,358,613	\$3,358,613	03/31/19	84	\$0	\$3,168,100
488	Cloud Orchestration, Self service and Broker	Tech. Modernization	3683X6		YES	G020	\$0	\$1,597,850	\$1,597,850	06/01/19	84	\$0	\$1,540,784
489	US CNI Security Enhancements Phase 1	Cyber Security	3683X6		YES	G020	\$0	\$628,011	\$628,011	06/01/19	84	\$0	\$605,582
490	Enterprise Centralized Patch Management	Cyber Security	3683X5		YES	G020	\$0	\$1,768,905	\$1,768,905	06/16/19	84	\$0	\$1,705,730
491	Identity & Access Management: Privileged Access Management	Cyber Security	4824		YES	G020	\$0	\$750,000	\$750,000	06/30/19	84	\$0	\$732,143
492	IDR Priority 2 Apps Remediation	Tech. Modernization	4841		YES	G020	\$0	\$200,000	\$200,000	06/30/19	84	\$0	\$195,238
493	VC - Syracuse A3940	Tech. Modernization	4841		YES	G020	\$0	\$2,837,360	\$2,837,360	08/01/19	84	\$0	\$2,803,582
494	IT/OT Discovery and Implementation Phase 1	Cyber Security	3683X11		YES	G020	\$0	\$2,837,360	\$2,837,360	08/01/19	84	\$0	\$2,803,582
495	Total IS											\$130,350,984	\$198,967,778
496												\$236,762,940	

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Narragansett Electric Company and Narragansett Gas Company (d/b/a National Grid
Service Company) Reits
Forecasted Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2018 and ending 08/31/2019

Line	Investment Name	Average Balance	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization	FY '20 NECO T Rent - Depn	Rate Year 1 NECO G Allocation	Rate Year 1 NECO G Rent- Return	Rate Year 1 NECO G Rent- Depn
443	INVP 4707 Business Innovation Projects 1	\$2,435,071	8.2300%	\$200,406	(\$54,751)	\$400,286	\$145,655	\$3,534	2.8497%	\$4,151	\$11,407
444	INVP 4462 Computable Enhancements to Support Inspection Types	\$1,157,21	8.2300%	\$9,524	(\$2,602)	\$6,922	\$19,023	\$319	0.0000%	\$0	\$0
445	INVP 4462 - Concur Licenses	\$2,491,138	8.2300%	\$205,021	\$55,612	\$149,009	\$403,968	\$3,566	2.8497%	\$4,246	\$11,512
446	INVP 4759 MTC and Synapse Boardrooms & Auditoriums	\$25,889	8.2300%	\$2,832	\$7,338	\$19,494	\$78,216	\$690	2.8497%	\$556	\$2,229
447	INVP 4480 US Control-Gas System Operating Procedure (SOP) Upgrade	\$412,071	8.2300%	\$35,913	(\$9,265)	\$24,648	\$45,931	\$0	7.2709%	\$1,794	\$4,799
448	INVP 4411C New Electric Connections	\$268,043	8.2300%	\$22,000	(\$6,027)	\$16,033	\$42,887	\$0	0.0000%	\$0	\$0
449	INVP 4406 Data Visualisation Expansion	\$3,538,073	8.2300%	\$292,829	(\$80,011)	\$212,828	\$561,801	\$4,960	2.8497%	\$6,065	\$16,010
450	INVP 3986 Cascade Electric Application Upgrade Project	\$494,025	8.2300%	\$40,658	\$11,108	\$29,550	\$78,004	\$0	0.0000%	\$0	\$0
451	US CNI Intrusion Detection Prevention Phase 1 (CNI IDS Refresh)	\$454,095	8.2300%	\$37,454	(\$10,233)	\$27,222	\$71,857	\$634	2.8497%	\$776	\$2,048
452	USG Scaling Upgrades (Gateway Upgrades)	\$2,154,521	8.2300%	\$177,317	(\$48,443)	\$128,874	\$340,188	\$3,003	2.8497%	\$3,673	\$9,694
453	Risk Based Authentication - 2FA token alternative (Multi Factor Authentication)	\$477,806	8.2300%	\$39,323	(\$10,443)	\$28,580	\$67,443	\$666	2.8497%	\$814	\$2,150
454	Identity & Access Management - Fine Grain Access Management (Unified Platform)	\$618,293	8.2300%	\$50,886	(\$13,902)	\$36,984	\$97,025	\$862	2.8497%	\$1,054	\$2,782
430	Perimeter Enhancements	\$185,748	8.2300%	\$15,287	(\$4,176)	\$11,111	\$29,329	\$259	2.8497%	\$317	\$836
441	INVP 4555 RI Renewable Energy Program changes	\$1,036,652	8.2300%	\$85,316	(\$23,398)	\$62,008	\$161,556	\$0	0.0000%	\$0	\$0
442	Desktop Robot Incident Response	\$495,519	8.2300%	\$40,781	(\$11,141)	\$29,640	\$77,224	\$682	2.8497%	\$845	\$2,201
443	INVP 4460 Gas Capital Investment Planning Tool	\$1,035,424	8.2300%	\$85,215	(\$23,281)	\$61,935	\$159,266	\$0	7.2709%	\$4,508	\$11,595
434	Hicksville Fiber	\$557,143	8.2300%	\$45,853	(\$12,527)	\$33,326	\$85,714	\$757	2.8497%	\$950	\$2,443
436	Internal PRT (Public Key) Infrastructure	\$196,323	8.2300%	\$16,157	(\$9,494)	\$6,664	\$59,166	\$522	2.8497%	\$190	\$1,686
435	VC - MetroTech Auditorium VC	\$130,357	8.2300%	\$10,728	(\$6,304)	\$4,425	\$39,286	\$347	2.8497%	\$126	\$1,120
437	INVP 3982 Substation Monitoring-Doble/ARMS	\$305,690	8.2300%	\$25,158	(\$4,675)	\$10,483	\$82,619	\$9,616	0.0000%	\$0	\$0
438	INVP 4761 US Foundation Hosting Renewal	\$2,782,983	8.2300%	\$229,039	(\$13,603)	\$95,436	\$752,158	\$6,640	2.8497%	\$2,720	\$21,434
439	INVP 4279 Citrix Infrastructure Upgrade (Xenapp and NetScaler)	\$208,333	8.2300%	\$17,146	(\$10,305)	\$6,841	\$83,333	\$736	2.8497%	\$195	\$2,375
440	Domain Based Security Phase 1 (Global Policy Framework)	\$457,806	8.2300%	\$37,677	(\$21,822)	\$15,855	\$109,873	\$970	2.8497%	\$452	\$3,131
441	Fundamentals Package	\$287,440	8.2300%	\$23,658	(\$3,702)	\$9,956	\$68,990	\$609	2.8497%	\$284	\$1,966
442	INVP 4269 RAS VPA Re-Platform/Mobile	\$290,330	8.2300%	\$23,898	(\$14,210)	\$9,688	\$102,487	\$905	2.8497%	\$276	\$2,921
443	EDM Single Sign on	\$271,429	8.2300%	\$22,339	(\$12,448)	\$9,490	\$57,143	\$804	2.8497%	\$270	\$1,628
444	INVP 4362 Legacy DMZ migration to vSTG	\$65,000	8.2300%	\$5,350	(\$3,148)	\$2,202	\$20,000	\$177	2.8497%	\$63	\$570
445	INVP 4490 Application Performance Management (APM)	\$147,024	8.2300%	\$12,100	(\$6,959)	\$5,141	\$30,952	\$273	2.8497%	\$146	\$882
446	INVP 4714-ENIM Phase2	\$528,233	8.2300%	\$43,474	(\$25,581)	\$17,892	\$162,533	\$1,435	2.8497%	\$510	\$4,632
447	INVP 4727 Virtual Desktop - Dias	\$100,967	8.2300%	\$8,310	(\$4,890)	\$3,420	\$31,067	\$274	2.8497%	\$97	\$885
448	INVP 4563 US SAP: FERC on Hanu (ROH)	\$981,964	8.2300%	\$80,816	(\$45,856)	\$34,960	\$151,071	\$1,334	2.8497%	\$996	\$4,305
449	INVP 4467 STORMS Capital Cost Estimates	\$360,286	8.2300%	\$29,652	(\$16,825)	\$12,827	\$55,429	\$513	3.0099%	\$386	\$1,668
450	INVP 4725 MWORM and Neomotion Risk Avoidance	\$235,119	8.2300%	\$19,330	(\$10,908)	\$8,443	\$29,762	\$263	2.8497%	\$241	\$848
451	INVP 4481 US MDS-Energy Accounting System (EAS) migration to Wholesale Settlement Application	\$943,768	8.2300%	\$77,672	\$43,783	\$33,889	\$119,464	\$2,003	0.0000%	\$0	\$0
452	Endpoint Scanning (Tanium)	\$1,081,548	8.2300%	\$89,011	(\$50,175)	\$38,836	\$136,945	\$1,209	2.8497%	\$1,107	\$3,901
453	INVP 4704Q Customer Bill Redesign	\$991,331	8.2300%	\$81,587	(\$45,940)	\$35,647	\$125,485	\$0	4.3000%	\$1,541	\$5,433
454	INVP 4759 US Control-Gas Electronic Bulletin Board (EBB) Upgrade	\$1,410,714	8.2300%	\$116,102	\$65,440	\$50,656	\$178,571	\$0	7.2709%	\$5,687	\$12,598
455	Regulatory Mandates - FY19	\$9,000,357	8.2300%	\$740,729	(\$417,543)	\$323,187	\$1,139,286	\$10,058	2.8497%	\$9,210	\$32,466
456	Mobile Application Development Platform (MADP)	\$91,667	8.2300%	\$7,544	(\$4,310)	\$3,235	\$16,667	\$147	2.8497%	\$92	\$475
457	Wireless LAN Management Tools	\$68,750	8.2300%	\$5,658	(\$3,232)	\$2,426	\$12,500	\$110	2.8497%	\$69	\$356
458	INVP 4493 Monitoring and Alerting	\$235,119	8.2300%	\$19,330	(\$10,908)	\$8,443	\$29,762	\$263	2.8497%	\$241	\$848
459	INVP 4562 US SAP: Business Warehouse (BW) Consolidation to HANA Enterprise Cloud (HEC)	\$1,112,583	8.2300%	\$91,566	(\$51,615)	\$39,951	\$140,833	\$1,243	2.8497%	\$1,138	\$4,013
460	INVP 4708 Business Innovation Projects 2	\$1,584,000	8.2300%	\$130,367	(\$73,487)	\$56,880	\$200,513	\$1,770	2.8497%	\$1,621	\$5,714
461	INVP 4709 Data Centre Consolidation efforts	\$940,476	8.2300%	\$77,401	(\$43,630)	\$33,771	\$119,048	\$1,051	2.8497%	\$962	\$3,393
462	INVP 4710 Data Security	\$235,119	8.2300%	\$19,330	(\$10,908)	\$8,443	\$29,762	\$263	2.8497%	\$241	\$848
463	INVP 4728 Business Innovation Projects 3	\$1,584,050	8.2300%	\$130,367	(\$73,487)	\$56,880	\$200,513	\$1,770	2.8497%	\$1,621	\$5,714
464	Cloud Orchestration, Self service and Broker	\$552,679	8.2300%	\$29,025	(\$16,361)	\$12,664	\$44,643	\$394	2.8497%	\$361	\$1,272
465	US CNI Security Enhancements Phase 1	\$730,323	8.2300%	\$65,403	(\$35,285)	\$28,118	\$17,066	\$804	2.8497%	\$801	\$1,626
466	Enterprise Centralized Patch Management	\$402,791	8.2300%	\$24,920	(\$13,668)	\$11,051	\$22,429	\$198	2.8497%	\$315	\$659
467	Identity & Access Management: Privileged Access Management	\$852,865	8.2300%	\$70,191	(\$39,062)	\$31,128	\$63,175	\$558	2.8497%	\$587	\$1,800
468	DR Priority 2 Apps Remediation	\$366,071	8.2300%	\$30,128	(\$16,663)	\$13,465	\$17,857	\$142	2.8497%	\$384	\$509
469	VC - Syracuse A39/40	\$97,619	8.2300%	\$8,034	(\$4,443)	\$3,591	\$4,762	\$458	2.8497%	\$102	\$136
470	IT/OT Discovery and Implementation Phase 1	\$1,401,791	8.2300%	\$115,367	(\$63,416)	\$51,951	\$33,778	\$298	2.8497%	\$1,480	\$963
484											
485		\$164,659,381		\$13,551,467	(\$4,748,970)	\$8,802,497	\$281,79,871	\$212,402		\$281,758	\$929,540
486											
487											
488											
489											
490											
491											

Gas
Existing Projects \$2,402,256
New Projects \$1,211,299
Total \$3,613,554

Lines 471 through 483 were intentionally excluded by the Company.

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reints
Forecasted Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2018 and ending 08/31/2019

Distribution

Line	Rate Year 1 Distribution Allocation	Rate Year 1 Rent Return	Rate Year 1 Depreciation	Rate Year 1 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
443	INVP-4707 Business Innovation Projects 1	8.3686%	\$12,189	\$33,498	\$6,241	\$39,447	36	0	100%	\$2,802,000
444	INPV-4462 Composite Enhancements to Support Inspection Types	8.3686%	\$1,047	\$2,878	\$536	\$3,388	36	0	100%	\$133,158
445	INPV-4662 - Concur Licenses	8.3686%	\$12,170	\$32,806	\$6,521	\$39,955	36	0	100%	\$2,827,778
446	INPV-4759 MTC and Syracuse Boardrooms & Auditoriums	8.3686%	\$1,631	\$6,546	\$1,117	\$7,160	36	0	100%	\$391,079
447	INPV-4480 US Control Gas System Operating Procedure (SOP) Upgrade	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$461,520
448	INPV-4411C New Electric Connections	14.2200%	\$2,280	\$6,099	\$1,144	\$7,234	36	0	100%	\$300,208
449	INPV-4606 Data Visualization Expansion	8.3686%	\$17,811	\$47,015	\$8,855	\$55,970	36	0	100%	\$3,932,607
450	INPV-3986 Cascade Electric Application Upgrade Project	15.0279%	\$4,441	\$11,722	\$2,208	\$13,925	36	0	100%	\$546,027
451	US CNI Intrusion Detection Prevention Phase 1 (CNI IDS Refresh)	8.3686%	\$2,278	\$6,013	\$1,133	\$7,159	36	0	100%	\$503,000
452	US&I Sealing Upgrades (Gateway Upgrades)	8.3686%	\$10,785	\$28,469	\$5,463	\$33,892	36	0	100%	\$2,381,313
453	Risk Based Authentication - 2FA token alternative (Multi Factor Authentication)	8.3686%	\$2,992	\$8,314	\$1,189	\$7,516	36	0	100%	\$528,101
454	Identity & Access Management - Fine Grain Access Management (Unified Platform)	8.3686%	\$3,095	\$8,170	\$1,539	\$9,726	36	0	100%	\$683,377
430	Perimeter Enhancements	8.3686%	\$930	\$2,454	\$462	\$2,922	36	0	100%	\$205,300
431	INPV-4555 RI Renewable Energy Program changes	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$540,566
432	Develop Robust Incident Response	8.3686%	\$2,480	\$6,463	\$1,222	\$7,721	36	0	100%	\$1,130,893
433	INPV-4466 Gas Capital Investment Planning Tool	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$1,115,072
434	Hicksville Fiber	8.3686%	\$2,789	\$7,173	\$1,361	\$8,601	36	0	100%	\$600,000
435	Internal PKI (Public Key) Infrastructure	8.3686%	\$558	\$4,951	\$753	\$4,756	36	0	100%	\$451,812
436	VC - MetroTech Auditorium VC	8.3686%	\$570	\$3,288	\$500	\$3,158	36	0	100%	\$300,000
437	INPV-3982 Substation Monitoring DoubleARMS	23.2768%	\$2,440	\$19,231	\$2,960	\$18,711	36	0	100%	\$694,000
438	INPV-4761 US Foundation Hosting Renewal	8.3686%	\$7,987	\$62,945	\$9,689	\$61,242	36	0	100%	\$6,318,123
439	INPV-4279 Cnms Infrastructure Upgrade (Xenapp and NetScaler)	8.3686%	\$572	\$6,974	\$1,031	\$6,515	36	0	100%	\$500,000
440	Domain Based Security Phase 1 (Global Policy Framework)	8.3686%	\$1,327	\$9,195	\$1,437	\$9,084	36	0	100%	\$1,025,486
441	Fundamentals Package	8.3686%	\$833	\$5,774	\$902	\$5,704	36	0	100%	\$643,910
442	INPV-4269 RAS/VPN Re-Platform/Mobile	8.3686%	\$811	\$8,577	\$1,282	\$8,105	36	0	100%	\$683,247
443	EAM Single Sign on	8.3686%	\$794	\$4,782	\$762	\$4,815	36	0	100%	\$600,000
444	INPV-4362 Legacy DMZ migration to vsTIG	8.3686%	\$784	\$1,674	\$254	\$1,604	36	0	100%	\$150,000
445	INPV-4490 Application Performance Management (APM)	8.3686%	\$430	\$2,590	\$413	\$2,608	36	0	100%	\$325,000
446	INPV-4714-EMM Phase2	8.3686%	\$1,497	\$13,602	\$2,063	\$13,037	36	0	100%	\$1,219,000
447	INPV-4727 Virtual Desktop - DuoS	8.3686%	\$286	\$2,600	\$394	\$2,492	36	0	100%	\$233,000
448	INPV-4563 US SAP - FERC on Hana (FOH)	8.3686%	\$2,926	\$12,643	\$2,127	\$13,442	36	0	100%	\$2,115,000
449	INPV-4467 STORMS Capital Cost Estimates	8.3477%	\$1,136	\$4,908	\$826	\$5,218	36	0	100%	\$776,000
450	INPV-4725 MWORK and Neutron Risk Avoidance	8.3686%	\$707	\$2,491	\$437	\$2,760	36	0	100%	\$500,000
451	INPV-4481 US MDS - Energy Accounting System (EAS) migration to Wholesale Settlement Application	15.1269%	\$5,126	\$18,071	\$3,169	\$20,029	36	0	100%	\$2,007,000
452	Endpoint Scanning (Tanium)	8.3686%	\$3,250	\$11,457	\$2,049	\$12,698	36	0	100%	\$2,300,000
453	INPV-4704Q Customer Bill Redesign	8.1600%	\$2,903	\$10,240	\$1,796	\$11,349	36	0	100%	\$2,108,147
454	INPV-4479 US Control-Gas Electronic Bulletin Board (EBB) Upgrade	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$3,000,000
455	Regulatory Mandates - FY19	8.3686%	\$271	\$95,342	\$16,718	\$105,670	36	0	100%	\$19,140,000
456	Mobile Application Development Platform (MADP)	8.3686%	\$203	\$1,395	\$228	\$1,438	36	0	100%	\$200,000
457	Wireless LAN Management Tools	8.3686%	\$707	\$2,491	\$437	\$2,760	36	0	100%	\$500,000
458	INPV-4493 Monitoring and Alerting	8.3686%	\$707	\$2,491	\$437	\$2,760	36	0	100%	\$500,000
459	INPV-4562 US SAP - Business Warehouse (BW) Consolidation to HANA Enterprise Cloud (HEC)	8.3686%	\$3,343	\$11,786	\$2,067	\$13,062	36	0	100%	\$2,366,000
460	INPV-4708 Business Innovation Projects 2	8.3686%	\$4,760	\$16,780	\$2,942	\$18,598	36	0	100%	\$3,368,613
461	INPV-4709 Data Centre Consolidation efforts	8.3686%	\$2,826	\$9,963	\$1,747	\$11,042	36	0	100%	\$2,000,000
462	INPV-4710 Data Security	8.3686%	\$707	\$2,491	\$437	\$2,760	36	0	100%	\$500,000
463	INPV-4728 Business Innovation Projects 3	8.3686%	\$4,760	\$16,780	\$2,942	\$18,598	36	0	100%	\$3,368,613
464	Cloud Orchestration, Self service and Broker	8.3686%	\$1,060	\$3,736	\$655	\$4,141	36	0	100%	\$750,000
465	US CNI Security Enhancements Phase 1	8.3686%	\$2,353	\$4,716	\$974	\$6,155	36	0	100%	\$1,597,850
466	Enterprise Centralized Patch Management	8.3686%	\$925	\$1,877	\$383	\$2,419	36	0	100%	\$628,011
467	Identity & Access Management - Privileged Access Management	8.3686%	\$2,605	\$5,287	\$1,078	\$6,814	36	0	100%	\$1,768,905
468	DR Priority 2 Apps Remediation	8.3686%	\$1,127	\$1,494	\$358	\$2,263	36	0	100%	\$750,000
469	VC - Syracuse A39/40	8.3686%	\$300	\$399	\$95	\$604	36	0	100%	\$200,000
470	IT/OT Discovery and Implementation Phase 1	8.3686%	\$4,348	\$2,827	\$980	\$6,194	36	0	100%	\$2,837,360

Existing Projects
New Projects
Total

Distribution
\$7,954,455
\$2,661,928
\$10,616,383

Lines 471 through 483 were intentionally excluded by the Company.

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Line	Investment Name	09/01/18			08/31/19			09/01/18			08/31/19			27.3200%			27.3200%		
		Average Balance	Cash Tax	09/01/2018 Balance	Average Balance	08/31/2019 Balance	Average Balance	Cash Tax	09/01/2018 Balance	Average Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Account Taxes				
443	INVP-4707 Business Innovation Projects - I	\$2,802,000	\$765,506	\$2,802,000	\$2,802,000	\$1,331,158	\$2,802,000	\$765,506	\$1,667,786	\$366,929	\$587,071	\$366,929	\$100,245	\$665,262	\$54,751				
444	INVP-4462 Computable Enhancements to Support Inspection Types	\$1,331,158	\$36,719	\$1,331,158	\$1,331,158	\$79,926	\$1,331,158	\$36,719	\$79,926	\$17,437	\$26,949	\$17,437	\$3,615	\$4,764	\$2,601				
445	INVP-4662 - Concur Licenses	\$2,827,778	\$772,549	\$2,827,778	\$2,827,778	\$336,640	\$2,827,778	\$772,549	\$134,656	\$680,570	\$91,970	\$680,570	\$91,970	\$680,570	\$56,012				
446	INVP-4759 MTC and Syracuse Boardrooms & Auditoriums	\$391,079	\$106,843	\$391,079	\$391,079	\$26,072	\$391,079	\$106,843	\$26,072	\$104,288	\$89,056	\$104,288	\$65,180	\$71,807	\$89,056				
447	INVP-4480 US Control-Gas System Operating Procedure (SOP) Upgrade	\$461,520	\$126,087	\$461,520	\$461,520	\$82,017	\$461,520	\$126,087	\$116,483	\$82,414	\$49,449	\$82,414	\$12,578	\$12,578	\$9,265				
448	INVP-4411C New Electric Connections	\$300,208	\$82,017	\$300,208	\$300,208	\$11,722	\$300,208	\$82,017	\$10,722	\$53,609	\$32,165	\$53,609	\$8,788	\$73,229	\$6,027				
449	INVP-4606 Data Visualisation Expansion	\$3,932,607	\$1,074,888	\$3,932,607	\$3,932,607	\$93,634	\$3,932,607	\$1,074,888	\$93,634	\$655,435	\$174,503	\$655,435	\$104,237	\$972,066	\$80,001				
450	INVP-3986 Cascade Electric Application Upgrade Project 1 (CNI IDS Refresh)	\$503,000	\$149,175	\$503,000	\$503,000	\$11,976	\$503,000	\$149,175	\$11,976	\$83,833	\$91,005	\$83,833	\$14,307	\$14,968	\$11,108				
451	US CNI Intrusion Detection Prevention Phase 1 (CNI IDS Refresh)	\$2,381,313	\$650,575	\$2,381,313	\$2,381,313	\$650,575	\$2,381,313	\$650,575	\$56,698	\$26,702	\$61,989	\$26,702	\$61,989	\$58,615	\$48,443				
452	ESig Sealing Upgrade (Gateway Upgrades)	\$28,101	\$14,277	\$28,101	\$28,101	\$12,574	\$28,101	\$14,277	\$12,574	\$80,017	\$80,017	\$80,017	\$13,741	\$130,537	\$10,743				
453	Risk Based Authentication - 2FA (Interim Alternative (Multi Factor Authentication))	\$683,577	\$186,699	\$683,577	\$683,577	\$683,577	\$683,577	\$186,699	\$16,271	\$13,896	\$65,084	\$65,084	\$17,781	\$168,918	\$13,902				
454	Identity & Access Management- Fine Grain Access Management (Unified Platform)	\$205,300	\$56,088	\$205,300	\$205,300	\$130,895	\$205,300	\$56,088	\$4,888	\$34,217	\$75,019	\$34,217	\$5,342	\$50,746	\$4,176				
455	INVP-4555 RI Renewable Energy Program changes	\$1,130,893	\$308,960	\$1,130,893	\$1,130,893	\$11,463	\$1,130,893	\$308,960	\$13,463	\$83,659	\$175,019	\$83,659	\$94,241	\$25,747	\$23,203				
456	Develop Robust Incident Response	\$540,566	\$147,683	\$540,566	\$540,566	\$17,633	\$540,566	\$147,683	\$6,435	\$83,659	\$175,019	\$83,659	\$12,307	\$25,747	\$13,141				
457	INVP-4466 Gas Capital Investment Planning Tool	\$1,115,072	\$304,638	\$1,115,072	\$1,115,072	\$103,620	\$1,115,072	\$304,638	\$103,620	\$159,296	\$271,760	\$271,760	\$282,878	\$23,281	\$13,141				
458	Hicksville Fiber	\$600,000	\$600,000	\$600,000	\$600,000	\$0	\$600,000	\$0	\$85,714	\$152,217	\$42,857	\$152,217	\$12,577	\$12,577	\$12,577				
459	Internal PKI (Public Key Infrastructure)	\$451,812	\$123,435	\$451,812	\$451,812	\$0	\$451,812	\$123,435	\$0	\$59,166	\$29,583	\$59,166	\$15,353	\$39,494	\$39,494				
460	VC - MetroTech Auditorium VC	\$300,000	\$81,960	\$300,00															

Lines 471 through 483 were intentionally excluded by the Company.

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Gas

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 2 NECO G Allocation	Rate Year 2 NECO G Rent - Return	Rate Year 2 NECO G Rent - Depn
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2	INVP N/A-Talent Management	INVP N/A-Talent Management	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3	CDH Acct Initiation	CDH Acct Initiation	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
4	INVP1549-Non-Interval Collect Sys C	Capitalized Software	\$6,265	(\$2,955)	\$6,265	\$157,112	2.85%	\$179	\$4,477
5	IN 1642-Radio Standardization Cons	IN 1642-Radio Standardization Cons Capitalized Software	\$2,432	(\$664)	\$1,768	\$18,663	2.85%	\$50	\$532
6	INVP 4133 - LI Stabilization	INVP 4133 - LI Stabilization	\$23,882	(\$6,525)	\$17,357	\$96,727	0.00%	\$0	\$0
7	INVP3294B PowerPlan Phase 2	INVP3294B PowerPlan Phase 2	\$6,746	(\$1,570)	\$5,176	\$34,911	2.85%	\$119	\$985
8	USFP-Tech Delivery - R1	Capitalized Software- USFP-Tech Delivery - R1	\$100,846	(\$27,551)	\$73,295	\$469,507	2.85%	\$2,089	\$13,095
9	FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX - Capitalized Software	\$31,653	(\$8,443)	\$23,210	\$144,135	2.85%	\$655	\$4,107
10	USFP - PMO-DD	USFP - PMO-DD - Capitalized Software	\$104,504	(\$28,550)	\$75,953	\$476,171	2.85%	\$2,164	\$13,570
11	ISCHAIN STREAM - DESIGN CAPEX	ISCHAIN STREAM - DESIGN CAPEX - Capitalized Software	\$22,783	(\$6,224)	\$16,559	\$103,813	2.85%	\$472	\$2,968
12	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	\$19,892	(\$5,435)	\$14,458	\$90,640	2.85%	\$412	\$2,583
13	EHR1 - BPS	Capitalized Software- EHR1 - BPS	\$707,792	(\$193,369)	\$514,423	\$1,495,677	2.85%	\$14,680	\$42,623
14	1642 - Radio Standardization Cons	IN 1642-Radio Standardization Cons - Capitalized Software	\$47,761	(\$13,049)	\$34,712	\$435,242	2.85%	\$989	\$12,403
15	INVP 4218 - Blanket Work Order	INVP 4218 - Blanket Work Order	\$216,078	(\$57,112)	\$158,966	\$988,961	2.85%	\$4,522	\$11,084
16	INVP 3922 - Access Violation Mgmt	INVP 3922 - Access Violation Management	\$161,306	(\$46,173)	\$115,133	\$326,369	2.85%	\$3,794	\$9,301
17	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
18	INVP3615 Success Enterprise Reporti	Capitalized Software INVP 3615 Success Enterprise Mgmt	\$14,655	(\$4,004)	\$10,652	\$89,036	0.00%	\$0	\$0
19	INVP 2897 Earned Value Mgmt Rptg	INVP 2897 Earned Value Mgmt Rptg - Capitalized Software	\$0,462	(\$2,585)	\$6,877	\$96,225	0.00%	\$0	\$0
20	Inspect System Resources/Hard/Softw	Capitalized Software	\$283	(\$77)	\$206	\$3,749	4.56%	\$9	\$171
21	Meier Test Equipment	Meier Test Equipment Capitalized Software	\$3,468	(\$948)	\$2,521	\$26,615	0.00%	\$0	\$0
22	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
23	Cascade Phase 1 project 2 of 2	Cascade Phase 1 project 2 of 2 Bill Pool 231	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
24	EDOT-Customer Management-CM-NEW03	Capitalized Software	\$1,632	(\$446)	\$1,186	\$29,747	0.00%	\$0	\$0
25	INVP2960C - GridForce SaaS Ph2	INVP 2960C - GridForce SaaS Phase 2 Implementation	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
26	INVP 3955 - EJ Ward Upgrade	INVP 3955 - EJ Ward Upgrade	\$30,050	(\$7,954)	\$22,096	\$87,631	0.00%	\$0	\$0
27	INVP3853 MIPC C-Que Conv to AMAG	Capitalized Software- INVP3853 MIPC-C-Que Conv to AMAG	\$32,241	(\$8,808)	\$23,433	\$117,525	0.00%	\$0	\$0
28	INVP 2870 Security Info & Event Mgmt	Capitalized Software-INVP 2870 Security Info & Event Mgmt	\$42,928	(\$11,728)	\$31,200	\$550,372	2.85%	\$888	\$7,135
29	INVP 3614C1 - US End User Initiated	INVP 3614C1 - US End User Initiated Secure File Email Trans	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
30	INVP 4266 - End User Device Refresh	INVP 4266 - End User Device Refresh Win7 Ph3 Assessment	\$33,502	(\$8,628)	\$24,873	\$111,020	2.85%	\$703	\$3,164
31	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$74,424	(\$19,614)	\$54,811	\$246,628	2.85%	\$1,562	\$7,028
32	CIS Consolidation	CIS Consolidation	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
33	Combine Meter Reading Routes	Combine Meter Reading Routes	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
34	INVP 0953 - Bill Pool 231	Smallworld GIS/PowerOn 4.0 upgrade	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
35	IN0823 Security Enhance Project	IN0823 Security Enhance Project	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
36	INVP 2851 - Legal Hold Automation	INVP 2851 - Legal Hold Automation	\$15,220	(\$4,158)	\$11,062	\$82,468	2.85%	\$315	\$2,685
37	INVP 0845	INVP 0845	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
38	LIM/ZEMA Project	LIM/ZEMA Project	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
39	INVP 3076-QAS Address Hygiene	Capitalized Software	\$2,118	(\$579)	\$1,540	\$38,611	2.85%	\$44	\$1,100
40	INVP 2981 US Security Awareness	INVP 2981 US Security Awareness Cap Software	\$2,944	(\$804)	\$2,140	\$35,770	2.85%	\$61	\$1,019
41	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$9,876	(\$2,605)	\$7,271	\$32,000	2.85%	\$207	\$912
42	INVP 2882b Identity & Access Mgt Pr	INVP 2882b Identity & Access Mgt Pr	\$84,110	(\$22,979)	\$61,131	\$510,996	2.85%	\$1,742	\$14,562
43	IN 1182 GAS TRANSPORT SYS	IN 1182 GAS TRANSPORT SYS - Capitalized Software	\$27,919	(\$7,627)	\$20,291	\$264,423	0.00%	\$0	\$0
44	TXFER0099	DATA Warehouse (work order #8008002108)	\$1,100	(\$301)	\$799	\$26,732	0.00%	\$0	\$0
45	TXFER0099	DATA WAREHOUSE	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
46	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$65,360	(\$17,213)	\$48,148	\$211,456	0.00%	\$0	\$0
47	INVP 1549B Meter Reading System Con	Capitalized Software- INVP 1549B Meter Reading	\$27,518	(\$7,545)	\$20,072	\$167,786	3.49%	\$700	\$5,855
48	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$878	(\$522)	\$356	\$2,724	0.00%	\$0	\$0
49	USFP-Business Readiness -R1	Capitalized Software- USFP-Business Readiness -R1	\$44,342	(\$12,114)	\$32,228	\$202,044	2.85%	\$918	\$5,758
50	Contact Centers Call Recording	Contact Centers Call Recording	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
51	EHR1 - Supply Chain	EHR1 - Supply Chain	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
52	INVP 3378 Rubber Goods Testing	INVP 3378 Rubber Goods Testing	\$9,320	(\$2,546)	\$6,774	\$56,625	0.00%	\$0	\$0
53	Brk Lease WMA F Optic Proj	Brk Lease WMA F Optic Proj	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
54	WO for Capital Chgs-FFA	WO for Capital Chgs-FFA	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
55	CM-NEW02-Smp Order Proc	Capitalized Software	\$84	(\$23)	\$61	\$1,115	0.00%	\$0	\$0
56	INVP 2577C - ArcFM Software Upgrade	INVP 2577C - ArcFM Software Upgrade and System Enhance	\$92,680	(\$24,119)	\$68,561	\$75,815	0.00%	\$0	\$0
57	INVP 1172 - AMAG Upgrades	Capitalized Software- INVP 1172 AMAG Upgrades	\$264,223	(\$69,633)	\$194,590	\$575,588	2.85%	\$5,545	\$24,952
58	INVP 3614G1 - US Reference Security	INVP 3614G1 - US Reference Security Architecture (Full)	\$6,012	(\$1,586)	\$4,427	\$19,482	2.85%	\$126	\$555
59	INVP 3600 - US Web Initiatives	INVP 3600 - US Web Initiatives focusing on Content Managm	\$32,459	(\$8,868)	\$23,592	\$197,202	3.77%	\$988	\$7,435
60	INVP 3914 - Bill Print Facility	Capitalized Software- INVP 3194 - Bill Print Facility Relocation	\$12,462	(\$3,402)	\$9,060	\$45,391	3.77%	\$341	\$1,711
61	INVP3839 NY Retail Access	INVP3839 NY Retail Access Mandate	\$86,762	(\$23,703)	\$63,059	\$332,910	0.00%	\$0	\$0

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Distribution

Line	Investment Name	Description	Rate Year 2 Distribution Allocation	Rate Year 2 Rent Return	Rate Year 2 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 2 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	0.00%	\$0	\$0	\$0	\$0	36		50%	\$629,223
2	INVP N/A-Talent Management	INVP N/A-Talent Management	0.00%	\$0	\$0	\$0	\$0	36		100%	\$208,232
3	CDH Acct Initiation	CDH Acct Initiation	0.00%	\$0	\$0	\$0	\$0	36		50%	\$298,070
4	INVP1549-Non-Interval Collet Sys C	Capitalized Software	8.37%	\$524	\$13,148	\$1,868	\$11,805	36		50%	\$549,891
5	IN 1642-Radio Standardization Cons	IN 1642-Radio Standardization Cons Capitalized Software	8.37%	\$148	\$1,562	\$234	\$1,476	36		50%	\$66,322
6	INVP 4133 - LI Stabilization	INVP 4133 - LI Stabilization	0.00%	\$0	\$0	\$0	\$0	36		50%	\$338,546
7	INVP3294B PowerPlan Phase 2	INVP3294B PowerPlan Phase 2	8.37%	\$350	\$2,922	\$447	\$2,824	36		50%	\$122,187
8	USFP-Tech Delivery - R1	Capitalized Software- USFP-Tech Delivery - R1	8.37%	\$6,134	\$38,454	\$6,001	\$38,497	36		50%	\$247,534
9	FINANCE STREAM- DESIGN CAPEX	FINANCE STREAM- DESIGN CAPEX - Capitalized Software	8.37%	\$1,924	\$12,062	\$1,910	\$12,076	36		50%	\$728,677
10	USFP- PNO-DD	USFP- PNO-DD - Capitalized Software	8.37%	\$6,366	\$39,849	\$6,312	\$39,893	36		50%	\$2,380,856
11	S/CHAIN STREAM- DESIGN CAPEX	S/CHAIN STREAM- DESIGN CAPEX - Capitalized Software	8.37%	\$1,366	\$9,688	\$1,376	\$9,697	36		50%	\$519,063
12	SOLUTION DEL- DESIGN CAPEX	SOLUTION DEL- DESIGN CAPEX - Capitalized Software	8.37%	\$1,210	\$7,685	\$1,201	\$7,694	36		50%	\$453,201
13	EHR1 - BPS	Capitalized Software- EHR1 - BPS	8.37%	\$43,050	\$25,167	\$22,978	\$145,238	36	14,566,768	50%	\$0
14	1642- Radio Standardization Cons	IN 1642-Radio Standardization Cons - Capitalized Software	8.37%	\$2,905	\$36,423	\$5,372	\$33,956	36		50%	\$0
15	INVP 4218 - Blanket Work Order	INVP 4218 - Blanket Work Order	8.37%	\$13,273	\$32,550	\$6,260	\$39,568	36		50%	\$1,944,806
16	INVP 3922- Access Violation Mgmt	INVP 3922- Access Violation Management	8.37%	\$11,141	\$27,312	\$5,253	\$33,201	36		50%	\$1,637,845
17	USFP R3 Finance	USFP Release 3 Finance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
18	INVP3615 Success Enterprise Report	Capitalized Software INVP 3615 Success Enterprise Mgmt	15.13%	\$1,611	\$13,468	\$2,060	\$13,020	36		50%	\$311,627
19	INVP 2997 Earned Value Mgmt Rptg	INVP 2997 Earned Value Mgmt Rptg - Capitalized Software	15.13%	\$1,040	\$13,043	\$1,924	\$12,160	36		50%	\$301,788
20	Inspect System ResourcesHardSw	Capitalized Software	13.30%	\$27	\$499	\$72	\$454	36		50%	\$13,123
21	Meter Test Equipment	Meter Test Equipment Capitalized Software	24.65%	\$626	\$6,615	\$969	\$6,262	36		50%	\$33,154
22	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	0.00%	\$0	\$0	\$0	\$0	36		100%	\$2,116,624
23	Cascade Phase 1 Project 2 of 2	Cascade Phase 1 Project 2 of 2 Bill Pool 231	0.00%	\$0	\$0	\$0	\$0	36		100%	\$988,773
24	EDOT-Customer Management-OM-NEW03	Capitalized Software	15.03%	\$178	\$4,470	\$635	\$4,014	36		50%	\$104,115
25	INVP2960C - GridForce SaaS Ph2	INVP 2960C - GridForce SaaS Phase 2 Implementation	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
26	INVP 3955 - EJ Ward Upgrade	INVP 3955 - EJ Ward Upgrade	0.00%	\$0	\$0	\$0	\$0	36		50%	\$306,709
27	INVP3853 NMPC-Cure Conv to AMAG	Capitalized Software- INVP3853 NMPC-Cure Conv to AMAG	0.00%	\$0	\$0	\$0	\$0	36		50%	\$411,339
28	INVP 2970 Security Info & Event Mgmt	Capitalized Software- INVP 2970 Security Info & Event Mgmt	8.37%	\$2,611	\$20,853	\$3,219	\$20,345	36		50%	\$875,300
29	INVP 3614C1 - US End User Initiated	INVP 3614C1 - US End User Initiated Secure File Email Trans	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
30	INVP 4266 - End User Device Refresh	INVP 4266 - End User Device Refresh Win7 Ph3 Assessment	8.37%	\$2,065	\$2,678	\$3,291	\$9,804	36		50%	\$386,569
31	INVP 3538 - VSTIG Bandwidth Increase	INVP 3538 - VSTIG Bandwidth Increase	8.37%	\$4,897	\$20,639	\$3,446	\$21,780	36		50%	\$863,199
32	CIS Consolidation	CIS Consolidation	0.00%	\$0	\$0	\$0	\$0	36		50%	\$14,450,385
33	Combine Meter Reading Routes	Combine Meter Reading Routes	0.00%	\$0	\$0	\$0	\$0	36		100%	\$364,462
34	INVP 0863 - Bill Pool 231	Smallworld GIS/PowerOn 4.0 Upgrade	0.00%	\$0	\$0	\$0	\$0	36		50%	\$2,172,776
35	IN0823 Security Enhance Project	IN0823 Security Enhance Project	0.00%	\$0	\$0	\$0	\$0	36		100%	\$315,244
36	INVP 2951 - Legal Hold Automation	INVP 2951 - Legal Hold Automation	8.37%	\$926	\$7,738	\$1,163	\$7,480	36		50%	\$323,637
37	INVP 0845	INVP 0845	0.00%	\$0	\$0	\$0	\$0	36		50%	\$232,067
38	LM/ZEMA Project	LM/ZEMA Project	0.00%	\$0	\$0	\$0	\$0	36		100%	\$402,988
39	INVP 3076-QAS Address Hygiene	Capitalized Software	8.37%	\$129	\$3,231	\$459	\$2,901	36		50%	\$135,140
40	INVP 2981 US Security Awareness	INVP 2981 US Security Awareness Cap Software	8.37%	\$173	\$2,993	\$433	\$2,739	36		50%	\$125,197
41	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$603	\$2,678	\$449	\$2,837	36		50%	\$112,000
42	INVP 2962b Identity & Access Mgt Pr	INVP 2962b Identity & Access Mgt Pr	8.37%	\$5,116	\$42,763	\$6,540	\$41,339	36		50%	\$1,786,486
43	IN 1182 GAS TRANSPORT SYS	IN 1182 GAS TRANSPORT SYS - Capitalized Software	0.00%	\$0	\$0	\$0	\$0	36		50%	\$890,480
44	TXFER0099	FDG Enhancement (work order #K008002108)	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,122,750
45	TXFER0099	DATA WAREHOUSE	0.00%	\$0	\$0	\$0	\$0	36		0%	\$0
46	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$740,094
47	INVP 1549B Meter Reading System Con	Capitalized Software- INVP 1549B Meter Reading	7.88%	\$1,583	\$13,229	\$2,023	\$12,786	36	109,290	50%	\$532,666
48	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$9,534
49	USFP-Business Readiness - R1	Capitalized Software- USFP-Business Readiness - R1	8.37%	\$2,697	\$16,908	\$2,678	\$16,927	36		50%	\$1,010,219
50	Contact Centers Call Recording	Contact Centers Call Recording	0.00%	\$0	\$0	\$0	\$0	36		50%	\$180,736
51	EHR1 - Supply Chain	EHR1 - Supply Chain	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
52	INVP 3378 Rubber Goods Testing	INVP 3378 Rubber Goods Testing	15.13%	\$1,025	\$8,566	\$1,310	\$8,280	36		50%	\$198,187
53	Brk Lease W/MA F Optic Proj	Brk Lease W/MA F Optic Proj	0.00%	\$0	\$0	\$0	\$0	36		50%	\$217,772
54	WO for Capital Crgs-FFA	WO for Capital Crgs-FFA	0.00%	\$0	\$0	\$0	\$0	36		50%	\$3,705,889
55	CMHNEW02-Simp Order Proc	Capitalized Software	15.03%	\$9	\$1,68	\$24	\$153	36		50%	\$3,901
56	INVP 2977C - ArcFM Software Upgrade	INVP 2977C - ArcFM Software Upgrade and System Enhance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$966,351
57	INVP 1172 - AMAG Upgrades	Capitalized Software- INVP 1172 AMAG Upgrades	8.37%	\$16,284	\$73,274	\$18,234	\$77,325	36		50%	\$3,064,559
58	INVP 3614G1 - US Reference Security	INVP 3614G1 - US Reference Security Architecture Fujit	8.37%	\$370	\$1,630	\$273	\$1,727	36		50%	\$68,185
59	INVP 3600 - US Web Initiatives	INVP 3600 - US Web Initiatives focusing on Content Managemt	6.94%	\$1,632	\$13,686	\$2,093	\$13,230	36	122,634	50%	\$628,891
60	INVP 3914 - Bill Print Facility	Capitalized Software- INVP 3194 - Bill Print Facility Relocation	6.94%	\$928	\$3,150	\$516	\$3,262	36		50%	\$159,869
61	INVP3839 NY Retail Access	INVP3839 NY Retail Access Mandate	0.00%	\$0	\$0	\$0	\$0	36	200,905	50%	\$1,064,734

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

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THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Gas

Line	Investment Name	Description	Year Return	Return on Account Taxes	Total Return	Year Amortization	Rate Year 2 Allocation	Rate Year 2 NECO G Rent-Return	Rate Year 2 NECO G Rent - Deprn
62	IN1588-21st Cent. FOR SYRACUSE/NB	IN1588-21st Cent. FOR SYRACUSE/NB	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
63	KPI Reporting Tool	KPI Reporting Tool	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
64	INVP2105-Cust Choice Email Tracking	Capitalized Software	\$4,868	(\$1,330)	\$3,538	\$88,730	2.85%	\$101	\$2,529
65	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$2,686	(\$711)	\$1,976	\$7,983	2.85%	\$56	\$228
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	\$792,749	(\$216,579)	\$576,170	\$4,128,184	0.00%	\$0	\$0
67	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$15,409	(\$4,210)	\$11,199	\$59,123	2.85%	\$319	\$1,685
68	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$7,222	(\$1,910)	\$5,312	\$21,490	0.00%	\$0	\$0
69	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$845	(\$223)	\$622	\$2,680	0.00%	\$0	\$0
70	USFP-Build & Unit Test-R1	Capitalized Software-USFP-Build & Unit Test-R1	\$897,420	(\$160,483)	\$436,937	\$2,676,579	2.85%	\$12,166	\$76,275
71	INVP 1391	INVP 1391	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
72	USFP-Data Strategy - R1	Capitalized Software- USFP-Data Strategy - R1	\$169,830	(\$46,398)	\$123,433	\$773,832	2.85%	\$3,517	\$22,052
73	USFP Test Procedure	USFP Test Procedure- Capitalized Software	\$6,846	(\$1,870)	\$4,976	\$31,196	2.85%	\$142	\$889
74	USFP - Cutover-DD	USFP - Cutover-DD - Capitalized Software	\$2,592	(\$708)	\$1,884	\$11,811	2.85%	\$54	\$337
75	USFP - Data Strategy-DD	USFP - Data Strategy-DD - Capitalized Software	\$55,567	(\$15,181)	\$40,386	\$253,192	2.85%	\$1,151	\$7,215
76	DESIGN AUTH - DESIGN CAPEX	DESIGN AUTH - DESIGN CAPEX - Capitalized Software	\$6,901	(\$1,910)	\$5,081	\$31,853	2.85%	\$145	\$908
77	Finance Remediation FY16 Capital	Capitalized Software- Finance Remediation FY16	\$103,239	(\$28,265)	\$75,034	\$45,840	2.85%	\$2,138	\$5,286
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	\$136,019	(\$37,161)	\$98,859	\$619,773	2.85%	\$2,817	\$17,662
79	USFP R3 Finance	Capitalized Software- USFP Release 3 Finance	\$403,563	(\$110,254)	\$293,310	\$978,250	2.85%	\$8,359	\$25,028
80	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 Supply Chain activity	\$375,283	(\$102,527)	\$272,756	\$943,436	2.85%	\$7,773	\$26,885
81	EHR1 - Finance	EHR1 - Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
82	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
83	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
84	INVP N/A- NE EMS TSS	INVP N/A- NE EMS TSS Capitalized Software	\$2,968	(\$819)	\$2,179	\$8,436	0.00%	\$0	\$0
85	INVP 1242 - WCOR01	INVP 1242 - WCOR01 Capitalized Software	\$44	(\$12)	\$32	\$536	0.00%	\$0	\$0
86	INVP 3375B Challenge the Limits XML	INVP3375B- Challenge the Limits XML	\$19,926	(\$5,444)	\$14,482	\$88,039	5.91%	\$656	\$5,203
87	INVP 4373 - Contingent Labor Admin	Capitalized Software- INVP 4373 Contingent Labor Admin	\$12,722	(\$3,367)	\$9,354	\$37,099	2.85%	\$267	\$1,057
88	INVP361442 IAM Ph3 Web Admin	INVP361442 IAM Ph3 Web Administration	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
89	Cascade Phase II project 2 of 2	Cascade Phase II project 2 of 2	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
90	Cascade Phase II project 1 of 2	Cascade Phase II project 1 of 2	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
91	INVP 3232A - Tallyman & Paperless B	Capitalized Software	\$7,471	(\$2,041)	\$5,430	\$136,159	5.91%	\$321	\$8,046
92	IN0309-SCM-ENGAGE VENDOR	IN0309-SCM-ENGAGE VENDOR	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
93	Desktop (refresh)	Desktop (refresh)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
94	INVP 3307 (Factor Storm Center Host	Capitalized Software	\$5,241	(\$1,432)	\$3,809	\$95,526	2.85%	\$109	\$2,722
95	INVP 1388 US Computing Minor Works	Capitalized Software	\$2,087	(\$573)	\$1,524	\$8,228	2.85%	\$43	\$1,089
96	Web Initiatives FY09 - Phase 1	Web Initiatives FY09 - Phase 1	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
97	INVP 2830 Intelligent Mail Barcode	Capitalized Software	\$9,023	(\$2,192)	\$6,831	\$146,229	2.85%	\$166	\$4,167
98	INVP823D Guardium	INVP823D Guardium	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
99	INVP 2883a QNI Network Security Pro	Capitalized Software	\$2,376	(\$649)	\$1,727	\$16,498	2.85%	\$49	\$470
100	INVP 2827 US Desktop Refresh	INVP 2827 US Desktop Refresh	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
101	TXFER00099	GAS SCADA Upgrade/Modernize	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
102	TXFER00099	HR BENEFITS	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
103	INVP 3883 Mobile Device for PTO, Me	Capitalized Software- INVP 3883 Mobile Device for PTO, Me	\$63,215	(\$17,270)	\$45,945	\$249,116	3.49%	\$1,603	\$8,683
104	USFP-Testing -R1	Capitalized Software- USFP-Testing -R1	\$1,346,799	(\$367,946)	\$978,853	\$6,136,688	2.85%	\$27,895	\$174,878
105	FFA (NIMO)	FFA (NIMO)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
106	INVP 4102 - Capture Fusion Data	INVP 4102 - Capture Fusion Data	\$12,480	(\$3,288)	\$9,204	\$43,361	0.00%	\$0	\$0
107	USFP-Process & Design- R1	Capitalized Software-USFP-Process & Design- R1	\$166,020	(\$45,357)	\$120,664	\$756,472	2.85%	\$3,138	\$21,557
108	USFP - Reporting & Info-DD	USFP - Reporting & Info-DD - Capitalized Software	\$54,954	(\$15,013)	\$39,940	\$250,386	2.85%	\$1,138	\$7,136
109	USFP - Build & Unit Test-DD	USFP - Build & Unit Test-DD - Capitalized Software	\$81,067	(\$16,688)	\$44,388	\$278,341	2.85%	\$1,266	\$7,852
110	USFP - Process & Design-DD	USFP - Process & Design-DD - Capitalized Software	\$383,273	(\$104,710)	\$278,562	\$1,746,382	2.85%	\$7,938	\$49,767
111	INFORMATION MGMT - DESIGN CAPEX	INFORMATION MGMT - DESIGN CAPEX - Capitalized Software	\$7,614	(\$2,080)	\$5,534	\$34,694	2.85%	\$158	\$989
112	EHR1 - Payroll	Capitalized Software- EHR1 - Payroll	\$295,318	(\$80,681)	\$214,637	\$624,054	2.85%	\$6,117	\$17,784
113	EHR1 - PMO	Capitalized Software- EHR1 - PMO	\$394,962	(\$107,904)	\$287,058	\$534,617	2.85%	\$8,180	\$23,784
114	EHR1 - IT Delivery	EHR1 - IT Delivery	\$121,566	(\$32,712)	\$88,854	\$556,888	2.85%	\$2,518	\$7,321
115	USFP-Testing -R1	USFP-Testing -R1	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
116	US Pre-BLUEPRINT STRATEGY PLAN	US Pre-BLUEPRINT STRATEGY PLAN - Capitalized Software	\$143,312	(\$39,153)	\$104,159	\$653,000	2.85%	\$2,968	\$18,609
117	INVP 3815 - Annual HR & Payroll SP	INVP 3815 - Annual HR & Payroll Mandatory Service Pack Up	\$61,063	(\$16,226)	\$44,839	\$109,920	2.85%	\$1,278	\$3,132
118	Finance Remediation FY16 Capital	Finance Remediation FY16 Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
119	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
120	IN N/A NE & NY EMS NERC-CIP Auth MW	IN N/A NE & NY EMS NERC-CIP Authentication - MW Capital	\$768	(\$208)	\$560	\$9,184	0.00%	\$0	\$0
121	INVP3374 Smallworld GIS FY13 R 1-2	INVP3374 Smallworld GIS FY13 R 1-2: Capitalized Software	\$4,886	(\$1,327)	\$3,559	\$44,255	0.00%	\$0	\$0
122	WCLIS13 - Auto Gen Work Req	Capitalized Software	\$222	(\$61)	\$161	\$2,938	0.00%	\$0	\$0

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Distribution

Line	Investment Name	Description	Rate Year 2 Distribution Allocation	Rate Year 2 Rent Return	Rate Year 2 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 2 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
62	INT588-21st Cent. FOR SYRACUSE/NB	INT588-21st Cent. FOR SYRACUSE/NB	0.00%	\$0	\$0	\$0	\$0	36		50%	\$136,700
63	KPI Reporting Tool	KPI Reporting Tool	0.00%	\$0	\$0	\$0	\$0	36		50%	\$992,055
64	INVP2135-GateChoice Email Tracking	Capitalized Software	8.37%	\$266	\$7,625	\$1,055	\$6,667	36		50%	\$310,556
65	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$165	\$989	\$174	\$720	36		50%	\$27,977
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	22.28%	\$128,198	\$918,521	\$142,982	\$903,737	36	770	50%	\$14,448,259
67	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$937	\$4,948	\$804	\$5,081	36		50%	\$206,932
68	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$75,216
69	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$9,378
70	USFP-Build & Unit Test -R1	Capitalized Software-USFP-Build & Unit Test -R1	8.37%	\$35,728	\$223,991	\$35,478	\$224,242	36		50%	\$13,982,887
71	INVP 1391	INVP 1391	0.00%	\$0	\$0	\$0	\$0	36		100%	\$523,083
72	USFP-Data Strategy - R1	Capitalized Software- USFP-Data Strategy - R1	8.37%	\$10,330	\$64,759	\$10,257	\$64,831	36		50%	\$3,969,162
73	USFP Test Procure	USFP Test Procure Capitalized Software	8.37%	\$416	\$2,611	\$413	\$2,614	36		50%	\$155,978
74	USFP - Outover-DD	USFP - Outover-DD - Capitalized Software	8.37%	\$158	\$988	\$157	\$989	36		50%	\$59,054
75	USFP - Data Strategy-DD	USFP - Data Strategy-DD - Capitalized Software	8.37%	\$3,380	\$21,189	\$3,356	\$21,212	36		50%	\$1,265,962
76	DESIGN AUTH - DESIGN CAPEX	DESIGN AUTH - DESIGN CAPEX - Capitalized Software	8.37%	\$425	\$2,665	\$422	\$2,669	36		50%	\$159,266
77	Finance Remediation FY16 Capital	Capitalized Software- Finance Remediation FY16	8.37%	\$6279	\$15,552	\$2,592	\$18,949	36	1,858,401	50%	\$0
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	8.37%	\$5773	\$51,866	\$5,215	\$51,924	36		50%	\$3,098,864
79	USFP R3 Finance	Capitalized Software-USFP Release 3 Finance	8.37%	\$24,546	\$73,497	\$13,393	\$84,650	36		50%	\$4,381,252
80	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 Supply Chain activity	8.37%	\$22,826	\$78,952	\$13,903	\$87,875	36		50%	\$4,717,180
81	EHR1 - Finance	EHR1 - Finance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
82	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
83	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
84	INVP NAX- NE EMS TSS	INVP NAX- NE EMS TSS Capitalized Software	26.00%	\$545	\$9,110	\$1,319	\$8,536	36		50%	\$127,528
85	INVP 1242 - WICOR01	INVP 1242 - WICOR01 Capitalized Software	15.03%	\$5	\$80	\$12	\$74	36		50%	\$1,875
86	INVP 3375B- Challenge the Limits XML	INVP3375B- Challenge the Limits XML	12.73%	\$1,843	\$11,206	\$1,782	\$11,266	36		50%	\$308,138
87	INVP 4373 - Contingent Labor Admin	Capitalized Software- INVP 4373 Contingent Labor Admin	8.37%	\$783	\$3,105	\$531	\$3,356	36		50%	\$128,846
88	INVP3614A2 IAM Ph3 Web Admin	INVP3614A2 IAM Ph3 Web Administration	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
89	Cascade Phase II project 2 of 2	Cascade Phase II project 2 of 2	0.00%	\$0	\$0	\$0	\$0	36		100%	\$1,051,038
90	Cascade Phase II project 1 of 2	Cascade Phase II project 1 of 2	0.00%	\$0	\$0	\$0	\$0	36		100%	\$1,576,557
91	INVP 3323A - Tallman & Pipeless B	Capitalized Software	12.73%	\$691	\$17,330	\$2,462	\$15,560	36		50%	\$476,557
92	IN0309-SOM-ENGAGE VENDOR	IN0309-SOM-ENGAGE VENDOR	0.00%	\$0	\$0	\$0	\$0	36		100%	\$312,721
93	Desktop (refresh)	Desktop (refresh)	0.00%	\$0	\$0	\$0	\$0	36		50%	\$475,135
94	INVP 3307 Factor Storm Center Host	Capitalized Software	8.37%	\$319	\$7,994	\$1,136	\$7,177	36		50%	\$344,342
95	INVP 1389 US Computing Minor Works	Capitalized Software	8.37%	\$128	\$3,199	\$454	\$2,972	36		50%	\$133,797
96	Web Initiatives FY09 - Phase 1	Capitalized Software	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,065,232
97	INVP 2630 Intelligent Mail Barcode	Capitalized Software	8.37%	\$468	\$12,237	\$1,738	\$10,987	36		50%	\$511,803
98	INVP823D Guardium	INVP823D Guardium	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
99	INVP 2983a CNI Network Security Pro	Capitalized Software	8.37%	\$145	\$1,381	\$208	\$1,317	36		50%	\$57,744
100	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
101	TXFER0089	GAS SCADA Upgrade/Modernize	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,493,520
102	TXFER0089	HR BENEFITS	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
103	INVP 3883 Mobile Device for PTO, Mele	Capitalized Software- INVP 3883 Mobile Device for PTO, Mele	7.88%	\$3,622	\$19,641	\$3,178	\$20,066	36		50%	\$871,906
104	USFP-Testing -R1	Capitalized Software- USFP-Testing R1	8.37%	\$91,916	\$513,552	\$81,341	\$514,127	36		50%	\$30,683,442
105	FFA (NIMO)	FFA (NIMO)	0.00%	\$0	\$0	\$0	\$0	36		100%	\$7,548,509
106	INVP 4102 - Capture Fusion Data	INVP 4102 - Capture Fusion Data	0.00%	\$0	\$0	\$0	\$0	36		50%	\$151,762
107	USFP-Process & Design -R1	Capitalized Software-USFP-Process & Design -R1	8.37%	\$10,098	\$63,306	\$10,027	\$63,377	36		50%	\$3,782,359
108	USFP - Reporting & Info-DD	USFP - Reporting & Info-DD - Capitalized Software	8.37%	\$3,342	\$20,955	\$3,319	\$20,976	36		50%	\$1,251,980
109	USFP - Build & Unit Test-DD	USFP - Build & Unit Test-DD - Capitalized Software	8.37%	\$3,715	\$23,993	\$3,689	\$23,919	36		50%	\$1,591,706
110	USFP - Process & Design-DD	USFP - Process & Design-DD - Capitalized Software	8.37%	\$23,312	\$146,147	\$23,148	\$146,311	36		50%	\$8,731,908
111	INFORMATION MGMT - DESIGN CAPEX	INFORMATION MGMT - DESIGN CAPEX - Capitalized Software	8.37%	\$463	\$2,903	\$463	\$2,907	36		50%	\$173,470
112	EHR1 - Payroll	Capitalized Software- EHR1 - Payroll	8.37%	\$17,982	\$52,224	\$9,557	\$60,599	36		50%	\$3,120,271
113	EHR1 - PMO	Capitalized Software- EHR1 - PMO	8.37%	\$24,023	\$69,945	\$12,822	\$81,046	36		50%	\$3,346,172
114	EHR1 - IT Delivery	EHR1 - IT Delivery	8.37%	\$7,394	\$21,088	\$3,947	\$24,945	36		50%	\$864,471
115	USFP-Testing -R1	NONE	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
116	US Pre-BLUEPRINT STRATEGY PLAN	US Pre-BLUEPRINT STRATEGY PLAN - Capitalized Software	8.37%	\$8,717	\$54,647	\$9,655	\$54,708	36		50%	\$3,265,001
117	INVP 3915 - Annual HR & Payroll SP	INVP 3915 - Annual HR & Payroll Mandatory Service Pack Up	8.37%	\$3,752	\$9,199	\$1,769	\$11,182	36		50%	\$549,601
118	Finance Remediation FY16 Capital	Finance Remediation FY16 Capital	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
119	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
120	IN NVA NE & NY EMS NERC-CIP Auth MW	IN NVA NE & NY EMS NERC-CIP Authentication - MW Capital	12.30%	\$68	\$1,128	\$163	\$1,033	36		50%	\$32,143
121	INVP3374 SmallWorld GIS FY13 R 1-2	INVP3374 SmallWorld GIS FY13 R 1-2 - Capitalized Software	15.03%	\$530	\$6,551	\$951	\$6,201	36		50%	\$154,853
122	WCL1313 - Auto Gen Work Req	Capitalized Software	15.03%	\$24	\$442	\$64	\$402	36		50%	\$10,283

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Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 2 NECO G Allocation	Rate Year 2 NECO G Rent- Return	Rate Year 2 NECO G Rent - Depr
123	INVP 4045 - Double Pole Mgmt DB	INVP 4045 - Double Pole Management Database Upgrade	\$21,195	(\$5,609)	\$15,577	\$61,779	0.00%	\$0	\$0
124	IN 3136 NE GAS LEAKS CHECKS	Capitalized Software- INVP2136 NE Gas Leaks Checks	\$46,778	(\$12,780)	\$33,998	\$189,463	0.00%	\$0	\$0
125	INVP3620 Cascade System for Gas	INVP 3620 Cascade System for Gas	\$92,223	(\$25,195)	\$67,028	\$36,172	7.28%	\$4,879	\$24,470
126	INVP 2577 GIS Consl Ph 2	INVP 2577 GIS Consl Ph 2	\$62,125	(\$16,973)	\$45,153	\$411,744	7.28%	\$3,287	\$29,971
127	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athena)	\$1,810	(\$481)	\$1,329	\$5,616	2.85%	\$38	\$160
128	INVP3614A2 IAM Ph3 Web Admin	Capitalized Software- INVP 3614 A2 IAM Ph3 Web Administration	\$72,528	(\$19,120)	\$53,398	\$235,003	2.85%	\$1,522	\$6,697
129	TGM (formerly Bankers Lease)	TGM (formerly Bankers Lease)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
130	Data Center Rationalization	Data Center Rationalization	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
131	INVP2940-GRG Enterprise Risk & Comp	Capitalized Software	\$100,924	(\$27,572)	\$73,351	\$507,430	2.85%	\$2,090	\$14,460
132	INVP0823- Laptop & Port Device Info	INVP0823- Laptop & Port Device Info	\$59,799	(\$16,337)	\$43,462	\$93,298	2.85%	\$1,239	\$10,353
133	IN 1043 NE EMS REPLACEMENT	IN 1043 NE EMS REPLACEMENT	\$19	(\$5)	\$14	\$110	0.00%	\$0	\$0
134	IN 2366 LI CNI Direct Hw Upgr	IN 2366 LI CNI Direct Hw Upgr Software	\$1,115	(\$305)	\$810	\$9,562	0.00%	\$0	\$0
135	TXFER00099	IN 2692 MA GAS SINGLE BILL (Work order #8K08002315)	\$370	(\$101)	\$269	\$8,983	0.00%	\$0	\$0
136	TXFER00099	IN 2652 MA GAS RATE CASE, CRIS (Work order #8K080022)	\$209	(\$57)	\$152	\$5,089	0.00%	\$0	\$0
137	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Customer Choice ESCO Gas Management	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
138	INVP2826B Security Access Panels	INVP2826B Security Access Panels NERC CIP Compliance	\$19,554	(\$5,328)	\$14,175	\$98,061	0.00%	\$0	\$0
139	INVP 3682 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
140	USFP-PMO - R1	Capitalized Software-USFP-PMO - R1	\$291,760	(\$79,769)	\$212,051	\$1,329,404	2.85%	\$6,043	\$37,864
141	USFP - Tech Delivery-DD	Capitalized Software-USFP Tech Delivery DD	\$37,502	(\$10,246)	\$27,257	\$170,879	2.85%	\$777	\$4,870
142	INVP 4214 FERC Cust Syst Rep	INVP 4214 - FERC Wholesale Customer System Replacement	\$3,471	(\$919)	\$2,552	\$9,924	0.00%	\$0	\$0
143	INVP3600B US Web Initiatives 2	Capitalized Software-INVP 3600B US Web Initiatives 2	\$142,439	(\$38,914)	\$103,525	\$593,394	3.49%	\$3,613	\$20,708
144	USFP Solution Architecture-R1	Capitalized Software- USFP Solution Architecture-R1	\$55,676	(\$15,211)	\$40,465	\$253,686	2.85%	\$1,153	\$7,229
145	USFP-Control & Roles -R1	Capitalized Software- USFP-Control & Roles -R1	\$170,603	(\$46,609)	\$123,995	\$777,354	2.85%	\$3,533	\$22,152
146	USFP Test Finance	USFP Test Finance	\$65,830	(\$23,449)	\$62,382	\$91,086	2.85%	\$1,778	\$11,145
147	USFP - Hardware & Software-DD	USFP - Hardware & Software-DD Capitalized Software	\$60,806	(\$16,612)	\$44,194	\$277,064	2.85%	\$1,259	\$7,896
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	\$3,046	(\$832)	\$2,214	\$13,881	2.85%	\$63	\$396
149	NY NE IVR Replacement(NIMO)	NY NE IVR Replacement(NIMO)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
150	SOLUTION ARCH- DESIGN CAPEX	SOLUTION ARCH- DESIGN CAPEX - Capitalized Software	\$4,388	(\$1,199)	\$3,189	\$19,993	2.85%	\$91	\$570
151	EHR1 - Finance	Capitalized Software- EHR1 - Finance	\$474,385	(\$29,602)	\$444,783	\$1,002,452	2.85%	\$9,625	\$26,567
152	USFP Test Net Strat	Capitalized Software- USFP Test Net Strat	\$28,650	(\$7,827)	\$20,823	\$130,545	2.85%	\$593	\$3,720
153	INVP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	\$4,612	(\$1,260)	\$3,352	\$84,050	2.85%	\$96	\$2,395
154	USFP - Business Engagement-DD	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
155	INVP 4225 - Ancillary SAP Appos	INVP 4225 - Ancillary SAP Application Updates	\$69,572	(\$18,496)	\$51,077	\$25,237	2.85%	\$1,456	\$3,569
156	INVP 4224 - HANA	INVP 4224 - High Performance Analytics Appliance (HANA)	\$61,826	(\$16,427)	\$45,398	\$111,292	2.85%	\$1,294	\$3,172
157	INVP 4223 - US SAP BOE Update	INVP 4223 - US SAP Annual Business Objects Environment (E	\$67,842	(\$18,026)	\$49,817	\$222,123	2.85%	\$1,420	\$5,480
158	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
159	USFP R3 Payroll	USFP R3 Payroll, part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
160	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
161	INVP 3210 - Infographics Conversion	Capitalized Software	\$10,403	(\$2,942)	\$7,461	\$189,604	8.04%	\$609	\$15,240
162	INVP 3237 Street Light Outage Impo	INVP 3237 Street Light Outage Imp	\$10,811	(\$2,954)	\$7,858	\$46,364	0.00%	\$0	\$0
163	IN 2330 ETRM Rptl Nuclear-Gas Benef	IN 2330 ETRM Rptl Nuclear-Gas Benef	\$2,942	(\$904)	\$2,038	\$71,491	7.28%	\$156	\$5,204
164	IN 3124B GLOBAL HR STRATEGY	IN 3124B GLOBAL HR STRATEGY	\$42,919	(\$11,725)	\$31,193	\$250,377	2.85%	\$989	\$7,133
165	INVP3614A1 IAM Ph2:Identity Adminis	INVP3614A1 IAM Ph2:Identity Administration	\$120,541	(\$31,793)	\$88,748	\$390,574	2.85%	\$2,529	\$11,130
166	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
167	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athena)	\$0	(\$0)	\$0	\$0	2.85%	\$0	\$0
168	Meier Route Consl	INVP 1828B Gas Transportation System Meier Route Consl	\$4,825	(\$1,318)	\$3,507	\$58,626	0.00%	\$0	\$0
169	GIS Project (Bankers Lease)	GIS Project (Bankers Lease)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
170	INVP 1224	INVP 1224	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
171	IN 1482 -ACIS Target Pricing Model	Capitalized Software	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
172	JBCRD011-Wholesale Re-Dis	JBCRD011-Wholesale Re-Dis	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
173	INVP 1401	INVP 1401	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
174	Video Conferencing	Video Conferencing	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
175	INVP 3310 US HR Applicant Track Sys	INVP 3310 US HR Applicant Track Sys	\$2,240	(\$612)	\$1,628	\$46,659	2.85%	\$46	\$1,330
176	INVP4492 CI Services Foundation	INVP4492 Comprehensive Integration Services Foundation	\$71,164	(\$23,613)	\$63,551	\$93,119	2.85%	\$1,805	\$10,348
177	IN 1828GGAS TRANS SYS PHASE 2	Capitalized Software- IN 1828GGAS TRANS SYS PHASE 2	\$19,701	(\$5,382)	\$14,319	\$239,377	0.00%	\$0	\$0
178	TXFER00099	IN 1828 GAS TRANSPORT SYS (Work order # 8K08002303)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
179	TXFER00099	BUS TRANS - WIRES & PIPES - CAPITAL	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
180	INVP4024 Soft Off Program	Capitalized Software- INVP4024 Soft Off Program	\$46,600	(\$12,731)	\$33,869	\$163,638	0.00%	\$0	\$0
181	INVP 0887	Capitalized Software	\$3,035	(\$829)	\$2,206	\$36,876	4.70%	\$104	\$1,731
182	USFP-Business Engagement -R1	Capitalized Software-USFP-Business Engagement -R1	\$3,382	(\$927)	\$2,465	\$15,457	2.85%	\$70	\$440
183	USFP Test HR	USFP Test HR Capitalized Software	\$217	(\$59)	\$158	\$990	2.85%	\$4	\$28

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Distribution

Line	Investment Name	Description	Rate Year 2 Distribution Allocation	Rate Year 2 Rent Return	Rate Year 2 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 2 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
121	INVP 4045 - Double Pole Mgmt DB	INVP 4045 - Double Pole Management Database Upgrade	15.03%	\$2,341	\$9,284	\$1,588	\$10,037	36		50%	\$216,227
124	IN 3136 NE GAS LEAKS RECHECKS	Capitalized Software- INVP3136 NE Gas Leaks Rechecks	0.00%	\$0	\$0	\$0	\$0	36	542,814	50%	\$391,712
125	INVP3629 Cascade System for Gas	INVP 3629 Cascade System for Gas	0.00%	\$0	\$0	\$0	\$0	36	1,798,911	50%	\$777,148
126	INVP 2577 GIS Console Ph 2	INVP 2577 GIS Console Ph 2	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,441,103
127	INVP 3886 SMI Conversion Mobilizati	INVP 3886 SMI Conversion Mobilization (Athena)	8.37%	\$111	\$470	\$79	\$502	36	6,783	50%	\$16,265
128	INVP3614A2 IAM Ph3 Web Admin	Capitalized Software- INVP 3614 A2 IAM Ph3 Web Administration	8.37%	\$4,469	\$19,666	\$3,287	\$20,938	36		50%	\$822,511
129	TGM (Formerly Bankers Lease)	TGM (Formerly Bankers Lease)	0.00%	\$0	\$0	\$0	\$0	36		100%	\$12,348
130	Data Center Rationalization	Data Center Rationalization	0.00%	\$0	\$0	\$0	\$0	36		50%	\$33,466
131	INVP2940-GRC Enterprise Risk & Comp	Capitalized Software	8.37%	\$6,138	\$42,465	\$6,639	\$41,864	36	2,753,470	50%	\$396,745
132	INVP3023c Laptop & Port Device Info	INVP3023c Laptop & Port Device Info	8.37%	\$3,637	\$30,403	\$4,050	\$29,350	36		50%	\$989,271
133	IN 1043 NE EMS REPLACEMENT	IN 1043 NE EMS REPLACEMENT	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,271,542
134	IN 2366 LI CNI Direct Hw Upgr Software	IN 2366 LI CNI Direct Hw Upgr Software	0.00%	\$0	\$0	\$0	\$0	36		50%	\$385
135	TXFER00099	IN 2952 MA GAS SINGLE BILL (Work order #8K008002315)	0.00%	\$0	\$0	\$0	\$0	36		50%	\$33,466
136	TXFER00099	IN 2952 MA GAS RATE CASE, CRIS (Work order #8K008002)	0.00%	\$0	\$0	\$0	\$0	36		50%	\$377,284
137	INVP 3644 Gas Choice ESCO Gas	INVP 3644 Gas Choice ESCO Gas Management	0.00%	\$0	\$0	\$0	\$0	36		50%	\$213,731
138	INVP2892B Security Access Panels	INVP2892B Security Access Panels NERC CIP Compliance	9.25%	\$1,311	\$9,070	\$1,418	\$8,653	36	686,428	50%	\$0
139	INVP 3682 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
140	USFP-PMO - R1	Capitalized Software-USFP-PMO - R1	8.37%	\$17,746	\$111,252	\$17,621	\$111,376	36		50%	\$6,047,020
141	USFP - Tech Delivery-DD	Capitalized Software-USFP Tech Delivery DD	8.37%	\$2,281	\$14,300	\$2,265	\$14,316	36		50%	\$854,386
142	INVP 4214 FERC Cust Sys Rep	INVP 4214 - FERC Wholesale Customer System Replacement	0.00%	\$0	\$0	\$0	\$0	36		50%	\$47,735
143	INVP3600B US Web Initiatives 2	Capitalized Software-INVP 3600B US Web Initiatives 2	7.86%	\$8,162	\$46,786	\$7,506	\$47,442	36		50%	\$2,076,861
144	USFP-Solution Architecture-R1	Capitalized Software- USFP-Solution Architecture-R1	8.37%	\$3,386	\$21,230	\$3,363	\$21,254	36		50%	\$1,284,431
145	USFP-Controls & Roles -R1	Capitalized Software- USFP-Controls & Roles -R1	8.37%	\$10,377	\$65,053	\$10,304	\$65,126	36		50%	\$3,866,772
146	USFP Test Finance	USFP Test Finance Capitalized Software	8.37%	\$6,220	\$32,728	\$5,184	\$32,765	36		50%	\$1,965,432
147	USFP - Hardware & Software-DD	USFP - Hardware & Software-DD Capitalized Software	8.37%	\$3,698	\$23,186	\$3,672	\$23,212	36		50%	\$1,385,320
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	8.37%	\$185	\$1,162	\$184	\$1,163	36		50%	\$68,403
149	NY NE IWR Replacement(NIMO)	NY NE IWR Replacement(NIMO)	0.00%	\$0	\$0	\$0	\$0	36		100%	\$1,056,009
150	SOLUTION ARCH- DESIGN CAPEX	SOLUTION ARCH- DESIGN CAPEX - Capitalized Software	8.37%	\$267	\$1,673	\$265	\$1,675	36		50%	\$93,864
151	EHR1 - Finance	Capitalized Software- EHR1 - Finance	8.37%	\$28,653	\$83,891	\$15,401	\$97,543	36		50%	\$5,072,260
152	USFP Test Net Strat	Capitalized Software- USFP Test Net Strat	8.37%	\$1,743	\$10,925	\$1,730	\$10,937	36		50%	\$652,726
153	INVP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	8.37%	\$280	\$7,034	\$999	\$6,315	36		50%	\$284,177
154	USFP - Business Engagement-DD	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
155	INVP 4225 - Ancillary SAP Apps	INVP 4225 - Ancillary SAP Application Updates	8.37%	\$4,275	\$10,481	\$2,016	\$12,740	36		50%	\$626,165
156	INVP 4224 - HANA	INVP 4224 - High Performance Analytics Appliance (HANA)	8.37%	\$3,798	\$9,314	\$1,791	\$11,922	36		50%	\$566,461
157	INVP 4223 - US SAP BOE Update	INVP 4223 - US SAP Annual Business Objects Environment (B	8.37%	\$4,169	\$10,220	\$1,966	\$12,423	36		50%	\$510,616
158	USFP R3 Finance	USFP Release 3 Finance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
159	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
160	USFP R3 Finance	USFP Release 3 Finance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
161	INVP 3210 - Infographics Conversion	Capitalized Software	22.97%	\$1,737	\$43,556	\$6,187	\$39,106	36		50%	\$663,614
162	INVP 3237 Street Light Outage Impro	INVP 3237 Street Light Outage Impro	15.03%	\$1,181	\$6,967	\$1,113	\$7,035	36		50%	\$162,273
163	IN 2330 ETRM Repl Nuclear-Gas Benef	IN 2330 ETRM Repl Nuclear-Gas Benef	0.00%	\$0	\$0	\$0	\$0	36		50%	\$3,002,628
164	IN 3124B GLOBAL HR STRATEGY	IN 3124B GLOBAL HR STRATEGY	8.37%	\$2,610	\$20,948	\$3,218	\$20,540	36	1,752,217	50%	\$1,367,008
165	INVP3614A1 IAM Ph2-Identity Adminis	INVP3614A1 IAM Ph2-Identity Administration	8.37%	\$7,427	\$32,665	\$5,479	\$34,633	36		50%	\$1,367,008
166	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
167	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athena)	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
168	Meter Route Console	INVP 1182B Gas Transportation System Meter Route Console	0.00%	\$0	\$0	\$0	\$0	36		50%	\$205,192
169	GIS Project (Bankers Lease)	GIS Project (Bankers Lease)	0.00%	\$0	\$0	\$0	\$0	36		100%	\$44,404
170	INVP 1224	INVP 1224	0.00%	\$0	\$0	\$0	\$0	36		100%	\$81,562
171	INVP 1224	Capitalized Software	0.00%	\$0	\$0	\$0	\$0	36		50%	\$284,658
172	JBCRD011-Wholesale Re-Des	JBCRD011-Wholesale Re-Des	0.00%	\$0	\$0	\$0	\$0	36		100%	\$436,385
173	INVP 1401	INVP 1401	0.00%	\$0	\$0	\$0	\$0	36		50%	\$263,851
174	Video Conferencing	Video Conferencing	0.00%	\$0	\$0	\$0	\$0	36		100%	\$1,207,479
175	INVP 3310 US HR Applicant Track Sys	INVP 3310 US HR Applicant Track Sys	8.37%	\$136	\$3,905	\$552	\$3,469	36		50%	\$163,308
176	INVP3492 CI Services Foundation	INVP3492 Comprehensive Integration Services Foundation	8.37%	\$5,302	\$30,388	\$4,875	\$30,514	36	964,244	50%	\$786,784
177	INT1182B GAS TRANS SYS PHASE 2	Capitalized Software- INT1182B GAS TRANS SYS PHASE 2	0.00%	\$0	\$0	\$0	\$0	36		50%	\$837,820
178	TXFER00099	IN 1182 GAS TRANSPORT SYS (Work order # 8K00800203)	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,933,307
179	TXFER00099	BUS TRANS - WIRES & PIPES - CAPITAL	0.00%	\$0	\$0	\$0	\$0	36		0%	\$0
180	INVP4024 Soft Off Program	Capitalized Software- INVP4024 Soft Off Program	0.00%	\$0	\$0	\$0	\$0	36		50%	\$642,732
181	INVP 0887	Capitalized Software	10.62%	\$234	\$3,915	\$567	\$3,363	36		50%	\$125,065
182	USFP-Business Engagement -R1	Capitalized Software-USFP-Business Engagement -R1	8.37%	\$206	\$1,294	\$205	\$1,295	36		50%	\$77,285
183	USFP Test HR	USFP Test HR Capitalized Software	8.37%	\$13	\$83	\$13	\$83	36		50%	\$4,960

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
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Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

Line	Investment Name	Description	Year Return	Return on Account Taxes	Total Return	Year Amortization	Rate Year 2 NECO G Allocation	Rate Year 2 NECO G Rent- Return	Rate Year 2 NECO G Rent - Depr
184	USFP - Testing-DD	USFP - Testing-DD - Capitalized Software	\$4,598	(\$1,256)	\$3,342	\$20,950	2.85%	\$95	\$597
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	\$18,132	(\$4,954)	\$13,179	\$82,620	2.85%	\$376	\$2,364
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD - Capitalized Software	\$59,128	(\$16,154)	\$42,974	\$389,415	2.85%	\$1,225	\$7,678
187	USFP Release 3 - IT Delivery	Capitalized Software-USFP Release 3 - IT Delivery	\$380,911	(\$104,065)	\$276,846	\$857,583	2.85%	\$7,898	\$27,288
188	INI671-US Transaction DEL HUB	INI671-US Transaction DEL HUB	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
189	BUSINESS CHANGE & COMM-DESIGN C	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
190	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
191	BUSINESS CHANGE & COMM-DESIGN C	NONE	\$0	\$0	\$0	\$0	2.85%	\$0	\$0
192	EHRT - PMO	EHRT - PMO	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
193	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
194	INVP 2162 - PRIMAVERA EXPANSION	INVP 2162 - PRIMAVERA EXPANSION - Capitalized Software	\$3,589	(\$980)	\$2,608	\$32,704	3.67%	\$96	\$1,200
195	INVP1485 Computapole Migration W7	INVP1485 Computapole Migration to Windows 7 - Capitalized	\$13,703	(\$3,744)	\$9,959	\$124,872	0.00%	\$0	\$0
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	\$1,656	(\$452)	\$1,203	\$12,707	0.00%	\$0	\$0
198	IN 2172-IDS Reporting & Analysis	Capitalized Software	\$5,569	(\$1,521)	\$4,048	\$101,503	0.00%	\$0	\$0
199	INVP 3375D Challenge Limits Letters	INVP3375D- Challenge the Limits Letters	\$14,055	(\$3,940)	\$10,115	\$66,551	0.00%	\$0	\$0
200	INVP 4263 - US Web Authentication	INVP 4263 - US Web Authentication Upgrade (Full)	\$6,629	(\$2,276)	\$4,353	\$27,961	2.85%	\$181	\$797
201	INVP 3614E3 SIEM 2	INVP 3614E3 SIEM 2	\$68,573	(\$23,361)	\$45,212	\$386,994	2.85%	\$1,658	\$8,179
202	INVP 4323 - Mainframe Upgrade	INVP 4323 - Mainframe Upgrade	\$107,576	(\$28,350)	\$79,226	\$356,487	2.85%	\$2,298	\$10,159
203	INVP 4244 - US Control EBB Gas	Capitalized Software- INVP 4244 EBB Gas Trading	\$24,208	(\$6,614)	\$17,594	\$88,242	7.28%	\$1,281	\$6,423
204	OMS-Capital-Bill Pool 232	OMS-Capital-Bill Pool 232	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
205	INI488-Remote Access to Fault REC	Capitalized Software	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
206	S&M Data Warehouse Expansion	S&M Data Warehouse Expansion	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
207	Plan & Perf for Exec & US Dir	Plan & Perf for Exec & US Dir	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
208	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
209	INVP 4074 - MA Gas 4 Hour Appt	INVP 4074 - MA Gas 4 Hour Appointment	\$6,713	(\$2,653)	\$4,060	\$41,652	0.00%	\$0	\$0
210	INVP2563 CRIS Migration	INVP 2563 CRIS Migration to CSS System	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
211	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Cust Choice ESCO Gas	\$695,509	(\$180,446)	\$515,063	\$2,053,211	0.00%	\$0	\$0
212	IN2608 CRM SAAS IMPLEMEN	Software-INVP 2608 CRM Salesforce SaaS	\$7,662	(\$2,093)	\$5,569	\$159,589	3.49%	\$194	\$5,589
213	INVP3022 Internet Toolset	INVP3022 Internet Toolset	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
214	NE NY IVR Replacement-Phase IINIMO	NE NY IVR Replacement-Phase IINIMO	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
215	US FOUNDATION PRGM ARCHDECOM	Capitalized Software- US FOUNDATION PRGM ARCHDECOM	\$27,268	(\$7,449)	\$19,818	\$124,245	2.85%	\$665	\$3,541
216	USFP - Solution Architecture-DD	USFP - Solution Architecture-DD Capitalized Software	\$63,831	(\$17,430)	\$46,393	\$290,847	2.85%	\$1,322	\$6,268
217	PROCESS & DATA - DESIGN CAPEX	PROCESS & DATA - DESIGN CAPEX - Capitalized Software	\$5,966	(\$1,627)	\$4,339	\$27,141	2.85%	\$123	\$773
218	PMO TEAM - DESIGN CAPEX	PMO TEAM - DESIGN CAPEX - Capitalized Software	\$131,578	(\$35,947)	\$95,631	\$399,534	2.85%	\$2,725	\$17,085
219	USFP Test Ops	Capitalized Software- USFP Test Ops	\$95,680	(\$26,140)	\$69,540	\$355,964	2.85%	\$1,982	\$12,424
220	USFP-Cutover-R1	Capitalized Software- USFP-Cutover-R1	\$59,887	(\$16,361)	\$43,526	\$272,874	2.85%	\$1,240	\$7,776
221	USFP R3 Payroll	Capitalized Software- USFP R3 Payroll part of USSC-12-333	\$299,266	(\$81,759)	\$217,506	\$739,582	2.85%	\$6,198	\$21,076
222	USFP - Business Readiness-DD	NONE	\$0	(\$0)	\$0	\$0	2.85%	\$0	\$0
223	USFP - Business Engagement-DD	NONE	\$0	(\$0)	\$0	\$0	2.85%	\$0	\$0
224	EHRT - BPS	EHRT - BPS	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
225	INVP2978 EVM Phase 2	INVP2978 Earned Value Management Phase 2 - Capitalized	\$2,167	(\$592)	\$1,575	\$19,750	0.00%	\$0	\$0
226	INVP 3195 Storms Archive Tool Imple	INVP 3195 Storms Archive Tool Implementation	\$5,534	(\$1,512)	\$4,022	\$89,653	4.56%	\$183	\$4,086
227	Cascade Phase 1 project 1 of 2	Cascade Phase 1 project 1 of 2 Bill Pool 233	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
228	DMSOMS Replacement	Capitalized Software- DMSOMS Replacement	\$2,122,965	(\$579,994)	\$1,542,971	\$9,390,159	0.00%	\$0	\$0
229	SHORT04-Prima PE Upgrade	SHORT04-Prima PE Upgrade	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
230	SP01-Integrated Strat Plan	SP01-Integrated Strat Plan	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
231	INVP 1356A US Retail Web Customer &	INVP 1356A US Retail Web Customer & Markets	\$52,724	(\$14,404)	\$38,320	\$360,946	5.91%	\$2,264	\$56,786
232	INVP 1643C - NIMO EL TOU + Deposits	Capitalized Software	\$4,750	(\$1,286)	\$3,462	\$36,574	5.91%	\$204	\$5,116
233	IN 2330 ETRM Repl NucleusElec Bene	Cap Software-IN 2330 ETRM Repl Nucleus-Gas Bene	\$284	(\$79)	\$206	\$6,895	0.00%	\$0	\$0
234	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$664	(\$176)	\$488	\$2,018	2.85%	\$14	\$57
235	INVP 3996 SMI Conversion Mobilizat	INVP 3996 SMI Conversion Mobilization (Atlanta)	\$136,492	(\$37,290)	\$99,203	\$442,260	2.85%	\$2,827	\$12,603
236	INVP 4172 - Cross Company Customer	Capitalized Software- INVP4172 Cross Co Cust	\$71,725	(\$19,980)	\$51,745	\$1,884,810	3.77%	\$15,866	\$74,827
237	INVP 3614C1 - US End User Initiated	Capitalized Software- INVP 3614C1 End User Initiated Secure	\$5,323	(\$1,404)	\$3,919	\$17,247	2.85%	\$12	\$491
238	Control Center Dispatch Radio (BL)	Control Center Dispatch Radio (BL)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
239	INI242B-ISP-Integrated Strat Plan	Capitalized Software	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
240	WCOR09 - AVLS Integration	WCOR09 - AVLS Integration	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
241	US-NG Global Intranet Design CAPEX	US-NG Global Intranet Design CAPEX	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
242	OneNet	OneNet	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
243	Global Web Implementation	Capitalized Software	\$33,558	(\$9,168)	\$24,390	\$611,626	2.85%	\$695	\$17,430
244	GAS Transformation	GAS Transformation	\$1,345	(\$367)	\$977	\$16,337	2.85%	\$28	\$466

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Distribution

Line	Investment Name	Description	Rate Year 2 Distribution Allocation	Rate Year 2 Rent Return	Rate Year 2 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 2 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
184	USFP - Testing-DD	USFP - Testing-DD: Capitalized Software	8.37%	\$280	\$1,753	\$278	\$1,755	36		50%	\$104,748
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	8.37%	\$1,103	\$6,914	\$1,095	\$6,922	36		50%	\$413,101
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD: Capitalized Software	8.37%	\$3,586	\$22,546	\$3,571	\$22,571	36		50%	\$1,347,075
187	USFP Release 3 - IT Delivery	Capitalized Software-USFP Release 3 - IT Delivery	8.37%	\$23,158	\$90,136	\$4,111	\$98,193	36		50%	\$4,787,917
188	IN1671-US Transaction DEL HUB	IN1671-US Transaction DEL HUB	0.00%	\$0	\$0	\$0	\$0	36		50%	\$263,001
189	BUSINESS CHANGE & COMM-DESIGN C	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	(\$0)
190	USFP - Business Readiness-DD	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	(\$0)
191	BUSINESS CHANGE & COMM-DESIGN C	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
192	EHR1 - PMO	EHR1 - PMO	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
193	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
194	INVP 2162 - PRIMAVERA EXPANSION	INVP 2162 - PRIMAVERA EXPANSION - Capitalized Software	10.71%	\$279	\$3,503	\$577	\$3,266	36		50%	\$114,464
195	INVP1485 CompuLink Migration W7	INVP1485 CompuLink Migration to Windows 7 - Capitalized	15.13%	\$1,506	\$18,989	\$2,786	\$17,610	36	679,342	50%	\$97,381
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	0.00%	\$0	\$0	\$0	\$0	36		100%	\$154,535
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	24.85%	\$299	\$3,159	\$172	\$2,985	36		50%	\$44,475
198	IN 2172ADS Reporting & Analysis	Capitalized Software	15.03%	\$608	\$15,254	\$2,167	\$13,695	36		50%	\$955,260
199	INVP 3375D Challenge Limits Letters	INVP3375D - Challenge the Limits Letters	0.00%	\$0	\$0	\$0	\$0	36		50%	\$204,500
200	INVP 4263 - US Web Authentication	INVP 4263 - US Web Authentication Upgrade (Full)	8.37%	\$532	\$2,940	\$392	\$2,478	36		50%	\$97,863
201	INVP 3614E3 SIEM 2	INVP 3614E3 SIEM 2	8.37%	\$5,457	\$24,017	\$4,026	\$25,448	36		50%	\$1,004,478
202	INVP 4323 - Mainframe Upgrade	INVP 4323 - Mainframe Upgrade	8.37%	\$6,630	\$29,833	\$4,961	\$31,482	36		50%	\$1,247,704
203	INVP 4244 - US Control EBB Gas	Capitalized Software- INVP 4244 EBB Gas Trading	0.00%	\$0	\$0	\$0	\$0	36		50%	\$308,846
204	OMS-Capital- Bill Pool 232	OMS-Capital- Bill Pool 232	0.00%	\$0	\$0	\$0	\$0	36		50%	\$929,608
205	IN1488 Remote Access to Fault REC	Capitalized Software	0.00%	\$0	\$0	\$0	\$0	36		50%	\$123,979
206	S&M Data Warehouse Expansion	S&M Data Warehouse Expansion	0.00%	\$0	\$0	\$0	\$0	36		100%	\$81,563
207	Plan & Perf for Exec & US Dir	Plan & Perf for Exec & US Dir	0.00%	\$0	\$0	\$0	\$0	36		100%	\$294,053
208	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
209	INVP 4074 - MA Gas 4 Hour Appt	INVP 4074 - MA Gas 4 Hour Appointment	0.00%	\$0	\$0	\$0	\$0	36		50%	\$145,763
210	INVP2583 CRIS Migration	INVP 2583 CRIS Migration to CSS System	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
211	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Cust Choice ESCO Gas	0.00%	\$0	\$0	\$0	\$0	36	2,419,009	50%	\$5,976,733
212	IN2608 CRM SAS IMPLEMEN	Software-INVP 2608 CRM Salesforce SaaS	7.88%	\$439	\$12,583	\$1,779	\$11,243	36		50%	\$558,560
213	INVP3022 Internet Toolset	INVP3022 Internet Toolset	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
214	NE NY IVR Replacement-Phase II(NIMO)	NE NY IVR Replacement-Phase II(NIMO)	0.00%	\$0	\$0	\$0	\$0	36		100%	\$1,488,236
215	US FOUNDATION PRGM ARCH/DECOM	Capitalized Software- US FOUNDATION PRGM ARCH/DECOM	8.37%	\$1,658	\$10,397	\$1,647	\$10,409	36		50%	\$621,223
216	USFP - Solution Architecture-DD	USFP - Solution Architecture-DD: Capitalized Software	8.37%	\$3,882	\$24,340	\$3,855	\$24,367	36		50%	\$1,454,235
217	PROCESS & DATA - DESIGN CAPEX	PROCESS & DATA - DESIGN CAPEX - Capitalized Software	8.37%	\$362	\$2,271	\$360	\$2,274	36		50%	\$195,703
218	PMO TEAM - DESIGN CAPEX	PMO TEAM - DESIGN CAPEX - Capitalized Software	8.37%	\$8,003	\$50,172	\$7,947	\$50,228	36		50%	\$2,987,669
219	USFP Test Ops	Capitalized Software- USFP Test Ops	8.37%	\$5,819	\$36,484	\$5,779	\$36,525	36		50%	\$2,178,819
220	USFP Cutover-R1	Capitalized Software- USFP Cutover-R1	8.37%	\$3,642	\$22,636	\$3,617	\$22,861	36		50%	\$1,364,369
221	USFP R3 Payroll	Capitalized Software- USFP R3 Payroll part of USSC-12-333	8.37%	\$18,202	\$61,892	\$10,941	\$69,154	36		50%	\$3,687,908
222	USFP - Business Readiness-DD	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
223	USFP - Business Engagement-DD	NONE	8.37%	\$0	\$0	\$0	\$0	36		50%	\$0
224	EHR1 - BPS	EHR1 - BPS	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
225	INVP2978 EVM Phase 2	INVP2978 Earned Value Management Phase 2 - Capitalized	15.13%	\$238	\$2,868	\$441	\$2,785	36		50%	\$68,124
226	INVP 3195 Storms Archive Tool Imple	INVP 3195 Storms Archive Tool Implementation	13.30%	\$535	\$11,925	\$1,702	\$10,758	36		50%	\$313,787
227	Cascade Phase 1 project 1 of 2	Cascade Phase 1 project 1 of 2 Bill Pool 233	0.00%	\$0	\$0	\$0	\$0	36		50%	\$196,258
228	DMS/OMS Replacement	Capitalized Software- DMS/OMS Replacement	15.03%	\$231,675	\$1,409,637	\$224,231	\$1,417,282	36	53,301,558	50%	\$6,178,778
229	SHORT04-Prima P6 Upgrade	SHORT04-Prima P6 Upgrade	0.00%	\$0	\$0	\$0	\$0	36		100%	\$1,443,524
230	ISPO1-Integrated Strat Plan	ISPO1-Integrated Strat Plan	0.00%	\$0	\$0	\$0	\$0	36		100%	\$1,057,706
231	INVP 1366A US Retail Web Customer & Markets	INVP 1366A US Retail Web Customer & Markets	12.73%	\$4,877	\$122,308	\$17,374	\$109,612	36		50%	\$3,963,317
232	INVP 1643C - NIMO EL TOU+ Deposits	Capitalized Software	12.73%	\$439	\$11,019	\$1,565	\$9,893	36		50%	\$303,010
233	IN 2330 ETRM Repl Nucleus-Elec Bene	Cap Software-IN 2330 ETRM Repl Nucleus-Gas Benef	15.03%	\$31	\$1,036	\$146	\$921	36		50%	\$289,582
234	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	8.37%	\$41	\$169	\$29	\$181	36		50%	\$7,062
235	INVP 3896 SMI Conversion Mobilizat	INVP 3896 SMI Conversion Mobilization (Athena)	8.37%	\$8,102	\$37,011	\$6,190	\$39,123	36	3,095,820	50%	\$0
236	INVP 4172 - Cross Company Customer	Capitalized Software- INVP4172 Cross Co Cust	6.94%	\$29,207	\$137,746	\$22,806	\$144,147	36	1,132,846	50%	\$6,380,413
237	INVP 3614C1 - US End User Initiated	Capitalized Software- INVP 3614C1 End User Initiated Secure	8.37%	\$328	\$1,443	\$242	\$1,529	36		50%	\$60,363
238	Control Center Dispatch Radio (BL)	Control Center Dispatch Radio (BL)	0.00%	\$0	\$0	\$0	\$0	36		100%	\$13,382
239	INT242D-ISP-Integrated Strat Plan	Capitalized Software	0.00%	\$0	\$0	\$0	\$0	36		100%	\$360,244
240	WCOR09 - AVLS Integration	WCOR09 - AVLS Integration	0.00%	\$0	\$0	\$0	\$0	36		100%	\$315,523
241	USNG Global Intranet Design CAPEX	USNG Global Intranet Design CAPEX	0.00%	\$0	\$0	\$0	\$0	36		50%	\$906,934
242	OneNet	OneNet	0.00%	\$0	\$0	\$0	\$0	36		50%	\$224,622
243	Global Web Implementation	Capitalized Software	8.37%	\$2,041	\$51,184	\$7,271	\$45,955	36		50%	\$2,140,680
244	GAS Transformation	GAS Transformation	8.37%	\$82	\$1,367	\$198	\$1,251	36		50%	\$57,180

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
 Service Company Rents
 Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
 For the Rate Year ended 08/31/20

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

09/01/19 08/31/20 8.23%

Line	Investment Name	Description	INVP #	Work Order	NECO	BIIPool	Inception to Date \$	Forecast to Complete	HTY	In Service Date	Amortization Period	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Service Co Return	
245	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	2927	90000150615	YES	G012	\$6,823,937	(\$45,500)	\$6,778,437	05/01/16	84	\$3,550,610	\$2,582,262	\$3,066,436	8.23%	
246	TXFER000099	IN259B Contact Ctr Consol (work order #BK08002213)	1182	TXFER000099	NO	C225	\$718,478	\$0	\$718,478	03/01/12	84	\$0	\$0	\$0	8.23%	
247	IN1656-CUST-Systems Agent desktop	IN1656-CUST-Systems Agent desktop	1656	IN1656-CUST-Systems Agent desktop	NO	C225	\$10,436,678	\$0	\$10,436,678	08/01/12	84	\$0	\$0	\$0	8.23%	
248	USFP Test SS	Capitalized Software-USFP Test SS	USFP	90000117367	YES	G012	\$46,113,703	\$0	\$46,113,703	11/01/12	120	\$14,602,673	\$9,091,302	\$12,296,988	8.23%	
249	USFP-Hardware & Software-R1	Capitalized Software-USFP-Hardware & Software-R1	USFP	90000107567	YES	G012	\$23,426,143	\$0	\$23,426,143	11/01/12	120	\$7,418,279	\$5,075,664	\$6,246,972	8.23%	
250	INVP 3393 Enhancement of Reservoir W	INVP 3393 Enhancement of Reservoir Woods Capitalized Softw	3393	90000122634	YES	J063	\$101,136	\$0	\$101,136	02/01/14	84	\$20,488	\$6,020	\$13,244	8.23%	
251	EHRI1 - Supply Chain	Capitalized Software- EHRI1 - Supply Chain	USFP	90000148059	YES	G012	\$18,657,154	\$0	\$18,657,154	12/01/15	120	\$11,860,721	\$9,795,006	\$10,727,863	8.23%	
252	INVP 3294 - PowerPlant Leased Asset	INVP 3294 - PowerPlant Leased Asset	3294	90000117978	YES	G012	\$963,208	\$0	\$963,208	02/01/14	84	\$196,149	\$57,691	\$126,920	8.23%	
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	USFP	90000176040	YES	G012	\$2,092,271	\$0	\$2,092,271	12/01/16	120	\$1,516,886	\$1,307,669	\$1,412,283	8.23%	
254	EHRI1 - Payroll	USFP Release 3 Supply Chain activity	USFP	90000148062	YES	G012	\$0	\$0	\$0	12/01/15	84	\$0	\$0	\$0	8.23%	
255	USFP R3 Payroll	USFP Release 3 Supply Chain activity	USFP	90000142385	YES	G012	\$0	\$0	\$0	01/01/17	120	\$0	\$0	\$0	8.23%	
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	USFP	90000142410	YES	G012	\$0	\$0	\$0	01/01/15	84	\$0	\$0	\$0	8.23%	
257	INVP 4137 MA Retail Access Mandate	INVP 4137 MA Retail Access Mandate	4137	90000180020	NO	C277	\$897,290	\$0	\$897,290	06/01/17	84	\$473,161	\$373,548	\$423,355	8.23%	
258	INVA-NEERC CIP Compliance	INVA-NEERC CIP Compliance	N/A	90000096381	YES	G186	\$1,155,595	\$0	\$1,155,595	07/01/10	84	\$0	\$0	\$0	8.23%	
259	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	2832	90000112627	YES	G186	\$324,412	\$0	\$324,412	11/01/13	84	\$54,069	\$7,724	\$30,896	8.23%	
260	STD01-Concept Est Tool	INVP 1242 EDO Transformation Capitalized Software	STD01	90000104104	YES	G186	\$873,888	\$0	\$873,888	02/01/14	84	\$176,860	\$52,018	\$114,439	8.23%	
261	DECUS05-Autom for Ming Reg	DECUS05-Autom for Ming Reg	DECUS05	90000104123	YES	G188	\$1,914,655	\$0	\$1,914,655	10/01/11	84	\$0	\$0	\$0	8.23%	
262	IN0980E - FIServ Solutions	IN0980E - FIServ Solutions	0980E	90000098664	YES	G179	\$453,167	\$0	\$453,167	03/01/12	84	\$0	\$0	\$0	8.23%	
263	INVP2469H US CNI Frame Relay Replac	Capitalized Software- INVP2469H US CNI Frame Relay Replac	2469H	90000134425	YES	G210	\$6,532,966	\$0	\$6,532,966	02/01/16	84	\$3,188,710	\$2,255,429	\$2,722,069	8.23%	
264	INVP2860C GridForce SaaS Phase 2	INVP2860C GridForce SaaS Phase 2	2860C	90000144051	YES	G210	\$3,254,217	\$0	\$3,254,217	03/01/15	84	\$1,162,220	\$897,332	\$929,776	8.23%	
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	823	90000112636	YES	G020	\$782,169	\$0	\$782,169	03/01/15	84	\$279,346	\$167,608	\$223,477	8.23%	
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	1172	90000112731	YES	G020	\$0	\$0	\$0	11/01/16	84	\$0	\$0	\$0	8.23%	
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	4170	90000181659	YES	G020	\$2,286,773	\$0	\$2,286,773	05/01/17	84	\$1,524,515	\$1,197,833	\$1,361,174	8.23%	
268	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athens)	3896	90000153520	YES	G020	\$95,000	\$0	\$95,000	04/01/17	84	\$56,655	\$43,512	\$49,583	8.23%	
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancement	4172	90000164925	YES	C175	\$0	\$0	\$0	09/01/16	84	\$0	\$0	\$0	8.23%	
270	IN-2522 VTL REPLACEMENT US	INVP2522 VTL Replacement Cap Software	2522	90000104630	YES	HT11	\$648,194	\$0	\$648,194	11/01/13	84	\$108,032	\$15,433	\$61,733	8.23%	
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	USFP	90000142385	YES	G012	\$0	\$0	\$0	02/01/15	84	\$0	\$0	\$0	8.23%	
272	IVR Project Work	IVR Project Work	N/A	90000104059	NO	C284	\$1,193,074	\$0	\$1,193,074	09/01/10	84	\$0	\$0	\$0	8.23%	
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	1242TB	90000104180	YES	G198	\$622,592	\$0	\$622,592	10/01/11	84	\$0	\$0	\$0	8.23%	
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	1242	90000104179	YES	G198	\$253,998	\$0	\$253,998	10/01/11	84	\$0	\$0	\$0	8.23%	
275	Total IS						\$764,210,721	\$0	\$764,210,721			\$288,165,010	\$193,486,789	\$230,825,899		
276	Per Report						\$764,210,721	\$0	\$764,210,721							
277							\$0	\$0	\$0							
278																
279																
280	Normalizing Adjustment for Projects placed in service from forecast report															
281	INVP 4420 US CNI OMSFocalPoint Infrast	INVP 4420 US CNI OMSFocalPoint Infrast FY18 Plan	4420	90000180815	YES	G198	711,225	\$0	\$711,225	05/23/17	84	\$482,617	\$381,014	\$431,815	8.23%	
282	INVP 4640 HANA License Costs	INVP 4640 HANA License Costs	4640	90000182191	YES	G020	3,826,455	\$0	\$3,826,455	03/31/17	84	\$2,505,417	\$1,956,781	\$2,232,089	8.23%	
283	INVP 4642 Microsoft ELA Renewal	INVP 4642 Microsoft ELA Renewal	4642	90000183143	YES	G020	3,285,277	\$0	\$3,285,277	03/31/17	84	\$2,153,038	\$1,683,284	\$1,918,161	8.23%	
284	INVP 4683 RSA Token refresh	INVP 4683 RSA Token refresh	4683	90000182175	YES	G020	629,033	\$0	\$629,033	03/31/17	84	\$346,390	\$270,814	\$308,602	8.23%	
285	INVP 4684 CPE Buyback	Tech. Modernization	4684	90000183124	YES	G020	5,135,450	\$0	\$5,135,450	03/31/17	84	\$3,362,487	\$2,626,861	\$2,995,679	8.23%	
286	INVP 4575 Software Defined Networking	Tech. Modernization	4575	90000182164	YES	G020	214,169	\$337,408	\$571,577	06/30/17	60	\$312,560	\$202,245	\$257,403	8.23%	
287	INVP 4677 Application monitoring, Network	Tech. Modernization	4677	90000182184	YES	G020	135,506	\$127,000	\$262,506	06/30/17	84	\$181,254	\$143,753	\$162,504	8.23%	
288							13,840,115	464,408	14,304,523			9,343,775	7,288,753	8,306,264		
289																
290	Microsoft - SaaS Contract Renewal				YES	G020	4,086,749	\$0	4,086,749	04/21/17	36	\$908,833	\$0	\$0	\$454,417	8.23%
291	Microsoft - SaaS Contract Renewal				YES	G020	4,086,749	\$0	4,086,749	04/21/20	36	\$0	\$3,635,332	\$1,617,666	\$0	8.23%
292																
293																
294																
							Total	786,230,334	464,408	786,094,742		278,417,617	204,390,874	241,404,246		

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Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 2 NECO G Allocation	Rate Year 2 NECO G Rent- Return	Rate Year 2 NECO G Rent- Depn
245	INVP 2627 US Desktop Refresh	INVP 2627 US Desktop Refresh	\$252,368	(\$68,947)	\$183,421	\$968,348	2.85%	\$5,227	\$27,595
246	TXFER0099	IN1259B Contact Ctr Console (work order #8K08002213)	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
247	IN1656-CUST Systems Agent desktop	IN1656-CUST Systems Agent desktop	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
248	USFP Test SS	Capitalized Software-USFP Test SS	\$1,012,042	(\$276,490)	\$735,552	\$4,611,370	2.85%	\$20,861	\$131,411
249	USFP Hardware & Software-R1	Capitalized Software-USFP Hardware & Software-R1	\$514,126	(\$140,459)	\$373,667	\$2,342,614	2.85%	\$10,648	\$66,758
250	INVP 3393 Enhancement of Reservoir W	INVP 3393 Enhancement of Reservoir Woods Capitalized Softw	\$1,090	(\$298)	\$792	\$14,448	4.09%	\$32	\$591
251	EHRT - Supply Chain	Capitalized Software- EHRT - Supply Chain	\$682,903	(\$241,209)	\$641,694	\$1,865,715	2.85%	\$18,266	\$53,168
252	INVP 3294 - PowerPlant Leased Asset	INVP 3294 - PowerPlant Leased Asset	\$10,446	(\$2,854)	\$7,592	\$138,458	2.85%	\$216	\$5,946
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	\$16,231	(\$30,833)	\$46,348	\$209,227	2.85%	\$2,432	\$5,962
254	EHRT - Payroll	EHRT - Payroll	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
257	INVP 4137 MA Retail Access Mandate	INVP 4137 - Massachusetts Retail Access Mandates	\$34,842	(\$9,226)	\$25,614	\$99,613	0.00%	\$0	\$0
258	INVA-NERC CIP Compliance	INVA-NERC CIP Compliance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
259	INVP 2632 - ACIS Alliance Contracts	Capitalized Software	\$2,543	(\$695)	\$1,848	\$46,345	0.00%	\$0	\$0
260	STDD01-Concept Est Tool	INVP 1242 EDO Transformation Capitalized Software	\$9,418	(\$2,573)	\$6,845	\$124,843	0.00%	\$0	\$0
261	DECUS05-Autom for Mng Req	DECUS05-Autom for Mng Req	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
262	IN 0980E - F5erv Solutions	IN 0980E - F5erv Solutions	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
263	INVP2495H US CNI Frame Relay Replac	Capitalized Software- INVP2495H US CNI Frame Relay Replac	\$224,026	(\$61,204)	\$162,822	\$933,261	7.28%	\$11,652	\$67,934
264	INVP2660C GridForce SaaS Phase 2	INVP2660C GridForce SaaS Phase 2	\$76,521	(\$20,905)	\$55,615	\$464,988	7.28%	\$4,048	\$33,839
265	INVP 0623 DATA LOSS PREVENTION	Capitalized Software-INVP 0623 Data Loss Prevention	\$18,392	(\$5,025)	\$13,367	\$111,738	2.85%	\$381	\$5,184
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	\$12,025	(\$29,653)	\$82,372	\$326,682	2.85%	\$2,347	\$9,310
268	INVP 3896 SMI Conversion Mobilizat	INVP 3896 SMI Conversion Mobilization (Athena)	\$4,081	(\$1,079)	\$3,001	\$12,143	2.85%	\$98	\$346
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancement	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
270	IN 2522 VTL REPLACEMENT US	INVP2522 VTL Replacement Cap Software	\$5,081	(\$1,988)	\$3,093	\$92,599	3.78%	\$140	\$3,500
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
272	IVR Project Work	IVR Project Work	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
275	Total IS		\$18,996,972	(\$5,162,779)	\$13,834,193	\$74,678,221		\$329,921	\$1,770,107
276	Per Report								
277									
278									
279									

Normalizing Adjustment for Projects placed in service from forecast report

280	INVP 4420 US CNI OMSFocalPoint Infrast	INVP 4420 US CNI OMSFocalPoint Infrast FY18 Plan	\$35,538	(\$9,413)	\$26,126	\$101,604	0.00%	\$0	\$0
281	INVP 4649 HANA License Costs	INVP 4649 HANA License Costs FY18 Plan	\$183,702	(\$48,594)	\$135,108	\$546,636	2.85%	\$3,850	\$15,578
282	INVP 4642 Microsoft ELA Renewal	INVP 4642 Microsoft ELA Renewal FY18 Plan	\$157,865	(\$41,759)	\$116,106	\$469,754	2.85%	\$3,309	\$13,387
283	INVP 4683 RSA Token refresh	INVP 4683 RSA Token refresh FY18 Plan	\$25,398	(\$6,718)	\$18,680	\$75,576	2.85%	\$532	\$2,154
284	INVP 4684 CPE Buyback	Tech. Modernization	\$246,544	(\$65,217)	\$181,328	\$733,636	2.85%	\$5,167	\$20,907
285	INVP 4575 Software Defined Networking	Tech. Modernization	\$21,184	(\$5,588)	\$15,596	\$110,315	2.85%	\$445	\$3,144
286	INVP 4677 Application monitoring, Network	Tech. Modernization	\$13,374	(\$3,544)	\$9,830	\$37,501	2.85%	\$280	\$1,069
287			683,606	(180,833)	502,803	2,075,022		13,584	56,237
288									
289	Microsoft - SaaS Contract Renewal		\$37,398	\$0	\$37,398	\$908,833	2.85%	\$1,066	\$26,889
290	Microsoft - SaaS Contract Renewal		\$149,594	\$0	\$149,594	\$454,417	2.85%	\$4,283	\$12,950
291			19,867,569	(5,343,582)	14,523,988	78,116,492		348,834	1,865,192
292									
293									
294									

Gas

2,214,027

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

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Narragansett Electric Company and Narragansett Gas Company dba National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/20

Distribution											
Line	Investment Name	Description	Rate Year 2 Distribution Allocation	Rate Year 2 Rent Return	Rate Year 2 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 2 Total	Amortization Period	Tax Expensing	Bonus Rate	Bonus Depreciation
245	INVP 2027 US Desktop Refresh	INVP 2027 US Desktop Refresh	8.37%	\$15,550	\$61,037	\$13,166	\$63,220	36		50%	\$3,380,218
246	TXFER0099	IN12598 Contact Ctr Console (work order #8X08002213)	0.00%	\$0	\$0	\$0	\$0	36		50%	\$569,239
247	IN1656-CUST Systems Agent desktop	IN1656-CUST Systems Agent desktop	0.00%	\$0	\$0	\$0	\$0	36		50%	\$5,218,339
248	USFP Test SS	Capitalized Software-USFP Test SS	8.37%	\$61,555	\$365,905	\$61,123	\$366,337	36		50%	\$23,056,852
249	USFP Hardware & Software-R1	Capitalized Software-USFP Hardware & Software-R1	8.37%	\$31,270	\$196,043	\$31,051	\$196,262	36		50%	\$11,713,072
250	INVP 3393 Enhancement of Reservoir W	INVP 3393 Enhancement of Reservoir Woods Capitalized Softw	9.69%	\$77	\$1,400	\$202	\$1,275	36		50%	\$50,568
251	EHR1 - Supply Chain	Capitalized Software- EHR1 - Supply Chain	8.37%	\$53,701	\$156,133	\$28,663	\$181,171	36	18,657,154	50%	\$0
252	INVP 3294 - PowerPlant Leased Asset	INVP 3294 - PowerPlant Leased Asset	8.37%	\$635	\$11,587	\$1,670	\$10,553	36		50%	\$484,604
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	8.37%	\$7,142	\$17,508	\$3,367	\$21,284	36		50%	\$1,046,135
254	EHR1 - Payroll	EHR1 - Payroll	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
257	INVP 4137 MA Retail Access Mandate	INVP 4137 - Massachusetts Retail Access Mandates	0.00%	\$0	\$0	\$0	\$0	36		50%	\$348,645
258	INVA-NERC CIP Compliance	INVA-NERC CIP Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%	\$577,798
259	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	15.13%	\$280	\$7,010	\$996	\$6,294	36		50%	\$162,206
260	STDO1-Concept Est Tool	INVP 1242 EDO Transformation Capitalized Software	15.03%	\$1,029	\$18,761	\$2,703	\$17,087	36		50%	\$436,949
261	DECUS05-Autom for Mng Req	DECUS05-Autom for Mng Req	0.00%	\$0	\$0	\$0	\$0	36		100%	\$1,914,655
262	IN 0980E - FIServ Solutions	IN 0980E - FIServ Solutions	0.00%	\$0	\$0	\$0	\$0	36		50%	\$226,563
263	INVP2496H US CNI Frame Relay Replac	Capitalized Software- INVP2496H US CNI Frame Relay Replac	0.00%	\$0	\$0	\$0	\$0	36		50%	\$3,266,483
264	INVP2680C GridForce SaaS Phase 2	INVP2680C GridForce SaaS Phase 2	0.00%	\$0	\$0	\$0	\$0	36		50%	\$1,627,109
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	8.37%	\$1,119	\$9,351	\$1,430	\$9,039	36		50%	\$391,084
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	8.37%	\$6,893	\$27,339	\$4,676	\$29,556	36		50%	\$1,143,366
268	INVP 3896 SMI Conversion Mobilizer	INVP 3896 SMI Conversion Mobilization (Athena)	8.37%	\$251	\$1,016	\$173	\$1,094	36		50%	\$42,500
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancement	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
270	IN 2522 VTL REPLACEMENT US	INVP2522 VTL Replacement Cap Software	7.12%	\$263	\$6,593	\$937	\$5,919	36		50%	\$324,087
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%	\$0
272	IVR Project Work	IVR Project Work	0.00%	\$0	\$0	\$0	\$0	36		50%	\$96,537
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	0.00%	\$0	\$0	\$0	\$0	36		100%	\$622,592
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	0.00%	\$0	\$0	\$0	\$0	36		100%	\$253,968
275	Total IS			\$1,242,511	\$7,004,590	\$1,126,554	\$7,120,547		\$118,472,170		\$332,658,675
276	Per Report										
277											
278											
279											
Normalizing Adjustment for Projects placed in service from forecast report											
280											
281	INVP 4420 US CNI OMSFocalPoint Infrastr	FY18 Plan	15.03%	\$3,326	\$15,269	\$2,622	\$16,573	36		50%	\$365,613
282	INVP 4649 HANA License Costs	FY18 Plan	8.37%	\$1,307	\$45,746	\$7,793	\$49,259	36		50%	\$1,913,228
283	INVP 4642 Microsoft ELA Renewal	FY18 Plan	8.37%	\$9,716	\$59,512	\$6,697	\$42,531	36		50%	\$1,644,138
284	INVP 4683 RSA Token refresh	FY18 Plan	8.37%	\$1,563	\$6,325	\$1,077	\$6,610	36		50%	\$264,516
285	INVP 4684 CPE Buyback	Tech. Modernization	8.37%	\$15,175	\$61,395	\$10,459	\$66,110	36		50%	\$2,567,725
286	INVP 4575 Software Defined Networking	Tech. Modernization	8.37%	\$1,308	\$9,232	\$1,440	\$9,100	36		50%	\$275,789
287	INVP 4677 Application monitoring, Network	Tech. Modernization	8.37%	\$623	\$3,139	\$641	\$3,420	36		50%	\$131,253
288				43,817	180,416	30,630	193,603		-		7,152,262
289											
290	Microsoft - SaaS Contract Renewal		8.37%	\$3,130	\$76,056	\$10,817	\$68,369	36		50%	\$0
291	Microsoft - SaaS Contract Renewal		8.37%	\$12,519	\$38,028	\$6,905	\$43,642	36		50%	\$0
292				1,301,977	7,299,090	1,174,906	7,426,161		118,472,170		339,810,937
293	Distribution										
294						7,426,161					

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Service Company Reels
Forecasted Service Company Capital Software allocated to Operating Companies
For the Rate Year beginning 09/01/2019 and ending 08/31/2020

Line	Investment Name	Year	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 1		Rate Year 1		Rate Year 1
						NECOG	NECO G Rent -	NECOG	NECO G Rent -	Depn
293	5005242 MI12 System Improvement	\$594,554	(\$161,446)	\$433,108	\$921,313	2.8497%	\$12,342	2.8497%	\$12,342	\$26,255
294	INVP 4588 US SAP Solution Manager Upgrade	\$19,853	(\$5,263)	\$14,590	\$55,862	2.8497%	\$416	2.8497%	\$416	\$1,592
295	INVP 4307 US Win7 Refresh Ph. 3	\$770,847	(\$304,412)	\$664,435	\$1,983,310	2.8497%	\$16,142	2.8497%	\$16,142	\$56,519
296	INVP 4399 PPMI	\$14,779	(\$5,919)	\$10,860	\$38,025	2.8497%	\$309	2.8497%	\$309	\$1,084
297	INVP 4359 Patch TLS and CI Update	\$135,674	(\$25,067)	\$85,727	\$292,718	2.8497%	\$2,849	2.8497%	\$2,849	\$9,922
298	INVP 4359 Patch TLS and CI Update	\$135,674	(\$25,067)	\$85,727	\$292,718	2.8497%	\$2,849	2.8497%	\$2,849	\$9,922
299	INVP 4683 RSA Token Issuance for RW	\$33,616	(\$5,735)	\$17,881	\$77,244	2.8497%	\$510	2.8497%	\$510	\$1,850
300	INVP 4676 Hqs DC Improvement Server Refresh	\$40,967	(\$11,028)	\$29,939	\$107,340	2.8497%	\$856	2.8497%	\$856	\$3,060
301	INVP 4577 Call Manager Upgrade	\$19,040	(\$5,202)	\$13,838	\$49,339	2.8497%	\$394	2.8497%	\$394	\$1,312
302	INVP 4645 Refresh of network equipment at Verizon supported Sites (trial)	\$15,530	(\$4,325)	\$11,205	\$67,455	2.8497%	\$328	2.8497%	\$328	\$1,122
303	INVP 3430 Mobility - (MDM) Mobile Device	\$62,527	(\$17,082)	\$45,444	\$152,256	2.8497%	\$1,295	2.8497%	\$1,295	\$4,339
304	INVP 4217 US SAP Business Planning	\$151,504	(\$41,500)	\$110,003	\$369,895	2.8497%	\$3,146	2.8497%	\$3,146	\$10,541
305	INVP 4222 Governance Risk & Compliance (GRC) Optimization Upgrade	\$147,157	(\$40,203)	\$106,953	\$352,050	2.8497%	\$3,048	2.8497%	\$3,048	\$10,032
306	INVP 4400 Annual HR & Payroll Mandatory Service Pack Upgrade (HRS)	\$74,459	(\$20,342)	\$54,117	\$178,133	2.8497%	\$1,542	2.8497%	\$1,542	\$5,076
307	INVP 4688 Legacy DMZ Firewalls	\$27,213	(\$7,455)	\$19,759	\$112,451	2.8497%	\$564	2.8497%	\$564	\$3,205
308	INVP 4674 Log Logic	\$18,249	(\$4,966)	\$13,284	\$73,192	2.8497%	\$378	2.8497%	\$378	\$1,286
309	INVP 3718 New Medical System	\$12,887	(\$3,521)	\$9,366	\$29,784	2.8497%	\$267	2.8497%	\$267	\$849
310	INVP 4359 Patch TLS and CI Update	\$135,674	(\$25,067)	\$85,727	\$292,718	2.8497%	\$2,849	2.8497%	\$2,849	\$9,922
311	INVP 4259 US VSTIG - Mobile Ph2	\$146,688	(\$39,491)	\$107,197	\$332,641	2.8497%	\$3,024	2.8497%	\$3,024	\$9,492
312	INVP 4274 VSTIG Hardware Refresh	\$20,634	(\$5,637)	\$14,997	\$78,160	2.8497%	\$427	2.8497%	\$427	\$1,428
313	INVP 4464 Data Visualization	\$517,212	(\$141,302)	\$375,910	\$1,175,482	2.8497%	\$10,712	2.8497%	\$10,712	\$33,498
314	INVP 4188 Aging System Sublease	\$85,536	(\$23,368)	\$62,168	\$194,400	3.0099%	\$1,871	3.0099%	\$1,871	\$5,851
315	INVP 4364 Wireless Network	\$158,024	(\$43,172)	\$114,852	\$353,239	2.8497%	\$3,273	2.8497%	\$3,273	\$10,067
316	INVP 3956 WIFI for Fleet Services Diagnostic Laptops	\$29,664	(\$7,940)	\$21,724	\$64,971	0.0000%	\$0	0.0000%	\$0	\$0
317	INVP 4680 WAP Density deployment	\$115,478	(\$31,549)	\$83,929	\$425,594	2.8497%	\$5,392	2.8497%	\$5,392	\$17,128
318	INVP 4395 US Mobile Device Refresh	\$208,973	(\$50,752)	\$158,222	\$495,447	2.8497%	\$5,364	2.8497%	\$5,364	\$17,199
319	All Companies Physical Security Replacements - FY18	\$208,953	(\$56,972)	\$151,976	\$466,213	2.8497%	\$4,319	2.8497%	\$4,319	\$13,286
320	New England Companies Physical Security Replacements - FY18	\$33,500	(\$9,111)	\$24,389	\$73,553	11.0863%	\$2,687	11.0863%	\$2,687	\$8,265
321	RI Gas Only Physical Security Replacements - FY18	\$52,840	(\$14,453)	\$38,387	\$118,100	0.0000%	\$0	0.0000%	\$0	\$0
322	RI Electric Only Physical Security Replacements - FY18	\$23,685	(\$6,417)	\$17,267	\$52,508	0.0000%	\$0	0.0000%	\$0	\$0
323	RI Gas Only Physical Security Replacements - FY18	\$23,685	(\$6,417)	\$17,267	\$52,508	0.0000%	\$0	0.0000%	\$0	\$0
324	INVP 4657 Network Telemetry	\$15,000	(\$4,123)	\$10,876	\$55,616	2.8497%	\$133	2.8497%	\$133	\$456
325	INVP 4348 US SAP Infrastructure Landscape	\$39,084	(\$10,678)	\$28,406	\$54,384	2.8497%	\$810	2.8497%	\$810	\$1,550
326	INVP 361401 East Network Security	\$666,131	(\$190,183)	\$285,948	\$1,551,081	2.8497%	\$14,418	2.8497%	\$14,418	\$43,632
327	INVP 4693 Enterprise Labs	\$25,506	(\$6,968)	\$18,537	\$91,527	2.8497%	\$528	2.8497%	\$528	\$1,698
328	INVP 4677 Application monitoring, Network IDS, Operations monitoring	\$15,108	(\$4,127)	\$10,980	\$33,228	2.8497%	\$313	2.8497%	\$313	\$947
329	INVP 4289 US Network Improvement	\$106,910	(\$29,208)	\$77,702	\$235,139	2.8497%	\$2,214	2.8497%	\$2,214	\$6,701
330	INVP 4398 Screens Refresh Upgrade	\$625,124	(\$170,764)	\$454,340	\$1,353,081	4.5580%	\$20,709	4.5580%	\$20,709	\$61,673
331	INVP 3486 US MDS-Imm Enterprise Edition (EE)	\$119,260	(\$32,382)	\$86,878	\$258,138	0.0000%	\$0	0.0000%	\$0	\$0
332	INVP 4411AB Distributed Generation Portal	\$254,308	(\$69,477)	\$184,831	\$550,450	0.0000%	\$0	0.0000%	\$0	\$0
333	INVP 4421 - New Airreage Forgiveness Plan	\$38,868	(\$10,619)	\$28,249	\$84,129	32.3577%	\$9,141	32.3577%	\$9,141	\$27,222
334	INVP 4461 Unix5 Interface Migration	\$114,448	(\$31,267)	\$83,181	\$243,853	2.8497%	\$2,700	2.8497%	\$2,700	\$8,949
335	INVP 4359 Patch TLS and CI Update	\$135,674	(\$25,067)	\$85,727	\$292,718	2.8497%	\$2,849	2.8497%	\$2,849	\$9,922
336	INVP 4403 ICS Network Security	\$227,553	(\$64,906)	\$162,647	\$525,541	2.8497%	\$4,028	2.8497%	\$4,028	\$12,148
337	INVP 361401 US Network Security	\$388,794	(\$100,755)	\$288,040	\$730,561	2.8497%	\$7,638	2.8497%	\$7,638	\$21,075
338	INVP 361402 US CNI Security IRE	\$95,534	(\$26,100)	\$69,434	\$191,579	2.8497%	\$1,979	2.8497%	\$1,979	\$6,459
431	INVP 3737 US CNI SCADA Upgrade &	\$1,380,787	(\$377,231)	\$1,003,556	\$2,689,844	7.3700%	\$73,962	7.3700%	\$73,962	\$198,242
432	All Companies Physical Security Replacements - FY19	\$79,765	(\$21,792)	\$57,973	\$146,000	2.8497%	\$1,652	2.8497%	\$1,652	\$4,246
433	RI Gas Only Physical Security Replacements - FY19	\$21,260	(\$5,808)	\$15,452	\$39,714	0.0000%	\$0	0.0000%	\$0	\$0
434	New England Companies Physical Security Replacements - FY19	\$17,805	(\$4,889)	\$12,916	\$33,429	11.0863%	\$1,442	11.0863%	\$1,442	\$3,706
435	RI Electric Only Physical Security Replacements - FY19	\$4,653	(\$1,107)	\$3,546	\$7,571	0.0000%	\$0	0.0000%	\$0	\$0
436	Cloud Security (Cloud Access Security Broker)	\$6,081	(\$1,661)	\$4,419	\$25,912	2.8497%	\$126	2.8497%	\$126	\$738
437	INVP 4261 Service Now - Release 3	\$132,866	(\$36,332)	\$96,534	\$312,663	2.8497%	\$2,754	2.8497%	\$2,754	\$8,910
438	INVP 4377 Data Centre Migration & Capacity Increase	\$53,489	(\$14,591)	\$38,898	\$123,441	2.8497%	\$1,106	2.8497%	\$1,106	\$3,518
439	INVP 4760 Mainframe DR Machine	\$141,009	(\$35,053)	\$105,956	\$330,818	2.8497%	\$443,62	2.8497%	\$443,62	\$1,221,04
440	INVP 4377 US CNI Security IRE	\$1,380,787	(\$377,231)	\$1,003,556	\$2,689,844	7.3700%	\$73,962	7.3700%	\$73,962	\$198,242
441	Regulation M 2019 US CNI Security IRE	\$73,566	(\$20,008)	\$53,558	\$164,455	2.8497%	\$1,524	2.8497%	\$1,524	\$4,697
442	INVP 4463 Monitoring and Alerting	\$0	\$0	\$0	\$0	0.0000%	\$0	0.0000%	\$0	\$0
443	INVP 4707 Business Innovation Projects 1	\$179,161	(\$48,920)	\$130,242	\$400,286	2.8497%	\$3,709	2.8497%	\$3,709	\$11,407
444	INVP 4462 Computable Enhancements to Support Inspection Types	\$8,509	(\$2,325)	\$6,185	\$19,023	0.0000%	\$0	0.0000%	\$0	\$0
445	INVP 4662 - Concur Licenses	\$183,671	(\$50,179)	\$133,492	\$403,968	2.8497%	\$3,884	2.8497%	\$3,884	\$11,512
446	INVP 4759 MTC and Synapse Boardrooms & Auditoriums	\$21,296	(\$5,955)	\$15,341	\$78,216	2.8497%	\$451	2.8497%	\$451	\$1,229
447	INVP 4480 US Control-Gas System Operating Procedures (SOP) Upgrade	\$30,219	(\$8,256)	\$21,963	\$71,426	7.2700%	\$1,599	7.2700%	\$1,599	\$5,199
448	INVP 4411 IC New Electric Connections	\$19,814	(\$5,413)	\$14,401	\$42,887	0.0000%	\$0	0.0000%	\$0	\$0
449	INVP 4606 Data Visualization Expansion	\$263,672	(\$72,035)	\$191,637	\$561,801	2.8497%	\$5,461	2.8497%	\$5,461	\$16,010
450	INVP 3986 Gas Leak Electric Application Upgrade Project	\$36,610	(\$9,214)	\$27,396	\$78,004	0.0000%	\$0	0.0000%	\$0	\$0
451	US CNI Intrusion Detection Prevention Phase 1 (CNI IDS Refresh)	\$33,725	(\$9,214)	\$24,511	\$71,857	2.8497%	\$699	2.8497%	\$699	\$2,048
452	INVP 4462 Mainframe DR Machine	\$141,009	(\$35,053)	\$105,956	\$330,818	2.8497%	\$443,62	2.8497%	\$443,62	\$1,221,04
453	Regulation M 2019 US CNI Security IRE	\$73,566	(\$20,008)	\$53,558	\$164,455	2.8497%	\$1,524	2.8497%	\$1,524	\$4,697
454	Identity & Access Management - Fine Grain Access Management (Unified	\$45,819	(\$12,518)	\$33,301	\$97,625	2.8497%	\$949	2.8497%	\$949	\$2,782
450	Perimeter Enhancements	\$13,765	(\$3,761)	\$10,004	\$29,329	2.8497%	\$285	2.8497%	\$285	\$836
431	INVP 4555 RI Renewable Energy Program changes	\$77,008	(\$21,039)	\$55,970	\$161,556	0.0000%	\$0	0.0000%	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Compliance Attachment 3

Workpaper 6b

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Service Company Reams
Forecasted Service Company Capital Software allocated to Operating Companies
For the Rate Year beginning 09/01/2019 and ending 08/31/2020

Distribution										Less IFA			
Line	Investment Name	Rate Year 1 Allocation	Rate Year 1 Return	Rate Year 1 Depreciation	Rate Year 1 Wage	Rate Year 1 Total	Amortization Period	Tax Expensing	Bonus Rate	Rate Year 1 Salary & Wage	Rate Year 1 Total	Amortization Period	Tax Expensing
293	INV 3005242 M112 Systemic Improvement	8.3666%	\$56,245	\$77,101	\$15,483	\$97,863	36	0	50%	\$15,483	\$97,863	36	0
294	INV 4588 US SAP Solution Manager Upgrade	8.3666%	\$1,221	\$4,675	\$805	\$5,090	36	0	50%	\$805	\$5,090	36	0
295	INV 4307 US Win 7 Refresh Pk3	8.3666%	\$47,402	\$16,975	\$29,147	\$184,230	36	0	50%	\$29,147	\$184,230	36	0
296	INV 4392 PPMI	8.3666%	\$909	\$3,182	\$559	\$3,523	36	0	50%	\$559	\$3,523	36	0
297	INV 4397 Active TLS and CI Update	8.3666%	\$1,191	\$4,454	\$2,987	\$3,668	36	0	50%	\$2,987	\$3,668	36	0
298	INV 4400 Annual HR & Payroll Mandatory Service Pack Upgrade (HR)	8.3666%	\$1,496	\$5,083	\$2,442	\$3,048	36	0	50%	\$2,442	\$3,048	36	0
299	INV 4683 RSA Token Refresh	8.3666%	\$1,496	\$5,083	\$2,442	\$3,048	36	0	50%	\$2,442	\$3,048	36	0
300	INV 4676 Hic D/C Improvement Server Refresh	8.3666%	\$2,455	\$14,595	\$14,432	\$14,540	36	-	50%	\$14,432	\$14,540	36	-
301	INV 4577 Call Manager Upgrade	8.3666%	\$1,158	\$6,790	\$1,086	\$6,862	36	0	100%	\$1,086	\$6,862	36	0
302	INV 4645 Refresh of network equipment at Verizon supported Sites (in	8.3666%	\$963	\$5,645	\$903	\$5,705	36	0	100%	\$903	\$5,705	36	0
303	INV 3430 Mobility - (MDM) Mobile Device	8.3666%	\$3,803	\$12,742	\$2,260	\$14,285	36	0	100%	\$2,260	\$14,285	36	0
304	INV 4217 US SAP Business Planning	8.3666%	\$9,239	\$30,955	\$5,491	\$34,704	36	0	100%	\$5,491	\$34,704	36	0
305	INV 4222 Governance Risk & Compliance (GRC) Optimization Upgrade	8.3666%	\$8,950	\$29,462	\$5,247	\$33,165	36	0	100%	\$5,247	\$33,165	36	0
306	INV 4400 Annual HR & Payroll Mandatory Service Pack Upgrade (HR)	8.3666%	\$4,529	\$14,907	\$2,655	\$16,781	36	0	100%	\$2,655	\$16,781	36	0
307	INV 4688 Legist DMZ Firewalls	8.3666%	\$1,655	\$9,411	\$1,512	\$9,554	36	0	100%	\$1,512	\$9,554	36	0
308	INV 4674 Log Logic	8.3666%	\$1,101	\$6,125	\$988	\$6,247	36	0	100%	\$988	\$6,247	36	0
309	INV 3118 New Medical System	8.3666%	\$784	\$2,493	\$448	\$2,829	36	0	100%	\$448	\$2,829	36	0
310	INV 4114 New Medical Net Meter	8.3666%	\$1,584	\$5,175	\$448	\$5,661	36	603,191	100%	\$448	\$5,661	36	603,191
311	INV 4260 US SAP Business Planning Pk2	8.3666%	\$8,588	\$28,727	\$5,015	\$32,646	36	0	100%	\$5,015	\$32,646	36	0
312	INV 4274 VSTK Hardware Refresh	8.3666%	\$1,255	\$6,541	\$1,065	\$6,731	36	0	100%	\$1,065	\$6,731	36	0
313	INV 4464 Data Visualization	8.3666%	\$81,458	\$98,771	\$17,735	\$112,095	36	0	100%	\$17,735	\$112,095	36	0
314	INV 4188 Aging System Stabilize	8.547%	\$5,505	\$17,214	\$3,103	\$19,615	36	0	100%	\$3,103	\$19,615	36	0
315	INV 4364 Wireless Network	8.3666%	\$9,611	\$29,563	\$5,351	\$33,823	36	0	100%	\$5,351	\$33,823	36	0
316	INV 3956 WIFI for Fleet Services Diagnostic Laptops	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0
317	INV 4680 WAP Density deployment	8.3666%	\$7,024	\$5,616	\$5,825	\$5,615	36	0	100%	\$5,825	\$5,615	36	0
318	INV 4395 US Mobile Device Refresh	8.3666%	\$15,751	\$79,874	\$13,062	\$89,263	36	0	100%	\$13,062	\$89,263	36	0
319	All Companies Physical Security Replacements - FY18	8.3666%	\$12,685	\$79,015	\$7,062	\$44,638	36	0	100%	\$7,062	\$44,638	36	0
320	New England Companies Physical Security Replacements - FY18	22.0728%	\$5,530	\$16,456	\$2,979	\$18,827	36	0	100%	\$2,979	\$18,827	36	0
321	RI Gas Only Physical Security Replacements - FY18	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0
322	RI Electric Only Physical Security Replacements - FY18	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0
323	RI Gas Only Physical Security Replacements - FY18	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0
324	INV 4687 Network To N/A-MTC	8.3666%	\$918	\$4,820	\$370	\$4,941	36	0	100%	\$370	\$4,941	36	0
325	INV 4348 US SAP Infrastructure Landscape	8.3666%	\$2,377	\$12,330	\$23,386	\$5,982	36	0	100%	\$23,386	\$17,184	36	0
326	INV 3614D1 Eni Network Security	8.3666%	\$42,341	\$1,551	\$1,258	\$7,953	36	0	100%	\$1,258	\$7,953	36	0
327	INV 4693 Enterprise Labs	8.3666%	\$1,551	\$7,660	\$2,781	\$5,05	36	0	100%	\$2,781	\$5,05	36	0
328	INV 4677 Application monitoring, Network IDS, Operations monitoring	8.3666%	\$919	\$6,503	\$3,576	\$3,194	36	0	100%	\$3,576	\$3,194	36	0
329	INV 4289 US Network Improvement	8.3666%	\$6,503	\$19,678	\$32,839	\$20,566	36	1,555,563	100%	\$32,839	\$20,566	36	1,555,563
330	INV 4398 Storms Sched Upgrade	13.3010%	\$60,432	\$179,974	\$7,125	\$45,035	36	0	100%	\$7,125	\$45,035	36	0
331	INV 3486 US MDS Iron Enterprise Edition (IEE)	15.1269%	\$13,112	\$39,048	\$14,282	\$99,274	36	0	100%	\$14,282	\$99,274	36	0
332	INV 4411 AB Distributed Generation Portal	14.2200%	\$26,283	\$78,274	\$10,384	\$65,632	36	0	100%	\$10,384	\$65,632	36	0
333	INV 4421 - New Average Forgiveness Plan	67.6423%	\$19,108	\$56,907	\$2,407	\$2,630	36	0	100%	\$2,407	\$2,630	36	0
334	INV 4461 Units1 Interface Migration	8.3666%	\$6,961	\$20,407	\$3,138	\$22,630	36	0	100%	\$3,138	\$22,630	36	0
335	INV 4592 Customer Contact Center SDC Technology Upgrade	8.3666%	\$6,961	\$20,407	\$3,138	\$22,630	36	0	100%	\$3,138	\$22,630	36	0
336	INV 4491 CUI Network Security	8.3666%	\$4,241	\$22,424	\$10,582	\$26,007	36	0	100%	\$10,582	\$26,007	36	0
337	INV 3614B7 CUI Network Security	8.3666%	\$2,431	\$6,891	\$1,518	\$7,803	36	0	100%	\$1,518	\$7,803	36	0
338	INV 3614B4 US CUI Network Security	8.3666%	\$5,811	\$16,032	\$2,984	\$18,859	36	0	100%	\$2,984	\$18,859	36	0
431	INV 3737 US CUI GMS SCADA Upgrade &	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0
432	All Companies Physical Security Replacements - FY19	8.3666%	\$4,852	\$12,469	\$2,366	\$14,955	36	0	100%	\$2,366	\$14,955	36	0
433	RI Gas Only Physical Security Replacements - FY19	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0
434	New England Companies Physical Security Replacements - FY19	22.0728%	\$2,871	\$7,379	\$1,400	\$8,849	36	0	100%	\$1,400	\$8,849	36	0
435	RI Electric Only Physical Security Replacements - FY19	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0
436	Cloud Security (Cloud Access Security Broken)	8.3666%	\$370	\$2,168	\$347	\$2,192	36	0	100%	\$347	\$2,192	36	0
437	INV 4261 Service Now - Release 3	8.3666%	\$8,089	\$26,165	\$4,679	\$29,575	36	0	100%	\$4,679	\$29,575	36	0
438	INV 4377 Data Centre Migration & Capacity Increase	8.3666%	\$3,248	\$10,330	\$1,855	\$11,724	36	0	100%	\$1,855	\$11,724	36	0
439	INV 4760 Maintenance DR Machine	8.3666%	\$130,2882	\$93,68053	\$113,92911	\$71,54,80693	36	0	100%	\$113,92911	\$71,54,80693	36	0
440	INV 4749 Data Center Hardware Refresh - IDS Card Replacement	8.3666%	\$4,424	\$13,763	\$2,490	\$15,746	36	0	100%	\$2,490	\$15,746	36	0
441	Evolutionary Maintenance - FY18	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0
442	INV 4493 Monitoring and Alerting	8.3666%	\$10,891	\$33,498	\$6,064	\$38,326	36	0	100%	\$6,064	\$38,326	36	0
443	INV 4707 Business Innovation Projects 1	15.1269%	\$956	\$2,878	\$521	\$3,292	36	0	100%	\$521	\$3,292	36	0
444	INV 4462 Computerize Enhancements to Support Inspection Types	8.3666%	\$11,171	\$3,806	\$6,144	\$3,834	36	0	100%	\$6,144	\$3,834	36	0
445	INV 4662 - Concur License	8.3666%	\$1,236	\$6,546	\$1,075	\$6,796	36	0	100%	\$1,075	\$6,796	36	0
446	INV 4759 MTC and Synchron Boardrooms & Auditoriums	8.3666%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0
447	INV 4480 US Control-Gas System Operating Procedure (SOP) Upgrade	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0
448	INV 4411C New Electric Connections	14.2200%	\$2,048	\$6,099	\$1,113	\$7,033	36	0	100%	\$1,113	\$7,033	36	0
449	INV 4606 Data Visualization Expansion	8.3666%	\$16,037	\$47,015	\$8,613	\$54,439	36	0	100%	\$8,613	\$54,439	36	0
450	INV 3986 Cascade Electric Application Upgrade Project	15.0279%	\$3,999	\$17,722	\$3,102	\$9,963	36	0	100%	\$3,102	\$9,963	36	0
451	US CUI Intranet Detection/Prevention Phase 1 (CUI IDS Refresh)	8.3666%	\$2,051	\$6,013	\$1,102	\$6,963	36	0	100%	\$1,102	\$6,963	36	0
452	US CUI Scaling Upgrades (Gateway Upgrades)	8.3666%	\$2,151	\$6,465	\$1,155	\$7,465	36	0	100%	\$1,155	\$7,465	36	0
453	US CUI Scaling Upgrades (Gateway Upgrades)	8.3666%	\$2,151	\$6,465	\$1,155	\$7,465	36	0	100%	\$1,155	\$7,465	36	0
454	Hardy & Access Management Time Gain Access Management (Unified	8.3666%	\$2,387	\$8,170	\$1,497	\$9,440	36	0	100%	\$1,497	\$9,440	36	0
430	Perimeter Enhancements	8.3666%	\$87	\$2,454	\$440	\$2,842	36	0	100%	\$440	\$2,842	36	0
431	INV 4555 RI Renewable Energy Program changes	0.0000%	\$0	\$0	\$0	\$0	36	0	100%	\$0	\$0	36	0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
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Compliance Attachment 3
Workpaper 6b
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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Forecasted Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2019 and ending 08/31/2020

Line	Investment Name	Description	INVP #	Work Order	NRCO	Pool	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Service Co Return
432	Develop Robust Incident Response	Cyber Security	3683		YES	G210		\$540,566	\$540,566	08/01/18	84	\$456,907	\$379,683	\$418,295	8.8000%
433	[INVP 4466 Gas Capital Investment Planning Tool	PT 18 Plan	4466	90000180837	YES	G210	\$110,772	\$1,105,000	\$1,115,072	08/31/18	84	\$955,776	\$796,480	\$876,128	8.8000%
434	Hicksville Fiber	Tech. Modernization	4828		YES	G200	\$0	\$600,000	\$600,000	09/30/18	84	\$514,286	\$428,371	\$471,429	8.8000%
435	Internal PKI (Public Key Infrastructure)	Cyber Security	4828		YES	G200	\$0	\$451,812	\$451,812	09/30/18	84	\$392,646	\$328,102	\$360,374	8.8000%
436	VC - MetroTech Auditorium VC	Tech. Modernization	4840		YES	G200	\$0	\$300,000	\$300,000	09/30/18	84	\$260,714	\$217,857	\$239,286	8.8000%
437	INVP 3992 Substation Monitoring-DobleARMS	PT 18 Plan	3992		NO	G881	\$0	\$694,000	\$694,000	10/31/18	84	\$611,581	\$517,258	\$566,810	8.8000%
438	INVP 4701 US Infrastructure Heating Renewal	Tech. Modernization	4701		YES	G200	\$799,123	\$5,510,000	\$6,318,123	10/31/18	84	\$5,505,966	\$4,605,377	\$5,114,671	8.8000%
439	INVP 4279 CMS Infrastructure Upgrade (Celluapp and NetScaler)	Tech. Modernization	4279		YES	G200	\$0	\$500,000	\$500,000	11/05/18	60	\$416,667	\$346,667	\$381,667	8.8000%
440	INVP 4700 US Infrastructure Upgrade (Celluapp and NetScaler)	Cyber Security	4700		YES	G200	\$0	\$1,000,000	\$1,000,000	11/05/18	60	\$833,333	\$694,444	\$763,889	8.8000%
441	INVP 4700 US Infrastructure Upgrade (Celluapp and NetScaler)	Cyber Security	3683X3		YES	G200	\$0	\$664,310	\$664,310	12/01/18	84	\$574,919	\$482,932	\$528,936	8.8000%
442	INVP 4269 RAS/VPN Re-Platform/Mobile	Tech. Modernization	4269		YES	G200	\$16,847	\$600,000	\$616,847	12/01/18	60	\$580,760	\$494,111	\$512,435	8.8000%
443	INVP 4362 Legacy DMZ migration to vSTIG	Tech. Modernization	4362		YES	G200	\$0	\$600,000	\$600,000	12/31/18	84	\$542,857	\$457,143	\$500,000	8.8000%
444	INVP 4490 Application Performance Management (APM)	Tech. Modernization	4490		YES	G200	\$0	\$325,000	\$325,000	01/01/19	60	\$130,000	\$107,500	\$115,000	8.8000%
445	INVP 4714-BM2 Phase2	Tech. Modernization	4714		YES	G200	\$0	\$1,219,000	\$1,219,000	01/01/19	60	\$1,056,467	\$872,619	\$934,567	8.8000%
446	INVP 4727 Virtual Desktop - DaaS	Tech. Modernization	4727		YES	G200	\$0	\$213,000	\$213,000	01/01/19	60	\$201,933	\$155,333	\$178,633	8.8000%
447	INVP 4563 US SAP FERC on Hana (FOH)	Growth Play Book-Finuse	4563		YES	G148	\$0	\$211,500	\$211,500	02/28/19	84	\$1,963,929	\$1,661,786	\$1,812,857	8.8000%
448	INVP 4467 STORMS Capital Cost Estimates	PT 18 Plan	4467		YES	G200	\$0	\$776,000	\$776,000	03/01/19	84	\$720,571	\$609,714	\$665,143	8.8000%
449	INVP 4725 STORMS and Normalization Risk Avoidance	Tech. Modernization	4725		YES	G200	\$0	\$500,000	\$500,000	03/19/19	84	\$470,238	\$398,810	\$434,524	8.8000%
450	INVP 4481 US MDS Energy Accounting System (EAS) migration to Wh	PT 18 Plan	4481		YES	G166	\$0	\$2,000,000	\$2,000,000	03/20/19	84	\$1,887,536	\$1,600,821	\$1,744,179	8.8000%
451	INVP 4481 US MDS Energy Accounting System (EAS) migration to Wh	Cyber Security	4481		YES	G166	\$0	\$2,000,000	\$2,000,000	03/20/19	84	\$1,887,536	\$1,600,821	\$1,744,179	8.8000%
452	INVP 4481 US MDS Energy Accounting System (EAS) migration to Wh	Cyber Security	4481		YES	G166	\$0	\$2,000,000	\$2,000,000	03/20/19	84	\$1,887,536	\$1,600,821	\$1,744,179	8.8000%
453	INVP 4481 US MDS Energy Accounting System (EAS) migration to Wh	Cyber Security	4481		YES	G166	\$0	\$2,000,000	\$2,000,000	03/20/19	84	\$1,887,536	\$1,600,821	\$1,744,179	8.8000%
454	INVP 4479 US Control-Gas Electronic Bulletin Board (EBB) Upgrade	Other Mandates	4479		YES	G210	\$0	\$1,000,000	\$1,000,000	03/31/19	84	\$2,821,429	\$2,392,857	\$2,607,143	8.8000%
455	Regulatory Machine- FY19	Tech. Modernization	3996		YES	G200	\$0	\$19,140,000	\$19,140,000	03/31/19	84	\$18,000,714	\$15,266,429	\$16,633,571	8.8000%
456	Mobile Application Development Platform (MADP)	Tech. Modernization	456		YES	G200	\$0	\$200,000	\$200,000	03/31/19	60	\$183,333	\$143,333	\$163,333	8.8000%
457	Wireless LAX Management Tools	Tech. Modernization	4284		YES	G200	\$0	\$150,000	\$150,000	03/31/19	60	\$137,500	\$107,500	\$122,500	8.8000%
458	INVP 4493 Monitoring and Alerting	Tech. Modernization	4493		YES	G200	\$0	\$500,000	\$500,000	03/31/19	84	\$470,238	\$398,810	\$434,524	8.8000%
459	INVP 4562 US SAP Business Warehouse (BW) Consolidation to HANA	Tech. Modernization	4562		YES	G200	\$0	\$2,366,000	\$2,366,000	03/31/19	84	\$2,225,167	\$1,887,167	\$2,056,167	8.8000%
460	INVP 4708 Business Innovation Projects 2	Tech. Modernization	4708		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
461	INVP 4709 Data Center Consolidation efforts	Tech. Modernization	4709		YES	G200	\$0	\$2,000,000	\$2,000,000	03/31/19	84	\$1,880,952	\$1,595,238	\$1,738,095	8.8000%
462	INVP 4710 Data Security	Tech. Modernization	4710		YES	G200	\$0	\$500,000	\$500,000	03/31/19	84	\$470,238	\$398,810	\$434,524	8.8000%
463	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
464	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
465	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
466	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
467	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
468	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
469	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
470	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
471	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
472	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
473	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
474	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
475	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
476	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
477	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
478	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
479	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
480	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
481	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
482	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
483	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
484	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
485	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
486	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
487	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
488	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
489	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
490	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%
491	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G200	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$3,168,100	\$2,686,870	\$2,927,485	8.8000%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Compliance Attachment 3
Workpaper 6b
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Gas

Line	Investment Name	Year Return	Return on Accrual	Total Return	Year Amortization	Rate Year 1 NEOG Rem -	Rate Year 1 NEOG Rem -	Rate Year 1 NEOG Rem -
		Return	Accrual	Return	Amortization	Rate Year 1 NEOG Rem -	Rate Year 1 NEOG Rem -	Rate Year 1 NEOG Rem -
433	Develop Robert Beckett Reservoir	\$36,510	\$26,753	\$63,263	\$77,724	\$7,290%	\$7,290%	\$7,290%
434	INVP-4466 Gas Capital Investment Planning Tool	\$77,099	\$21,066	\$98,165	\$159,296	2.8497%	2.8497%	2.8497%
434	Hicksville Fiber	\$41,866	\$81,334	\$123,200	\$85,714	2.8497%	2.8497%	2.8497%
435	Internal PKI (Public Key Infrastructure)	\$31,713	\$85,664	\$117,377	\$64,545	2.8497%	2.8497%	2.8497%
436	VC - MetroTech Auditorium VC	\$21,057	\$57,753	\$78,810	\$42,857	2.8497%	2.8497%	2.8497%
437	INVP-3982 Substation Monitoring-DobleARMS	\$49,439	\$813,807	\$863,246	\$99,143	0.0000%	0.0000%	0.0000%
438	INVP-4761 US Foundation Hosting Renewal	\$23,267	\$82,451	\$105,718	\$90,259	2.8497%	2.8497%	2.8497%
439	INVP-4279 Ciris Infrastructure Upgrade (Xenapp and NetScaler)	\$74,128	\$20,252	\$94,380	\$146,498	2.8497%	2.8497%	2.8497%
440	Domain Based Security Phase 1 (Global Policy Framework)	\$46,545	\$81,716	\$128,261	\$91,987	2.8497%	2.8497%	2.8497%
441	Fundamentals Package	\$45,094	\$12,320	\$57,414	\$136,649	2.8497%	2.8497%	2.8497%
442	INVP-4269 RASVPN Re-Platform Mobile	\$44,000	\$12,021	\$56,021	\$85,714	2.8497%	2.8497%	2.8497%
443	INVP-4400 Key INZ Migration to STIG	\$30,600	\$12,021	\$42,621	\$71,143	2.8497%	2.8497%	2.8497%
444	INVP-4400 Key INZ Migration to STIG	\$30,600	\$12,021	\$42,621	\$71,143	2.8497%	2.8497%	2.8497%
445	INVP-4400 Key INZ Migration to STIG	\$30,600	\$12,021	\$42,621	\$71,143	2.8497%	2.8497%	2.8497%
446	INVP-4714 EMM Disrupt - DaaS	\$82,342	\$22,468	\$104,810	\$46,429	2.8497%	2.8497%	2.8497%
447	INVP-4727 Virtual Desktop - DaaS	\$15,720	\$4,295	\$19,915	\$23,800	2.8497%	2.8497%	2.8497%
448	INVP-4563 US SAP FERC on Hana (FOH)	\$159,531	\$843,864	\$1,003,395	\$302,143	2.8497%	2.8497%	2.8497%
449	INVP-4467 STORAMS Capital Cost Estimates	\$88,533	\$815,991	\$904,524	\$110,857	3.0099%	3.0099%	3.0099%
450	INVP-4725 MWORX and Nerdmon Risk Avoidance	\$38,238	\$810,447	\$848,685	\$71,429	2.8497%	2.8497%	2.8497%
451	INVP-4481 US MDS-Energy Accounting System (EAS) migration to White	\$175,865	\$848,055	\$1,023,920	\$286,714	0.0000%	0.0000%	0.0000%
452	Endpoint Scanning (Tanium)	\$161,223	\$84,046	\$245,269	\$328,571	2.8497%	2.8497%	2.8497%
453	INVP-4704 Customer Bill Redesign	\$125,445	\$81,670	\$207,115	\$228,264	2.8497%	2.8497%	2.8497%
454	INVP-4791 US Control Gas Electronic Bulletin Board (EBB) Upgrade	\$1,463,754	\$399,898	\$1,863,652	\$2,734,386	2.8497%	2.8497%	2.8497%
455	Regulatory Mandates - FY19	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
456	INVP-4400 Key INZ Migration to STIG	\$30,600	\$12,021	\$42,621	\$71,143	2.8497%	2.8497%	2.8497%
457	INVP-4400 Key INZ Migration to STIG	\$30,600	\$12,021	\$42,621	\$71,143	2.8497%	2.8497%	2.8497%
458	INVP-4400 Key INZ Migration to STIG	\$30,600	\$12,021	\$42,621	\$71,143	2.8497%	2.8497%	2.8497%
459	INVP-4562 US SAP Business Warehouse (BW) Consolidation to HANA	\$180,943	\$849,434	\$1,030,377	\$338,000	2.8497%	2.8497%	2.8497%
460	INVP-4708 Business Innovation Projects 2	\$257,619	\$70,361	\$327,980	\$481,230	2.8497%	2.8497%	2.8497%
461	INVP-4709 Data Centre Consolidation efforts	\$152,952	\$84,767	\$237,719	\$285,714	2.8497%	2.8497%	2.8497%
462	INVP-4710 Data Security	\$38,238	\$810,447	\$848,685	\$71,429	2.8497%	2.8497%	2.8497%
463	INVP-4728 Business Innovation Projects 3	\$257,619	\$70,361	\$327,980	\$481,230	2.8497%	2.8497%	2.8497%
464	Cloud Orchestration, Self service and Broker	\$87,857	\$81,670	\$169,527	\$107,143	2.8497%	2.8497%	2.8497%
465	US CNI Security Enhancement Phase 1	\$125,445	\$81,670	\$207,115	\$228,264	2.8497%	2.8497%	2.8497%
466	Enterprise Centralized Patch Management	\$99,344	\$81,670	\$181,014	\$89,716	2.8497%	2.8497%	2.8497%
467	Identify & Access Management - Privileged Access Management	\$138,985	\$81,971	\$220,956	\$252,701	2.8497%	2.8497%	2.8497%
468	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
469	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
470	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
471	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
472	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
473	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
474	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
475	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
476	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
477	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
478	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
479	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
480	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
481	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
482	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
483	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
484	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
485	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
486	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
487	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
488	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
489	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
490	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%
491	IT Priority 2 Apps Remediation	\$10,760	\$3,945	\$14,705	\$30,100	2.8497%	2.8497%	2.8497%

Gas
Existing Projects \$2,14,027
New Projects \$1,854,902
Total \$4,068,929

Narragansett Electric Company and Narragansett Gas Company d/b/a National Service Company Rents
Forecasted Service Company Capital Software allocated to Operating Company
For the Rate Year beginning 09/01/2019 and ending 08/31/2020

Line	Investment Name	Distribution			Rate Year 1 Allocation	Rate Year 1 Return	Rate Year 1 Rent	Less IFA Salary & Wage Allocator	Rate Year 1 Total	Amortization Period	Tax Expensing	Boms Rate
		Rate Year 1 Allocation	Rate Year 1 Return	Depreciation								
432	Develop Robot Incident Response	8.366%	\$2,239	\$6,463	\$1,189	36	100%					
433	INVP-4466 Gas Capital Investment Planning Tool	0.000%	\$0	\$0	\$0	36	100%					
434	Hicksville Prior	8.366%	\$2,525	\$1,325	\$8,372	36	100%					
435	Internal PKI (Public Key) Infrastructure	8.366%	\$2,525	\$1,325	\$8,372	36	100%					
436	INVP-4467 Data Center	8.366%	\$2,525	\$1,325	\$8,372	36	100%					
437	INVP-4468 Security Monitoring Dashboard	23.276%	\$8,564	\$24,071	\$4,295	\$77,146	36	100%				
438	INVP-4469 US Foundation Hosting Release	8.366%	\$2,736	\$5,534	\$14,057	\$88,852	36	100%				
439	INVP-4279 Critical Infrastructure Upgrade (Xenmp and NetScer)	8.366%	\$1,063	\$8,369	\$1,411	\$8,920	36	100%				
440	Domain Based Security Phase 1 (Global Policy Frameworks)	8.366%	\$4,509	\$12,260	\$2,291	\$14,478	36	100%				
441	Fundamentals Package	8.366%	\$2,431	\$7,698	\$1,438	\$9,091	36	100%				
442	INVP-4269 RAS VPN Res-Platform Mobile	8.366%	\$2,431	\$11,346	\$12,242	\$36	100%					
443	EMM Single Sign-on	8.366%	\$2,676	\$7,173	\$1,345	\$8,504	36	100%				
444	INVP-4462 Legacy DMZ migration to vSTIG	8.366%	\$6,16	\$2,511	\$427	\$2,699	36	100%				
445	INVP-4490 Application Performance Management (APM)	8.366%	\$1,492	\$3,403	\$3,770	\$4,066	36	100%				
446	INVP-4711-EMM Phase2	8.366%	\$5,958	\$3,900	\$4,193	\$6,365	36	100%				
447	INVP-4722 Virtual Desktop - DaaS	8.366%	\$3,167	\$9,816	\$1,728	\$8,700	36	100%				
448	INVP-4467 STORMS Cloud Connect (FPOH)	8.366%	\$3,167	\$9,816	\$1,728	\$8,700	36	100%				
449	INVP-4723 MDRS and Network Risk Avoidance	8.366%	\$2,326	\$5,978	\$1,134	\$7,169	36	100%				
450	INVP-4725 AWS and Microsoft Accounting System (EAS) Migration to Wh	15.126%	\$16,875	\$43,371	\$8,330	\$72,016	36	100%				
451	Endpoint Scanning (Trainin)	8.366%	\$10,668	\$27,497	\$5,517	\$23,978	36	100%				
452	INVP-4704 Quantum Bill Redesign	8.366%	\$9,462	\$24,575	\$4,663	\$29,474	36	100%				
453	INVP-4479 US Control-Cas Electronic Bulletin Board (EBB) Upgrade	0.000%	\$0	\$0	\$0	36	100%					
454	Regulatory Mandates - FY19	8.366%	\$89,039	\$2,821	\$43,418	\$274,432	36	100%				
455	Mobile Application Development Platform (MADP)	8.366%	\$874	\$3,347	\$377	\$3,645	36	100%				
456	Wireless LAN Management Tools	8.366%	\$656	\$2,511	\$433	\$2,734	36	100%				
457	INVP-4493 Monitoring and Alerting	8.366%	\$2,326	\$5,978	\$1,134	\$7,169	36	100%				
458	INVP-4492 US SAP Business Warehouse (BW) Consolidation to HANA	8.366%	\$11,005	\$28,286	\$5,367	\$33,924	36	100%				
459	Business Integration Projects 2	8.366%	\$15,005	\$37,212	\$8,300	\$70,500	36	100%				
460	INVP-4720 Business Process Consolidation Efforts	8.366%	\$2,326	\$5,978	\$1,134	\$7,169	36	100%				
461	INVP-4710 Data Security	8.366%	\$2,326	\$5,978	\$1,134	\$7,169	36	100%				
462	INVP-4720 Data Security	8.366%	\$15,669	\$40,272	\$7,642	\$48,300	36	100%				
463	Cloud Orchestration, Self service and Broker	8.366%	\$3,489	\$8,966	\$1,701	\$10,754	36	100%				
464	US CNI Security Enhancement Phase 1	8.366%	\$7,636	\$19,102	\$3,652	\$23,086	36	100%				
465	Enterprise Centralized Patch Management	8.366%	\$3,001	\$7,508	\$1,436	\$9,074	36	100%				
466	Identity & Access Management: Privileged Access Management	8.366%	\$8,453	\$21,147	\$4,043	\$25,557	36	100%				
467	DR Priority 2 Apps Remediation	8.366%	\$3,632	\$8,966	\$1,721	\$10,877	36	100%				
468	DR Priority 2 Apps Remediation	8.366%	\$969	\$3,391	\$459	\$2,901	36	100%				
469	YC - Syracuse A39-40	8.366%	\$13,921	\$3,921	\$6,535	\$41,307	36	100%				
470	ITOT Discovery and Implementation Phase 1	8.366%	\$4,258	\$14,044	\$16,614	\$17,810	36	100%				
471	INVP-4408 Doc. Mgmt Systems Replacement - Delivery	8.366%	\$1,617	\$5,330	\$949	\$5,998	36	100%				
472	AI Compares Physical Security Requirements - FY20	22.072%	\$956	\$3,153	\$561	\$3,548	36	100%				
473	AI Compares Physical											

Distribution	
Existing Projects	\$7,426,161
New Projects	\$4,065,324
Total	\$11,491,485

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Compliance Attachment 3

Worksheet 6b

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Service Company
 Forecasted Service Company Capital Software allocated to Operating Company
 For the Rate Year beginning 09/01/2019 and ending 08/31/2020

Line	Investment Name	Depreciation	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accrual Taxes
432	Developer Robust Incident Response	\$540,566	\$540,566	\$540,566	\$540,566	\$147,683	\$83,659	\$160,883	\$122,271	\$13,404	\$114,278	\$10,056
433	INVP 4466 Gas Capital Investment Planning Tool	\$1,115,072	\$1,115,072	\$394,638	\$318,952	\$318,952	\$159,296	\$318,952	\$318,952	\$62,280	\$239,358	\$21,064
434	Hicksville Fiber	\$600,000	\$600,000	\$600,000	\$600,000	\$163,920	\$85,714	\$128,574	\$91,438	\$54,126	\$128,794	\$11,334
435	Internal PKI Public Key Infrastructure	\$451,812	\$451,812	\$451,812	\$451,812	\$123,435	\$59,166	\$123,435	\$91,438	\$24,981	\$98,454	\$8,664
436	VC - MetroTech Auditorium VC	\$300,000	\$300,000	\$300,000	\$300,000	\$89,600	\$59,286	\$82,143	\$60,714	\$16,587	\$65,373	\$5,753
437	INVP 3982 Substation Monitoring-DobeleARS	\$694,000	\$694,000	\$694,000	\$694,000	\$189,600	\$82,619	\$181,762	\$132,190	\$56,114	\$125,486	\$13,507
438	INVP 4701 DNS Infrastructure Hosting Renewal	\$6,318,123	\$6,318,123	\$6,318,123	\$6,318,123	\$1,726,111	\$752,158	\$1,684,747	\$1,203,452	\$23,878	\$1,297,528	\$122,965
439	INVP 4703 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
440	INVP 4704 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
441	INVP 4705 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
442	INVP 4706 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
443	INVP 4707 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
444	INVP 4708 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
445	INVP 4709 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
446	INVP 4710 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
447	INVP 4711 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
448	INVP 4712 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
449	INVP 4713 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
450	INVP 4714 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
451	INVP 4715 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
452	INVP 4716 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
453	INVP 4717 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
454	INVP 4718 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
455	INVP 4719 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
456	INVP 4720 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
457	INVP 4721 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
458	INVP 4722 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
459	INVP 4723 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
460	INVP 4724 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
461	INVP 4725 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
462	INVP 4726 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
463	INVP 4727 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
464	INVP 4728 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
465	INVP 4729 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
466	INVP 4730 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
467	INVP 4731 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
468	INVP 4732 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
469	INVP 4733 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
470	INVP 4734 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
471	INVP 4735 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
472	INVP 4736 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
473	INVP 4737 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
474	INVP 4738 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
475	INVP 4739 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
476	INVP 4740 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
477	INVP 4741 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
478	INVP 4742 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
479	INVP 4743 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
480	INVP 4744 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
481	INVP 4745 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
482	INVP 4746 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
483	INVP 4747 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
484	INVP 4748 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
485	INVP 4749 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
486	INVP 4750 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
487	INVP 4751 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
488	INVP 4752 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
489	INVP 4753 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
490	INVP 4754 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855
491	INVP 4755 DNS Infrastructure Upgrade (Camp and NewCalar)	\$350,000	\$350,000	\$350,000	\$350,000	\$83,333	\$50,627	\$83,333	\$50,627	\$10,173	\$73,160	\$6,855

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
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Workpaper 6c
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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reimbursements
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line		Investment Name	Description	INVP #	Work Order	NECO	BIIPool	Inception to Date \$	Forecast to Complete	HTY	In Service Date	Amortization Period	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
1		Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	N/A	90000096388	YES	G012	\$1,258,446	\$0	\$1,258,446	03/01/12	84	\$0	\$0	\$0	8.23%
2		NVP N/A-Talent Management	NVP N/A-Talent Management	N/A	90001041039	YES	G012	\$208,232	\$0	\$208,232	03/01/11	84	\$0	\$0	\$0	8.23%
3		CDH Acct Initiation	CDH Acct Initiation	N/A	90000963889	YES	G012	\$516,140	\$0	\$516,140	03/01/12	84	\$0	\$0	\$0	8.23%
4		NVP1549-Non-Interval Collect Sys C	Capitalized Software	1549	90000107743	YES	G012	\$1,089,763	\$0	\$1,089,763	11/01/13	84	\$26,056	\$0	\$13,093	8.23%
5		IN 1642-Radio Standardization Cons	Capitalized Software	1642	90000939327	YES	G012	\$130,644	\$0	\$130,644	10/01/14	84	\$20,219	\$1,555	\$10,887	8.23%
6		NVP 4133 - LI Stabilization	IN 1642-Radio Standardization Cons	4133	9000163006	NO	G2003	\$677,092	\$0	\$677,092	03/01/16	84	\$241,819	\$1,45,091	\$193,455	8.23%
7		INVP2948 PowerPlan Phase 2	INVP2948 PowerPlan Phase 2	3294B	9000133798	YES	G012	\$244,374	\$0	\$244,374	03/01/15	84	\$24,366	\$17,455	\$34,911	8.23%
8		FINANCE STREAM - DESIGN CAPEX	Capitalized Software- USFP-Tech Delivery - R1	USFP	9000107545	YES	G012	\$4,595,067	\$0	\$4,595,067	11/01/12	120	\$995,598	\$536,091	\$765,845	8.23%
9		FINANCE STREAM - DESIGN CAPEX	Capitalized Software- USFP-Tech Delivery - R1	USFP	9000107545	YES	G012	\$1,441,354	\$0	\$1,441,354	11/01/12	120	\$312,293	\$168,158	\$240,226	8.23%
10		SCHAIN STREAM - DESIGN CAPEX	SCHAIN STREAM - Design CAPEX - Capitalized Software	USFP	9000104645	YES	G012	\$4,761,712	\$0	\$4,761,712	11/01/12	120	\$1,031,704	\$555,633	\$793,619	8.23%
11		SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - Design CAPEX - Capitalized Software	USFP	9000097846	YES	G012	\$1,038,127	\$0	\$1,038,127	11/01/12	120	\$224,927	\$121,115	\$173,021	8.23%
12		SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - Design CAPEX - Capitalized Software	USFP	9000097840	YES	G012	\$906,402	\$0	\$906,402	11/01/12	120	\$196,387	\$105,747	\$151,067	8.23%
13		EHR1 - BPS	Capitalized Software- EHR1 - BPS	USFP	9000148063	YES	G012	\$14,956,766	\$0	\$14,956,766	12/01/15	120	\$7,852,303	\$6,356,626	\$7,104,465	8.23%
14		IN 1642 - Radio Standardization Cons	IN 1642-Radio Standardization Cons - Capitalized Software	1642	90000939326	YES	G012	\$3,046,691	\$0	\$3,046,691	07/01/14	84	\$362,701	\$0	\$181,351	8.23%
15		NVP 4218 - Blanket Work Order	NVP 4218 - Blanket Work Order	USFP	9000179859	YES	G012	\$3,889,611	\$0	\$3,889,611	12/01/16	120	\$2,431,007	\$2,042,046	\$2,236,526	8.23%
16		NVP 3022 - Access Violation Mgmt	NVP 3022 - Access Violation Management	USFP	9000176039	YES	G012	\$3,263,689	\$0	\$3,263,689	12/01/16	120	\$2,039,906	\$1,713,437	\$1,876,621	8.23%
17		USFP R3 Finance	USFP Release 3 Finance	USFP	9000142411	YES	G012	\$0	\$0	\$0	10/01/15	120	\$0	\$0	\$0	8.23%
18		INVP 3615 Success Enterprise Report	Capitalized Software- INVP 3615 Success Enterprise Mgmt	3615	9000134377	YES	G186	\$623,254	\$0	\$623,254	03/01/15	84	\$133,554	\$44,518	\$89,036	8.23%
19		NVP 2987 Earned Value Mgmt Rptg	INVP 2987 Earned Value Mgmt Rptg - Capitalized Software	2987	9000120197	YES	G186	\$603,575	\$0	\$603,575	07/01/14	84	\$71,854	\$0	\$35,927	8.23%
20		Inspect System Resources/HardSoft	Capitalized Software	N/A	9000104057	YES	G186	\$26,246	\$0	\$26,246	02/01/14	84	\$1,562	\$0	\$781	8.23%
21		Meter Test Equipment	Meter Test Equipment Capitalized Software	N/A	9000103863	NO	G284	\$186,308	\$0	\$186,308	10/01/11	84	\$28,633	\$2,218	\$15,526	8.23%
22		UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	N/A	9000104189	NO	G284	\$2,116,624	\$0	\$2,116,624	10/01/11	84	\$0	\$0	\$0	8.23%
23		Cascade Phase 1 project 2 of 2	Cascade Phase 1 project 2 of 2 Bill Pool 231	N/A	9000104189	YES	G186	\$588,773	\$0	\$588,773	10/01/10	84	\$0	\$0	\$0	8.23%
24		EDOT-Customer Management-CM-NEW03	Capitalized Software	NEW03	9000093776	YES	G186	\$208,231	\$0	\$208,231	11/01/13	84	\$4,568	\$0	\$2,479	8.23%
25		INVP 2560C - GridForce SaaS P12	INVP 2560C - GridForce SaaS Phase 2 Implementation	2560C	9000131135	YES	G210	\$0	\$0	\$0	09/01/15	84	\$0	\$0	\$0	8.23%
26		INVP 3965 - EJ Ward Upgrade	INVP 3965 - EJ Ward Upgrade	3965	9000173235	NO	G235	\$613,416	\$0	\$613,416	09/01/17	84	\$321,314	\$233,683	\$277,499	8.23%
27		INVP 3853 NMPCC-C-Cure Conv to AMAG	Capitalized Software- INVP3853 NMPCC-C-Cure Conv to AMAG	3853	9000145955	YES	G113	\$822,678	\$0	\$822,678	07/01/16	84	\$332,989	\$215,463	\$274,226	8.23%
28		NVP 2970 Security Info & Event Mgmt	Capitalized Software- INVP 2970 Security Info & Event Mgmt	2970	9000130345	YES	G020	\$1,752,601	\$0	\$1,752,601	04/01/15	84	\$398,122	\$146,050	\$271,296	8.23%
29		NVP 3614C1 - US End User Initiated Secure File Email Transf	NVP 3614C1 - US End User Initiated Secure File Email Transf	3614	9000170691	YES	G020	\$0	\$0	\$0	12/01/16	84	\$0	\$0	\$0	8.23%
30		INVP 4266 - End User Device Refresh	INVP 4266 - End User Device Refresh Win7 Ph3 Assessment (f	4266	9000170282	YES	G020	\$777,136	\$0	\$777,136	11/01/16	84	\$321,502	\$240,543	\$296,053	8.23%
31		INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	3538	9000159866	YES	G020	\$1,747,846	\$0	\$1,726,998	11/01/16	84	\$750,990	\$534,361	\$657,676	8.23%
32		CIS Consolidation	CIS Consolidation	N/A	9000104055	NO	G284	\$28,900,771	\$0	\$28,900,771	09/01/10	84	\$0	\$0	\$0	8.23%
33		Combine Meter Reading Routes	Combine Meter Reading Routes	N/A	9000104231	NO	G285	\$364,462	\$0	\$364,462	05/01/11	84	\$0	\$0	\$0	8.23%
34		INVP 0953 - Bill Pool 231	Smallworld GIS/PowerOn 4.0 upgrade	953	9000104088	YES	G198	\$4,346,552	\$0	\$4,346,552	09/01/12	84	\$0	\$0	\$0	8.23%
35		IN0823 Security Enhance Project	IN0823 Security Enhance Project	823	9000096383	YES	G012	\$313,244	\$0	\$313,244	09/01/11	84	\$0	\$0	\$0	8.23%
36		INVP 2951 - Legal Hold Automation	INVP 2951 - Legal Hold Automation	2951	9000131880	YES	G012	\$647,273	\$0	\$647,273	03/01/15	84	\$138,701	\$46,234	\$92,468	8.23%
37		INVP 0845	INVP 0845	845	9000104060	YES	G012	\$464,135	\$0	\$464,135	09/01/10	84	\$0	\$0	\$0	8.23%
38		LIMZEMA Project	LIMZEMA Project	N/A	9000097857	YES	G012	\$402,988	\$0	\$402,988	03/01/11	84	\$0	\$0	\$0	8.23%
39		INVP 3076-QAS Address Hygiene	Capitalized Software	3076	9000109487	YES	G012	\$270,279	\$0	\$270,279	11/01/13	84	\$6,635	\$0	\$3,218	8.23%
40		INVP 2981 US Security Awareness	INVP 2981 US Security Awareness Cap Software	2981	9000117533	YES	G012	\$250,933	\$0	\$250,933	03/01/14	84	\$17,885	\$0	\$8,943	8.23%
41		NVP 2927 US Desktop Refresh	NVP 2927 US Desktop Refresh	2927	9000156915	YES	G012	\$223,999	\$0	\$223,999	03/01/16	84	\$104,000	\$72,000	\$88,000	8.23%
42		INVP 2826B Identity & Access Mgt Pr	INVP 2826B Identity & Access Mgt Pr	2826B	9000113826	YES	G012	\$3,576,972	\$0	\$3,576,972	03/01/15	84	\$768,594	\$255,495	\$510,986	8.23%
43		IN 1182 GAS TRANSPORT SYS	IN 1182 GAS TRANSPORT SYS - Capitalized Software	1182	9000124369	NO	N237	\$1,780,960	\$0	\$1,780,960	07/01/14	84	\$212,019	\$0	\$106,010	8.23%
44		TXFER0099	PDC Enhancement (work order #900602108)	1182	1TXFER0099	NO	C225	\$2,245,499	\$0	\$2,245,499	10/01/12	84	\$0	\$0	\$0	8.23%
45		TXFER0099	DATA WAREHOUSE	1182	1TXFER0099	NO	C225	\$2,328,852	\$0	\$2,328,852	07/01/99	60	\$0	\$0	\$0	8.23%
46		INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	3882	9000161831	YES	G207	\$1,480,189	\$0	\$1,480,189	12/01/16	84	\$687,230	\$475,775	\$581,503	8.23%
47		INVP 1549B Meter Reading System Con	Capitalized Software- INVP 1549B Meter Reading	1549B	9000120707	YES	G175	\$1,174,502	\$0	\$1,174,502	03/01/15	84	\$251,679	\$83,893	\$167,786	8.23%
48		INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	3882	9000161831	YES	G207	\$19,069	\$0	\$19,069	02/01/17	84	\$9,307	\$6,893	\$7,945	8.23%
49		USFP-Business Readiness -R1	Capitalized Software- USFP-Business Readiness -R1	USFP	9000107548	YES	G012	\$2,020,438	\$0	\$2,020,438	11/01/12	120	\$437,762	\$235,718	\$336,740	8.23%
50		Contact Centers Call Recording	Contact Centers Call Recording	N/A	9000096385	YES	G012	\$361,473	\$0	\$361,473	03/01/10	84	\$0	\$0	\$0	8.23%
51		EHR1 - Supply Chain	EHR1 - Supply Chain	USFP	9000148059	YES	G012	\$0	\$0	\$0	12/01/15	84	\$0	\$0	\$0	8.23%
52		INVP 3378 Rubber Goods Testing	INVP 3378 Rubber Goods Testing	3378	9000137871	YES	G186	\$398,375	\$0	\$398,375	03/01/15	84	\$94,037	\$28,912	\$56,625	8.23%
53		WFO for Capital Chgo-FFA	WFO for Capital Chgo-FFA	N/A	9000104185	NO	G284	\$435,545	\$0	\$435,545	09/01/10	29	\$0	\$0	\$0	8.23%
54		WFO for Capital Chgo-FFA	WFO for Capital Chgo-FFA	N/A	9000104185	NO	G284	\$741,137	\$0	\$741,137	09/01/10	29	\$0	\$0	\$0	8.23%
55		CM-NEW02-Smp Order Proc	Capitalized Software	NEW02	9000104186	YES	G186	\$7,803	\$0	\$7,803	02/01/14	84	\$464	\$0	\$232	8.23%
56		INVP 2577C - ArcFM Software Upgrade	INVP 2577C - ArcFM Software Upgrade and System Enhancem	2577C	9000172528	NO	G112	\$1,930,702	\$0	\$1,930,702	04/01/17	84	\$988,336	\$712,521	\$850,428	8.23%
57		INVP 1172 - AMAG Upgrades	Capitalized Software- INVP 1172 AMAG Upgrades	1172	9000117231	YES	G020	\$6,129,118	\$0	\$6,129,118	11/01/16	84	\$2,772,696	\$1,867,108	\$2,334,902	8.23%

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Existing Service Company Capital
For the Rate Year ended 08/31/21

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	Test Year NECO T Rent - Return	Test Year NECO T Rent - Depn	Less If A Salary & Wage Allocater	Total
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	\$0	\$0	\$0	\$0
2	INVP N/A-Talent Management	INVP N/A-Talent Management	\$0	\$0	\$0	\$0
3	CDH Acct Initiation	CDH Acct Initiation	\$0	\$0	\$0	\$0
4	INVP154Non-Interval Collect Sys C	Capitalized Software	\$14	\$462	\$65	\$411
5	IN 1642-Radio Standardization Cons	IN 1642-Radio Standardization Cons Capitalized Software	\$11	\$330	\$47	\$294
6	INVP 4133 - LI Stabilization	INVP 4133 - LI Stabilization	\$0	\$0	\$0	\$0
7	INVP2948 PowerPlan Phase 2	INVP2948 PowerPlan Phase 2	\$37	\$616	\$69	\$694
8	USFP-Tech Delivery - R1	Capitalized Software- USFP-Tech Delivery - R1	\$793	\$7,950	\$1,194	\$7,548
9	FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX - Capitalized Software	\$249	\$2,494	\$375	\$2,368
10	USFP - PMO-DD	USFP - PMO-DD - Capitalized Software	\$821	\$8,238	\$1,238	\$7,822
11	SCHAIN STREAM - DESIGN CAPEX	SCHAIN STREAM - DESIGN CAPEX - Capitalized Software	\$179	\$1,796	\$270	\$1,705
12	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	\$156	\$1,568	\$236	\$1,469
13	EHR1 - BPS	Capitalized Software- EHR1 - BPS	\$7,352	\$26,876	\$4,539	\$28,689
14	1642 - Radio Standardization Cons	IN 1642-Radio Standardization Cons - Capitalized Software	\$192	\$6,404	\$901	\$5,604
15	INVP 4218 - Blanket Work Order	INVP 4218 - Blanket Work Order	\$2,114	\$6,729	\$1,295	\$7,808
16	INVP 3922 - Access Violation Mgmt	INVP 3922 - Access Violation Management	\$1,412	\$5,646	\$1,037	\$5,522
17	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0
18	INVP3615 Success Enterprise Report	Capitalized Software INVP 3615 Success Enterprise Mgmt	\$179	\$2,985	\$432	\$2,732
19	INVP 2997 Earned Value Mgmt Rptg	INVP 2997 Earned Value Mgmt Rptg - Capitalized Software	\$72	\$2,409	\$339	\$2,142
20	Implet System Resources/Hard/Schw	Capitalized Software	\$1	\$45	\$6	\$40
21	Meter Test Equipment	Meter Test Equipment Capitalized Software	\$0	\$0	\$0	\$0
22	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	\$0	\$0	\$0	\$0
23	Cascade Phase I project 2 of 2	Cascade Phase I project 2 of 2 Bill Pool 231	\$0	\$0	\$0	\$0
24	EDOT-Customer Management-CM-NEW03	Cascade Software	\$0	\$0	\$0	\$0
25	INVP2960C - GridForce SaaS P12	INVP 2960C - GridForce SaaS Phase 2 Implementation	\$0	\$0	\$0	\$0
26	INVP 3955 - EJ Ward Upgrade	INVP 3955 - EJ Ward Upgrade	\$0	\$0	\$0	\$0
27	INVP3953 NMPC C-Cure Conv to AMAG	Capitalized Software- INVP3953 NMPC-C-Cure Conv to AMAG	\$0	\$0	\$0	\$0
28	INVP 2970 Security Info & Event Mgm	Capitalized Software- INVP 2970 Security Info & Event Mgm	\$266	\$4,431	\$643	\$4,064
29	INVP 3614C1 - US End User Initiated	INVP 3614C1 - US End User Initiated Secure File Email Transf	\$0	\$0	\$0	\$0
30	INVP 4266 - End User Device Refresh	INVP 4266 - End User Device Refresh Win7 PHS Assessment (P	\$313	\$1,960	\$310	\$1,962
31	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$995	\$4,354	\$660	\$4,359
32	CIS Consolidation	CIS Consolidation	\$0	\$0	\$0	\$0
33	Combine Meter Reading Routes	Combine Meter Reading Routes	\$0	\$0	\$0	\$0
34	INVP 0953 - Bill Pool 231	Smallworld GIS/PowerOn 4.0 upgrade	\$0	\$0	\$0	\$0
35	IN0823 Security Enhance Project	IN0823 Security Enhance Project	\$0	\$0	\$0	\$0
36	INVP 2951 - Legal Hold Automation	INVP 2951 - Legal Hold Automation	\$98	\$1,633	\$236	\$1,484
37	INVP 0845	INVP 0845	\$0	\$0	\$0	\$0
38	LIMZEMA Project	LIMZEMA Project	\$0	\$0	\$0	\$0
39	INVP 3076-OAS Address Hygiene	Capitalized Software	\$3	\$114	\$16	\$101
40	INVP 2981 US Security Awareness	INVP 2981 US Security Awareness Cap Software	\$3	\$316	\$44	\$281
41	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$93	\$655	\$80	\$668
42	INVP 2862b Identity & Access Mgt Ph	INVP 2862b Identity & Access Mgt Ph	\$540	\$9,022	\$1,365	\$8,256
43	IN 1182 GAS TRANSPORT SYS	IN 1182 GAS TRANSPORT SYS - Capitalized Software	\$0	\$0	\$0	\$0
44	TYFER0099	PDC Enhancement (work order #800902109)	\$0	\$0	\$0	\$0
45	TYFER0099	DATA WAREHOUSE	\$0	\$0	\$0	\$0
46	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$0	\$0	\$0	\$0
47	INVP 1549B Meter Reading System Con	Capitalized Software- INVP 1549B Meter Reading	\$0	\$0	\$0	\$0
48	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$0	\$0	\$0	\$0
49	USFP-Business Readiness -R1	Capitalized Software- USFP-Business Readiness -R1	\$348	\$3,496	\$525	\$3,319
50	Contact Centers Call Recording	Contact Centers Call Recording	\$0	\$0	\$0	\$0
51	EHR1 - Supply Chain	EHR1 - Supply Chain	\$0	\$0	\$0	\$0
52	INVP 3378 Rubber Goods Testing	INVP 3378 Rubber Goods Testing	\$114	\$1,898	\$275	\$1,737
53	Brk Lease WMA F Optic Proj	Brk Lease WMA F Optic Proj	\$0	\$0	\$0	\$0
54	WO for Capital Chgs-FFA	WO for Capital Chgs-FFA	\$0	\$0	\$0	\$0
55	CM-NEW02-Simp Order Proc	Capitalized Software	\$0	\$0	\$0	\$0
56	INVP 2577C - ArcFM Software Upgrade	INVP 2577C - ArcFM Software Upgrade and System Enhancem	\$0	\$0	\$0	\$0
57	INVP 1172 - AMAG Upgrades	Capitalized Software- INVP 1172 AMAG Upgrades	\$2,466	\$15,459	\$2,449	\$15,477

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reats.
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Distribution

Line	Investment Name	Description	Rate Year 3 Distribution Allocation	Rate Year 3 Rent Return	Rate Year 3 Depreciation	Less IFA Salary & Wage Allocator	Rate Year 3 Total	Amortization Period	Tax Expensing	Bonus Rate
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	0.00%	\$0	\$0	\$0	\$0	36		50%
2	INVP N/A-Talent Management	INVP N/A-Talent Management	0.00%	\$0	\$0	\$0	\$0	36		100%
3	CDH Acct Initiation	CDH Acct Initiation	0.00%	\$0	\$0	\$0	\$0	36		50%
4	INVP1549-Non-Interval Collect Sys C	Capitalized Software	8.37%	\$66	\$2,191	\$308	\$1,949	36		50%
5	IN 1642-Radio Standardization Cons	IN 1642-Radio Standardization Cons Capitalized Software	8.37%	\$54	\$1,562	\$321	\$1,336	36		50%
6	INVP 4133 - LI Stabilization	INVP 4133 - LI Stabilization	0.00%	\$0	\$0	\$0	\$0	36		50%
7	INVP3294B PowerPlan Phase 2	INVP3294B PowerPlan Phase 2	8.37%	\$175	\$2,922	\$423	\$2,673	36		50%
8	USFP-Tech Delivery - R1	Capitalized Software- USFP-Tech Delivery - R1	8.47%	\$3,882	\$38,835	\$5,849	\$36,988	36		50%
9	FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX	8.47%	\$1,218	\$12,213	\$1,835	\$11,598	36		50%
10	USFP - PMO-DD	USFP - PMO-DD - Capitalized Software	8.47%	\$4,022	\$40,347	\$6,061	\$38,309	36		50%
11	SICHAIN STREAM - DESIGN CAPEX	SICHAIN STREAM - DESIGN CAPEX - Capitalized Software	8.47%	\$877	\$8,796	\$1,321	\$8,352	36		50%
12	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	8.47%	\$766	\$7,680	\$1,154	\$7,292	36		50%
13	EHR1 - BPS	Capitalized Software- EHR1 - BPS	8.47%	\$36,008	\$360,080	\$54,012	\$305,068	36	14,956,768	50%
14	1642 - Radio Standardization Cons	IN 1642-Radio Standardization Cons - Capitalized Software	8.47%	\$908	\$9,080	\$1,362	\$7,718	36	3,946,891	50%
15	INVP 4218 - Blanket Work Order	INVP 4218 - Blanket Work Order	8.47%	\$11,335	\$113,350	\$16,992	\$96,358	36		50%
16	INVP 3922 - Access Violation Mgmt	INVP 3922 - Access Violation Management	8.47%	\$9,511	\$95,110	\$14,266	\$80,844	36		50%
17	USFP R3 Finance	USFP Release 3 Finance	0.00%	\$0	\$0	\$0	\$0	36		50%
18	INVP3615 Success Enterprise Reportl	Capitalized Software INVP 3615 Success Enterprise Mgmt	15.13%	\$806	\$13,468	\$1,950	\$12,524	36		50%
19	INVP 2997 Earned Value Mgmt Rptg	INVP 2997 Earned Value Mgmt Rptg - Capitalized Software	15.13%	\$525	\$10,869	\$1,529	\$9,605	36		50%
20	Insight System Resources/HardSoftw	Capitalized Software	13.30%	\$6	\$208	\$29	\$185	36		50%
21	Meter Test Equipment	Meter Test Equipment Capitalized Software	25.29%	\$235	\$6,732	\$952	\$6,015	36		50%
22	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	0.00%	\$0	\$0	\$0	\$0	36		100%
23	Cascade Phase 1 project 2 of 2	Cascade Phase 1 project 2 of 2 Bill Pool 231	0.00%	\$0	\$0	\$0	\$0	36		100%
24	EDOT-Customer Management-CM-NEV03	Capitalized Software	15.03%	\$22	\$745	\$105	\$663	36		50%
25	INVP2960C - GridForce SaaS Ph2	INVP 2960C - GridForce SaaS Phase 2 Implementation	0.00%	\$0	\$0	\$0	\$0	36		50%
26	INVP 3955 - E-J Ward Upgrade	INVP 3955 - E-J Ward Upgrade	0.00%	\$0	\$0	\$0	\$0	36		50%
27	INVP3953 NMPC C-Que Conv to AMAG	Capitalized Software-INVP3953 NMPC-C-Que Conv to AMAG	0.00%	\$0	\$0	\$0	\$0	36		50%
28	INVP 2970 Security Info & Event Mgmt	Capitalized Software-INVP 2970 Security Info & Event Mgmt	8.37%	\$1,863	\$20,953	\$3,048	\$19,263	36		50%
29	INVP 3614C1 - US End User Initiated	INVP 3614C1 - US End User Initiated Secure File Email Transf	0.00%	\$0	\$0	\$0	\$0	36		50%
30	INVP 4266 - End User Device Refresh	INVP 4266 - End User Device Refresh Win7 Ph3 Assessment (P	8.37%	\$1,482	\$9,291	\$1,472	\$8,301	36		50%
31	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	8.37%	\$3,292	\$20,639	\$3,269	\$20,602	36		50%
32	CIS Consolidation	CIS Consolidation	0.00%	\$0	\$0	\$0	\$0	36		50%
33	Combine Meter Reading Routes	Combine Meter Reading Routes	0.00%	\$0	\$0	\$0	\$0	36		100%
34	INVP 0853 - Bill Pool 231	Smallworld GISPowerOn 4.0 upgrade	0.00%	\$0	\$0	\$0	\$0	36		50%
35	IN0823 Security Enhance Project	IN0823 Security Enhance Project	0.00%	\$0	\$0	\$0	\$0	36		100%
36	INVP 2951 - Legal Hold Automation	INVP 2951 - Legal Hold Automation	8.37%	\$463	\$7,738	\$1,120	\$7,081	36		50%
37	INVP 0845	INVP 0845	0.00%	\$0	\$0	\$0	\$0	36		50%
38	LIMZEMA Project	LIMZEMA Project	0.00%	\$0	\$0	\$0	\$0	36		100%
39	INVP 3076-QAS Address Hygiene	Capitalized Software	8.37%	\$16	\$539	\$76	\$479	36		50%
40	INVP 2981 US Security Awareness	INVP 2981 US Security Awareness Cap Software	8.37%	\$45	\$1,497	\$211	\$1,331	36		50%
41	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$441	\$2,678	\$426	\$2,092	36		50%
42	INVP 2952b Identity & Access Mgt Pr	INVP 2952b Identity & Access Mgt Pr	8.37%	\$2,556	\$42,763	\$6,191	\$38,130	36		50%
43	IN 1162 GAS TRANSPORT SYS	IN 1162 GAS TRANSPORT SYS - Capitalized Software	0.00%	\$0	\$0	\$0	\$0	36		50%
44	TXFER000099	FDC Enhancement (work order #K09002108)	0.00%	\$0	\$0	\$0	\$0	36		50%
45	TXFER000099	DATA WAREHOUSE	0.00%	\$0	\$0	\$0	\$0	36		0%
46	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%
47	INVP 1549B Meter Reading System Con	Capitalized Software-INVP 1549B Meter Reading	7.88%	\$791	\$13,229	\$1,915	\$12,105	36	109,280	50%
48	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%
49	USFP-Business Readiness - R1	Capitalized Software - USFP-Business Readiness - R1	8.47%	\$1,707	\$17,120	\$2,572	\$16,255	36		50%
50	Contact Centers Call Recording	Contact Centers Call Recording	0.00%	\$0	\$0	\$0	\$0	36		50%
51	EHR1 - Supply Chain	EHR1 - Supply Chain	0.00%	\$0	\$0	\$0	\$0	36		50%
52	INVP 3378 Rubber Goods Testing	INVP 3378 Rubber Goods Testing	15.13%	\$512	\$8,566	\$1,240	\$7,638	36		50%
53	Brk Lease W/ MA F Opie Proj	Brk Lease W/ MA F Opie Proj	0.00%	\$0	\$0	\$0	\$0	36		50%
54	WO for Capital Chgs-FFA	WO for Capital Chgs-FFA	0.00%	\$0	\$0	\$0	\$0	36		50%
55	CX-NEW02-Simp Order Proc	Capitalized Software	15.03%	\$2	\$70	\$10	\$82	36		50%
56	INVP 2577C - AcctM Software Upgrade	INVP 2577C - AcctM Software Upgrade and System Enhancem	0.00%	\$0	\$0	\$0	\$0	36		50%
57	INVP 1172 - AMAG Upgrades	Capitalized Software-INVP 1172 AMAG Upgrades	8.37%	\$11,686	\$73,274	\$11,606	\$73,596	36		50%

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
1	Desktop (email, AD & SharePoint)	Desktop (email, AD & SharePoint)	\$629,233	\$1,258,446	\$1,258,446	\$1,258,446	\$343,807	\$1,258,446	\$1,258,446	\$1,258,446	\$343,807	\$0	\$0
2	INVP N/A-Talent Management	INVP N/A-Talent Management	\$208,232	\$208,232	\$208,232	\$208,232	\$56,889	\$208,232	\$208,232	\$208,232	\$56,889	\$0	\$0
3	CDH Acct Initiation	CDH Acct Initiation	\$516,140	\$516,140	\$516,140	\$516,140	\$141,010	\$516,140	\$516,140	\$516,140	\$141,010	\$0	\$0
4	INVP 545b-Non-Invent Collect Sys C	Capitalized Software	\$549,891	\$1,039,793	\$1,039,793	\$1,039,793	\$300,461	\$1,039,793	\$1,039,793	\$1,039,793	\$300,461	\$0	\$0
5	IN 1642-Radio Standardization Cons	IN 1642-Radio Standardization Cons Capitalized Software	\$65,322	\$130,644	\$130,644	\$130,644	\$35,662	\$130,644	\$130,644	\$130,644	\$35,662	\$0	\$0
6	INVP 4133 - LI Stabilization	INVP 4133 - LI Stabilization	\$338,346	\$677,092	\$677,092	\$677,092	\$184,962	\$677,092	\$677,092	\$677,092	\$184,962	\$0	\$0
7	INVP294B PowerPlan Phase 2	INVP294B PowerPlan Phase 2	\$122,167	\$244,374	\$244,374	\$244,374	\$66,763	\$244,374	\$244,374	\$244,374	\$66,763	\$0	\$0
8	USFP-Tech Delivery - R1	Capitalized Software-USFP-Tech Delivery - R1	\$2,297,934	\$4,595,867	\$4,595,867	\$4,595,867	\$1,256,372	\$4,595,867	\$4,595,867	\$4,595,867	\$1,256,372	\$0	\$0
9	FINANCE STREAM - DESIGN CAPEX	FINANCE STREAM - DESIGN CAPEX	\$720,677	\$1,441,354	\$1,441,354	\$1,441,354	\$393,778	\$1,441,354	\$1,441,354	\$1,441,354	\$393,778	\$0	\$0
10	USFP - PWO-DD	USFP - PWO-DD - Capitalized Software	\$2,380,856	\$4,761,712	\$4,761,712	\$4,761,712	\$1,300,900	\$4,761,712	\$4,761,712	\$4,761,712	\$1,300,900	\$0	\$0
11	S/CHAIN STREAM - DESIGN CAPEX	S/CHAIN STREAM - DESIGN CAPEX	\$519,893	\$1,038,127	\$1,038,127	\$1,038,127	\$283,616	\$1,038,127	\$1,038,127	\$1,038,127	\$283,616	\$0	\$0
12	SOLUTION DEL - DESIGN CAPEX	SOLUTION DEL - DESIGN CAPEX - Capitalized Software	\$453,201	\$906,402	\$906,402	\$906,402	\$247,629	\$906,402	\$906,402	\$906,402	\$247,629	\$0	\$0
13	EHRT1 - BPS	Capitalized Software- EHRT1 - BPS	\$14,956,768	\$14,956,768	\$14,956,768	\$14,956,768	\$4,086,189	\$14,956,768	\$14,956,768	\$14,956,768	\$4,086,189	\$0	\$0
14	1642 - Radio Standardization Cons	IN 1642 - Radio Standardization Cons - Capitalized Software	\$3,046,691	\$3,046,691	\$3,046,691	\$3,046,691	\$832,356	\$3,046,691	\$3,046,691	\$3,046,691	\$832,356	\$0	\$0
15	INVP 4218 - Blanket Work Order	INVP 4218 - Blanket Work Order	\$1,944,806	\$3,889,611	\$3,889,611	\$3,889,611	\$1,062,642	\$3,889,611	\$3,889,611	\$3,889,611	\$1,062,642	\$0	\$0
16	INVP 2922 - Access Violation Mgmt	INVP 2922 - Access Violation Management	\$1,631,845	\$3,263,689	\$3,263,689	\$3,263,689	\$891,640	\$3,263,689	\$3,263,689	\$3,263,689	\$891,640	\$0	\$0
17	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INVP5161 Success Enterprise Report	Capitalized Software INVP 3615 Success Enterprise Mgmt	\$311,627	\$623,254	\$623,254	\$623,254	\$170,273	\$623,254	\$623,254	\$623,254	\$170,273	\$0	\$0
19	INVP 2997 Earned Value Mgmt Rptg	INVP 2997 Earned Value Mgmt Rptg - Capitalized Software	\$301,788	\$603,575	\$603,575	\$603,575	\$164,897	\$603,575	\$603,575	\$603,575	\$164,897	\$0	\$0
20	Ingrat System Resources-HardSw	Capitalized Software	\$13,123	\$26,246	\$26,246	\$26,246	\$7,170	\$26,246	\$26,246	\$26,246	\$7,170	\$0	\$0
21	Meter Test Equipment	Meter Test Equipment Capitalized Software	\$93,154	\$186,308	\$186,308	\$186,308	\$50,889	\$186,308	\$186,308	\$186,308	\$50,889	\$0	\$0
22	UHF Spectrum Purchase Project	UHF Spectrum Purchase Project	\$2,116,624	\$2,116,624	\$2,116,624	\$2,116,624	\$576,262	\$2,116,624	\$2,116,624	\$2,116,624	\$576,262	\$0	\$0
23	Cascade Phase 1 project 2 of 2 Bill Pool 231	Cascade Phase 1 project 2 of 2 Bill Pool 231	\$588,773	\$588,773	\$588,773	\$588,773	\$160,853	\$588,773	\$588,773	\$588,773	\$160,853	\$0	\$0
24	EDOT-Customer Management-CM-NE-W03	Capitalized Software	\$104,115	\$208,231	\$208,231	\$208,231	\$56,889	\$208,231	\$208,231	\$208,231	\$56,889	\$0	\$0
25	INVP2960C - GridForce Saas Phase 2 Implementation	INVP 2960C - GridForce Saas Phase 2 Implementation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	INVP 3965 - E.J Ward Upgrade	INVP 3965 - E.J Ward Upgrade	\$106,709	\$613,418	\$613,418	\$613,418	\$167,586	\$613,418	\$613,418	\$613,418	\$167,586	\$0	\$0
27	INVP3953 NMPC C-Cure Conv to AMAG	Capitalized Software-INVP 3953 NMPC-C-Cure Conv to AMAG	\$141,339	\$282,678	\$282,678	\$282,678	\$224,756	\$282,678	\$282,678	\$282,678	\$224,756	\$0	\$0
28	INVP 2970 Security Info & Event Mgmt	Capitalized Software-INVP 2970 Security Info & Event Mgmt	\$876,300	\$1,752,601	\$1,752,601	\$1,752,601	\$478,810	\$1,752,601	\$1,752,601	\$1,752,601	\$478,810	\$0	\$0
29	INVP 3614C1 - US End User Initiated Secure File Email Transf	INVP 3614C1 - US End User Initiated Secure File Email Transf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	INVP 4266 - End User Device Refresh Vm/P PHS Assessment (P	INVP 4266 - End User Device Refresh Vm/P PHS Assessment (P	\$388,659	\$777,138	\$777,138	\$777,138	\$212,314	\$777,138	\$777,138	\$777,138	\$212,314	\$0	\$0
31	INVP 3538 - VSTIG Bandwidth Increase	INVP 3538 - VSTIG Bandwidth Increase	\$803,199	\$1,726,398	\$1,726,398	\$1,726,398	\$471,652	\$1,726,398	\$1,726,398	\$1,726,398	\$471,652	\$0	\$0
32	CIS Consolidation	CIS Consolidation	\$14,450,385	\$28,900,771	\$28,900,771	\$28,900,771	\$7,895,691	\$28,900,771	\$28,900,771	\$28,900,771	\$7,895,691	\$0	\$0
33	Combine Meter Reading Routes	Combine Meter Reading Routes	\$364,462	\$364,462	\$364,462	\$364,462	\$99,571	\$364,462	\$364,462	\$364,462	\$99,571	\$0	\$0
34	INVP 0953 - Bill Pool 231	Smallworld GISPowerOn 4.0 upgrade	\$2,172,716	\$4,345,552	\$4,345,552	\$4,345,552	\$1,187,205	\$4,345,552	\$4,345,552	\$4,345,552	\$1,187,205	\$0	\$0
35	IN0823 Security Enhance Project	IN0823 Security Enhance Project	\$313,244	\$313,244	\$313,244	\$313,244	\$85,578	\$313,244	\$313,244	\$313,244	\$85,578	\$0	\$0
36	INVP 2951 - Legal Hold Automation	INVP 2951 - Legal Hold Automation	\$323,637	\$647,273	\$647,273	\$647,273	\$176,835	\$647,273	\$647,273	\$647,273	\$176,835	\$0	\$0
37	INVP 0945	INVP 0945	\$232,667	\$464,135	\$464,135	\$464,135	\$126,802	\$464,135	\$464,135	\$464,135	\$126,802	\$0	\$0
38	LM/ZEMA Project	LM/ZEMA Project	\$402,988	\$402,988	\$402,988	\$402,988	\$110,096	\$402,988	\$402,988	\$402,988	\$110,096	\$0	\$0
39	INVP 3076-QAS Address Hygiene	Capitalized Software	\$135,140	\$270,279	\$270,279	\$270,279	\$73,840	\$270,279	\$270,279	\$270,279	\$73,840	\$0	\$0
40	INVP 2981 US Security Awareness	INVP 2981 US Security Awareness Cap Software	\$125,197	\$250,393	\$250,393	\$250,393	\$68,407	\$250,393	\$250,393	\$250,393	\$68,407	\$0	\$0
41	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$121,000	\$242,000	\$242,000	\$242,000	\$61,107	\$242,000	\$242,000	\$242,000	\$61,107	\$0	\$0
42	INVP 2926b Identity & Access Mgt Pr	INVP 2926b Identity & Access Mgt Pr	\$17,886,466	\$35,769,972	\$35,769,972	\$35,769,972	\$9,777,229	\$35,769,972	\$35,769,972	\$35,769,972	\$9,777,229	\$0	\$0
43	IN 1162 GAS TRANSPORT SYS - Capitalized Software	IN 1162 GAS TRANSPORT SYS - Capitalized Software	\$830,460	\$1,700,960	\$1,700,960	\$1,700,960	\$486,558	\$1,700,960	\$1,700,960	\$1,700,960	\$486,558	\$0	\$0
44	TXFER0099	PDC Enhancement (work order #R0080002108)	\$11,722,750	\$23,445,499	\$23,445,499	\$23,445,499	\$6,173,470	\$23,445,499	\$23,445,499	\$23,445,499	\$6,173,470	\$0	\$0
45	TXFER0099	DATA WAREHOUSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$740,084	\$1,480,168	\$1,480,168	\$1,480,168	\$404,388	\$1,480,168	\$1,480,168	\$1,480,168	\$404,388	\$0	\$0
47	INVP 1549B Meter Reading System Con	Capitalized Software-INVP 1549B Meter Reading	\$532,606	\$1,174,502	\$1,174,502	\$1,174,502	\$320,874	\$1,174,502	\$1,174,502	\$1,174,502	\$320,874	\$0	\$0
48	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$9,334	\$19,069	\$19,069	\$19,069	\$5,210	\$19,069	\$19,069	\$19,069	\$5,210	\$0	\$0
49	USFP-Business Readiness-R1	Capitalized Software-USFP-Business Readiness-R1	\$1,010,219	\$2,020,438	\$2,020,438	\$2,020,438	\$551,984	\$2,020,438	\$2,020,438	\$2,020,438	\$551,984	\$0	\$0
50	Contact Centers Call Recording	Contact Centers Call Recording	\$180,236	\$360,473	\$360,473	\$360,473	\$98,754	\$360,473	\$360,473	\$360,473	\$98,754	\$0	\$0
51	EHRT1 - Supply Chain	EHRT1 - Supply Chain	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	INVP 3378 Rubber Goods Testing	INVP 3378 Rubber Goods Testing	\$198,187	\$396,375	\$396,375	\$396,375	\$108,200	\$396,375	\$396,375	\$396,375	\$108,200	\$0	\$0
53	Bnk Lease W MA F Optic Proj	Bnk Lease W MA F Optic Proj	\$271,772	\$543,545	\$543,545	\$543,545	\$118,991	\$543,545	\$543,545	\$543,545	\$118,991	\$0	\$0
54	WO for Capital Chgs-FFA	WO for Capital Chgs-FFA	\$37,065,869	\$74,117,373	\$74,117,373	\$74,117,373	\$20,048,887	\$74,117,373	\$74,117,373	\$74,117,373	\$20,048,887	\$0	\$0
55	Ch-NEV02-Simp Order Proc	Capitalized Software	\$3,301	\$7,603	\$7,603	\$7,603	\$2,136	\$7,603	\$7,603	\$7,603	\$2,136	\$0	\$0
56	INVP 2577C - AnFM Software Upgrade	INVP 2577C - AnFM Software Upgrade and System Enhancem	\$965,351	\$1,930,702	\$1,930,702	\$1,930,702	\$527,468	\$1,930,702	\$1,930,702	\$1,930,702	\$527,468	\$0	\$0
57	INVP 1172 - AMAG Upgrades	Capitalized Software-INVP 1172 AMAG Upgrades	\$1,064,559	\$6,129,118	\$6,129,118	\$6,129,118	\$1,674,475	\$6,129,118	\$6,129,118	\$6,129,118	\$1,674,475	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

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8.23%

09/01/20

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Retire
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	INVP #	Work Order	NECO	BLI/Pool	Inception to Date \$	Forecast to Complete	HTY	In Service Date	Amortization Period	Average Balance	Service Co Return	
58	INVP 361 4G1 - US Reference Security	INVP 361 4G1 - US Reference Security Architecture (Full)	3614	90000170893	YES	G020	\$1,36,371	\$0	\$1,36,371	12/01/16	84	\$63,315	\$53,574	8.23%
59	INVP 3600 - US Web Initiatives	INVP 3600 - US Web Initiatives focusing on Content Management	3600	90000131946	YES	C175	\$1,380,415	\$0	\$1,380,415	03/01/15	84	\$296,003	\$98,601	8.23%
60	INVP 381 4 - Bill Print Facility	Capitalized Software - INVP 31 94 - Bill Print Facility Relocation S	3814	90000171355	YES	C175	\$317,338	\$0	\$317,338	07/01/16	84	\$128,008	\$83,217	8.23%
61	INVP 3839 NY Retail Access	INVP 3839 NY Retail Access Mandate	3839	90000147999	YES	G170	\$2,330,372	\$0	\$2,330,372	05/01/16	84	\$867,761	\$554,851	8.23%
62	INVP 3842 - NYS Pipeline Safety CMS	INVP 3842 - NYS Pipeline Safety CMS Regulatory Compliance	3842	90000161831	YES	G207	\$150,432	\$0	\$150,432	04/01/17	84	\$77,607	\$55,517	8.23%
63	INVP 3882 - NYS Pipeline Safety CMS	Capitalized Software-USFP-Build & Unit Test - R1	3882	90000107541	YES	G012	\$26,765,794	\$0	\$26,765,794	11/01/17	120	\$5,799,255	\$3,122,676	8.23%
64	INVP 3891	INVP 3891	1381	90000104068	YES	G012	\$523,093	\$0	\$523,093	08/01/11	84	\$0	\$0	8.23%
65	INVP 3901	INVP 3901	3901	90000107543	YES	G012	\$7,738,324	\$0	\$7,738,324	11/01/12	120	\$1,676,637	\$902,804	8.23%
66	INVP 3902	INVP 3902	3902	9000017269	YES	G012	\$311,956	\$0	\$311,956	11/01/12	120	\$67,691	\$36,395	8.23%
67	INVP 3903	INVP 3903	3903	90000104653	YES	G012	\$118,106	\$0	\$118,106	11/01/12	120	\$25,590	\$13,779	8.23%
68	INVP 3904	INVP 3904	3904	90000104649	YES	G012	\$2,531,924	\$0	\$2,531,924	11/01/12	120	\$548,593	\$295,391	8.23%
69	INVP 3905	INVP 3905	3905	90000097942	YES	G012	\$318,531	\$0	\$318,531	11/01/12	120	\$97,162	\$53,089	8.23%
70	INVP 3906	INVP 3906	3906	90000172954	YES	G012	\$1,889,401	\$0	\$1,889,401	12/01/16	120	\$1,181,501	\$975,661	8.23%
71	INVP 3907	INVP 3907	3907	90000107544	YES	G012	\$6,197,726	\$0	\$6,197,726	11/01/12	120	\$1,362,041	\$723,066	8.23%
72	INVP 3908	INVP 3908	3908	90000142411	YES	G012	\$9,762,504	\$0	\$9,762,504	10/01/15	120	\$4,464,139	\$3,586,189	8.23%
73	INVP 3909	INVP 3909	3909	90000142410	YES	G012	\$9,434,359	\$0	\$9,434,359	10/01/15	120	\$4,088,222	\$3,144,786	8.23%
74	INVP 3910	INVP 3910	3910	90000148060	YES	G012	\$0	\$0	\$0	12/01/15	84	\$0	\$0	8.23%
75	INVP 3911	INVP 3911	3911	90000142385	YES	G012	\$0	\$0	\$0	12/01/16	120	\$0	\$0	8.23%
76	INVP 3912	INVP 3912	3912	90000142385	YES	G012	\$0	\$0	\$0	02/01/16	120	\$0	\$0	8.23%
77	INVP 3913	INVP 3913	3913	90000142385	YES	G012	\$0	\$0	\$0	03/01/14	84	\$268	\$0	8.23%
78	INVP 3914	INVP 3914	3914	90000104677	YES	G186	\$3,750	\$0	\$3,750	03/01/14	84	\$198,089	\$110,049	8.23%
79	INVP 3915	INVP 3915	3915	90000140573	YES	G186	\$616,276	\$0	\$616,276	12/01/15	84	\$198,089	\$110,049	8.23%
80	INVP 3916	INVP 3916	3916	90000140573	YES	G186	\$616,276	\$0	\$616,276	12/01/15	84	\$198,089	\$110,049	8.23%
81	INVP 3917	INVP 3917	3917	90000141742	YES	G220	\$0	\$0	\$0	12/01/16	84	\$0	\$0	8.23%
82	INVP 3918	INVP 3918	3918	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
83	INVP 3919	INVP 3919	3919	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
84	INVP 3920	INVP 3920	3920	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
85	INVP 3921	INVP 3921	3921	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
86	INVP 3922	INVP 3922	3922	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
87	INVP 3923	INVP 3923	3923	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
88	INVP 3924	INVP 3924	3924	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
89	INVP 3925	INVP 3925	3925	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
90	INVP 3926	INVP 3926	3926	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
91	INVP 3927	INVP 3927	3927	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
92	INVP 3928	INVP 3928	3928	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
93	INVP 3929	INVP 3929	3929	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
94	INVP 3930	INVP 3930	3930	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
95	INVP 3931	INVP 3931	3931	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
96	INVP 3932	INVP 3932	3932	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
97	INVP 3933	INVP 3933	3933	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
98	INVP 3934	INVP 3934	3934	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
99	INVP 3935	INVP 3935	3935	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
100	INVP 3936	INVP 3936	3936	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
101	INVP 3937	INVP 3937	3937	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
102	INVP 3938	INVP 3938	3938	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
103	INVP 3939	INVP 3939	3939	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
104	INVP 3940	INVP 3940	3940	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
105	INVP 3941	INVP 3941	3941	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
106	INVP 3942	INVP 3942	3942	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
107	INVP 3943	INVP 3943	3943	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
108	INVP 3944	INVP 3944	3944	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
109	INVP 3945	INVP 3945	3945	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
110	INVP 3946	INVP 3946	3946	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
111	INVP 3947	INVP 3947	3947	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
112	INVP 3948	INVP 3948	3948	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
113	INVP 3949	INVP 3949	3949	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
114	INVP 3950	INVP 3950	3950	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
115	INVP 3951	INVP 3951	3951	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
116	INVP 3952	INVP 3952	3952	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
117	INVP 3953	INVP 3953	3953	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
118	INVP 3954	INVP 3954	3954	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
119	INVP 3955	INVP 3955	3955	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
120	INVP 3956	INVP 3956	3956	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
121	INVP 3957	INVP 3957	3957	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%
122	INVP 3958	INVP 3958	3958	90000116201	YES	G186	\$1,576,557	\$0	\$1,576,557	12/01/11	84	\$0	\$0	8.23%

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Narragansett Electric Company and Narragansett Gas Company db/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	Test Year NECO T Rent- Return	Test Year NECO T Rent- Dept	Less IFA Salary & Wage Allocator	Total
58	INVP 3614G1 - US Reference Security Architecture (Full)	INVP 3614G1 - US Reference Security Architecture (Full)	\$57	\$344	\$55	\$346
59	INVP 3600 - US Web Initiatives	INVP 3600 - US Web Initiatives focusing on Content Management	\$0	\$0	\$0	\$0
60	INVP 3914 - Bill Print Facility	Capitalized Software- INVP 3194 - Bill Print Facility Relocation S	\$0	\$0	\$0	\$0
61	INVP3639 NY Retail Access	INVP3639 NY Retail Access Mandate	\$0	\$0	\$0	\$0
62	INI586-21st Cent. FOR SYRACUSE/NB	INI586-21st Cent. FOR SYRACUSE/NB	\$0	\$0	\$0	\$0
63	KPI Reporting Tool	KPI Reporting Tool	\$0	\$0	\$0	\$0
64	INVP7135-Chat Choice Email Tracking	Capitalized Software	\$8	\$261	\$37	\$272
65	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$26	\$141	\$23	\$144
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	\$31,220	\$391,405	\$57,737	\$364,938
67	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$135	\$1,044	\$161	\$1,018
68	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$0	\$0	\$0	\$0
69	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	\$0	\$0	\$0	\$0
70	USFP-Build & Unit Test -R1	Capitalized Software-USFP-Build & Unit Test -R1	\$4,616	\$46,307	\$6,956	\$43,967
71	INVP 1381	INVP 1381	\$0	\$0	\$0	\$0
72	USFP-Data Strategy - R1	Capitalized Software- USFP-Data Strategy - R1	\$1,335	\$13,388	\$2,011	\$12,711
73	USFP Test Procure	USFP Test Procure - Capitalized Software	\$54	\$540	\$51	\$512
74	USFP - Cutover-DD	USFP - Cutover-DD - Capitalized Software	\$20	\$204	\$31	\$194
75	USFP - Data Strategy-DD	USFP - Data Strategy-DD - Capitalized Software	\$437	\$4,340	\$659	\$4,159
76	DESIGN AUTH - DESIGN CAPEX	DESIGN AUTH - DESIGN CAPEX - Capitalized Software	\$65	\$651	\$93	\$623
77	Finance Remediation FY16 Capital	Capitalized Software- Finance Remediation FY16	\$1,106	\$3,215	\$560	\$3,751
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	\$1,089	\$10,723	\$1,611	\$10,161
79	USFP R3 Finance	Capitalized Software- USFP Release 3 Finance	\$4,166	\$15,194	\$2,645	\$16,715
80	USFP R3 Supply Chain	Capitalized Software- USFP Release 3 Supply Chain activity	\$3,413	\$16,322	\$2,741	\$17,324
81	EHR1 - Finance	EHR1 - Finance	\$0	\$0	\$0	\$0
82	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0
83	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0
84	INVP N/A- NE EMS TSS	INVP N/A NE EMS TSS Capitalized Software	\$33	\$1,089	\$153	\$969
85	INVP 1242 - WCOR01	INVP 1242 - WCOR01 Capitalized Software	\$0	\$0	\$0	\$0
86	INVP 3375B Challenge the Limits XML	INVP3375B- Challenge the Limits XML	\$0	\$0	\$106	\$673
87	INVP 4373 - Contingent Labor Admin	Capitalized Software- INVP 4373 Contingent Labor Admin	\$124	\$655	\$0	\$0
88	INVP3614A2 IAM P13 Web Admin	INVP3614A2 IAM P13 Web Administration	\$0	\$0	\$0	\$0
89	Cascade Phase II project 2 of 2	Cascade Phase II project 2 of 2	\$0	\$0	\$0	\$0
90	Cascade Phase I project 1 of 2	Cascade Phase I project 1 of 2	\$0	\$0	\$0	\$0
91	INVP 3252A-1 Tailmen & Paperless B	Capitalized Software	\$0	\$0	\$0	\$0
92	IN0309-SCM-ENGAGE VENDOR	IN0309-SCM-ENGAGE VENDOR	\$0	\$0	\$0	\$0
93	Desktop (refresh)	Desktop (refresh)	\$0	\$0	\$0	\$0
94	INVP 3307 Factor Storm Center Host	Capitalized Software	\$8	\$281	\$40	\$290
95	INVP 1389 US Computing Minor Works	Capitalized Software	\$3	\$112	\$16	\$100
96	Web Initiatives FY09 - Phase 1	Web Initiatives FY09 - Phase 1	\$0	\$0	\$0	\$0
97	INVP 2630 Intelligent Mail Barcode	Capitalized Software	\$13	\$430	\$61	\$383
98	INVP823D Guardium	INVP823D Guardium	\$0	\$0	\$0	\$0
99	INVP 2983a CNI Network Security Pro	Capitalized Software	\$13	\$291	\$42	\$263
100	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$0	\$0	\$0	\$0
101	TXFEER0099	GAS SCADA Upgrade/Modernize	\$0	\$0	\$0	\$0
102	TXFEER0099	HR BENEFITS	\$0	\$0	\$0	\$0
103	INVP 3883 Mobile Device for PTO, Meter	Capitalized Software- INVP 3883 Mobile Device for PTO, Meter	\$0	\$0	\$0	\$0
104	USFP-Testing -R1	Capitalized Software- USFP-Testing -R1	\$10,584	\$106,170	\$15,949	\$100,805
105	IFA (NIMO)	IFA (NIMO)	\$0	\$0	\$0	\$0
106	INVP 4102 - Capture Fusion Data	INVP 4102 - Capture Fusion Data	\$0	\$0	\$0	\$0
107	USFP-Process & Design -R1	Capitalized Software-USFP-Process & Design -R1	\$1,305	\$13,098	\$1,966	\$12,426
108	USFP - Reporting & Info-DD	USFP - Reporting & Info-DD - Capitalized Software	\$432	\$4,332	\$651	\$4,113
109	USFP - Build & Unit Test-DD	USFP - Build & Unit Test-DD - Capitalized Software	\$480	\$4,816	\$723	\$4,572
110	USFP - Process & Design-DD	USFP - Process & Design-DD - Capitalized Software	\$3,012	\$30,214	\$4,539	\$28,687
111	INFORMATION MGMT - DESIGN CAPEX	INFORMATION MGMT - DESIGN CAPEX - Capitalized Software	\$60	\$600	\$90	\$570
112	EHR1 - Payroll	Capitalized Software- EHR1 - Payroll	\$3,068	\$10,797	\$1,894	\$11,970
113	EHR1 - PMO	Capitalized Software- EHR1 - PMO	\$4,103	\$14,440	\$2,533	\$16,009
114	EHR1 - IT Delivery	EHR1 - IT Delivery	\$1,983	\$4,444	\$760	\$4,928
115	USFP-Testing -R1	NONE	\$0	\$0	\$0	\$0
116	US Pre-BLUEPRINT STRATEGY PLAN	US Pre-BLUEPRINT STRATEGY PLAN - Capitalized Software	\$1,126	\$11,297	\$1,697	\$10,727
117	INVP 3915 - Annual HR & Payroll SP	INVP 3915 - Annual HR & Payroll Mandatory Service Pack Upd	\$954	\$1,902	\$349	\$2,207
118	Finance Remediation FY16 Capital	Finance Remediation FY16 Capital	\$0	\$0	\$0	\$0
119	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0	\$0
120	IN N/A NE & NY EMS NERC-CIP Auth MW	IN N/A NE & NY EMS NERC-CIP Authentication - MW Capitaliz	\$17	\$565	\$79	\$502
121	INVP3374 SmallWorld GIS FY13 R 1-2	INVP3374 SmallWorld GIS FY13 R 1-2 - Capitalized Software	\$0	\$0	\$0	\$0
122	WCL513 - Auto Gen Work Req	Capitalized Software	\$0	\$0	\$0	\$0

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 06/31/21

Distribution										
Line	Investment Name	Description	Rate Year 3 Distribution Allocation	Rate Year 3 Rent Return	Rate Year 3 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 3		Tax Expensing	Bonus Rate
							Total	Amortization Period		
58	INVP 3614G1 - US Reference Security	INVP 3614G1 - US Reference Security Architecture (Full)	8.37%	\$268	\$1,630	\$259	\$1,639	36		50%
59	INVP 3600 - US Web Initiatives	INVP 3600 - US Web Initiatives focusing on Content Management	6.94%	\$819	\$13,686	\$1,981	\$12,523	36	122,634	50%
60	INVP 3914 - Bill Print Facility	Capitalized Software - INVP 3194 - Bill Print Facility Relocation S	6.94%	\$440	\$3,150	\$490	\$3,099	36		50%
61	INVP3639 NY Retail Access	INVP3639 NY Retail Access Mandate	0.00%	\$0	\$0	\$0	\$0	36	200,905	50%
62	IN1589-21st Cent. FOR SYRACUSE/NB	IN1589-21st Cent. FOR SYRACUSE/NB	0.00%	\$0	\$0	\$0	\$0	36		50%
63	KPI Reporting Tool	KPI Reporting Tool	0.00%	\$0	\$0	\$0	\$0	36		50%
64	INVP2135-Quat Choice Email Tracking	Capitalized Software	8.37%	\$37	\$1,238	\$174	\$1,100	36		50%
65	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$123	\$669	\$108	\$684	36		50%
66	IN 1043 NE EMS Replacement	Capitalized Software- IN 1043 NE EMS Replacement	22.42%	\$73,799	\$925,332	\$136,481	\$862,650	36	770	50%
67	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$641	\$4,948	\$763	\$4,126	36		50%
68	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%
69	INVP 3882 - NYS Pipeline Safety CMS	NYS Pipeline Safety CMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%
70	USFP-Build & Unit Test -R1	Capitalized Software-USFP-Build & Unit Test -R1	8.47%	\$22,610	\$226,793	\$34,068	\$215,334	36		50%
71	INVP 1391	INVP 1391	0.00%	\$0	\$0	\$0	\$0	36		100%
72	USFP-Data Strategy - R1	Capitalized Software- USFP-Data Strategy - R1	8.47%	\$6,537	\$65,569	\$9,850	\$62,256	36		50%
73	USFP Test Procure	USFP Test Procure Capitalized Software	8.47%	\$264	\$397	\$2,510	\$2,510	36		50%
74	USFP - Outover-DD	USFP - Outover-DD - Capitalized Software	8.47%	\$100	\$1,001	\$150	\$950	36		50%
75	USFP - Data Strategy-DD	USFP - Data Strategy-DD - Capitalized Software	8.47%	\$2,139	\$21,454	\$3,223	\$20,370	36		50%
76	DESIGN AUTH - DESIGN CAPEX	DESIGN AUTH - DESIGN CAPEX - Capitalized Software	8.47%	\$989	\$2,699	\$405	\$2,563	36		50%
77	Finance Remediation FY16 Capital	Capitalized Software- Finance Remediation FY16	8.47%	\$5,416	\$15,747	\$2,891	\$18,272	36	1,858,401	50%
78	USFP-Reporting & Info - R1	Capitalized Software-USFP-Reporting & Info - R1	8.47%	\$5,235	\$25,215	\$7,869	\$49,862	36		50%
79	USFP-R3 Finance	Capitalized Software- USFP Release 3 Finance	8.47%	\$20,402	\$74,416	\$12,952	\$91,866	36		50%
80	USFP-R3 Supply Chain	Capitalized Software- USFP Release 3 Supply Chain activity	8.47%	\$18,330	\$79,940	\$13,424	\$94,846	36		50%
81	EHR1 - Finance	EHR1 - Finance	0.00%	\$0	\$0	\$0	\$0	36		50%
82	USFP-R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%
83	USFP-R3 Payroll	USFP R3 Payroll	0.00%	\$0	\$0	\$0	\$0	36		50%
84	INVP N/A- NE EMS TSS	INVP N/A- NE EMS TSS Capitalized Software	25.15%	\$137	\$4,581	\$645	\$4,074	36		50%
85	INVP 1242 - WCOR01	INVP 1242 - WCOR01 Capitalized Software	15.03%	\$1	\$40	\$5	\$36	36		50%
86	INVP 3375B Challenge the Limits XML	INVP3375B- Challenge the Limits XML	12.73%	\$1,173	\$11,206	\$1,691	\$10,688	36		50%
87	INVP 4373 - Contingent Labor Admin	Capitalized Software- INVP 4373 Contingent Labor Admin	8.37%	\$988	\$3,105	\$504	\$3,188	36		50%
88	INVP2614A2 IAM PH3 Web Admin	INVP2614A2 IAM PH3 Web Administration	0.00%	\$0	\$0	\$0	\$0	36		50%
89	Cascade Phase II project 2 of 2	Cascade Phase II project 2 of 2	0.00%	\$0	\$0	\$0	\$0	36		100%
90	Cascade Phase II project 1 of 2	Cascade Phase II project 1 of 2	0.00%	\$0	\$0	\$0	\$0	36		100%
91	INVP 3232A - Tallyman & Paperless B	Capitalized Software	12.73%	\$86	\$2,688	\$406	\$2,568	36		50%
92	IN0309-SCM-ENGAGE VENDOR	IN0309-SCM-ENGAGE VENDOR	0.00%	\$0	\$0	\$0	\$0	36		100%
93	Desktop (refresh)	Desktop (refresh)	0.00%	\$0	\$0	\$0	\$0	36		50%
94	INVP 3307 Factor Storm Center Host	Capitalized Software	8.37%	\$40	\$1,332	\$187	\$1,185	36		50%
95	INVP 1389 US Computing Minor Works	Capitalized Software	8.37%	\$16	\$533	\$75	\$474	36		50%
96	Web Initiatives FY09 - Phase 1	Web Initiatives FY09 - Phase 1	0.00%	\$0	\$0	\$0	\$0	36		50%
97	INVP 2630 Intelligent Mail Barcode	Capitalized Software	8.37%	\$61	\$2,040	\$287	\$1,814	36		50%
98	INVP823D Guardium	INVP823D Guardium	0.00%	\$0	\$0	\$0	\$0	36		50%
99	INVP 2953a CNI Network Security Pro	Capitalized Software	8.37%	\$62	\$1,381	\$197	\$1,246	36		50%
100	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$0	\$0	\$0	\$0	36		50%
101	GAS SCADA Upgrade/Modernize	GAS SCADA Upgrade/Modernize	0.00%	\$0	\$0	\$0	\$0	36		50%
102	TXFER00099	HR BENEFITS	0.00%	\$0	\$0	\$0	\$0	36		0%
103	INVP 3883 Mobile Device for PTO, Meter	Capitalized Software- INVP 3883 Mobile Device for PTO, Meter	7.86%	\$2,448	\$19,641	\$3,017	\$19,072	36		50%
104	USFP-Testing R1	Capitalized Software- USFP-Testing R1	8.47%	\$51,938	\$519,977	\$78,110	\$493,705	36		50%
105	FFA (NIMO)	FFA (NIMO)	0.00%	\$0	\$0	\$0	\$0	36		100%
106	INVP 4102 - Capture Fusion Data	INVP 4102 - Capture Fusion Data	0.00%	\$0	\$0	\$0	\$0	36		50%
107	USFP-Process & Design- R1	Capitalized Software-USFP-Process & Design- R1	8.47%	\$6,390	\$64,098	\$9,629	\$60,859	36		50%
108	USFP - Reporting & Info-DD	USFP - Reporting & Info-DD - Capitalized Software	8.47%	\$2,115	\$23,665	\$3,187	\$20,145	36		50%
109	USFP - Build & Unit Test-DD	USFP - Build & Unit Test-DD - Capitalized Software	8.47%	\$2,351	\$23,585	\$3,543	\$22,383	36		50%
110	USFP - Process & Design-DD	USFP - Process & Design-DD - Capitalized Software	8.47%	\$14,752	\$147,975	\$22,229	\$140,499	36		50%
111	INFORMATION MGMT - DESIGN CAPEX	INFORMATION MGMT - DESIGN CAPEX - Capitalized Software	8.47%	\$293	\$2,940	\$442	\$2,791	36		50%
112	EHR1 - Payroll	Capitalized Software- EHR1 - Payroll	8.47%	\$15,024	\$52,878	\$9,275	\$58,626	36		50%
113	EHR1 - PMO	Capitalized Software- EHR1 - PMO	8.47%	\$20,093	\$70,719	\$12,405	\$78,407	36	8,346,172	50%
114	EHR1 - IT Delivery	EHR1 - IT Delivery	8.47%	\$6,184	\$21,767	\$3,818	\$24,133	36	2,039,943	50%
115	USFP-Testing R1	NONE	0.00%	\$0	\$0	\$0	\$0	36		50%
116	US Pre-BLUEPRINT STRATEGY PLAN	US Pre-BLUEPRINT STRATEGY PLAN - Capitalized Software	8.47%	\$5,516	\$55,330	\$8,312	\$52,535	36		50%
117	INVP 3915 - Annual HR & Payroll SP	INVP 3915 - Annual HR & Payroll Mandatory Service Pack Upgr	8.47%	\$3,203	\$9,314	\$1,710	\$10,807	36		50%
118	Finance Remediation FY16 Capital	Finance Remediation FY16 Capital	0.00%	\$0	\$0	\$0	\$0	36		50%
119	USFP-R3 Supply Chain	USFP Release 3 Supply Chain activity	0.00%	\$0	\$0	\$0	\$0	36		50%
120	IN N/A NE & NY EMS NERC-CIP Auth MW	IN N/A NE & NY EMS NERC-CIP Authentication - MW Capitalize	12.30%	\$17	\$665	\$79	\$502	36		50%
121	INVP3374 SmallWorld GIS FY13 R 1-2	INVP3374 SmallWorld GIS FY13 R 1-2 - Capitalized Software	15.03%	\$166	\$5,542	\$780	\$4,928	36		50%
122	WCL513 - Auto Gen Work Req	Capitalized Software	15.03%	\$6	\$184	\$26	\$164	36		50%

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Narragansett Electric Company and Narragansett Gas Company db/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	Test Year		Less IFA Salary & Wage Allocator	Total
			NECO T Rent - Return	Dept		
123	INVP 4045 - Double Pole Mgmt DB	INVP 4045 - Double Pole Management Database Upgrade	\$0	\$0	\$0	\$0
124	IN 3136 NE GAS LEAKS RECHECKS	Capitalized Software- INVP3136 NE Gas Leaks Rechecks	\$0	\$0	\$0	\$0
125	INVP3629 Cascade System for Gas	INVP 3629 Cascade System for Gas	\$0	\$0	\$0	\$0
126	INVP 2577 GIS Console Ph 2	INVP 2577 GIS Console Ph 2	\$0	\$0	\$0	\$0
127	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athena)	\$17	\$89	\$16	\$101
128	INVP3614A2 IAM Ph3 Web Admin	Capitalized Software- INVP 3614A2 IAM Ph3 Web Administration	\$693	\$4,148	\$660	\$4,172
129	TGM (formerly Bankers Lease)	TGM (formerly Bankers Lease)	\$0	\$0	\$0	\$0
130	Data Center Rationalization	Data Center Rationalization	\$0	\$0	\$0	\$0
131	INVP2840-ORC Enterprise Risk & Comp	Capitalized Software	\$759	\$8,959	\$1,226	\$8,391
132	INVP0823c Laptop & Port Device Info	INVP0823c Laptop & Port Device Info	\$384	\$6,414	\$929	\$5,869
133	IN 1043 NE EMS REPLACEMENT	IN 1043 NE EMS REPLACEMENT	\$0	\$0	\$0	\$0
134	IN 2366 LI CNI Direct Hw Upgr	IN 2366 LI CNI Direct Hw Upgr Software	\$0	\$0	\$0	\$0
135	TXFER00099	IN 2366 MA GAS SINGLE BILL (Work order #R008002315)	\$0	\$0	\$0	\$0
136	TXFER00099	IN 2652 MA GAS RATE CASE: CRIS (Work order #R008002315)	\$0	\$0	\$0	\$0
137	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Customer Choice ESCO Gas Management	\$0	\$0	\$0	\$0
138	INVP2892B Security Access Panels	INVP2892B Security Access Panels NERC CIP Compliance	\$769	\$9,070	\$1,344	\$8,495
139	INVP 3882 - NY's Pipeline Safety CMS	NY's Pipeline Safety CMS Regulatory Compliance	\$0	\$0	\$0	\$0
140	USFP-PMO - R1	Capitalized Software-USFP-PMO - R1	\$2,293	\$23,000	\$3,455	\$21,838
141	USFP - Test Delivery-DD	Capitalized Software-USFP Test Delivery DD	\$295	\$2,956	\$444	\$2,807
142	INVP 4214 FERC Out Sys Rep	INVP 4214 - FERC Wholesale Customer System Replacement	\$0	\$0	\$0	\$0
143	INVP3600B US Web Initiatives 2	Capitalized Software-INVP 3600B US Web Initiatives 2	\$438	\$4,389	\$659	\$4,167
144	USFP-Solution Architecture-R1	Capitalized Software- USFP-Solution Architecture-R1	\$1,341	\$13,448	\$2,020	\$12,769
145	USFP Controls & Roles -R1	Capitalized Software- USFP Controls & Roles -R1	\$975	\$6,766	\$1,016	\$6,424
146	USFP Test Finance	USFP Test Finance Capitalized Software	\$478	\$720	\$20	\$4,551
147	USFP - Hardware & Software-DD	USFP - Hardware & Software-DD Capitalized Software	\$24	\$240	\$36	\$228
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	\$0	\$0	\$0	\$0
149	NY NE IVR Replacement(NIMO)	NY NE IVR Replacement(NIMO)	\$34	\$346	\$52	\$328
150	SOLUTION ARCH - DESIGN CAPEX	SOLUTION ARCH - DESIGN CAPEX - Capitalized Software	\$4,928	\$17,343	\$3,042	\$19,229
151	EHR1 - Finance	Capitalized Software- EHR1 - Finance	\$225	\$2,259	\$339	\$2,144
152	USFP Test Net Strat	Capitalized Software- USFP Test Net Strat	\$7	\$247	\$35	\$220
153	INVP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	\$0	\$0	\$0	\$0
154	USFP - Business Engagement-DD	NONE	\$0	\$0	\$0	\$0
155	INVP 4225 - Ancillary SAP Application Updates	INVP 4225 - Ancillary SAP Application Updates	\$745	\$2,167	\$396	\$2,514
156	INVP 4224 - HANA	INVP 4224 - High Performance Analytics Appliances (HANA)	\$652	\$1,925	\$353	\$2,234
157	INVP 4223 - US SAP BOE Update	INVP 4223 - US SAP Annual Business Objects Environment (BOE)	\$727	\$2,113	\$368	\$2,452
158	USFP R3 Payroll	USFP Release 3 Finance	\$0	\$0	\$0	\$0
159	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0
160	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0
161	INVP 3210 - Infographics Conversion	Capitalized Software	\$51	\$1,717	\$242	\$1,527
162	INVP 3237 Street Light Outage Impro	INVP 3237 Street Light Outage Imp	\$0	\$0	\$0	\$0
163	IN 2330 ETRM Repl Nucleus-Gas Benef	IN 2330 ETRM Repl Nucleus-Gas Benef	\$286	\$4,420	\$643	\$4,063
164	IN 3124B GLOBAL HR STRATEGY	IN 3124B GLOBAL HR STRATEGY	\$1,134	\$6,896	\$1,097	\$6,933
165	INVP3614A1 IAM Ph2 Identity Admnis	INVP3614A1 IAM Ph2 Identity Administration	\$0	\$0	\$0	\$0
166	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$0	\$0	\$0	\$0
167	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athena)	\$0	\$0	\$0	\$0
168	Meter Role Console	INVP 1162B Gas Transportation System Meter Role Console	\$0	\$0	\$0	\$0
169	GIS Project (Bankers Lease)	GIS Project (Bankers Lease)	\$0	\$0	\$0	\$0
170	INVP 1224	INVP 1224	\$0	\$0	\$0	\$0
171	IN 1462-ACIS Target Pricing Model	Capitalized Software	\$0	\$0	\$0	\$0
172	JBCRD01-Wholesale Re-Des	JBCRD01-Wholesale Re-Des	\$0	\$0	\$0	\$0
173	INVP 1401	INVP 1401	\$0	\$0	\$0	\$0
174	Video Conferencing	Video Conferencing	\$0	\$0	\$0	\$0
175	INVP 3310 US HR Applicant Track Sys	INVP 3310 US HR Applicant Track Sys	\$2	\$69	\$10	\$61
176	INVP3492 CI Services Foundation	INVP3492 Comprehensive Integration Services Foundation	\$735	\$6,411	\$976	\$6,170
177	IN1182BGAS TRANS SYS PHASE 2	Capitalized Software- IN1182BGAS TRANS SYS PHASE 2	\$0	\$0	\$0	\$0
178	TXFER00099	IN 1182 GAS TRANSPORT SYS (Work order # R008002303)	\$0	\$0	\$0	\$0
179	TXFER00099	BUS TRANS - WIRES & PIPES - CAPITAL	\$0	\$0	\$0	\$0
180	INVP4024 Soft Off Program	Capitalized Software- INVP4024 Soft Off Program	\$0	\$0	\$0	\$0
181	INVP 0887	Capitalized Software	\$0	\$0	\$0	\$0
182	USFP-Business Engagement-R1	Capitalized Software-USFP-Business Engagement -R1	\$27	\$267	\$40	\$254
183	USFP Test HR	USFP Test HR Capitalized Software	\$2	\$17	\$3	\$16
184	USFP - Testing-DD	USFP - Testing-DD - Capitalized Software	\$36	\$362	\$54	\$344
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	\$143	\$1,429	\$215	\$1,357
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD - Capitalized Software	\$465	\$4,661	\$700	\$4,426
187	USFP Release 3 - IT Delivery	Capitalized Software-USFP Release 3 - IT Delivery	\$3,799	\$16,567	\$2,782	\$17,584

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6c

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 06/31/21

Distribution										
Line	Investment Name	Description	Rate Year 3 Distribution Allocation	Rate Year 3 Rent Return	Rate Year 3 Rent Depreciation	Less IFA Salary & Wage Allocation	Rate Year 3 Total	Amortization Period	Tax Expensing	Bonus Rate
123	INVP 4045 - Double Pole Mgmt DB	INVP 4045 - Double Pole Management Database Upgrade	15.03%	\$1,759	\$9,284	\$1,508	\$9,534	36		50%
124	IN 3136 NE GAS LEAKS RECHECKS	Capitalized Software - INVP3136 NE Gas Leaks Rechecks	0.00%	\$0	\$0	\$0	\$0	36	\$42,814	50%
125	INVP3629 Cascade System for Gas	INVP 3629 Cascade System for Gas	0.00%	\$0	\$0	\$0	\$0	36	1,798,911	50%
126	INVP 2577 GIS Consol Ph.2	INVP 2577 GIS Consol Ph.2	0.00%	\$0	\$0	\$0	\$0	36		50%
127	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athens)	8.37%	\$82	\$470	\$75	\$477	36	6,793	50%
128	INVP261442 IAM Ph3 Web Admin	Capitalized Software - INVP 3614 A2 IAM Ph3 Web Administrat	8.37%	\$3,235	\$19,666	\$3,128	\$19,773	36		50%
129	TGM (formerly Bankers Lease)	TGM (formerly Bankers Lease)	0.00%	\$0	\$0	\$0	\$0	36		100%
130	Data Center Rationalization	Data Center Rationalization	0.00%	\$0	\$0	\$0	\$0	36		50%
131	INVP2340-GRC Enterprise Risk & Comp	Capitalized Software	8.37%	\$3,598	\$42,465	\$6,292	\$39,771	36	2,753,470	50%
132	INVP3023c Laptop & Port Device Info	INVP3023c Laptop & Port Device Info	8.37%	\$1,919	\$30,403	\$4,401	\$27,820	36		50%
133	IN 1043 NE EMS REPLACEMENT	IN 1043 NE EMS REPLACEMENT	0.00%	\$0	\$0	\$0	\$0	36		50%
134	IN 2366 LI CNI Direct Hw Upgr	IN 2366 LI CNI Direct Hw Upgr Software	0.00%	\$0	\$0	\$0	\$0	36		50%
135	TXFER000099	IN 2992 MA GAS SINGLE BILL (Work order #8K008002315)	0.00%	\$0	\$0	\$0	\$0	36		50%
136	TXFER000099	IN 2652 MA GAS RATE CASE: CRIS (Work order #8K008002315)	0.00%	\$0	\$0	\$0	\$0	36		50%
137	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Customer Choice ESCO Gas Management	0.00%	\$0	\$0	\$0	\$0	36		50%
138	INVP2892B Security Access Panels	INVP2892B Security Access Panels NERC CIP Compliance	9.25%	\$769	\$9,070	\$1,344	\$8,495	36	686,428	50%
139	INVP 3892 - NYS Pipeline Safety OMS	NYS Pipeline Safety OMS Regulatory Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%
140	USFP-PMO - R1	Capitalized Software-USFP-PMO - R1	8.47%	\$11,230	\$112,644	\$16,921	\$106,952	36		50%
141	USFP - Tech Delivery-DD	Capitalized Software-USFP Tech Delivery DD	8.47%	\$1,443	\$14,479	\$2,175	\$13,747	36		50%
142	INVP 4214 - FERC Cust Sys Rep	INVP 4214 - FERC Wholesale Customer System Replacement	0.00%	\$0	\$0	\$0	\$0	36		50%
143	INVP3600B US Web Initiatives 2	Capitalized Software-INVP 3600B US Web Initiatives 2	7.86%	\$5,364	\$46,786	\$7,124	\$45,026	36		50%
144	USFP-Solution Architecture-R1	Capitalized Software-USFP-Solution Architecture-R1	8.47%	\$2,143	\$21,495	\$3,229	\$20,543	36		50%
145	USFP-Controls & Roles -R1	Capitalized Software-USFP-Controls & Roles -R1	8.47%	\$6,666	\$95,867	\$9,894	\$92,539	36		50%
146	USFP Test Finance	Capitalized Software	8.47%	\$3,304	\$33,138	\$4,978	\$31,463	36		50%
147	USFP - Hardware & Software-DD	USFP - Hardware & Software-DD Capitalized Software	8.47%	\$2,340	\$23,476	\$3,527	\$22,290	36		50%
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	8.47%	\$117	\$1,176	\$177	\$1,117	36		50%
149	NY NE IVR Replacement(NIMO)	NY NE IVR Replacement(NIMO)	0.00%	\$0	\$0	\$0	\$0	36	100%	50%
150	SOLUTION ARCH - DESIGN CAPEX	SOLUTION ARCH - DESIGN CAPEX - Capitalized Software	8.47%	\$169	\$1,694	\$254	\$1,608	36		50%
151	EHR1 - Finance	Capitalized Software-EHR1 - Finance	8.47%	\$24,134	\$84,940	\$14,869	\$94,174	36		50%
152	USFP Test Net Strat	Capitalized Software-USFP Test Net Strat	8.47%	\$1,103	\$11,061	\$1,662	\$10,503	36		50%
153	USFP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	8.37%	\$36	\$1,172	\$165	\$1,042	36		50%
154	USFP - Business Engagement-DD	NONE	8.47%	\$0	\$0	\$0	\$0	36		50%
155	INVP 4225 - Ancillary SAP Apps	INVP 4225 - Ancillary SAP Application Updates	8.47%	\$3,650	\$10,612	\$1,948	\$12,313	36		50%
156	INVP 4224 - HANA	INVP 4224 - High Performance Analytics Appliance (HANA)	8.47%	\$3,243	\$9,430	\$1,731	\$10,942	36		50%
157	INVP 4223 - US SAP BOE Update	INVP 4223 - US SAP Annual Business Objects Environment (BO)	8.47%	\$3,559	\$10,348	\$1,900	\$12,007	36		50%
158	USFP R3 Finance	USFP Release 3 Finance	0.00%	\$0	\$0	\$0	\$0	36		50%
159	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%
160	USFP R3 Finance	USFP Release 3 Finance	0.00%	\$0	\$0	\$0	\$0	36		50%
161	INVP 3210 - Infographics Conversion	Capitalized Software	23.18%	\$219	\$7,326	\$1,031	\$6,515	36		50%
162	INVP 3237 Street Light Outage Imp	INVP 3237 Street Light Outage Imp	15.03%	\$764	\$6,967	\$1,056	\$6,675	36		50%
163	IN 2330 ETRM Repl Nucleus-Gas Benef	IN 2330 ETRM Repl Nucleus-Gas Benef	0.00%	\$0	\$0	\$0	\$0	36		50%
164	IN 3124B GLOBAL HR STRATEGY	IN 3124B GLOBAL HR STRATEGY	8.37%	\$1,357	\$20,948	\$3,047	\$19,258	36	1,752,217	50%
165	INVP261441 IAM Ph2 Identity Adminis	INVP261441 IAM Ph2 Identity Administration	8.37%	\$5,377	\$32,685	\$5,199	\$32,493	36		50%
166	INVP 3536 - VSTIG Bandwidth Increas	INVP 3536 - VSTIG Bandwidth Increase	8.37%	\$0	\$0	\$0	\$0	36		50%
167	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athens)	8.37%	\$0	\$0	\$0	\$0	36		50%
168	Inter Route Consol	INVP 1162B Gas Transportation System Meter Route Consol	0.00%	\$0	\$0	\$0	\$0	36		100%
169	GIS Project (Bankers Lease)	GIS Project (Bankers Lease)	0.00%	\$0	\$0	\$0	\$0	36		100%
170	INVP 1224	INVP 1224	0.00%	\$0	\$0	\$0	\$0	36		100%
171	IN 1482-ACIS Target Pricing Model	Capitalized Software	0.00%	\$0	\$0	\$0	\$0	36		50%
172	JBCRD011-Wholesale Re-Des	JBCRD011-Wholesale Re-Des	0.00%	\$0	\$0	\$0	\$0	36		100%
173	INVP 1401	INVP 1401	0.00%	\$0	\$0	\$0	\$0	36		50%
174	Video Conferencing	Video Conferencing	0.00%	\$0	\$0	\$0	\$0	36		100%
175	INVP 3310 US HR Applicant Track Sys	INVP 3310 US HR Applicant Track Sys	8.37%	\$10	\$325	\$46	\$289	36		50%
176	INVP3492 CI Services Foundation	INVP3492 Comprehensive Integration Services Foundation	8.37%	\$3,484	\$30,388	\$4,627	\$29,245	36	964,244	50%
177	IN1182BGAS TRANS SYS PHASE 2	Capitalized Software-IN1182BGAS TRANS SYS PHASE 2	0.00%	\$0	\$0	\$0	\$0	36		50%
178	TXFER000099	IN 1182 GAS TRANSPORT SYS (Work order # 8K008002203)	0.00%	\$0	\$0	\$0	\$0	36		50%
179	TXFER000099	BUS TRANS - WIRES & PIPES- CAPITAL	0.00%	\$0	\$0	\$0	\$0	36		0%
180	INVP4024 Soft Off Program	Capitalized Software - INVP4024 Soft Off Program	0.00%	\$0	\$0	\$0	\$0	36		50%
181	INVP 0887	Capitalized Software	10.62%	\$59	\$1,958	\$275	\$1,741	36		50%
182	USFP-Business Engagement -R1	Capitalized Software-USFP-Business Engagement -R1	8.47%	\$1,311	\$1,310	\$197	\$1,244	36		50%
183	USFP Test HR	USFP Test HR Capitalized Software	8.47%	\$9	\$94	\$0	\$90	36		50%
184	USFP - Testing-DD	USFP - Testing-DD - Capitalized Software	8.47%	\$177	\$7,001	\$267	\$1,685	36		50%
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	8.47%	\$898	\$7,001	\$1,052	\$6,647	36		50%
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD - Capitalized Software	8.47%	\$2,276	\$22,828	\$3,429	\$21,675	36		50%
187	USFP Release 3 - IT Delivery	Capitalized Software-USFP Release 3 - IT Delivery	8.47%	\$18,604	\$81,138	\$13,625	\$86,118	36		50%

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For the Rate Year ended 08/31/21

Line	Investment Name	Description	Bonus Depreciation	09/01/2020 Balance	08/01/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/01/2021 Balance	Average Balance	Book Tax	Cash to Book Difference	Returns on Accum Taxes
123	INVP 4045 - Double Pipe Mount DB	INVP 4045 - Double Pipe Mount Database Upgrade	\$216,272	\$432,455	\$432,455	\$1,118,427	\$205,931	\$205,931	\$205,931	\$206,821	\$64,689	\$53,447	\$4,390
124	INVP 3136 NE GAS LEAKS RECHECKS	INVP 3136 NE GAS LEAKS RECHECKS	\$1,326,238	\$1,326,238	\$1,326,238	\$3,622,238	\$3,622,238	\$3,622,238	\$3,622,238	\$3,622,238	\$759,806	\$109,522	\$8,620
125	INVP 3629 Cascadia System for Gas	INVP 3629 Cascadia System for Gas	\$277,148	\$2,353,207	\$2,353,207	\$6,642,866	\$1,400,719	\$1,400,719	\$1,736,891	\$1,568,865	\$428,598	\$214,239	\$7,637
126	INVP 2577 GS Conisd Ph 2	INVP 2577 GS Conisd Ph 2	\$1,441,103	\$2,862,206	\$2,862,206	\$7,874,719	\$2,333,215	\$2,333,215	\$2,744,958	\$2,538,087	\$693,678	\$937,40	\$7,715
127	INVP 3898 SM Conversion Mobilization (Athens)	INVP 3898 SM Conversion Mobilization (Athens)	\$192,065	\$39,313	\$39,313	\$107,40	\$20,124	\$20,124	\$25,741	\$22,933	\$6,265	\$4,475	\$688
128	INVP 8614 I242 IAM Ph3 Web Admin	Capitalized Software- INVP 8614 I242 IAM Ph3 Web Admin	\$622,511	\$1,645,021	\$1,645,021	\$4,499,420	\$881,261	\$881,261	\$1,116,265	\$998,763	\$272,862	\$176,558	\$14,531
129	INVP 3898 SM Conversion Mobilization (Athens)	TGM (formerly Barkers Lease)	\$123,348	\$12,348	\$12,348	\$793,491	\$793,491	\$793,491	\$12,348	\$12,348	\$3,373	\$0	\$0
130	Data Center Rationalization	Data Center Rationalization	\$396,745	\$793,491	\$793,491	\$216,782	\$793,491	\$793,491	\$793,491	\$793,491	\$216,782	\$0	\$0
131	INVP 2940-GRC Enterprise Risk & Comp	Capitalized Software	\$399,271	\$3,652,013	\$3,652,013	\$9,704,410	\$2,679,438	\$2,679,438	\$3,086,868	\$2,833,153	\$774,017	\$198,332	\$16,163
132	INVP 0823c Laptop & Port Device Info	INVP 0823c Laptop & Port Device Info	\$1,271,542	\$2,543,084	\$2,543,084	\$6,947,71	\$1,998,138	\$2,361,435	\$2,179,787	\$2,179,787	\$956,518	\$96,233	\$8,169
133	IN 1043 NE EM5 REPLACEMENT	IN 1043 NE EM5 REPLACEMENT	\$385	\$770	\$770	\$210	\$586	\$586	\$706	\$651	\$178	\$33	\$0
134	IN 2386 L NI Direct Hw Upgr	IN 2386 L NI Direct Hw Upgr	\$33,466	\$66,932	\$66,932	\$18,286	\$58,177	\$58,177	\$66,932	\$62,550	\$17,089	\$1,197	\$99
135	TXFER00089	IN 2992 LA GAS SINGLE BILL (Work order #R008020315)	\$377,294	\$754,588	\$754,588	\$2,06,153	\$754,588	\$754,588	\$2,06,153	\$2,06,153	\$206,153	\$0	\$0
136	TXFER00089	IN 2652 MA GAS RATE CASE- CRIS (Work order #R008020315)	\$271,731	\$427,462	\$427,462	\$1,16,783	\$427,462	\$427,462	\$427,462	\$427,462	\$116,783	\$0	\$0
137	INVP 5644 Customer Choice ESCO Gas Management	INVP 5644 Customer Choice ESCO Gas Management	\$0	\$686,426	\$686,426	\$1,07,532	\$686,426	\$686,426	\$547,536	\$547,536	\$148,579	\$37,953	\$3,124
138	INVP 2802B Security Access Panels NERC CIP Compliance	INVP 2802B Security Access Panels NERC CIP Compliance	\$64,620	\$1,294,040	\$1,294,040	\$3,631,832	\$10,413,864	\$10,413,864	\$11,743,088	\$1,078,366	\$3,026,610	\$605,322	\$49,818
139	INVP 3862 - NT5 Pipeline Safety CMS	Capitalized Software-USFP-PMO - R1	\$64,620	\$1,294,040	\$1,294,040	\$3,631,832	\$10,413,864	\$10,413,864	\$11,743,088	\$1,078,366	\$3,026,610	\$605,322	\$49,818
140	USFP-PMO - R1	Capitalized Software-USFP-PMO - R1	\$64,620	\$1,294,040	\$1,294,040	\$3,631,832	\$10,413,864	\$10,413,864	\$11,743,088	\$1,078,366	\$3,026,610	\$605,322	\$49,818
141	USFP - Tech Delivery-DD	Capitalized Software-USFP Tech Delivery DD	\$64,620	\$1,294,040	\$1,294,040	\$3,631,832	\$10,413,864	\$10,413,864	\$11,743,088	\$1,078,366	\$3,026,610	\$605,322	\$49,818
142	USFP 4214 FERC CUI System Rep	INVP 4214 - FERC Wholesale Customer System Replacement	\$27,076,881	\$4,153,761	\$4,153,761	\$11,340,888	\$2,719,725	\$2,719,725	\$3,313,119	\$3,016,422	\$824,086	\$310,721	\$25,572
143	INVP 3600B US Web Initiatives -2	Capitalized Software-INVP 3600B US Web Initiatives -2	\$1,269,431	\$2,536,861	\$2,536,861	\$6,930,071	\$1,987,208	\$2,240,894	\$2,114,051	\$2,077,559	\$115,512	\$9,507	\$0
144	USFP-Software Architecture-R1	Capitalized Software-USFP Software Architecture-R1	\$1,269,431	\$2,536,861	\$2,536,861	\$6,930,071	\$1,987,208	\$2,240,894	\$2,114,051	\$2,077,559	\$115,512	\$9,507	\$0
145	USFP-Controls & Roles -R1	Capitalized Software-USFP-Controls & Roles -R1	\$3,886,772	\$7,734,544	\$7,734,544	\$21,723,542	\$6,089,276	\$6,089,276	\$8,866,630	\$8,477,953	\$1,769,777	\$378,975	\$29,131
146	USFP Test Finance	USFP Test Finance	\$1,895,432	\$3,910,865	\$3,910,865	\$10,888,448	\$3,063,511	\$3,063,511	\$3,454,597	\$3,259,054	\$890,374	\$170,875	\$14,656
147	USFP - Hardware & Software-DD	USFP - Hardware & Software-DD	\$1,385,320	\$2,770,640	\$2,770,640	\$7,566,939	\$2,147,338	\$2,147,338	\$2,447,338	\$2,308,866	\$630,782	\$126,156	\$10,383
148	PROCESS CONTROL - DESIGN CAPEX	PROCESS CONTROL - DESIGN CAPEX - Capitalized Software	\$69,403	\$138,806	\$138,806	\$37,922	\$108,732	\$108,732	\$122,612	\$115,672	\$31,602	\$6,320	\$520
149	IN IVR Replacement(NIMO)	IN IVR Replacement(NIMO)	\$1,058,009	\$1,058,009	\$1,058,009	\$2,899,048	\$1,058,009	\$1,058,009	\$2,899,048	\$1,058,009	\$289,048	\$0	\$0
150	SOLUTION ARCH - DESIGN CAPEX	SOLUTION ARCH - DESIGN CAPEX - Capitalized Software	\$99,864	\$199,928	\$199,928	\$544,620	\$156,611	\$156,611	\$178,603	\$166,807	\$45,517	\$9,103	\$749
151	EHRI - Finance	Capitalized Software- EHRI - Finance	\$5,012,266	\$10,024,521	\$10,024,521	\$27,738,699	\$4,761,647	\$4,761,647	\$5,764,099	\$5,282,973	\$1,437,817	\$309,882	\$107,663
152	USFP Test Net Strat	Capitalized Software- USFP Test Net Strat	\$652,726	\$1,305,452	\$1,305,452	\$3,656,650	\$1,022,664	\$1,022,664	\$1,553,150	\$1,087,877	\$297,208	\$69,442	\$4,892
153	INVP 2732 US Storage Switch Replace	INVP 2732 US Storage Switch Replace	\$364,177	\$86,353	\$86,353	\$1,601,738	\$574,345	\$574,345	\$366,353	\$361,344	\$186,025	\$1,914	\$157
154	USFP - Business Engineering-DD	NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	INVP 4225 - Ancillary SAP Application Updates	INVP 4225 - Ancillary SAP Application Updates	\$626,185	\$1,262,371	\$1,262,371	\$3,421,488	\$489,639	\$489,639	\$994,876	\$532,258	\$1,46,413	\$198,735	\$16,191
156	USFP 4224 - HANA	INVP 4224 - High Performance Analytics Appliance (HANA)	\$506,461	\$1,112,922	\$1,112,922	\$3,040,650	\$417,346	\$417,346	\$259,638	\$472,982	\$129,221	\$174,829	\$14,388
157	INVP 4223 - US SAP Annual Business Objects Environment (BO)	INVP 4223 - US SAP Annual Business Objects Environment (BO)	\$516,616	\$1,221,231	\$1,221,231	\$3,333,640	\$457,962	\$457,962	\$880,085	\$519,023	\$141,797	\$191,843	\$15,789
158	USFP R3 Finance	USFP Release 3 Finance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	USFP R3 Payroll	USFP R3 Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	INVP 3210 - Infographics Conversion	USFP Release 3 Finance	\$663,614	\$1,327,228	\$1,327,228	\$3,629,599	\$1,295,628	\$1,295,628	\$1,327,228	\$1,311,428	\$358,282	\$4,317	\$355
161	INVP 3210 - Infographics Conversion	Capitalized Software	\$663,614	\$1,327,228	\$1,327,228	\$3,629,599	\$1,295,628	\$1,295,628	\$1,327,228	\$1,311,428	\$358,282	\$4,317	\$355
162	INVP 3237 Stream Light Outage Impro	INVP 3237 Stream Light Outage Impro	\$324,546	\$324,546	\$324,546	\$86,866	\$216,364	\$216,364	\$262,728	\$239,546	\$65,444	\$23,222	\$1,911
163	IN 2339 ETRM Rept Nuclear Gas Benef	IN 2339 ETRM Rept Nuclear Gas Benef	\$1,002,628	\$6,005,256	\$6,005,256	\$16,40,636	\$6,005,256	\$6,005,256	\$6,005,256	\$6,005,256	\$1,440,636	\$0	\$0
164	IN 3124B GLOBAL HR STRATEGY	IN 3124B GLOBAL HR STRATEGY	\$0	\$752,217	\$752,217	\$4,78,708	\$1,395,882	\$1,395,882	\$1,696,129	\$1,481,041	\$404,820	\$74,085	\$6,027
165	INVP 81641 IAM P2 Identity Admin	INVP 81641 IAM P2 Identity Administration	\$1,367,008	\$2,734,016	\$2,734,016	\$7,48,933	\$1,464,851	\$1,464,851	\$1,855,225	\$1,669,598	\$453,495	\$293,438	\$24,150
166	INVP 3538 - VSTIC Bandwidth Increase	INVP 3538 - VSTIC Bandwidth Increase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167	INVP 3898 SM Conversion Mobilization (Athens)	INVP 3898 SM Conversion Mobilization (Athens)	\$205,192	\$410,384	\$410,384	\$1,212,117	\$381,071	\$381,071	\$410,384	\$395,727	\$108,113	\$4,004	\$330
168	GIS Project (Barkers Lease)	INVP 1182B GIS Transportation System Meter Route Control	\$1,502,404	\$4,404,040	\$4,404,040	\$12,131	\$44,404	\$44,404	\$44,404	\$44,404	\$12,131	\$0	\$0
170	INVP 1224	INVP 1224	\$601,562	\$601,562	\$601,562	\$1,614,347	\$401,562	\$401,562	\$601,562	\$601,562	\$164,347	\$0	\$0
171	IN 1482-ACIS Target Pricing Model	Capitalized Software	\$294,858	\$669,716	\$669,716	\$1,55,446	\$669,716	\$669,716	\$1,55,446	\$1,55,446	\$0	\$0	\$0
172	JCRD001WHolesale Re-Des	JCRD001WHolesale Re-Des	\$436,385	\$436,385	\$436,385	\$1,119,220	\$436,385	\$436,385	\$436,385	\$436,385	\$119,220	\$0	\$0
173	INVP 1401	INVP 1401	\$293,851	\$527,701	\$527,701	\$1,44,168	\$527,701	\$527,701	\$527,701	\$527,701	\$144,168	\$0	\$0
174	Video Conferencing	Video Conferencing	\$1,207,479	\$1,207,479	\$1,207,479	\$3,239,883	\$1,207,479	\$1,207,479	\$3,239,883	\$1,207,479	\$329,883	\$0	\$0
175	INVP 3310 US HR Applicant Track Sys	INVP 3310 US HR Applicant Track Sys	\$326,615	\$326,615	\$326,615	\$89,321	\$326,615	\$326,615	\$326,615	\$326,615	\$89,321	\$531	\$44
176	INVP 3492 CUI Services Foundation	INVP 3492 CUI Services Foundation	\$178,304	\$2,541,832	\$2,541,832	\$6,944,429	\$694,429	\$694,429	\$2,027,414	\$1,845,654	\$504,287	\$190,141	\$15,649
177	IN 182BEGAS TRANS SYS PHASE 2	Capitalized Software- IN182BEGAS TRANS SYS PHASE 2	\$1,675,640	\$1,675,640	\$1,675,640	\$4,787,765	\$1,675,640	\$1,675,640	\$1,675,640	\$1,615,796	\$441,435	\$16,349	\$1,346
178	TXFER00089	IN 1182 GAS TRANSPORT SYS (Work order # R000802203)	\$833,907	\$3,866,615	\$3,866,615	\$10,046,959	\$3,866,615	\$3,866,615	\$3,866,615	\$3,866,615	\$1,056,399	\$1,346	\$0
179	TXFER00089	BUS TRANS - WIRES & PIPES - CAPITAL	\$0	\$178	\$178	\$49	\$178	\$178	\$178	\$178	\$49	\$0	\$0
180	INVP 0024 Soli Off Program	Capitalized Software- INVP0024 Soli Off Program	\$642,732	\$1,285,464	\$1,285,464	\$3,11,189	\$811,686	\$811,686	\$994,704	\$902,885	\$246,688	\$104,530	\$8,602
181	INVP 0887	Capitalized Software	\$123,065	\$256,131	\$256,131	\$703,521	\$238,683	\$238,683	\$256,131	\$248,912	\$88,003	\$2,519	\$207
182	USFP-Business Engineering- R1	Capitalized Software-USFP-Business Engineering- R1	\$772,805	\$154,570	\$154,570	\$422,229	\$121,000	\$121,000	\$136,517	\$128,869	\$5,919	\$7,038	\$579
183	USFP Test HR	USFP Test HR	\$4,950	\$9,899	\$9,899	\$27,754	\$7,754	\$7,754	\$8,744	\$8,744	\$2,254	\$0	\$37
184	USFP - Testing-DD	USFP - Testing-DD - Capitalized Software	\$104,748	\$209,486	\$209,486	\$577,224	\$164,106	\$164,106	\$185,055	\$174,590	\$47,695	\$9,539	\$785
185	HR STREAM - DESIGN CAPEX	HR STREAM - DESIGN CAPEX - Capitalized Software	\$143,101	\$286,202	\$286,202	\$725,718	\$67,192	\$67,192	\$729,812	\$688,502	\$188,099	\$37,620	\$3,096
186	USFP - Controls & Roles-DD	USFP - Controls & Roles-DD - Capitalized Software	\$1,787,917	\$2,694,151	\$2,694,151	\$7,236,042	\$2,611,418	\$2,611,418	\$2,379,833	\$2,122,674	\$163,368	\$122,645	\$10,996
187	USFP Release 3 - T Delivery	Capitalized Software-USFP Release 3 - T Delivery	\$4,787,835	\$9,576,835	\$9,576,835	\$26,616,118	\$5,426,306	\$5,426,306	\$6,383,830	\$5,505,088	\$1,613,273	\$1,002,845	\$82,534

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Narragansett Electric Company and Narragansett Gas Company db/a National Grid
 Service Company Rents
 Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
 For the Rate Year ended 08/31/21

Line	Investment Name	Description	Test Year		Less IFA Salary & Wage
			NECO T Rent - Return	Dept	Allocator
188	INV1671-US Transaction DEL HUB	INV1671-US Transaction DEL HUB	\$0	\$0	\$0
189	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	\$0	\$0
190	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0
191	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	\$0	\$0
192	EHR1 - PMO	EHR1 - PMO	\$0	\$0	\$0
193	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0
194	INVP 2162 - PRIMAVERA EXPANSION	INVP 2162 - PRIMAVERA EXPANSION - Capitalized Software	\$19	\$634	\$654
195	INVP 1485 Compuatopie Migration W7	INVP 1485 Compuatopie Migration to Windows 7 - Capitalized S	\$104	\$3,489	\$491
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	\$0	\$0	\$0
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	\$0	\$0	\$0
198	IN 2172-DS Reporting & Analysis	Capitalized Software	\$0	\$0	\$0
199	INVP 337-DS Challenge Limits Letters	INVP337DS- Challenge the Limits Letters	\$0	\$0	\$0
200	INVP 4263 - US Web Authentication	INVP 4263 - US Web Authentication Upgrade (Full)	\$81	\$494	\$496
201	INVP 3614E3 SIEM 2	INVP 3614E3 SIEM 2	\$834	\$5,067	\$5,095
202	INVP 4323 - Mainframe Upgrade	INVP 4323 - Mainframe Upgrade	\$1,004	\$6,294	\$997
203	INVP 4244 - US Control EBB Gas	Capitalized Software- INVP 4244 EBB Gas Trading	\$0	\$0	\$0
204	OMS-Capital- Bill Pool 232	OMS-Capital- Bill Pool 232	\$0	\$0	\$0
205	IN1468-Remote Access to Fault REC	Capitalized Software	\$0	\$0	\$0
206	SAM Data Warehouse Expansion	SAM Data Warehouse Expansion	\$0	\$0	\$0
207	Plan & Refl for Exec & US Dir	Plan & Refl for Exec & US Dir	\$0	\$0	\$0
208	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0
209	INVP 4074 - MA Gas 4 Hour Appt	INVP 4074 - MA Gas 4 Hour Appointment	\$0	\$0	\$0
210	INVP2583 CRIS Migration	INVP 2583 CRIS Migration to CSS System	\$0	\$0	\$0
211	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Cust Choice ESCO Gas	\$0	\$0	\$0
212	IN2960B CRM SAAS IMPLEMEN	Software-INVP 2960B CRM Salesforce SaaS	\$0	\$0	\$0
213	INVP3022 Internet Toolset	INVP3022 Internet Toolset	\$0	\$0	\$0
214	NE NY IVR Replacement-Phase II(NIMO)	NE NY IVR Replacement-Phase II(NIMO)	\$0	\$0	\$0
215	US FOUNDATION PRGM ARCH/DECOM	Capitalized Software- US FOUNDATION PRGM ARCH/DECOM	\$214	\$2,150	\$2,041
216	USFP - Solution Architecture-DD	USFP - Solution Architecture-DD Capitalized Software	\$502	\$5,032	\$4,778
217	PROCESS & DATA - DESIGN CAPEX	PROCESS & DATA - DESIGN CAPEX - Capitalized Software	\$47	\$470	\$71
218	PMO TEAM - DESIGN CAPEX	PMO TEAM - DESIGN CAPEX - Capitalized Software	\$1,034	\$10,372	\$1,569
219	USFP Test Ops	Capitalized Software- USFP Test Ops	\$752	\$7,543	\$1,133
220	USFP Customer R1	Capitalized Software- USFP Customer R1	\$471	\$4,721	\$709
221	USFP R3 Payroll	Capitalized Software- USFP R3 Payroll part of USSC-12-333	\$2,998	\$12,798	\$2,157
222	USFP - Business Readiness-DD	NONE	\$0	\$0	\$0
223	USFP - Business Engagement-DD	NONE	\$0	\$0	\$0
224	EHR1 - BPS	EHR1 - BPS	\$0	\$0	\$0
225	INVP2897B EVM Phase 2	INVP2897B Earned Value Management Phase 2 - Capitalized S	\$17	\$552	\$78
226	INVP 3195 Storms Archive Tool Imple	INVP 3195 Storms Archive Tool Implementation	\$19	\$651	\$92
227	Cascade Phase I project 1 of 2 Bill Pool 233	Cascade Phase I project 1 of 2 Bill Pool 233	\$0	\$0	\$0
228	DMS/OMS Replacement	Capitalized Software- DMS/OMS Replacement	\$0	\$0	\$0
229	SHORT04-Prima P6 Upgrade	SHORT04-Prima P6 Upgrade	\$0	\$0	\$0
230	ISP01-Integrated Strat Plan	ISP01-Integrated Strt Plan	\$0	\$0	\$0
231	INVP 1356A US Retail Web Customer &	INVP 1356A US Retail Web Customer & Markets	\$0	\$0	\$0
232	INVP 1643C - NIHO EL TOU + Deposits	Capitalized Software	\$0	\$0	\$0
233	IN 2330 ETRM Repl Nucleus-Elec Bene	Cap Software-IN 2330 ETRM Repl Nucleus-Gas Benef Capitaliz	\$0	\$0	\$0
234	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	\$6	\$36	\$6
235	INVP 3896 SMI Conversion Mobilizat	INVP 3896 SMI Conversion Mobilization (Athena)	\$1,264	\$7,808	\$1,242
236	INVP 4172 - Cross Customer	Capitalized Software- INVP4172 Cross Co Cust	\$0	\$0	\$0
237	INVP 3614C1 - US End User Initiated	Capitalized Software- INVP 3614C1 End User Initiated Secure F	\$50	\$305	\$48
238	Control Center Dispatch Radio (BL)	Control Center Dispatch Radio (BL)	\$0	\$0	\$0
239	IN1242D-ISP-Integrated Strat Plan	Capitalized Software	\$0	\$0	\$0
240	WGOR09 - AVLS Integration	WGOR09 - AVLS Integration	\$0	\$0	\$0
241	US-NG Global Intranet Design CAPEX	US-NG Global Intranet Design CAPEX	\$0	\$0	\$0
242	OneNet	OneNet	\$0	\$0	\$0
243	Global Web Implementation	Capitalized Software	\$54	\$1,800	\$253
244	GAS Transformation	GAS Transformation	\$4	\$144	\$20
245	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	\$2,716	\$17,097	\$2,658
246	TXFER0099	IN12585 Contact Ctr Concol Work order #96008002213)	\$0	\$0	\$0
247	IN1656-CUST Systems Agent desktop	IN1656-CUST Systems Agent desktop	\$0	\$0	\$0
248	USFP Test SS	Capitalized Software-USFP Test SS	\$7,954	\$79,780	\$11,994
249	USFP Hardware & Software-R1	Capitalized Software- USFP Hardware & Software-R1	\$4,040	\$40,529	\$6,098
250	INVP 3393 Enhancement of ReservoirW	INVP 3393 Enhancement of Reservoir Woods Capitalized Softwa	\$0	\$0	\$0
251	EHR1 - Supply Chain	Capitalized Software- EHR1 - Supply Chain	\$9,171	\$32,278	\$5,662
252	INVP 3294 - PowerPlant Leased Asset	INVP 3294 - PowerPlant Leased Asset	\$30	\$1,019	\$143
					\$906

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 06/31/21

Distribution										
Line	Investment Name	Description	Rate Year 3 Distribution Allocation	Rate Year 3 Rent Return	Rate Year 3 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 3 Total	Amortization Period	Tax Expensing	Bonus Rate
188	IN1671-US Transaction DEL HUB	IN1671-US Transaction DEL HUB	0.00%	\$0	\$0	\$0	\$0	36		50%
189	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	8.47%	\$0	\$0	\$0	\$0	36		50%
190	USFP - Business Readiness-DD	NONE	8.47%	\$0	\$0	\$0	\$0	36		50%
191	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	8.47%	\$0	\$0	\$0	\$0	36		50%
192	EHR1 - PMO	EHR1 - PMO	0.00%	\$0	\$0	\$0	\$0	36		50%
193	USFP R3 Payroll	part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%
194	INVP 2162 - PRIMAVERA EXPANSION	Capitalized Software	10.71%	\$87	\$2,919	\$411	\$2,596	36		50%
195	INVP1485 Compulapose Migration W7	Capitalized Software - Capitalized S	15.13%	\$471	\$15,741	\$2,215	\$13,997	36	679,342	50%
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	0.00%	\$0	\$0	\$0	\$0	36		100%
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	25.29%	\$112	\$3,214	\$454	\$2,872	36		50%
198	IN 2172-IDIS Reporting & Analysis	Capitalized Software	15.03%	\$76	\$2,542	\$358	\$2,621	36		50%
199	INVP 3375D Challenge Limits Letters	INVP3375D - Challenge the Limits Letters	0.00%	\$0	\$0	\$0	\$0	36		50%
200	INVP 4263 - US Web Authentication	INVP 4263 - US Web Authentication Upgrade (Full)	8.37%	\$385	\$2,340	\$372	\$2,353	36		50%
201	INVP 3614E3 SIEM 2	INVP 3614E3 SIEM 2	8.37%	\$3,951	\$24,017	\$3,820	\$24,148	36		50%
202	INVP 4323 - Mainframe Upgrade	INVP 4323 - Mainframe Upgrade	8.37%	\$4,759	\$29,833	\$4,725	\$29,868	36		50%
203	INVP 4244 - US Control EBB Gas	Capitalized Software - INVP 4244 EBB Gas Trading	0.00%	\$0	\$0	\$0	\$0	36		50%
204	OMS-Capital- Bill Pool 232	OMS-Capital- Bill Pool 232	0.00%	\$0	\$0	\$0	\$0	36		50%
205	IN1488-Remote Access to Fault REC	Capitalized Software	0.00%	\$0	\$0	\$0	\$0	36		50%
206	S&M Data Warehouse Expansion	S&M Data Warehouse Expansion	0.00%	\$0	\$0	\$0	\$0	36		100%
207	Plan & Perf for Exec & US Dir	Plan & Perf for Exec & US Dir	0.00%	\$0	\$0	\$0	\$0	36		100%
208	USFP R3 Payroll	part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%
209	INVP 4074 - MA Gas 4 Hour Appl	INVP 4074 - MA Gas 4 Hour Appointment	0.00%	\$0	\$0	\$0	\$0	36		50%
210	INVP2583 CRIS Migration	INVP 2583 CRIS Migration to CSS System	0.00%	\$0	\$0	\$0	\$0	36		50%
211	INVP 3564 Cust Choice ESCO Gas	INVP 3564 Cust Choice ESCO Gas	0.00%	\$0	\$0	\$0	\$0	36		50%
212	IN2860B CRM SAAS IMPLEMEN	Software-INVP 2860B CRM Salesforce SaaS	7.88%	\$31	\$1,049	\$148	\$932	36	2,419,009	50%
213	INVP3022 Internet Toolset	INVP3022 Internet Toolset	0.00%	\$0	\$0	\$0	\$0	36		50%
214	NE NY IVR Replacement-Phase II(NIMO)	NE NY IVR Replacement-Phase II(NIMO)	0.00%	\$0	\$0	\$0	\$0	36		100%
215	US FOUNDATION PRGM ARCH/DECOM	Capitalized Software - US FOUNDATION PRGM ARCH/DECOM	8.47%	\$1,050	\$10,528	\$1,581	\$9,996	36		50%
216	USFP - Solution Architecture-DD	USFP - Solution Architecture-DD Capitalized Software	8.47%	\$2,457	\$24,644	\$3,702	\$23,389	36		50%
217	PROCESS & DATA - DESIGN CAPEX	PROCESS & DATA - DESIGN CAPEX - Capitalized Software	8.47%	\$229	\$2,300	\$345	\$2,183	36		50%
218	PMO TEAM - DESIGN CAPEX	PMO TEAM - DESIGN CAPEX - Capitalized Software	8.47%	\$5,064	\$50,800	\$7,631	\$48,233	36		50%
219	USFP Test Ops	Capitalized Software - USFP Test Ops	8.47%	\$3,893	\$36,940	\$5,549	\$35,074	36		50%
220	USFP-Customer -R1	Capitalized Software - USFP-Customer -R1	8.47%	\$2,265	\$23,121	\$3,473	\$21,953	36		50%
221	USFP R3 Payroll	Capitalized Software - USFP R3 Payroll part of USSC-12-333	8.47%	\$14,681	\$62,667	\$10,966	\$66,782	36		50%
222	USFP - Business Readiness-DD	NONE	8.47%	\$0	\$0	\$0	\$0	36		50%
223	USFP - Business Engagement-DD	NONE	8.47%	\$0	\$0	\$0	\$0	36		50%
224	EHR1 - BPS	EHR1 - BPS	0.00%	\$0	\$0	\$0	\$0	36		50%
225	INVP2978 EVM Phase 2	INVP2978 Earned Value Management Phase 2 - Capitalized S	15.13%	\$74	\$2,490	\$350	\$2,214	36		50%
226	INVP 3195 Storms Archive Tool Imple	INVP 3195 Storms Archive Tool Implementation	13.30%	\$89	\$2,981	\$419	\$2,651	36		50%
227	Cascade Phase 1 project 1 of 2	Cascade Phase 1 project 1 of 2 Bill Pool 233	0.00%	\$0	\$0	\$0	\$0	36		50%
228	DMSOMS Replacement	Capitalized Software - DMSOMS Replacement	15.03%	\$147,557	\$1,409,637	\$212,713	\$1,344,481	36	53,301,558	50%
229	SHORT04-Prima P6 Upgrade	SHORT04-Prima P6 Upgrade	0.00%	\$0	\$0	\$0	\$0	36		100%
230	ISPO1-Integrated Strat Plan	ISPO1-Integrated Strat Plan	0.00%	\$0	\$0	\$0	\$0	36		100%
231	INVP 1566A US Retail Web Customer & Markets	INVP 1356A US Retail Web Customer & Markets	12.73%	\$610	\$20,385	\$2,868	\$18,127	36		50%
232	INVP 1643C - NIMO EL TOU + Deposits	Capitalized Software	12.73%	\$65	\$1,637	\$258	\$1,633	36		50%
233	IN 2330 ETRM Regt Nuclear-Elec Bnre	Cap. Software-IN 2330 ETRM Regt Nuclear-Gas Bnre Capitaliz	0.00%	\$0	\$0	\$0	\$0	36		50%
234	INVP 3538 - VSTIG Bandwidth Increas	INVP 3538 - VSTIG Bandwidth Increase	8.37%	\$30	\$169	\$271	\$172	36		50%
235	INVP 3896 SMI Conversion Mobilizati	INVP 3896 SMI Conversion Mobilization (Athens)	8.37%	\$6,088	\$37,011	\$5,887	\$37,212	36	3,095,820	50%
236	INVP 4172 - Cress Company Customer	Capitalized Software - INVP4172 Cress Co Cust	6.94%	\$20,598	\$137,746	\$21,630	\$136,714	36	1,132,846	50%
237	INVP 3614C1 - US End User Initiated	Capitalized Software - INVP 3614C1 End User Initiated Secure F	8.37%	\$237	\$1,443	\$230	\$1,451	36		50%
238	Control Center Dispatch Radio (BL)	Control Center Dispatch Radio (BL)	0.00%	\$0	\$0	\$0	\$0	36		100%
239	IN1242D-ISP-Integrated Strat Plan	Capitalized Software	0.00%	\$0	\$0	\$0	\$0	36		100%
240	WCOR09 - A/ALS Integration	WCOR09 - A/ALS Integration	0.00%	\$0	\$0	\$0	\$0	36		100%
241	US-NG Global Intranet Design CAPEX	US-NG Global Intranet Design CAPEX	0.00%	\$0	\$0	\$0	\$0	36		50%
242	OneNet	OneNet	0.00%	\$0	\$0	\$0	\$0	36		50%
243	Global Web Implementation	Capitalized Software	8.37%	\$255	\$8,531	\$1,200	\$7,596	36		50%
244	GA3 Transformation	GA3 Transformation	8.37%	\$20	\$684	\$96	\$608	36		50%
245	INVP 2927 US Desktop Refresh	INVP 2927 US Desktop Refresh	8.37%	\$10,502	\$81,037	\$12,504	\$79,035	36		50%
246	TXFER00099	IN12586 Contact Ctr Consol (work order #6008002213)	0.00%	\$0	\$0	\$0	\$0	36		50%
247	IN1656-CUST Systems Agent desktop	IN1656-CUST SystemsAgent desktop	0.00%	\$0	\$0	\$0	\$0	36		50%
248	USFP Test SS	Capitalized Software - USFP Test SS	8.47%	\$58,953	\$390,733	\$59,695	\$370,991	36		50%
249	USFP-Hardware & Software-R1	Capitalized Software - USFP-Hardware & Software-R1	8.47%	\$19,789	\$198,468	\$29,818	\$188,468	36		50%
250	INVP 3393 Enhancement of Reserver W	INVP 3393 Enhancement of Reserver Woods Capitalized Software	9.69%	\$17	\$653	\$82	\$519	36		50%
251	EHR1 - Supply Chain	Capitalized Software - EHR1 - Supply Chain	8.47%	\$44,916	\$158,087	\$27,730	\$175,273	36	18,657,154	50%
252	INVP 3294 - PowerPlant Leased Asset	INVP 3294 - PowerPlant Leased Asset	8.37%	\$144	\$4,828	\$679	\$4,283	36		50%

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For the Rate Year ended 08/31/21

Line	Investment Name	Description	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash-to-Book Tax Difference	Return on Accum Taxes
188	IN1671-US Transaction DEL HUB	IN1671-US Transaction DEL HUB	\$263.01	\$526.02	\$526.02	\$143.704	\$0	\$526.02	\$526.02	\$526.02	\$143.704	\$0	\$0
189	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$(1)	\$(1)	\$(1)	\$(0)	\$0	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)
190	USFP - Business Readiness-DD	NONE	\$(0)	\$(0)	\$(0)	\$(0)	\$0	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)
191	BUSINESS CHANGE & COMM-DESIGN CAPEX	NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	EHRT - PMO	EHRT - PMO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194	INVP 2162 - PRIMAVERA EXPANSION	Capitalized Software	\$114.464	\$228.928	\$228.928	\$62.443	\$0	\$228.928	\$228.928	\$228.928	\$62.443	\$0	\$0
195	INVP 485 Computable Migration W7	INVP 485 Computable Migration to Windows 7 - Capitalized S	\$97.381	\$974.103	\$974.103	\$248.015	\$0	\$974.103	\$974.103	\$974.103	\$248.015	\$0	\$0
196	ACIS Project (Banker's lease)	ACIS Project (Banker's lease)	\$154.535	\$154.535	\$154.535	\$42.419	\$0	\$154.535	\$154.535	\$154.535	\$42.419	\$0	\$0
197	New England Telecom Network Alarm	New England Telecom Network Alarm Capitalized Software	\$44.475	\$88.951	\$88.951	\$24.301	\$0	\$88.951	\$88.951	\$88.951	\$24.301	\$0	\$0
198	IN 217-ID5 Reporting & Analytics	IN 217-ID5 Reporting & Analytics	\$365.260	\$710.520	\$710.520	\$184.114	\$0	\$710.520	\$710.520	\$710.520	\$184.114	\$0	\$0
199	INVP 3375D- Challenge the Limits Letters	INVP 3375D- Challenge the Limits Letters	\$409.859	\$409.859	\$409.859	\$109.860	\$0	\$409.859	\$409.859	\$409.859	\$109.860	\$0	\$0
200	INVP 4263 - US Web Authentication	INVP 4263 - US Web Authentication Upgrade (Full)	\$204.633	\$195.727	\$195.727	\$53.773	\$0	\$195.727	\$195.727	\$195.727	\$53.773	\$0	\$0
201	INVP 4614E3 SIEM 2	INVP 4614E3 SIEM 2	\$1,004.478	\$2,008.956	\$2,008.956	\$504.847	\$0	\$2,008.956	\$2,008.956	\$2,008.956	\$504.847	\$0	\$0
202	INVP 4323 - Meritline Upgrade	INVP 4323 - Meritline Upgrade	\$1,247.704	\$2,495.408	\$2,495.408	\$623.745	\$0	\$2,495.408	\$2,495.408	\$2,495.408	\$623.745	\$0	\$0
203	ONS-Capital -B1 Pool 232	Capitalized Software-INVP 4244 EBB Gas Trading	\$208.646	\$617.681	\$617.681	\$168.753	\$0	\$617.681	\$617.681	\$617.681	\$168.753	\$0	\$0
204	ONS-Capital -B1 Pool 232	Capitalized Software	\$1,059.216	\$1,059.216	\$1,059.216	\$269.376	\$0	\$1,059.216	\$1,059.216	\$1,059.216	\$269.376	\$0	\$0
205	IN1485-Remote Access to Fault REC	Capitalized Software	\$247.958	\$247.958	\$247.958	\$67.742	\$0	\$247.958	\$247.958	\$247.958	\$67.742	\$0	\$0
206	SAM Data Warehouse Expansion	SAM Data Warehouse Expansion	\$981.583	\$981.583	\$981.583	\$248.169	\$0	\$981.583	\$981.583	\$981.583	\$248.169	\$0	\$0
207	Plan & Perf for Exec & US Dir	Plan & Perf for Exec & US Dir	\$294.053	\$294.053	\$294.053	\$80.355	\$0	\$294.053	\$294.053	\$294.053	\$80.355	\$0	\$0
208	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
209	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	INVP 4074 - MA Gas 4 Hour Appt	INVP 4074 - MA Gas 4 Hour Appointment	\$145.783	\$291.566	\$291.566	\$79.656	\$0	\$291.566	\$291.566	\$291.566	\$79.656	\$0	\$0
211	INVP2583 CRIS Migration	INVP2583 CRIS Migration to CSS System	\$5,976.73	\$14,372.475	\$14,372.475	\$3,926.860	\$0	\$14,372.475	\$14,372.475	\$14,372.475	\$3,926.860	\$0	\$0
212	IN2606B CRM SAAS IMPLEMEN	INVP 3564 Chat Choice ESCO Gas	\$568.560	\$1,117.121	\$1,117.121	\$305.197	\$0	\$1,117.121	\$1,117.121	\$1,117.121	\$305.197	\$0	\$0
213	INVP3022 Internet Toolkit	INVP3022 Internet Toolkit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214	NE NYR Replacement-Phase II/INIMO	NE NYR Replacement-Phase II/INIMO	\$1,489.236	\$1,489.236	\$1,489.236	\$406.859	\$0	\$1,489.236	\$1,489.236	\$1,489.236	\$406.859	\$0	\$0
215	US FOUNDATION PRGM ARCHIDECOM	Capitalized Software-US FOUNDATION PRGM ARCHIDECOM	\$621.223	\$1,242.44									

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reits
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

09/01/20 08/31/21 8.23%

Line	Investment Name	Description	INVP #	Work Order	NECO	BIIPool	Inception to Date \$	Forecast to Complete	HTY Total Spend	In Service Date	Amortization Period	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	USFP	90000176040	YES	G012	\$2,082,271	\$0	\$2,082,271	12/01/16	120	\$1,307,669	\$1,088,442	\$1,203,056	8.23%
254	EHRT1 - Payroll	EHRT1 - Payroll	USFP	90000148062	YES	G012	\$0	\$0	\$0	12/01/16	84	\$0	\$0	\$0	8.23%
255	USFP R3 Payroll	USFP R3 Payroll	USFP	90000142985	YES	G012	\$0	\$0	\$0	01/01/17	120	\$0	\$0	\$0	8.23%
256	USFP R3 Supply Chain	USFP Releases Supply Chain activity	USFP	90000142410	YES	G012	\$0	\$0	\$0	01/01/17	84	\$0	\$0	\$0	8.23%
257	INVP 4137 MA Retail Access Mandate	INVP 4137 MA Retail Access Mandate	USFP	90000160029	NO	C277	\$897,290	\$0	\$897,290	06/01/17	84	\$373,448	\$273,935	\$323,742	8.23%
258	INNA-NERC CIP Compliance	INNA-NERC CIP Compliance	N/A	90000096381	YES	G186	\$1,155,595	\$0	\$1,155,595	07/01/10	84	\$0	\$0	\$0	8.23%
259	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	STD01	90000112827	YES	G186	\$873,888	\$0	\$873,888	02/01/14	84	\$7,724	\$0	\$3,862	8.23%
260	STD01-Concept Est Tool	INVP 1242 EDO Transformation Capitalized Software	DECUS05	90000104123	YES	G186	\$1,914,655	\$0	\$1,914,655	10/01/11	84	\$0	\$0	\$26,009	8.23%
261	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	STD01	90000112827	YES	G186	\$873,888	\$0	\$873,888	02/01/14	84	\$7,724	\$0	\$3,862	8.23%
262	IN 0980E - FIServ Solutions	IN 0980E - FIServ Solutions	0980E	90000098664	YES	G179	\$453,167	\$0	\$453,167	03/01/12	84	\$0	\$0	\$0	8.23%
263	INVP2495H US CNI Frame Relay Replac	Capitalized Software- INVP2495H US CNI Frame Relay Replac	2495H	90000134425	YES	G210	\$6,532,966	\$0	\$6,532,966	02/01/16	84	\$2,255,429	\$1,322,148	\$1,788,788	8.23%
264	INVP2960C GridForce SaaS Phase 2	INVP2960C GridForce SaaS Phase 2	2960C	90000144051	YES	G210	\$3,254,217	\$0	\$3,254,217	03/01/15	84	\$697,332	\$232,444	\$464,889	8.23%
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	823	90000114636	YES	G020	\$782,169	\$0	\$782,169	03/01/15	84	\$167,608	\$55,869	\$111,738	8.23%
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	1172	90000112731	YES	G020	\$0	\$0	\$0	11/01/16	84	\$0	\$0	\$0	8.23%
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval	4170	90000181659	YES	G020	\$2,386,773	\$0	\$2,386,773	05/01/17	84	\$1,197,533	\$871,151	\$1,034,892	8.23%
268	INVP 3686 SMI Conversion Mobilzai	INVP 3686 SMI Conversion Mobilzai	3686	90000155520	YES	G020	\$85,000	\$0	\$85,000	04/01/17	84	\$43,512	\$31,569	\$37,440	8.23%
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer	4172	90000164625	YES	C175	\$0	\$0	\$0	09/01/16	84	\$0	\$0	\$0	8.23%
270	IN 2522 VTL REPLACEMENT US	INVP 4172 - Cross Company Customer System Enhancements	4172	90000104630	YES	HT11	\$948,194	\$0	\$948,194	11/01/13	84	\$15,433	\$0	\$7,717	8.23%
271	USFP R3 Payroll	USFP R3 Payroll	USFP	90000142985	YES	G012	\$0	\$0	\$0	02/01/15	84	\$0	\$0	\$0	8.23%
272	IVR Project Work	IVR Project Work	N/A	90000104059	NO	C284	\$1,193,074	\$0	\$1,193,074	09/01/10	84	\$0	\$0	\$0	8.23%
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	1242TB	90000104180	YES	G186	\$622,592	\$0	\$622,592	10/01/11	84	\$0	\$0	\$0	8.23%
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	1242	90000104179	YES	G186	\$253,988	\$0	\$253,988	10/01/11	84	\$0	\$0	\$0	8.23%
275	Total IS						\$764,210,721	\$0	\$764,210,721			\$193,486,789	\$122,183,904	\$157,820,346	
276	Per Report						\$0		\$0						
277							\$0		\$0						
278							\$0		\$0						
279							\$0		\$0						
Normalizing Adjustment for Projects placed in service from forecast report															
280	INVP 4420 US CNI DNS/FocalPort Infrastructure FY18 Plan														
281	INVP 4420 US CNI DNS/FocalPort Infrastructure FY18 Plan														
282	INVP 4649 HANA License Costs														
283	INVP 4642 Microsoft ELA Renewal														
284	INVP 4683 RSA Token refresh														
285	INVP 4684 CPE Buyback														
286	INVP 4675 Software Defined Networking														
287	INVP 4677 Application monitoring, Network/IDS, Tech. Modernization														
288															
289															
290	Microsoft - SaaS Contract Renewal														
291															
292															
293															
294															

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

5360E														5360T
Gas														
Line	Investment Name	Description	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 3 NECO G Return Allocation	Rate Year 3 NECO G Rent-Depreciation	Test Year NECO E Return Allocation	Test Year NECO E Rent-Depreciation	Less IFA Salary & Wage Allocator	Total	Test Year NECO T Allocation	
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	\$59,011	(\$7,160)	\$71,962	\$209,227	2.72%	\$1,958	\$5,692	\$4,852	\$14,109	\$2,590	\$16,371	1.73%
254	EHRI - Payroll	EHRI - Payroll	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
257	INVP 4137 MA Retail Access Mandate	INVP 4137 - Massachusetts Retail Access Mandates	\$26,644	(\$7,729)	\$19,365	\$99,613	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
258	INNA-NERC CIP Compliance	INNA-NERC CIP Compliance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
259	INNA-NERC CIP Compliance	Capitalized Software	\$318	(\$97)	\$231	\$7,724	0.00%	\$0	\$0	\$27	\$909	\$128	\$699	3.35%
260	STDO1-Concept Est Tool	INVP 1242 EDO Transformation Capitalized Software	\$2,141	(\$560)	\$1,556	\$52,018	0.00%	\$0	\$0	\$234	\$7,817	\$1,100	\$6,951	0.00%
261	DECU505-Autom for Mig Req	DECU505-Autom for Mig Req	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
262	IN 0980E - FIServ Solutions	IN 0980E - FIServ Solutions	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
263	INVP249H US CNI Frame Relay Replac	Capitalized Software- INVP249H US CNI Frame Relay Replac	\$147,217	(\$40,220)	\$108,998	\$933,281	7.29%	\$7,788	\$67,934	\$0	\$0	\$0	\$0	0.00%
264	INVP298QC GridForce SaaS Phase 2	INVP298QC GridForce SaaS Phase 2	\$39,260	(\$10,453)	\$27,808	\$464,898	7.29%	\$2,024	\$33,839	\$0	\$0	\$0	\$0	0.00%
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INP 0823 Data Loss Prevention	\$9,196	(\$2,12)	\$6,684	\$111,738	2.85%	\$190	\$3,184	\$441	\$7,378	\$1,068	\$6,751	1.77%
266	INVP 1172 - AM&G Upgrades	Access Control & Alarm Monitoring System	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	\$85,139	(\$23,260)	\$61,879	\$326,682	2.85%	\$1,763	\$9,310	\$4,086	\$21,571	\$3,505	\$22,152	1.77%
268	INVP 3898 SMI Conversion Mobilizati	INVP 3898 SMI Conversion Mobilization (Athena)	\$2,081	(\$42)	\$2,240	\$12,143	2.85%	\$64	\$346	\$148	\$802	\$130	\$820	1.77%
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancements	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
270	IN 2522 VTL REPLACEMENT US	INVP2522 VTL Replacement Cap Software	\$635	(\$174)	\$462	\$15,433	3.79%	\$17	\$583	\$33	\$1,099	\$155	\$977	0.00%
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
272	IVR Project Work	IVR Project Work	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
274	INVP 1242 - DECU505	INVP 1242 - DECU505	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
275	Total IS		\$12,986,615	(\$3,548,469)	\$9,440,125	\$71,332,895		\$219,511	\$1,594,164	\$687,794	\$5,475,469	\$841,902	\$5,321,361	
276	Per Report													
277														
278														
279														
Normalizing Adjustment for Projects placed in service from forecast report														
280	INVP 4420 US CNI OMS/FossilPoint Infrastructure FY18 Plan	FY18 Plan	\$27,176	(\$7,425)	\$19,752	\$101,604	0.00%	\$0	\$0	\$2,968	\$15,269	\$2,481	\$15,746	0.00%
281	INVP 4420 US CNI OMS/FossilPoint Infrastructure FY18 Plan	FY18 Plan	\$138,714	(\$37,897)	\$100,817	\$546,636	2.85%	\$2,873	\$15,578	\$6,657	\$36,094	\$5,840	\$36,811	1.77%
282	INVP 4449 HANA License Costs	INVP 4449 HANA License Costs	\$119,204	(\$32,657)	\$86,637	\$469,754	2.85%	\$2,469	\$13,387	\$5,721	\$31,018	\$5,018	\$31,720	1.77%
283	INVP 4483 RSA Token Refresh	INVP 4483 RSA Token Refresh	\$19,178	(\$5,239)	\$13,939	\$75,576	2.85%	\$397	\$2,154	\$920	\$4,980	\$807	\$5,103	1.77%
284	INVP 4484 CPE Buyback	Tech. Modernization	\$186,166	(\$50,861)	\$135,306	\$733,636	2.85%	\$3,856	\$20,907	\$8,934	\$44,442	\$7,838	\$49,539	1.77%
285	INVP 4575 Software Defined Networking	Tech. Modernization	\$12,105	(\$3,307)	\$8,798	\$110,315	2.85%	\$215	\$3,144	\$581	\$7,284	\$1,074	\$6,791	1.77%
287	INVP 4677 Application monitoring, NetworkIDS, Tr	Tech. Modernization	\$10,288	(\$2,811)	\$7,477	\$37,501	2.85%	\$213	\$1,069	\$494	\$2,476	\$406	\$2,664	1.77%
288			\$12,831	(140,105)	372,726	2,075,022		10,059	56,237	26,275	145,574	23,475	148,374	
289			\$233,741	\$0	\$233,741	\$1,363,250	2.85%	\$6,681	\$38,849	\$15,434	\$90,015	\$14,404	\$91,045	1.77%
291	Microsoft - SaaS Contract Renewal		13,501,446	(3,688,595)	9,812,851	73,407,907		236,231	1,689,249	714,069	5,621,043	865,376	5,469,735	
292														
293														
294														

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Line	Investment Name	Description	Test Year		Less IFA Salary & Wage	Total
			NECO T Rent - Return	Test Year NECO T Rent - Dupn		
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	\$1,245	\$3,620	\$665	\$4,200
254	EH81 - Payroll	EH81 - Payroll	\$0	\$0	\$0	\$0
255	USFP R3 Payroll	USFP R3 Payroll	\$0	\$0	\$0	\$0
256	USFP R3 Supply Chain	USFP R3 Supply Chain	\$0	\$0	\$0	\$0
257	INVP 4137 - MA Retail Access Mandate	INVP 4137 - MA Retail Access Mandate	\$0	\$0	\$0	\$0
258	INVA-NERC CIP Compliance	INVA-NERC CIP Compliance	\$0	\$0	\$0	\$0
259	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	\$8	\$259	\$98	\$220
260	STD01-Concept Est Tool	INVP 1242 EDO Transformation Capitalized Software	\$0	\$0	\$0	\$0
261	DECUS05-Autom for Mng Req	DECUS05-Autom for Mng Req	\$0	\$0	\$0	\$0
262	IN 0880E - FIServ Solutions	IN 0880E - FIServ Solutions	\$0	\$0	\$0	\$0
263	INVP2485H US CNI Frame Relay Replic	Capitalized Software- INVP2485H US CNI Frame Relay Replic	\$0	\$0	\$0	\$0
264	INVP2960C GridForce SaaS Phase 2	INVP2960C GridForce SaaS Phase 2	\$0	\$0	\$0	\$0
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	\$118	\$1,973	\$286	\$1,805
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	\$0	\$0	\$0
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval	\$1,083	\$5,768	\$937	\$5,923
268	INVP 3886 SMI Conversion Modizat	INVP 3886 SMI Conversion Modization (Atlanta)	\$40	\$214	\$58	\$219
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancements	\$0	\$0	\$0	\$0
270	IN 2522 VTL REPLACEMENT US	INVP2522 VTL Replacement Cap. Software	\$0	\$0	\$0	\$0
271	USFP R3 Payroll	USFP R3 Payroll	\$0	\$0	\$0	\$0
272	IVR Project Work	IVR Project Work	\$0	\$0	\$0	\$0
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	\$0	\$0	\$0	\$0
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	\$0	\$0	\$0	\$0
275	Total IS	Total IS	\$151,190	\$1,232,774	\$189,049	\$1,194,915
276	Per Report	Per Report				
277						
278						
279						
Normalizing Adjustment for Projects placed in service from forecast report						
280						
281	INVP 4420 US CNI OMSFocalPoint Infrastructure FY18 Plan	FY18 Plan	\$0	\$0	\$0	\$0
282	INVP 4649 HANA License Costs	FY18 Plan	\$1,780	\$9,651	\$1,562	\$9,870
283	INVP 4642 Microsoft ELA Renewal	FY18 Plan	\$1,530	\$8,294	\$1,342	\$8,462
284	INVP 4683 RSA Token refresh	FY18 Plan	\$246	\$1,334	\$216	\$1,365
285	INVP 4684 CPE Buyback	Tech. Modernization	\$2,389	\$12,953	\$2,096	\$13,246
286	INVP 4575 Software Defined Networking	Tech. Modernization	\$155	\$1,948	\$287	\$1,816
287	INVP 4677 Application monitoring, Network/IDS	Tech. Modernization	\$132	\$662	\$108	\$686
288			6,232	34,842	5,611	35,464
289						
290	Microsoft - SaaS Contract Renewal		\$4,127	\$24,069	\$3,852	\$24,345
291						
292						
293						
294						
			157,422	1,267,616	194,660	1,230,378

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reats
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

Distribution

Line	Investment Name	Description	Rate Year 3 Distribution Allocation	Rate Year 3 Rent Return	Rate Year 3 Rent Depreciation	Less IFA Salary & Wage Allocator	Rate Year 3 Total	Amortization Period	Tax Expensing	Bonus Rate
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	8.47%	\$6,097	\$17,728	\$3,255	\$20,571	36		50%
254	EHR1 - Payroll	EHR1 - Payroll	0.00%	\$0	\$0	\$0	\$0	36		50%
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	0.00%	\$0	\$0	\$0	\$0	36		50%
257	INVP 4137 - MA Retail Access Mandate	INVP 4137 - Massachusetts Retail Access Mandates	0.00%	\$0	\$0	\$0	\$0	36		50%
258	INNA-NERC CIP Compliance	INNA-NERC CIP Compliance	0.00%	\$0	\$0	\$0	\$0	36		50%
259	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	15.03%	\$56	\$1,168	\$164	\$1,039	36		50%
260	STD01-Concept Est Tool	INVP 1242 EDO Transformation Capitalized Software	15.03%	\$234	\$7,817	\$1,100	\$6,951	36		50%
261	DECUS05-Autom for Mng Req	INVP 0980E - FIServ Solutions	0.00%	\$0	\$0	\$0	\$0	36		100%
262	IN 0980E - FIServ Solutions	INVP 0980E - FIServ Solutions	0.00%	\$0	\$0	\$0	\$0	36		50%
263	INVP2465H US CNI Frame Relay Replac	Capitalized Software - INVP2465H US CNI Frame Relay Replac	0.00%	\$0	\$0	\$0	\$0	36		50%
264	INVP2960C GridForce Saas Phase 2	INVP2960C GridForce Saas Phase 2	0.00%	\$0	\$0	\$0	\$0	36		50%
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	8.37%	\$559	\$9,351	\$1,354	\$8,556	36		50%
266	INVP 1172 - MAG Upgrades	Access Control & Alarm Monitoring System	0.00%	\$0	\$0	\$0	\$0	36		50%
267	INVP 4170 - Time Entry and Approval	INVP 4170 - Time Entry and Approval Improvements	8.37%	\$5,178	\$27,339	\$4,442	\$28,075	36		50%
268	INVP 2696 SMI Conversion Mobilitati	INVP 3696 SMI Conversion Mobilization (Athene)	8.37%	\$187	\$1,016	\$164	\$1,039	36		50%
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancements	0.00%	\$0	\$0	\$0	\$0	36		50%
270	IN 2622 VTL REPLACEMENT US	INVP2522 VTL Replacement Cap Software	7.12%	\$33	\$1,099	\$155	\$977	36		50%
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	0.00%	\$0	\$0	\$0	\$0	36		50%
272	IVR Project Work	IVR Project Work	0.00%	\$0	\$0	\$0	\$0	36		50%
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	0.00%	\$0	\$0	\$0	\$0	36		100%
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	0.00%	\$0	\$0	\$0	\$0	36		100%
275		Total IS		\$838,984	\$6,708,243	\$1,030,951	\$6,516,276		\$118,472,170	
276		Per Report								
277										
278										
279										
280	Normalizing Adjustment for Projects placed in service from forecast report									
281	INVP 4420 US CNI OMS/SCADA/Point Infrastructure FY18 Plan		15.03%	\$2,986	\$15,269	\$2,491	\$15,746	36		50%
282	INVP 4649 HANA License Costs	FY18 Plan	8.37%	\$6,437	\$45,746	\$7,401	\$46,781	36		50%
283	INVP 4642 Microsoft ELA Renewal	FY18 Plan	8.37%	\$7,250	\$39,312	\$6,360	\$40,202	36		50%
284	INVP 4683 RSA Token refresh	FY18 Plan	8.37%	\$1,166	\$6,325	\$1,023	\$6,468	36		50%
285	INVP 4684 CPE Buyback	Tech. Modernization	8.37%	\$11,323	\$61,395	\$9,933	\$62,765	36		50%
286	INVP 4575 Software Defined Networking	Tech. Modernization	8.37%	\$736	\$9,232	\$1,362	\$8,606	36		50%
287	INVP 4677 Application monitoring, Network/IDS, Tech. Modernization		8.37%	\$626	\$3,138	\$514	\$3,250	36		50%
288				32,507	180,416	29,085	183,838			
290	Microsoft - Saas Contract Renewal		8.37%	\$19,561	\$114,085	\$18,256	\$115,389	36		50%
291				871,491	7,002,744	1,078,292	6,815,503		118,472,170	
292										
293										
294										

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Reints
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended 08/31/21

09/01/20 08/31/21 27.32% 09/01/20 08/31/21 27.32% 8.23%

Line	Investment Name	Description	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
253	INVP 4219 - PowerPlan Upgrade	INVP 4219 - PowerPlan Upgrade	\$1,046,135	\$2,092,271	\$2,092,271	\$2,092,271	\$571,608	\$794,602	\$993,829	\$899,215	\$242,834	\$328,675	\$27,050
254	EHR1 - Payroll	EHR1 - Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256	USFP R3 Supply Chain	USFP Release 3 Supply Chain activity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257	INVP 4137 - MA Retail Access Mandate	INVP 4137 - MA Retail Access Mandate	\$346,645	\$697,290	\$697,290	\$697,290	\$190,500	\$323,742	\$423,355	\$373,548	\$102,053	\$88,446	\$7,279
258	INVA-NEHC CIP Compliance	INVA-NEHC CIP Compliance	\$577,798	\$1,155,595	\$1,155,595	\$1,155,595	\$315,709	\$316,687	\$1,155,595	\$1,155,595	\$315,709	\$0	\$0
259	INVP 2832 - ACIS Alliance Contracts	INVA-NEHC CIP Compliance	\$162,206	\$324,412	\$324,412	\$324,412	\$88,629	\$316,687	\$324,412	\$320,550	\$87,574	\$1,055	\$87
260	INVP 2832 - ACIS Alliance Contracts	Capitalized Software	\$436,949	\$873,898	\$873,898	\$873,898	\$238,749	\$821,680	\$873,898	\$847,888	\$231,643	\$7,106	\$595
261	DECUS05-Autom for Mng Req	INVP 1242 EDO Transformation Capitalized Software	\$1,914,655	\$1,914,655	\$1,914,655	\$1,914,655	\$523,084	\$1,914,655	\$1,914,655	\$1,914,655	\$523,084	\$0	\$0
262	IN 0980E - FIServ Solutions	IN 0980E - FIServ Solutions	\$226,583	\$453,167	\$453,167	\$453,167	\$123,805	\$453,167	\$453,167	\$453,167	\$123,805	\$0	\$0
263	INVP2495H US CNI Frame Relay Replic	Capitalized Software- INVP2495H US CNI Frame Relay Replic	\$3,286,483	\$6,532,966	\$6,532,966	\$6,532,966	\$1,784,806	\$4,277,537	\$5,210,818	\$4,744,178	\$1,296,109	\$488,697	\$40,220
264	INVP2960C GridForce SaaS Phase 2	INVP2960C GridForce SaaS Phase 2	\$1,627,109	\$3,254,217	\$3,254,217	\$3,254,217	\$889,052	\$2,556,855	\$3,021,773	\$2,789,329	\$762,045	\$127,007	\$10,453
265	INVP 0823 DATA LOSS PREVENTION	Capitalized Software-INVP 0823 Data Loss Prevention	\$391,084	\$782,169	\$782,169	\$782,169	\$213,688	\$614,561	\$782,299	\$670,430	\$183,162	\$30,527	\$2,512
266	INVP 1172 - AMAG Upgrades	Access Control & Alarm Monitoring System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
267	INVP 1170 - Time Entry and Approval	INVP 1170 - Time Entry and Approval	\$1,143,386	\$2,286,773	\$2,286,773	\$2,286,773	\$624,746	\$1,088,938	\$1,115,621	\$1,252,380	\$342,123	\$282,623	\$23,260
268	INVP 3886 SMI Conversion Modizat	INVP 3886 SMI Conversion Modizatization (Althea)	\$42,500	\$85,000	\$85,000	\$85,000	\$23,222	\$41,668	\$53,631	\$47,560	\$12,983	\$10,228	\$602
269	INVP 4172 - Cross Company Customer	INVP 4172 - Cross Company Customer System Enhancements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	IN 2522 VTL REPLACEMENT US	INVP 4172 - Cross Company Customer System Enhancements	\$324,097	\$648,194	\$648,194	\$648,194	\$177,087	\$632,761	\$648,194	\$640,478	\$174,978	\$2,108	\$174
271	USFP R3 Payroll	USFP R3 Payroll part of USSC-12-333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272	INR Project Work	INR Project Work	\$596,537	\$1,193,074	\$1,193,074	\$1,193,074	\$325,948	\$1,193,074	\$1,193,074	\$1,193,074	\$325,948	\$0	\$0
273	INVP 1242TB - KPI Metrics	INVP 1242TB - KPI Metrics	\$622,592	\$622,592	\$622,592	\$622,592	\$170,092	\$622,592	\$622,592	\$622,592	\$170,092	\$0	\$0
274	INVP 1242 - DECUS05	INVP 1242 - DECUS05	\$253,988	\$253,988	\$253,988	\$253,988	\$69,392	\$253,988	\$253,988	\$253,988	\$69,392	\$0	\$0
275	Total IS		\$332,658,675	\$764,210,720	\$764,210,720	\$764,210,720	\$208,782,369	\$570,723,934	\$642,056,819	\$606,390,377	\$165,665,851	\$43,116,518	\$3,548,489
276	Per Report												
277													
278													
279													

Normalizing Adjustment for Projects placed in service from forecast report

280	INVP 4420 US CNI ONSPocalPoint Infrastructure FY18 Plan		\$355,613	\$711,225	\$711,225	\$711,225	\$194,307	\$330,712	\$431,815	\$381,014	\$104,093	\$90,214	\$7,425
281	INVP 4649 HANA License Costs		\$1,913,228	\$3,826,455	\$3,826,455	\$3,826,455	\$1,045,388	\$1,867,675	\$2,114,311	\$2,140,363	\$584,919	\$460,468	\$37,897
282	INVP 4642 Microsoft ELA Renewal	FY18 Plan	\$1,644,138	\$3,288,277	\$3,288,277	\$3,288,277	\$888,357	\$1,604,692	\$2,074,746	\$1,839,869	\$502,652	\$386,705	\$32,567
283	INVP 4683 RSA Token refresh	FY18 Plan	\$264,516	\$529,033	\$529,033	\$529,033	\$144,532	\$289,218	\$333,794	\$296,006	\$80,869	\$63,663	\$5,239
284	INVP 4684 CPE Buyback	Tech. Modernization	\$2,567,725	\$5,135,450	\$5,135,450	\$5,135,450	\$1,403,005	\$2,506,589	\$3,240,224	\$2,873,407	\$785,015	\$617,990	\$50,861
285	INVP 4676 Software Defined Networking	Tech. Modernization	\$275,789	\$551,577	\$551,577	\$551,577	\$150,691	\$349,332	\$459,648	\$404,490	\$110,507	\$40,184	\$3,307
286	INVP 4677 Application monitoring, Network/DS, T	Tech. Modernization	\$131,253	\$262,506	\$262,506	\$262,506	\$71,717	\$118,753	\$156,254	\$137,503	\$37,566	\$34,151	\$2,811
287			7,152,262	14,304,523	14,304,523	14,304,523	3,907,986	7,035,771	9,110,793	8,073,382	2,205,621	1,702,375	140,105
288	Microsoft - SaaS Contract Renewal		\$0	\$0	\$0	\$0	\$0	\$588,021	\$1,931,270	\$1,249,646	\$341,403	(\$341,403)	(\$28,097)
289													
290													
291													
292			339,810,937	778,515,243	778,515,243	778,515,243	212,690,364	577,759,705	651,167,612	614,463,658	167,871,471	44,818,893	3,688,595
293													
294													

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Months: 12
Gas

8.2300%

Narragansett Electric Company and Narragansett Gas Company d/b/a Na
Service Company Reams
Forecasted Service Company Capital Software allocated to Operating Con
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Line	Co Return	Service	Year Return	Return on	Total	Year Amortization	Rate Year 1 Allocation	Rate Year 1 NECO G Rent-Return	Rate Year 1 NECO G Rent-Depn
293	8.2300%	INV5542 M112 Systemic Improvement	\$480,219	(\$131,196)	\$349,023	\$92,133	2.8497%	\$9,946	\$26,255
294	8.2300%	INV4588 US SAP: Solution Manager Upgrade	\$14,146	(\$3,865)	\$10,281	\$51,565	2.8497%	\$293	\$1,469
295	8.2300%	INV4307 US Win 7 Refresh Ph. 3	\$557,690	(\$152,361)	\$405,329	\$1,983,310	2.8497%	\$11,551	\$56,519
296	8.2300%	INV4392 PPMI	\$10,692	(\$2,921)	\$7,771	\$38,025	2.8497%	\$221	\$1,084
297	8.2300%	INV4397 Aruba TLS and CI Update	\$92,692	(\$24,523)	\$67,872	\$172,718	2.8497%	\$1,934	\$4,922
298	8.2300%	INV4632 US Video Conferencing upgrade for RW	\$45,931	(\$11,773)	\$34,157	\$372,058	2.8497%	\$973	\$10,603
299	8.2300%	INV4683 RSA Token refresh	\$13,252	(\$3,397)	\$9,855	\$107,344	2.8497%	\$281	\$3,059
300	8.2300%	INV4676 Hix D/C Improvement Server Refresh	\$23,595	(\$6,446)	\$17,149	\$172,017	2.8497%	\$489	\$4,902
301	8.2300%	INV4577 Call Manager Upgrade	\$11,129	(\$3,041)	\$8,089	\$81,138	2.8497%	\$231	\$2,312
302	8.2300%	INV4645 Refresh of network equipment at Verizon support	\$9,255	(\$2,528)	\$6,725	\$67,455	2.8497%	\$192	\$1,922
303	8.2300%	INV4340 Mobility - (MDMO) Mobile Device	\$45,946	(\$12,552)	\$33,393	\$152,256	2.8497%	\$952	\$4,339
304	8.2300%	INV4217 US SAP: Business Planning	\$111,622	(\$30,495)	\$81,127	\$369,895	2.8497%	\$2,312	\$10,541
305	8.2300%	INV4222 Governance Risk & Compliance (GRC) Optimizat	\$108,651	(\$29,684)	\$78,968	\$352,050	2.8497%	\$2,250	\$10,032
306	8.2300%	INV4400 Annual HR & Payroll Mandatory Service Peak Up	\$54,976	(\$15,019)	\$39,957	\$178,133	2.8497%	\$1,139	\$5,076
307	8.2300%	INV4688 Legacy DMZ Firewalls	\$16,196	(\$4,425)	\$11,771	\$112,451	2.8497%	\$355	\$3,205
308	8.2300%	INV4674 Log Logic	\$11,044	(\$3,017)	\$8,026	\$73,192	2.8497%	\$229	\$2,086
309	8.2300%	INV4218 New Medical System	\$9,601	(\$2,653)	\$6,948	\$29,784	2.8497%	\$199	\$849
310	8.2300%	INV4124 Auto Remote Net Meter	\$95,215	(\$26,013)	\$69,202	\$289,231	2.8497%	\$0	\$0
311	8.2300%	INV4280 US VSTIG Bandwidth Pk2	\$109,308	(\$29,863)	\$79,445	\$332,041	2.8497%	\$2,264	\$9,462
312	8.2300%	INV4274 VSTIG Hardware Refresh	\$12,865	(\$3,515)	\$9,350	\$78,160	2.8497%	\$266	\$2,227
313	8.2300%	INV4464 Data Visualization	\$386,969	(\$105,720)	\$281,249	\$1,175,482	2.8497%	\$8,015	\$33,498
314	8.2300%	INV4188 Aging System Stabilize	\$63,997	(\$17,484)	\$46,513	\$194,400	3.0099%	\$1,400	\$5,851
315	8.2300%	INV4364 Wireless Network	\$118,716	(\$32,433)	\$86,282	\$353,259	2.8497%	\$2,459	\$10,067
316	8.2300%	INV4396 WIFI for Fleet Services Diagnostic Laptops	\$21,834	(\$5,965)	\$15,869	\$64,971	0.0000%	\$0	\$0
317	8.2300%	INV4680 WAP Density deployment	\$72,972	(\$19,936)	\$53,036	\$425,594	2.8497%	\$1,511	\$12,128
318	8.2300%	INV4395 US Mobile Device Refresh	\$163,648	(\$44,709)	\$118,939	\$954,447	2.8497%	\$3,389	\$27,199
319	8.2300%	All Companies Physical Security Replacements - FY18	\$156,675	(\$42,804)	\$113,871	\$466,213	2.8497%	\$3,245	\$13,286
320	8.2300%	New England Companies Physical Security Replacements - FY	\$25,054	(\$6,845)	\$18,209	\$74,553	11.0863%	\$2,019	\$8,265
321	8.2300%	RI Gas Only Physical Security Replacements - FY18	\$39,688	(\$10,843)	\$28,846	\$118,100	0.0000%	\$0	\$0
322	8.2300%	RI Electric Only Physical Security Replacements - FY18	\$17,646	(\$4,821)	\$12,825	\$52,908	0.0000%	\$0	\$0
323	8.2300%	INV4705 - NG Labs	\$3,849	(\$1,052)	\$2,798	\$22,450	2.8497%	\$80	\$640
324	8.2300%	INV4697 Network Txs-NB-MTC	\$9,536	(\$2,605)	\$6,931	\$55,616	2.8497%	\$198	\$1,585
325	8.2300%	INV4348 US SAP: Infrastructure Landscape	\$32,077	(\$8,763)	\$23,313	\$54,384	2.8497%	\$664	\$1,550
326	8.2300%	INV43614DI Ent Network Security	\$525,033	(\$143,439)	\$381,594	\$1,531,081	2.8497%	\$10,874	\$43,632
327	8.2300%	INV4693 Enterprise Labs	\$16,321	(\$4,459)	\$11,862	\$91,527	2.8497%	\$338	\$2,608
328	8.2300%	INV4677 Application monitoring, Network/IDS, Operations	\$11,395	(\$3,113)	\$8,282	\$33,228	2.8497%	\$236	\$947
329	8.2300%	INV4289 US Network Improvement	\$80,633	(\$22,029)	\$58,604	\$235,139	2.8497%	\$1,670	\$6,701
330	8.2300%	INV4398 Storms/Isched Upgrade	\$473,274	(\$129,298)	\$343,976	\$1,353,081	4.5580%	\$15,678	\$61,673
331	8.2300%	INV4386 US MDS Iron Enterprise Edition (IEE)	\$90,290	(\$24,667)	\$65,623	\$258,138	0.0000%	\$0	\$0
332	8.2300%	INV4411 AB Distributed Generation Portal	\$192,534	(\$52,600)	\$139,933	\$550,450	0.0000%	\$0	\$0
333	8.2300%	INV4421 - New Arrangements/Resilience Plan	\$29,426	(\$8,030)	\$21,397	\$84,129	32.3577%	\$6,920	\$27,232
334	8.2300%	INV4461 UnixS1 Interface Migration	\$86,966	(\$23,750)	\$63,207	\$243,183	2.8497%	\$1,801	\$6,949
335	8.2300%	INV4392 Call Center Customer Contact Center/SDC Techn	\$924,497	(\$255,522)	\$671,974	\$2,496,278	3.7700%	\$23,532	\$94,110
336	8.2300%	INV4491 ICE Replacement	\$160,166	(\$43,575)	\$116,489	\$755,340	2.8497%	\$5,317	\$21,468
337	8.2300%	INV4614B7 CNI Network Security	\$284,041	(\$77,600)	\$206,441	\$739,561	2.8497%	\$5,883	\$21,075
338	8.2300%	INV4614E4 US CNI Security I&E	\$73,579	(\$20,102)	\$53,477	\$191,579	2.8497%	\$1,524	\$5,459
431	8.2300%	INV4373 US CNI GMS SC-ADA Upgrade &	\$1,069,975	(\$292,317)	\$777,658	\$2,689,844	7.3700%	\$57,313	\$198,242
432	8.2300%	All Companies Physical Security Replacements - FY19	\$62,335	(\$17,030)	\$45,305	\$149,000	2.8497%	\$1,291	\$4,246
433	8.2300%	RI Gas Only Physical Security Replacements - FY19	\$16,615	(\$4,559)	\$12,076	\$39,714	0.0000%	\$0	\$0
434	8.2300%	New England Companies Physical Security Replacements - FY	\$13,985	(\$3,821)	\$10,164	\$33,429	11.0863%	\$1,127	\$3,706
435	8.2300%	RI Electric Only Physical Security Replacements - FY19	\$3,168	(\$865)	\$2,302	\$7,571	0.0000%	\$0	\$0
436	8.2300%	Cloud Security (Cloud Access Security Broker)	\$971	(\$971)	\$0	\$0	0.0000%	\$0	\$0
437	8.2300%	INV4361 Service Now - Release 3	\$98,640	(\$26,948)	\$71,692	\$252,912	2.8497%	\$74	\$738
438	8.2300%	INV4377 Data Centre Migration & Capacity Increase	\$39,790	(\$10,871)	\$28,920	\$123,441	2.8497%	\$2,043	\$8,910
439	8.2300%	INV4760 Mainframe DR Machine	\$13,164	(\$3,596)	\$9,567	\$83,451	2.8497%	\$824	\$3,518
440	8.2300%	INV4749 VSTIG Hardware Refresh - IDS Card Replacement	\$4,861	(\$1,328)	\$3,533	\$30,813	2.8497%	\$101	\$878
441	8.2300%	Regulatory Mandates - FY18	\$55,266	(\$15,099)	\$40,168	\$164,455	2.8497%	\$1,145	\$4,687
442	8.2300%	INV4749 Monitoring and Alerting	\$0	\$0	\$0	\$0	0.0000%	\$0	\$0
443	8.2300%	INV4707 Business Innovation Projects 1	\$134,519	(\$36,751)	\$97,769	\$400,286	2.8497%	\$2,786	\$11,407
444	8.2300%	INV4462 Compulapole Enhancements to Support Inspection	\$6,393	(\$1,746)	\$4,646	\$19,023	0.0000%	\$0	\$0
445	8.2300%	INV4662 - Concur Licenses	\$138,527	(\$37,846)	\$100,682	\$403,968	2.8497%	\$2,869	\$11,512
446	8.2300%	INV4759 MTC and Syracuse Boardrooms & Auditoriums	\$13,947	(\$3,810)	\$10,137	\$78,216	2.8497%	\$289	\$2,229
447	8.2300%	INV4480 US Control-Gas System Operating Procedure (SO	\$22,609	(\$6,177)	\$16,432	\$65,931	7.2790%	\$1,196	\$4,799
448	8.2300%	INV4411 CNI New Electric Connection	\$15,001	(\$4,098)	\$10,903	\$42,887	0.0000%	\$0	\$0
449	8.2300%	INV4606 Data Visualisation Expansion	\$200,357	(\$54,738)	\$145,619	\$561,801	2.8497%	\$4,150	\$16,010
450	8.2300%	INV4386 Cascade Electric Application Upgrade Project	\$20,819	(\$7,600)	\$13,219	\$78,004	0.0000%	\$0	\$0
451	8.2300%	US CNI Intrusion Detection Prevention Phase 1 (CNI IDS Ref	\$25,627	(\$7,002)	\$18,625	\$71,957	2.8497%	\$531	\$2,048
452	8.2300%	Using Staling Upgrades (Gateway Upgrades)	\$121,322	(\$33,145)	\$88,177	\$340,188	2.8497%	\$2,513	\$9,694
453	8.2300%	Risk Based Authentication - 2FA token alternative (Multi Fac	\$26,905	(\$7,551)	\$19,355	\$75,443	2.8497%	\$557	\$2,150

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Narragansett Electric Company and Narragansett Gas Company d/b/a Na
Service Company Rents
Forecasted Service Company Capital Software allocated to Operating Con
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Line	Investment Name	Rate Year 1 Distribution Allocation	Rate Year 1 Retention	Rate Year 1 Depreciation	Distribution			Rate
					Wage & Salary Allocator	Rate Year 1 Total	Expensing	
293	S005242 MI 12 Systemic Improvement	8.366%	\$29,208	\$7,101	\$14,522	\$9,787	36	0.996,601
294	INVP-4658 US SAP- Solution Manager Upgrade	8.366%	\$860	\$4,315	\$707	\$4,469	36	-
295	INVP-4307 US Win 7 Refresh Ph 3	8.366%	\$33,920	\$16,975	\$27,306	\$172,889	36	-
296	INVP-4392 PPM1	8.366%	\$650	\$3,182	\$524	\$35,309	36	-
297	INVP-4597 Archa T1S and CI Update	8.366%	\$5,680	\$14,454	\$2,750	\$17,384	36	-
298	INVP-4652 US Video Conferencing upgrade for RW	8.366%	\$2,858	\$311.36	\$4,644	\$29,531	36	-
299	INVP-4685 RSA Token refresh	8.366%	\$925	\$893	\$1,340	\$8,468	36	-
300	INVP-4676 Hix DC Improvement Server Refresh	8.366%	\$1,435	\$14,395	\$2,162	\$13,668	36	-
301	INVP-4677 Call Manager Upgrade	8.366%	\$677	\$3,679	\$1,020	\$6,447	36	-
302	INVP-4645 Refresh of network equipment at Verizon support	8.366%	\$563	\$5,645	\$848	\$5,360	36	-
303	INVP-3430 Mobility - (MDM) Mobile Device	8.366%	\$2,795	\$12,742	\$2,124	\$13,414	36	-
304	INVP-4217 US SAP- Business Planning	8.366%	\$6,769	\$30,955	\$5,156	\$32,588	36	-
305	INVP-4222 Governance Risk & Compliance (GRC) Optimize	8.366%	\$6,608	\$29,462	\$4,927	\$31,143	36	-
306	INVP-4400 Annual HR & Payroll Mandatory Service Pick Up	8.366%	\$3,344	\$19,407	\$2,493	\$15,758	36	-
307	INVP-4688 Legacy DMZ Firewalls	8.366%	\$985	\$14,911	\$1,420	\$8,976	36	-
308	INVP-4674 Log Logic	8.366%	\$672	\$6,125	\$928	\$5,868	36	-
309	INVP-3718 New Medical System	8.366%	\$584	\$2,493	\$420	\$2,656	36	-
310	INVP-4124 Auto Remote Net Meier	14.2200%	\$9,441	\$411.29	\$6,962	\$44,007	36	603,191
311	INVP-4280 US VSTIG Bandwidth Ph2	8.366%	\$6,448	\$27,787	\$4,704	\$29,732	36	-
312	INVP-4274 VSTIG Hardware Refresh	8.366%	\$782	\$6,541	\$1,000	\$6,323	36	-
313	INVP-4464 Data Visualization	8.366%	\$23,337	\$983.71	\$16,653	\$105,255	36	-
314	INVP-4188 Aging System Stabilize	8.847%	\$4,119	\$17,214	\$2,914	\$18,418	36	-
315	INVP-4364 Wireless Network	8.366%	\$7,221	\$29,563	\$5,025	\$31,759	36	-
316	INVP-3956 WHI for Fleet Services, Diagnostic Laptops	0.0000%	\$0	\$0	\$0	\$0	36	-
317	INVP-4680 WAP Density deployment	8.366%	\$4,438	\$35,616	\$5,471	\$34,583	36	-
318	INVP-4395 US Mobile Device Refresh	8.366%	\$9,554	\$9,874	\$12,270	\$77,557	36	-
319	All Companies Physical Security Replacements - FY18	8.366%	\$9,329	\$39,015	\$6,631	\$41,914	36	-
320	New England Companies Physical Security Replacements - FY18	22.0728%	\$4,019	\$16,456	\$2,797	\$17,678	36	-
321	RI Gas Only Physical Security Replacements - FY18	0.0000%	\$0	\$0	\$0	\$0	36	-
322	RI Electric Only Physical Security Replacements - FY18	0.0000%	\$0	\$0	\$0	\$0	36	-
323	INVP-4705- NG Labs	8.366%	\$234	\$1,879	\$289	\$1,924	36	-
324	INVP-4687 Network Tls, NBM/TC	8.366%	\$580	\$4,654	\$715	\$4,519	36	-
325	INVP-4348 US SAP- Infrastructure Landscape	8.366%	\$1,951	\$4,551	\$888	\$5,614	36	-
326	INVP-3614D Tm Network Security	8.366%	\$31,1934	\$128,130	\$21,865	\$138,199	36	-
327	INVP-4693 Enterprise Labs	8.366%	\$993	\$7,660	\$1,182	\$7,470	36	-
328	INVP-4671 Application monitoring, Network IDS, Operations	8.366%	\$993	\$7,678	\$475	\$7,299	36	-
329	INVP-4289 US Network Improvement	8.366%	\$4,904	\$13,678	\$3,358	\$12,224	36	-
330	INVP-4399 Storm/Ischud Upgrade	13.0010%	\$45,752	\$179,974	\$30,834	\$194,892	36	1,555,563
331	INVP-3486 US MDMS-Iron Enterprise Edition (IIE)	15.1269%	\$9,927	\$39,048	\$6,690	\$42,285	36	-
332	INVP-4411AB Distributed Generation Portal	14.2200%	\$19,899	\$78,274	\$13,410	\$84,762	36	-
333	INVP-4421 New Airspace Forgiveness Plan	67.6425%	\$14,467	\$56,907	\$35,510	\$61,624	36	-
334	INVP-4461 Unix51 Interface Migration	8.366%	\$5,590	\$20,407	\$3,510	\$22,186	36	-
335	INVP-3932 Call Center Customer Contact Center/SDC Techn	6.9400%	\$46,632	\$173,242	\$30,035	\$189,839	36	-
336	INVP-4491 ICE Replacement	8.366%	\$9,742	\$63,044	\$9,943	\$62,843	36	-
337	INVP-3614E4 US CNI Network Security	8.366%	\$17,276	\$68,1891	\$10,814	\$77,706	36	-
338	INVP-3614E4 US CNI Network S&E	8.366%	\$4,475	\$16,032	\$2,081	\$17,706	36	-
431	RI Companies Physical Security Replacements - FY19	0.0000%	\$0	\$0	\$0	\$0	36	-
432	All Companies Physical Security Replacements - FY19	8.366%	\$3,791	\$12,469	\$2,221	\$14,039	36	-
433	RI Gas Only Physical Security Replacements - FY19	0.0000%	\$0	\$0	\$0	\$0	36	-
434	New England Companies Physical Security Replacements - FY19	22.0728%	\$2,344	\$7,379	\$1,314	\$8,308	36	-
435	RI Electric Only Physical Security Replacements - FY19	0.0000%	\$0	\$0	\$0	\$0	36	-
436	Cloud Security (Cloud Access, Security Broker)	8.366%	\$2,16	\$2,168	\$326	\$2,059	36	-
437	INVP-4261 Service Now - Release 3	8.366%	\$6,200	\$26,165	\$4,394	\$27,771	36	-
438	INVP-4372 Data Centre Migration & Capacity Increase	8.366%	\$2,420	\$10,330	\$1,742	\$11,009	36	-
439	INVP-4760 Mainframe DR Machine	8.366%	\$296	\$6,984	\$1,063	\$6,721	36	-
440	INVP-4749 VSTIG Hardware Refresh - IDS Card Replacement	8.366%	\$801	\$2,579	\$393	\$2,482	36	-
441	Regulatory Mandates - FY18	8.366%	\$3,361	\$13,763	\$2,339	\$14,785	36	-
442	INVP-4493 Monitoring and Alerting	0.0000%	\$0	\$0	\$0	\$0	36	-
443	INVP-4707 Business Innovation Projects 1	8.366%	\$8,182	\$33,498	\$5,693	\$35,987	36	-
444	INVP-4462 Computable Enhancements to Support Inspection	15.1269%	\$7,03	\$28,878	\$4,699	\$33,091	36	-
445	INVP-4662 - CMC Licenses	8.366%	\$8,126	\$36,806	\$5,769	\$36,463	36	-
446	INVP-4759 NTC and Synapse Boardrooms & Auditoriums	8.366%	\$848	\$6,546	\$1,010	\$6,384	36	-
447	INVP-4480 US Control Gas System Operating Procedure (SO	0.0000%	\$0	\$0	\$0	\$0	36	-
448	INVP-441 US New Electrical Connections	14.2200%	\$1,550	\$6,099	\$1,045	\$6,604	36	-
449	INVP-4606 Data Visualization Expansion	8.366%	\$12,186	\$47,015	\$8,087	\$51,114	36	-
450	INVP-3986 Cascade Electric Application Upgrade Project	15.0279%	\$33,038	\$11,722	\$2,016	\$12,744	36	-
451	US CNI Intrusion Detection Prevention Phase 1 (CNI IDS Ref	8.366%	\$1,559	\$8,613	\$1,034	\$6,538	36	-
452	56ig Staging Authentication (Gateway Upgrade)	8.366%	\$7,279	\$28,409	\$4,897	\$30,561	36	-
453	Risk Based Authentication - IPA token alternative (Multi-Fac	8.366%	\$1,636	\$6,514	\$1,086	\$6,864	36	-

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
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Narragansett Electric Company and Narragansett Gas Company d/b/a Na
Service Company Reits
Forecasted Service Company Capital Software Allocated to Operating Con
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

8.2000%

27.3200%

08/31/21

09/01/20

08/31/21

09/01/20

Line	Investment Name	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
293	\$005342 M12 Systems Improvement	\$1,107,237	\$9,213,134	\$9,213,134	\$360,956	\$2,517,028	\$163,290	\$2,383,806	\$3,378,149	\$22,910	\$1,594,118	\$13,196
294	INVP 4588 US SAP Solution Manager Upgrade	\$180,478	\$360,956	\$360,956	\$360,956	\$98,613	\$163,290	\$214,855	\$189,072	\$1,655	\$46,959	\$3,865
295	INVP 4307 US Win 7 Refresh Ph 3	\$6,941,587	\$13,883,173	\$13,883,173	\$3,792,883	\$3,792,883	\$6,115,207	\$8,098,518	\$7,106,863	\$1,941,595	\$1,851,288	\$152,361
296	INVP 4392 APMT	\$133,087	\$266,173	\$266,173	\$266,173	\$72,719	\$117,243	\$156,255	\$136,255	\$37,225	\$35,494	\$2,921
297	INVP 4632 Aruba TLS and CI Update	\$863,590	\$1,663,188	\$1,663,188	\$1,663,188	\$463,124	\$818,154	\$690,872	\$604,513	\$165,153	\$297,971	\$24,523
298	INVP 4632 US Video Conferencing upgrade for RW	\$930,145	\$1,791,366	\$1,791,366	\$1,791,366	\$498,816	\$1,116,174	\$1,488,232	\$1,302,203	\$355,762	\$143,054	\$11,773
299	INVP 4683 RSA Token Refresh	\$268,359	\$536,718	\$536,718	\$536,718	\$268,359	\$536,718	\$536,718	\$536,718	\$0	\$0	\$0
300	INVP 4677 Call Management Server Refresh	\$860,086	\$860,086	\$860,086	\$860,086	\$860,086	\$860,086	\$860,086	\$860,086	\$0	\$0	\$0
301	INVP 4577 Call Manager Upgrade	\$405,688	\$405,688	\$405,688	\$405,688	\$405,688	\$405,688	\$405,688	\$405,688	\$0	\$0	\$0
302	INVP 4645 Refresh of network equipment at Verizon support	\$337,277	\$337,277	\$337,277	\$337,277	\$337,277	\$337,277	\$337,277	\$337,277	\$0	\$0	\$0
303	INVP 3430 Mobility - (MDM) Mobile Device	\$1,065,794	\$1,065,794	\$1,065,794	\$1,065,794	\$1,065,794	\$1,065,794	\$1,065,794	\$1,065,794	\$0	\$0	\$0
304	INVP 4217 US SAP-Business Planning	\$2,589,265	\$2,589,265	\$2,589,265	\$2,589,265	\$2,589,265	\$2,589,265	\$2,589,265	\$2,589,265	\$0	\$0	\$0
305	INVP 4222 Governance Risk & Compliance (GRC) Optimizati	\$2,464,347	\$2,464,347	\$2,464,347	\$2,464,347	\$2,464,347	\$2,464,347	\$2,464,347	\$2,464,347	\$0	\$0	\$0
306	INVP 4400 Annual HR & Payroll Mandatory Service Pack Up	\$1,246,928	\$1,246,928	\$1,246,928	\$1,246,928	\$1,246,928	\$1,246,928	\$1,246,928	\$1,246,928	\$0	\$0	\$0
307	INVP 4688 Logix DMZ Firewall	\$562,256	\$562,256	\$562,256	\$562,256	\$562,256	\$562,256	\$562,256	\$562,256	\$0	\$0	\$0
308	INVP 4674 Logix	\$365,963	\$365,963	\$365,963	\$365,963	\$365,963	\$365,963	\$365,963	\$365,963	\$0	\$0	\$0
309	INVP 3718 New Medical System	\$208,489	\$208,489	\$208,489	\$208,489	\$208,489	\$208,489	\$208,489	\$208,489	\$0	\$0	\$0
310	INVP 4124 Auto Remote Net. Meter	\$1,421,454	\$2,024,613	\$2,024,613	\$2,024,613	\$853,125	\$723,077	\$1,012,397	\$867,692	\$237,053	\$161,071	\$26,013
311	INVP 4280 US VSTIG Bandwidth Pk2	\$2,324,288	\$2,324,288	\$2,324,288	\$2,324,288	\$2,324,288	\$2,324,288	\$2,324,288	\$2,324,288	\$0	\$0	\$0
312	INVP 4280 US VSTIG Hardware Refresh	\$390,799	\$390,799	\$390,799	\$390,799	\$390,799	\$390,799	\$390,799	\$390,799	\$0	\$0	\$0
313	INVP 4464 Data Visualization	\$8,228,372	\$8,228,372	\$8,228,372	\$8,228,372	\$8,228,372	\$8,228,372	\$8,228,372	\$8,228,372	\$0	\$0	\$0
314	INVP 4188 Aging System Stabilize	\$1,360,803	\$1,360,803	\$1,360,803	\$1,360,803	\$1,360,803	\$1,360,803	\$1,360,803	\$1,360,803	\$0	\$0	\$0
315	INVP 4364 Wireless Network	\$2,472,812	\$2,472,812	\$2,472,812	\$2,472,812	\$2,472,812	\$2,472,812	\$2,472,812	\$2,472,812	\$0	\$0	\$0
316	INVP 3956 WiFi for Fleet Services Diagnostic Laptops	\$454,800	\$454,800	\$454,800	\$454,800	\$454,800	\$454,800	\$454,800	\$454,800	\$0	\$0	\$0
317	INVP 4680 WAP Density Deployment	\$2,127,968	\$2,127,968	\$2,127,968	\$2,127,968	\$2,127,968	\$2,127,968	\$2,127,968	\$2,127,968	\$0	\$0	\$0
318	INVP 4395 US Mobile Device Refresh	\$4,772,237	\$4,772,237	\$4,772,237	\$4,772,237	\$4,772,237	\$4,772,237	\$4,772,237	\$4,772,237	\$0	\$0	\$0
319	All Companies Physical Security Replacements - FY18	\$3,263,492	\$3,263,492	\$3,263,492	\$3,263,492	\$3,263,492	\$3,263,492	\$3,263,492	\$3,263,492	\$0	\$0	\$0
320	New England Companies Physical Security Replacements - FY	\$521,872	\$521,872	\$521,872	\$521,872	\$521,872	\$521,872	\$521,872	\$521,872	\$0	\$0	\$0
321	RI Gas Only Physical Security Replacements - FY18	\$826,698	\$826,698	\$826,698	\$826,698	\$826,698	\$826,698	\$826,698	\$826,698	\$0	\$0	\$0
322	RI Electric Only Physical Security Replacements - FY18	\$367,553	\$367,553	\$367,553	\$367,553	\$367,553	\$367,553	\$367,553	\$367,553	\$0	\$0	\$0
323	INVP 4705 - NRG Labs	\$112,249	\$112,249	\$112,249	\$112,249	\$112,249	\$112,249	\$112,249	\$112,249	\$0	\$0	\$0
324	INVP 4687 Network Tx-NB/MTC	\$278,078	\$278,078	\$278,078	\$278,078	\$278,078	\$278,078	\$278,078	\$278,078	\$0	\$0	\$0
325	INVP 4348 US SAP Infrastructure Landscape	\$543,843	\$543,843	\$543,843	\$543,843	\$543,843	\$543,843	\$543,843	\$543,843	\$0	\$0	\$0
326	INVP 361401 Eni Network Security	\$10,717,565	\$10,717,565	\$10,717,565	\$10,717,565	\$10,717,565	\$10,717,565	\$10,717,565	\$10,717,565	\$0	\$0	\$0
327	INVP 4693 Enterprise Labs	\$457,635	\$457,635	\$457,635	\$457,635	\$457,635	\$457,635	\$457,635	\$457,635	\$0	\$0	\$0
328	INVP 4677 Application monitoring, Network/IDS, Operations	\$232,598	\$232,598	\$232,598	\$232,598	\$232,598	\$232,598	\$232,598	\$232,598	\$0	\$0	\$0
329	INVP 4289 US Network Improvement	\$1,645,972	\$1,645,972	\$1,645,972	\$1,645,972	\$1,645,972	\$1,645,972	\$1,645,972	\$1,645,972	\$0	\$0	\$0
330	INVP 4389 Storm Shield Upgrade	\$9,471,569	\$9,471,569	\$9,471,569	\$9,471,569	\$9,471,569	\$9,471,569	\$9,471,569	\$9,471,569	\$0	\$0	\$0
331	INVP 3486 US MDS-Iron Enterprise Edition (IEE)	\$1,806,968	\$1,806,968	\$1,806,968	\$1,806,968	\$1,806,968	\$1,806,968	\$1,806,968	\$1,806,968	\$0	\$0	\$0
332	INVP 4411AB Distributed Generation Portal	\$3,581,105	\$3,581,105	\$3,581,105	\$3,581,105	\$3,581,105	\$3,581,105	\$3,581,105	\$3,581,105	\$0	\$0	\$0
333	INVP 4421 - New Average Performance Plan	\$588,906	\$588,906	\$588,906	\$588,906	\$588,906	\$588,906	\$588,906	\$588,906	\$0	\$0	\$0
334	INVP 4461 Unis5 Interface Migration	\$1,706,071	\$1,706,071	\$1,706,071	\$1,706,071	\$1,706,071	\$1,706,071	\$1,706,071	\$1,706,071	\$0	\$0	\$0
335	INVP 3932 Call Center Customer Contact Center/SDC Techni	\$17,473,948	\$17,473,948	\$17,473,948	\$17,473,948	\$17,473,948	\$17,473,948	\$17,473,948	\$17,473,948	\$0	\$0	\$0
336	INVP 4491 ICE Replacement	\$3,766,701	\$3,766,701	\$3,766,701	\$3,766,701	\$3,766,701	\$3,766,701	\$3,766,701	\$3,766,701	\$0	\$0	\$0
337	INVP 361404 CN Network Security	\$5,176,924	\$5,176,924	\$5,176,924	\$5,176,924	\$5,176,924	\$5,176,924	\$5,176,924	\$5,176,924	\$0	\$0	\$0
338	INVP 361404 CN Network Security	\$1,341,055	\$1,341,055	\$1,341,055	\$1,341,055	\$1,341,055	\$1,341,055	\$1,341,055	\$1,341,055	\$0	\$0	\$0
431	INVP 3737 US CNIGMS SCADA Upgrade &	\$18,828,909	\$18,828,909	\$18,828,909	\$18,828,909	\$18,828,909	\$18,828,909	\$18,828,909	\$18,828,909	\$0	\$0	\$0
432	All Companies Physical Security Replacements - FY19	\$1,043,000	\$1,043,000	\$1,043,000	\$1,043,000	\$1,043,000	\$1,043,000	\$1,043,000	\$1,043,000	\$0	\$0	\$0
433	RI Gas Only Physical Security Replacements - FY19	\$278,000	\$278,000	\$278,000	\$278,000	\$278,000	\$278,000	\$278,000	\$278,000	\$0	\$0	\$0
434	New England Companies Physical Security Replacements - FY	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$0	\$0	\$0
435	RI Electric Only Physical Security Replacements - FY19	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$0	\$0	\$0
436	Cloud Security (Cloud Access Security Broker)	\$129,560	\$129,560	\$129,560	\$129,560	\$129,560	\$129,560	\$129,560	\$129,560	\$0	\$0	\$0
437	INVP 4261 Service Now - Release 3	\$2,188,644	\$2,188,644	\$2,188,644	\$2,188,644	\$2,188,644	\$2,188,644	\$2,188,644	\$2,188,644	\$0	\$0	\$0
438	INVP 4707 Business Innovation Projects 1	\$133,158	\$133,158	\$133,158	\$133,158	\$133,158	\$133,158	\$133,158	\$133,158	\$0	\$0	\$0
439	INVP 4662 - Concur Licenses	\$2,827,778	\$2,827,778	\$2,827,778	\$2,827,778	\$2,827,778	\$2,827,778	\$2,827,778	\$2,827,778	\$0	\$0	\$0
440	INVP 4759 MTC and Synapse Boardrooms & Auditoriums	\$391,079	\$391,079	\$391,079	\$391,079	\$391,079	\$391,079	\$391,079	\$391,079	\$0	\$0	\$0
441	INVP 4411CN Network Security	\$461,520	\$461,520	\$461,520	\$461,520	\$461,520	\$461,520	\$461,520	\$461,520	\$0	\$0	\$0
442	INVP 4411CN Network Security	\$300,208	\$300,208	\$300,208	\$300,208	\$300,208	\$300,208	\$300,208	\$300,208	\$0	\$0	\$0
443	INVP 4411CN Network Security	\$392,607	\$392,607	\$392,607	\$392,607	\$392,607	\$392,607	\$392,607	\$392,607	\$0	\$0	\$0
444	INVP 3086 Cascade Electric Application Upgrade Project	\$546,027	\$546,027	\$546,027	\$546,027	\$546,027	\$546,027	\$546,027	\$546,027	\$0	\$0	\$0
450	US CNL Intrusion Detection/Prevention Phase 1 (CNLIDS Ref	\$509,000	\$509,000	\$509,000	\$509,000	\$509,000	\$509,000	\$509,000	\$509,000	\$0	\$0	\$0
451	US CNL Intrusion Detection/Prevention Phase 1 (CNLIDS Ref	\$2,381,313	\$2,381,313	\$2,381,313	\$2,381,313	\$2,381,313	\$2,381,313	\$2,381,313	\$2,381,313	\$0	\$0	\$0
452	US CNL Intrusion Detection/Prevention Phase 1 (CNLIDS Ref	\$528,101	\$528,101	\$528,101	\$528,101	\$528,101	\$528,101	\$528,101	\$528,101	\$0	\$0	\$0
453	Risk Based Authentication - 2FA token alternative (Multi Fac	\$144,277	\$144,277	\$144,277	\$144,277	\$144,277	\$144,277	\$144,277	\$144,277	\$0	\$0	\$0

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09/01/20 08/31/21

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Repts
Forecasted Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Line	Investment Name	Description	INVP #	Work Order	NECO	BILL	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period	09/01/2020 Balance	08/31/2021 Balance	Average Balance
454	Identity & Access Management - Fine Grain Access Management	Cyber Security	3683X5		YES	G020	\$0	\$683,377	\$683,377	07/01/18	84	\$471,856	\$374,230	\$423,043
455	Perimeter Enhancements	Cyber Security			YES	G020	\$0	\$205,300	\$205,300	07/01/18	84	\$141,755	\$112,426	\$127,090
431	INVP 4555 RI Renewable Energy Program changes	Mandate	4555		NO	G360	\$599,540	\$531,353	\$1,130,893	07/27/18	84	\$794,318	\$632,762	\$713,540
432	Develop Robust Incident Response	Cyber Security	3683		YES	G020	\$10,072	\$540,566	\$540,566	08/31/18	84	\$379,683	\$302,460	\$341,071
433	INVP 4466 Gas Capital Investment Planning Tool	FY18 Plan	4466	90000190837	YES	G210	\$0	\$1,105,000	\$1,115,072	08/31/18	84	\$796,480	\$637,184	\$716,832
434	Hicksville Fiber	Tech. Modernization	4828		YES	G020	\$0	\$600,000	\$600,000	09/01/18	84	\$428,571	\$342,857	\$385,714
435	Internal PKI (Public Key) Infrastructure	Cyber Security			YES	G020	\$0	\$451,812	\$451,812	09/30/18	84	\$328,102	\$263,557	\$295,829
436	VC - MetroTech Auditorium VC	Tech. Modernization	4840		YES	G020	\$0	\$300,000	\$300,000	09/30/18	84	\$217,857	\$175,000	\$196,429
437	INVP 3982 Substation Monitoring-DobleARMS	FY18 Plan	3982		NO	G381	\$0	\$694,000	\$694,000	10/31/18	84	\$512,238	\$413,095	\$462,667
438	INVP 4761 US Foundation Hosting Renewal	Tech. Modernization	4761		YES	G020	\$799,123	\$5,519,000	\$6,318,123	10/31/18	84	\$4,663,377	\$3,760,788	\$4,212,082
439	INVP 4279 Circs Infrastructure Upgrade (Xenapp and NetScal)	Tech. Modernization	4279		YES	G020	\$0	\$500,000	\$500,000	11/05/18	60	\$316,667	\$216,667	\$266,667
440	Domain Based Security Phase 1 (Global Policy Framework)	Cyber Security	3683X13		YES	G020	\$0	\$1,025,486	\$1,025,486	12/01/18	84	\$769,114	\$622,616	\$695,865
441	Fundamentals Package	Cyber Security			YES	G020	\$0	\$643,910	\$643,910	12/01/18	84	\$482,932	\$390,945	\$436,939
442	INVP 4269 RAS/VPN Re-Platform/Mobile	Tech. Modernization	4269		YES	G020	\$16,847	\$666,400	\$683,247	12/01/18	60	\$444,111	\$307,461	\$375,786
443	EMM Single Sign on	Tech. Modernization	4826		YES	G020	\$0	\$600,000	\$600,000	12/31/18	84	\$457,143	\$371,439	\$414,286
444	INVP 4662 Legacies DMZ migration to sTIG	Tech. Modernization	4662		YES	G020	\$0	\$150,000	\$150,000	01/01/19	60	\$100,000	\$70,000	\$85,000
445	INVP 4409 Application Performance Management (APM)	Tech. Modernization	4409		YES	G020	\$0	\$325,000	\$325,000	01/01/19	60	\$247,619	\$201,190	\$224,405
446	INVP 4714 EMM Phase 2	Tech. Modernization	4714		YES	G020	\$0	\$1219,000	\$1,219,000	01/01/19	60	\$812,667	\$568,867	\$690,767
447	INVP 4727 Virtual Desktop - DualS	Tech. Modernization	4727		YES	G020	\$0	\$233,000	\$233,000	01/01/19	60	\$155,333	\$108,733	\$132,053
448	INVP 4563 US SAP: FERC on Hana (FOH)	Growth Play Book Finance	4563		YES	G020	\$0	\$2,115,000	\$2,115,000	02/28/19	84	\$1,661,786	\$1,359,643	\$1,510,714
449	INVP 4675 STORMS Capital Cost Estimates	FY18 Plan	4467		YES	G148	\$0	\$776,000	\$776,000	03/01/19	84	\$609,714	\$498,857	\$554,286
450	INVP 4725 STORMS and Nemoform Risk Avoidance	Tech. Modernization	4725		YES	G020	\$0	\$900,000	\$900,000	03/01/19	84	\$392,857	\$327,381	\$360,119
451	INVP 4481 US MDS-Energy Accounting System (EAS) mlg	FY18 Plan	4481		YES	G186	\$0	\$2,007,000	\$2,007,000	03/20/19	84	\$1,600,821	\$1,314,107	\$1,457,464
452	Endpoint Scanning (Tanium)	Cyber Security			YES	G020	\$0	\$2,300,000	\$2,300,000	03/31/19	84	\$1,834,524	\$1,505,952	\$1,670,238
453	INVP 4704Q Customer Bill Redesign	FY18 Plan	4704Q		YES	H173	\$0	\$2,108,147	\$2,108,147	03/31/19	84	\$1,681,498	\$1,360,334	\$1,530,916
454	INVP 4779 US Control-Gas Electronic Bulletin Board (EBB)	Mandates	4779		YES	G210	\$0	\$3,000,000	\$3,000,000	03/31/19	84	\$2,392,857	\$1,984,286	\$2,178,571
455	Regulatory Mandates - FY19	Other Mandates			YES	G020	\$0	\$19,140,000	\$19,140,000	03/31/19	84	\$15,266,429	\$12,532,143	\$13,899,286
456	Mobile Application Development Platform (MADP)	Tech. Modernization	3996		YES	G020	\$0	\$200,000	\$200,000	03/31/19	60	\$143,333	\$103,133	\$123,333
457	Wireless LAN Management Tools	Tech. Modernization	4284		YES	G020	\$0	\$150,000	\$150,000	03/31/19	60	\$107,500	\$77,500	\$92,500
458	INVP 4493 Monitoring and Alerting	Tech. Modernization	4493		YES	G020	\$0	\$300,000	\$300,000	03/31/19	84	\$398,810	\$327,381	\$363,095
459	INVP 4562 US SAP: Business Warehouse (BW) Consolidator	Tech. Modernization	4562		YES	G020	\$0	\$2,366,000	\$2,366,000	03/31/19	84	\$1,887,167	\$1,549,167	\$1,718,167
460	INVP 4708 Business Innovation Projects 2	Tech. Modernization	4708		YES	G020	\$0	\$3,368,613	\$3,368,613	03/31/19	84	\$2,686,870	\$2,205,640	\$2,446,255
461	INVP 4709 Data Centre Consolidation efforts	Tech. Modernization	4709		YES	G020	\$0	\$2,000,000	\$2,000,000	03/31/19	84	\$1,595,238	\$1,309,524	\$1,452,381
462	INVP 4710 Data Security	Tech. Modernization	4710		YES	G020	\$0	\$500,000	\$500,000	03/31/19	84	\$398,810	\$327,381	\$363,095
463	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G020	\$0	\$3,868,613	\$3,868,613	03/31/19	84	\$2,686,870	\$2,205,640	\$2,446,255
464	Cloud Orchestration, Self service and Broker	Tech. Modernization			YES	G020	\$0	\$750,000	\$750,000	03/31/19	84	\$598,214	\$491,071	\$544,643
465	US CNI Security Enhancements Phase 1	Cyber Security	3683X6		YES	G020	\$0	\$1,597,850	\$1,597,850	06/01/19	84	\$1,312,520	\$1,084,255	\$1,198,388
466	Enterprise Generalized Patch Management	Cyber Security			YES	G020	\$0	\$628,011	\$628,011	06/01/19	84	\$515,866	\$426,150	\$471,008
467	Identity & Access Management - Privileged Access Management	Cyber Security	3683X5		YES	G020	\$0	\$1,768,905	\$1,768,905	06/16/19	84	\$1,433,029	\$1,120,328	\$1,326,679
468	DR Priority 2 App Remediation	Tech. Modernization	4824		YES	G020	\$0	\$750,000	\$750,000	06/30/19	84	\$625,000	\$517,857	\$571,429
469	VC - Structure A33640	Tech. Modernization	4841		YES	G020	\$0	\$200,000	\$200,000	06/30/19	84	\$166,667	\$138,095	\$152,381
470	ETOP Discovery and Implementation Phase 1	Cyber Security	3683X11		YES	G020	\$0	\$2,827,260	\$2,827,260	08/30/19	84	\$2,398,245	\$1,902,408	\$2,150,376
471	INVP 4408 Doc Mgmt/Systems Replacement - Delivery	FY18 Plan	4408	90000181343	YES	G149	\$0	\$10,565,380	\$10,565,380	09/30/19	84	\$9,181,818	\$7,672,478	\$8,427,148
472	All Companies Physical Security Replacements - FY20	Physical Security	N/A	90000180292	YES	G020	\$0	\$1,070,000	\$1,070,000	03/31/20	84	\$1,006,310	\$855,452	\$929,881
473	RI Gas Only Physical Security Replacements - FY20	Physical Security	N/A	90000180291	NO	G560G	\$0	\$294,000	\$294,000	03/31/20	84	\$276,500	\$234,500	\$255,500
429	New England Companies Physical Security Replacements - FY20	Physical Security	N/A	90000180294	NO	G285	\$0	\$240,000	\$240,000	03/31/20	84	\$225,714	\$191,429	\$208,571
430	RI Electric Only Physical Security Replacements - FY20	Physical Security	N/A	90000180290	NO	G560E	\$0	\$65,000	\$65,000	03/31/20	84	\$61,131	\$51,845	\$56,488
431	INVP 4568 US CNI-FEMS Lifecycle Hardware and Software U	FY18 Plan	4568	90000183145	YES	U186	\$3,231,181	\$3,231,181	\$3,231,181	03/31/20	84	\$3,115,782	\$2,654,184	\$2,884,983
432	SharePoint 2007 Decommission	Tech. Modernization	3667		YES	G020	\$0	\$400,000	\$400,000	09/01/19	84	\$342,857	\$285,714	\$314,286
433	Network Access Control	Cyber Security			YES	G020	\$0	\$159,000	\$159,000	09/30/19	84	\$138,179	\$115,464	\$126,821
434	INVP 4750 Customer Experience Transformation Tech Progra	Growth Play Book	4750		YES	C175	\$0	\$14,373,983	\$14,373,983	10/01/19	84	\$12,491,676	\$10,438,250	\$11,464,963
435	Security Incident Event Management Phase 4	Cyber Security	3683X7		YES	G020	\$0	\$1,548,000	\$1,548,000	11/30/19	84	\$1,382,143	\$1,161,000	\$1,271,571
436	Big Data Security Analytics Phase 1	Cyber Security			YES	G020	\$0	\$5,303,000	\$5,303,000	11/30/19	84	\$4,734,821	\$3,977,250	\$4,356,036
437	Continuous review of Reference Security Architecture	Cyber Security			YES	G020	\$0	\$255,000	\$255,000	11/30/19	84	\$227,679	\$191,250	\$209,464
438	INVP 4489 Active Directory Improvements	Tech. Modernization	4489		YES	G020	\$6,550,515	\$6,550,515	\$6,550,515	12/01/19	84	\$5,848,674	\$4,912,886	\$5,380,780
4713	INVP 4713 EMM Licenses	Tech. Modernization	4713		YES	G020	\$0	\$660,000	\$660,000	12/01/19	84	\$589,286	\$495,000	\$542,143
440	SD-WAN Core, automation, orchestration tools and pilot sites	Tech. Modernization	4837		YES	G020	\$0	\$1,200,000	\$1,200,000	01/01/20	84	\$1,085,714	\$914,286	\$1,000,000
441	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSI,	Tech. Modernization	4706		YES	G020	\$0	\$3,501,046	\$3,501,046	03/01/20	84	\$3,250,971	\$2,750,822	\$3,000,897
442	Virtualized Branches	Tech. Modernization	4843		YES	G020	\$0	\$3,700,000	\$3,700,000	03/01/20	84	\$3,435,714	\$2,907,143	\$3,171,429
443	Identity & Access Management - Role Base Access Management	Cyber Security	3683X5		YES	G020	\$0	\$2,027,000	\$2,027,000	03/30/20	84	\$1,906,345	\$1,616,774	\$1,761,560
444	Removable Media Control - Full Roll out	Cyber Security			YES	G020	\$246,439	\$246,439	\$246,439	03/31/20	84	\$231,770	\$196,564	\$214,167
445	Regulatory Mandates - FY20	Other Mandates			YES	G020	\$0	\$20,000,000	\$20,000,000	03/31/20	84	\$18,809,524	\$15,952,381	\$17,380,952
446	INVP 4493 Monitoring and Alerting	Tech. Modernization	4493		YES	G020	\$0	\$500,000	\$500,000	03/31/20	84	\$470,238	\$398,810	\$434,524
447	INVP 4564 US SAP: Enhancement Pack 9 Upgrade	Tech. Modernization	4564		YES	G020	\$5,328,000	\$5,328,000	\$5,328,000	03/31/20	84	\$5,010,857	\$4,249,714	\$4,630,286
448	INVP 4708 Business Innovation Projects 2	Tech. Modernization	4708		YES	G020	\$3,973,236	\$3,973,236	\$3,973,236	03/31/20	84	\$3,736,734	\$3,169,129	\$3,452,931
449	INVP 4710 Data Security	Tech. Modernization	4710		YES	G020	\$0	\$500,000	\$500,000	03/31/20	84	\$470,238	\$398,810	\$434,524
450	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G020	\$0	\$3,973,236	\$3,973,236	03/31/20	84	\$3,736,734	\$3,169,129	\$3,452,931
451	Linear Control Room Telephony Replacement	Tech. Modernization			YES	G020	\$0	\$400,000	\$400,000	03/31/20	84	\$376,190	\$319,048	\$347,619
452	INVP 4914 US CNI-FEMS Lifecycle Hardware and Software U	FY18 Plan	4914		YES	U186	\$24,670,565	\$24,670,565	\$24,670,565	05/30/20	84	\$23,789,473	\$20,265,107	\$22,027,290

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Narragansett Electric Company and Narragansett Gas Company d/b/a Na
Service Company Reams
Forecasted Service Company Capital Software allocated to Operating Con
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Months: 12 Gas

8.2300%

Line	Co Return	Service	Year Return	Return on	Total	Year Amortization	Rate Year 1 Allocation	Rate Year 1 NECO G Rent - Depn
430	8.2300%	Identity & Access Management: Fine Grain Access Management	\$34,816	\$9,512	\$25,305	\$97,625	2.8497%	\$2,782
431	8.2300%	Perimeter Enhancements	\$10,460	\$2,858	\$7,602	\$29,329	2.8497%	\$836
432	8.2300%	INVP 4555 RI Renewable Energy Program changes	\$8,724	\$16,043	\$42,681	\$161,556	0.0000%	\$0
433	8.2300%	Develop Robust Incident Response	\$28,070	\$7,669	\$20,401	\$77,224	2.8497%	\$881
434	8.2300%	INVP 4466 Gas Capital Investment Planning Tool	\$8,995	\$16,118	\$42,878	\$159,296	7.2790%	\$3,121
435	8.2300%	Hicksville Fiber	\$31,744	\$8,673	\$23,072	\$85,714	2.8497%	\$657
436	8.2300%	Internal PKI (Public Key) Infrastructure	\$24,347	\$6,652	\$17,695	\$64,545	2.8497%	\$504
437	8.2300%	VC - MetroTech Auditorium VC	\$161,666	\$44,171	\$117,500	\$42,857	2.8497%	\$335
438	8.2300%	INVP 3982 Substation Monitoring: Double/ARMS	\$38,077	\$10,403	\$27,675	\$99,143	0.0000%	\$0
439	8.2300%	INVP 4761 US Foundation Hosting Renewal	\$346,946	\$94,706	\$251,948	\$902,589	2.8497%	\$7,180
440	8.2300%	INVP 4279 Cirris Infrastructure Upgrade (Xenapp and NetScall	\$21,947	\$5,996	\$15,951	\$100,000	2.8497%	\$455
441	8.2300%	Domain Based Security Phase 1 (Global Policy Framework)	\$57,270	\$15,640	\$41,624	\$146,498	2.8497%	\$1,186
442	8.2300%	Fundamentals Package	\$35,960	\$9,834	\$26,126	\$91,987	2.8497%	\$745
443	8.2300%	INVP 4769 RAS VPN Re-Platform/Mobile	\$30,927	\$8,449	\$22,478	\$136,649	2.8497%	\$641
444	8.2300%	EMM Single Sign-on	\$34,096	\$9,315	\$24,781	\$85,714	2.8497%	\$706
445	8.2300%	INVP 4363 Legacy DMZ migration to VSTIG	\$6,996	\$1,911	\$5,084	\$18,571	2.8497%	\$145
446	8.2300%	INVP 4460 Application Performance Management (APM)	\$18,469	\$5,046	\$13,423	\$46,429	2.8497%	\$383
447	8.2300%	INVP 4727 Virtual Desktop - Duals	\$6,850	\$1,553	\$4,119	\$243,800	2.8497%	\$1,177
448	8.2300%	INVP 4727 Virtual Desktop - Duals	\$10,866	\$3,969	\$7,896	\$46,600	2.8497%	\$225
449	8.2300%	INVP 4565 US SAP: FERC on Hana (FOH)	\$124,332	\$33,967	\$90,364	\$302,143	2.8497%	\$2,575
450	8.2300%	INVP 4467 STORMS Capital Cost Estimates	\$45,618	\$12,463	\$33,155	\$110,857	3.0099%	\$998
451	8.2300%	INVP 4481 US MDS: Energy Accounting System (EAS) migr	\$29,638	\$8,097	\$21,541	\$65,476	2.8497%	\$614
452	8.2300%	Endpoint Scanning (Tanium)	\$119,949	\$32,770	\$87,179	\$286,714	0.0000%	\$0
453	8.2300%	INVP 4704Q Customer Bill Redesign	\$137,461	\$37,554	\$99,906	\$238,571	2.8497%	\$2,847
454	8.2300%	INVP 4749 US Control-Gas Electronic Bulletin Board (EBB)	\$125,994	\$34,422	\$91,573	\$301,164	4.3300%	\$3,965
455	8.2300%	Regulatory Mandates - FY19	\$179,296	\$48,984	\$130,313	\$248,571	7.2790%	\$9,485
456	8.2300%	Mobile Application Development Platform (MADP)	\$114,911	\$31,257	\$83,654	\$273,286	2.8497%	\$23,692
457	8.2300%	Wireless LAN Management Tools	\$101,150	\$2,773	\$7,377	\$40,000	2.8497%	\$210
458	8.2300%	INVP 4493 Monitoring and Alerting	\$7,613	\$2,080	\$5,533	\$30,000	2.8497%	\$158
459	8.2300%	INVP 4562 US SAP: Business Warehouse (BW) Consolidat	\$141,405	\$38,632	\$102,773	\$338,000	2.8497%	\$619
460	8.2300%	INVP 4708 Business Innovation Projects 2	\$201,327	\$55,002	\$146,324	\$481,230	2.8497%	\$4,170
461	8.2300%	INVP 4709 Data Centre Consolidation efforts	\$119,531	\$33,656	\$86,875	\$285,714	2.8497%	\$2,476
462	8.2300%	INVP 4719 Data Security	\$29,883	\$8,164	\$21,719	\$71,429	2.8497%	\$619
463	8.2300%	INVP 4728 Business Innovation Projects 3	\$201,327	\$55,002	\$146,324	\$481,230	2.8497%	\$4,170
464	8.2300%	Cloud Orchestration, Self service and Broker	\$44,824	\$12,246	\$32,578	\$107,143	2.8497%	\$928
465	8.2300%	US CNI Security Enhancements Phase 1	\$98,627	\$26,945	\$71,682	\$228,264	2.8497%	\$2,043
466	8.2300%	Enterprise Centralized Patch Management	\$38,764	\$10,500	\$28,264	\$89,716	2.8497%	\$803
467	8.2300%	Identity & Access Management: Privileged Access Management	\$109,186	\$29,830	\$79,356	\$252,701	2.8497%	\$2,261
468	8.2300%	DR Priority 2 Apps Remediation	\$47,029	\$12,848	\$34,180	\$107,143	2.8497%	\$974
469	8.2300%	VC - Service A3940	\$12,541	\$3,426	\$9,115	\$28,571	2.8497%	\$260
470	8.2300%	ITCOT Discovery and Implementation Phase 1	\$180,606	\$49,460	\$131,146	\$405,327	2.8497%	\$2,743
471	8.2300%	INVP 4486 Doc Mgmt Systems Replacement - Delivery	\$693,554	\$189,479	\$504,075	\$1,593,340	2.8696%	\$14,465
472	8.2300%	All Computers Physical Security Replacements - FY20	\$76,529	\$20,908	\$55,621	\$152,857	2.8497%	\$1,385
473	8.2300%	RI Gas Only Physical Security Replacements - FY20	\$21,028	\$5,745	\$15,283	\$42,000	0.0000%	\$0
474	8.2300%	New England Companies Physical Security Replacements - FY	\$17,165	\$4,690	\$12,476	\$34,286	11.0865%	\$1,383
475	8.2300%	RI Electric Only Physical Security Replacements - FY20	\$4,649	\$1,270	\$3,379	\$9,286	0.0000%	\$0
476	8.2300%	INVP 4568 US CNI-EMS Lifecycle Hardware and Software U	\$237,434	\$64,867	\$172,567	\$461,597	0.0000%	\$0
477	8.2300%	SharePoint 2007 Decommission	\$25,866	\$7,067	\$18,799	\$57,143	2.8497%	\$556
478	8.2300%	Network Access Control	\$10,437	\$1,064	\$9,373	\$22,714	2.8497%	\$267
479	8.2300%	INVP 4750 Customer Experience Transformation Tech Progra	\$943,566	\$96,187	\$847,379	\$2,053,426	3.7700%	\$31,946
480	8.2300%	Security Incident Event Management Phase 4	\$104,650	\$11,188	\$93,462	\$221,143	2.8497%	\$6,302
481	8.2300%	Big Data Security Analytics Phase 1	\$358,502	\$38,325	\$320,176	\$757,571	2.8497%	\$9,124
482	8.2300%	Continuous review of Reference Security Architecture	\$17,239	\$1,843	\$15,396	\$36,429	2.8497%	\$439
483	8.2300%	INVP 4489 Active Directory Improvements	\$442,838	\$47,700	\$395,138	\$935,788	2.8497%	\$11,271
484	8.2300%	INVP 4713 EMM Licenses	\$44,618	\$8,994	\$35,624	\$94,286	2.8497%	\$1,136
485	8.2300%	SD-WAN Core, automation, orchestration tools and pilot sites	\$82,300	\$21,429	\$60,871	\$171,429	2.8497%	\$2,089
486	8.2300%	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSL	\$246,974	\$28,114	\$218,860	\$500,149	2.8497%	\$14,253
487	8.2300%	Virtualized Branches	\$261,009	\$29,711	\$231,297	\$528,571	2.8497%	\$6,591
488	8.2300%	Identity & Access Management: Role Base Access Management	\$144,976	\$16,820	\$128,157	\$289,571	2.8497%	\$3,652
489	8.2300%	Removable Media Control - Full Roll out	\$17,626	\$3,205	\$14,421	\$35,206	2.8497%	\$444
490	8.2300%	Regulatory Mandates - FY20	\$1,430,452	\$165,956	\$1,264,496	\$2,857,143	2.8497%	\$36,035
491	8.2300%	INVP 4493 Monitoring and Alerting	\$35,761	\$1,449	\$34,312	\$71,429	2.8497%	\$901
492	8.2300%	INVP 4564 US SAP: Enhancement Pack 9 Upgrade	\$381,073	\$44,211	\$336,862	\$761,143	2.8497%	\$9,600
493	8.2300%	INVP 4708 Business Innovation Projects 2	\$284,176	\$32,960	\$251,216	\$567,695	2.8497%	\$7,159
494	8.2300%	INVP 4710 Data Security	\$55,761	\$14,149	\$41,612	\$71,429	2.8497%	\$901
495	8.2300%	INVP 4728 Business Innovation Projects 3	\$284,176	\$32,960	\$251,216	\$567,695	2.8497%	\$7,159
496	8.2300%	Lincoln Control Room Telemetry Replacement	\$28,609	\$3,539	\$25,070	\$57,143	2.8497%	\$721
497	8.2300%	INVP 4914 US CNI-EMS Lifecycle Hardware and Software U	\$1,812,846	\$217,919	\$1,594,927	\$3,524,366	0.0000%	\$0

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Revenues
Forecasted Service Company Capital Software allocated to Operating Companies
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Distribution									
Line	Investment Name	Rate Year 1 Distribution Allocation	Rate Year 1 Rent Return	Rate Year 1 Rent Depreciation	Rate Year 1 Total Wage & Salary	Amortization Period	Tax Expenditure	Bonds Rate	Less IFA Salary & Wage
454	Identity & Access Management: Fine Grain Access Management	8.3686%	\$2,118	\$8,170	\$1,405	36	-	100%	\$8,882
455	Perimeter Enhancements	8.3686%	\$636	\$2,454	\$422	36	-	100%	\$2,668
431	INVP 4555 RI Renewable Energy Program changes	0.0000%	\$0	\$0	\$0	36	-	100%	\$0
432	Develop Robust Incident Response	8.3686%	\$1,707	\$6,463	\$1,116	36	-	100%	\$7,054
433	INVP 4466 Gas Capital Investment Planning Tool	0.0000%	\$0	\$0	\$0	36	-	100%	\$0
434	Hicksville Fiber	8.3686%	\$1,931	\$7,173	\$1,244	36	-	100%	\$7,860
435	Internal PKI (Public Key) Infrastructure	8.3686%	\$1,481	\$5,401	\$940	36	-	100%	\$5,942
436	VC - MetroTech Auditorium VC	8.3686%	\$983	\$3,587	\$624	36	-	100%	\$3,946
437	INVP 3982 Substation Monitoring-DobleARMS	23.2768%	\$6,442	\$23,077	\$4,032	36	-	100%	\$25,487
438	INVP 4761 US Foundation Hosting Renewal	8.3686%	\$21,084	\$75,534	\$13,198	36	-	100%	\$83,420
439	INVP 4279 Citrix Infrastructure Upgrade (Xenapp and NetSail)	8.3686%	\$1,335	\$8,569	\$1,325	36	-	100%	\$8,378
440	Domain Based Security Phase 1 (Global Policy Framework)	8.3686%	\$3,483	\$12,260	\$2,151	36	-	100%	\$13,593
441	Fundamentals Package	8.3686%	\$2,187	\$7,698	\$1,350	36	-	100%	\$8,535
442	INVP 4269 RAS/VPN Re-Platform/Mobile	8.3686%	\$1,881	\$11,436	\$1,819	36	-	100%	\$11,498
443	EMM Single Sign on	8.3686%	\$2,074	\$7,173	\$1,263	36	-	100%	\$7,984
444	INVP 4362 Legacy DMZ migration to vSTIG	8.3686%	\$425	\$2,511	\$401	36	-	100%	\$2,555
445	INVP 4400 Application Performance Management (APM)	8.3686%	\$1,123	\$3,885	\$684	36	-	100%	\$4,325
446	INVP 4721 4-EMM Phase2	8.3686%	\$3,458	\$20,403	\$3,259	36	-	100%	\$20,601
447	INVP 4722 Virtual Desktop - DuoS	8.3686%	\$661	\$3,900	\$623	36	-	100%	\$3,938
448	INVP 4563 US SAP: FERC on Hana (FOH)	8.3686%	\$7,562	\$25,285	\$4,487	36	-	100%	\$28,360
449	INVP 4467 STORMS Capital Cost Estimates	8.547%	\$2,936	\$9,816	\$1,742	36	-	100%	\$11,010
450	INVP 4725 MWORX and Neimotion Risk Avoidance	8.3686%	\$1,803	\$5,479	\$995	36	-	100%	\$6,287
451	INVP 4481 US MDS- Energy Accounting System (EAS) mfg	15.1269%	\$13,187	\$43,371	\$7,726	36	-	100%	\$48,832
452	Endpoint Scanning (Tanium)	8.3686%	\$8,361	\$27,497	\$4,898	36	-	100%	\$30,959
453	INVP 4704Q Customer Bill Redesign	8.1600%	\$7,472	\$24,575	\$4,378	36	-	100%	\$27,670
454	INVP 4479 US Control-Gas Electronic Bulletin Board (EBB)	0.0000%	\$0	\$0	\$0	36	-	100%	\$0
455	Regulatory Mandates - FY19	8.3686%	\$69,576	\$228,821	\$40,761	36	-	100%	\$257,636
456	Mobile Application Development Platform (MADP)	8.3686%	\$617	\$3,347	\$542	36	-	100%	\$3,423
457	Wireless LAN Management Tools	8.3686%	\$463	\$2,511	\$406	36	-	100%	\$2,567
458	INVP 4493 Monitoring and Alerting	8.3686%	\$1,818	\$5,978	\$1,065	36	-	100%	\$6,730
459	INVP 4562 US SAP: Business Warehouse (BW) Consolidator	8.3686%	\$8,601	\$28,286	\$5,039	36	-	100%	\$31,848
460	INVP 4708 Business Innovation Projects 2	8.3686%	\$12,245	\$40,272	\$7,174	36	-	100%	\$45,344
461	INVP 4709 Data Centre Consolidation efforts	8.3686%	\$7,270	\$23,910	\$4,259	36	-	100%	\$26,921
462	INVP 4710 Data Security	8.3686%	\$1,818	\$5,978	\$1,065	36	-	100%	\$6,730
463	INVP 4728 Business Innovation Projects 3	8.3686%	\$12,245	\$40,272	\$7,174	36	-	100%	\$45,344
464	Cloud Orchestration, Self service and Broker	8.3686%	\$2,726	\$8,966	\$1,597	36	-	100%	\$10,095
465	US CNI Security Enhancements Phase 1	8.3686%	\$5,999	\$19,102	\$3,429	36	-	100%	\$21,672
466	Enterprise Centralized Patch Management	8.3686%	\$2,558	\$7,508	\$1,348	36	-	100%	\$8,518
467	Identity & Access Management: Privileged Access Management	8.3686%	\$6,641	\$21,147	\$3,796	36	-	100%	\$23,993
468	DR Priority2 Apps Remediation	8.3686%	\$2,860	\$8,966	\$1,616	36	-	100%	\$10,211
469	VC - Syracuse A390-40	8.3686%	\$763	\$2,391	\$431	36	-	100%	\$2,723
470	ITCO Discovery and Implementation Phase 1	8.3686%	\$10,990	\$33,921	\$6,135	36	-	100%	\$38,776
471	INVP 4406 Doc Mgmt Systems Replacement - Delivery	8.4285%	\$2,486	\$12,715	\$2,318	36	-	100%	\$14,520
472	All Companies Physical Security Replacements - FY20	8.3686%	\$4,655	\$12,792	\$2,383	36	-	100%	\$15,063
433	RI Gas Only Physical Security Replacements - FY20	0.0000%	\$0	\$0	\$0	36	-	100%	\$0
429	New England Companies Physical Security Replacements - FY20	22.0728%	\$2,754	\$7,568	\$1,410	36	-	100%	\$8,912
430	RI Electric Only Physical Security Replacements - FY20	0.0000%	\$0	\$0	\$0	36	-	100%	\$0
431	INVP 4568 US CNI-EMS Lifecycle Hardware and Software U	9.3700%	\$16,170	\$43,252	\$8,117	36	-	100%	\$51,304
432	SharePoint 2007 Decommission	8.3686%	\$1,573	\$4,782	\$868	36	-	100%	\$5,487
433	Network Access Control	8.3686%	\$784	\$1,901	\$367	36	-	100%	\$2,318
434	INVP 4750 Customer Experience Transformation Tech Program	6.9400%	\$58,808	\$142,508	\$27,500	36	-	100%	\$173,816
435	Security Incident Event Management Phase 4	8.3686%	\$7,821	\$18,507	\$3,596	36	-	100%	\$22,732
436	Big Data Security Analytics Phase 1	8.3686%	\$26,794	\$63,398	\$12,320	36	-	100%	\$77,872
437	Continuous review of Reference Security Architecture	8.3686%	\$1,288	\$3,049	\$592	36	-	100%	\$3,745
438	INVP 4489 Active Directory Improvements	8.3686%	\$33,097	\$78,312	\$15,219	36	-	100%	\$96,191
439	INVP 4713 EMM Licenses	8.3686%	\$3,335	\$7,890	\$1,533	36	-	100%	\$9,692
440	SD-WAN Core, automation, orchestration tools and pilot sites	8.3686%	\$6,135	\$14,346	\$2,798	36	-	100%	\$17,683
441	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSL	8.3686%	\$18,315	\$41,855	\$8,219	36	-	100%	\$51,951
442	Virtualized Branches	8.3686%	\$19,356	\$44,234	\$8,686	36	-	100%	\$54,904
443	Identity & Access Management: Role Base Access Management	8.3686%	\$10,725	\$24,233	\$4,775	36	-	100%	\$30,183
444	Removable Media Control - Full Roll out	8.3686%	\$1,304	\$2,946	\$581	36	-	100%	\$3,670
445	Regulatory Mandates - FY20	8.3686%	\$105,820	\$239,102	\$41,116	36	-	100%	\$297,806
446	INVP 4493 Monitoring and Alerting	8.3686%	\$2,646	\$5,978	\$1,178	36	-	100%	\$7,445
447	INVP 4564 US SAP: Enhancement Pack 9 Upgrade	8.3686%	\$28,191	\$63,697	\$12,552	36	-	100%	\$79,336
448	INVP 4708 Business Innovation Projects 2	8.3686%	\$21,022	\$47,500	\$9,360	36	-	100%	\$59,163
449	INVP 4710 Data Security	8.3686%	\$2,646	\$5,978	\$1,178	36	-	100%	\$7,445
450	INVP 4728 Business Innovation Projects 3	8.3686%	\$21,022	\$47,500	\$9,360	36	-	100%	\$59,163
451	Unleash Control Room Telemetry Replacement	8.3686%	\$2,116	\$4,782	\$942	36	-	100%	\$5,936
452	INVP 4914 US CNI-EMS Lifecycle Hardware and Software U	9.3700%	\$149,445	\$330,233	\$65,524	36	-	100%	\$441,154

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Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Forecasted Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

09/01/20 08/31/21

Line	Investment Name	Description	INVP #	Work Order	NECO	Bill	Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date	Amortization Period	09/01/2020 Balance	08/31/2021 Balance	Average Balance
453	Domain Based Security Phase 2 (Network Segregation)	Cyber Security	6683X13		YES	G020		\$6,486,000	\$6,486,000	05/31/20	84	\$6,254,357	\$5,527,786	\$5,791,071
454	INVP 4570 US CNI Tech Services-Network Equipment Lifespan FY18 Plan	Cyber Security	45701		YES	G186		\$9,211,230	\$9,211,230	05/31/20	84	\$8,882,258	\$7,556,368	\$8,224,313
455	Security Research Lab	Cyber Security	6683X14		YES	G020		\$427,000	\$427,000	08/30/20	60	\$427,000	\$341,600	\$384,300
456	Threat Behavior Modeling	Cyber Security	6683X15		YES	G020		\$977,000	\$977,000	08/30/20	84	\$977,000	\$837,429	\$907,214
457	Data Visualization	Cyber Security	6683X16		YES	G020		\$1,207,100	\$1,207,100	08/30/20	84	\$1,207,100	\$1,034,657	\$1,120,879
458	All Companies Physical Security Replacements - FY21	Physical Security	N/A	90000180292	YES	G020		\$1,112,000	\$1,112,000	03/31/21	84	\$0	\$1,045,810	\$522,905
459	RI Gas Only Physical Security Replacements - FY21	Physical Security	N/A	90000180291	NO	5360G		\$305,000	\$305,000	03/31/21	84	\$0	\$286,845	\$143,423
460	New England Companies Physical Security Replacements - FY21	Physical Security	N/A	90000180294	NO	G285		\$258,000	\$258,000	03/31/21	84	\$0	\$242,643	\$121,321
461	RI Electric Only Physical Security Replacements - FY21	Physical Security	N/A	90000180290	NO	5360E		\$72,000	\$72,000	03/31/21	84	\$0	\$67,714	\$33,857
462	Virtualized Browser	Cyber Security			YES	G020		\$341,829	\$341,829	09/30/20	84	\$0	\$297,066	\$148,533
463	INVP 4490 Application Performance Management (APM)	Tech. Modernization	4490		YES	G020		\$400,000	\$400,000	12/31/20	84	\$0	\$361,905	\$180,952
464	DR Priority 3 Apps Remediation	Tech. Modernization	4825		YES	G020		\$1,000,000	\$1,000,000	12/31/20	84	\$0	\$904,762	\$452,381
465	Network Transformation Continuation-Substations and Security	Tech. Modernization	4836		YES	G020		\$600,000	\$600,000	12/31/20	84	\$0	\$542,857	\$271,429
466	Network Transformation Continuation-Risk Avoidance	Tech. Modernization	4834		YES	G020		\$360,000	\$360,000	01/01/21	84	\$0	\$325,714	\$162,857
467	Network Transformation Continuation-Substations	Tech. Modernization	4835		YES	G020		\$350,000	\$350,000	01/01/21	84	\$0	\$316,667	\$158,333
468	Regulatory Mandates - FY21	Other Mandates			YES	G020		\$20,000,000	\$20,000,000	03/31/21	84	\$0	\$18,809,524	\$9,404,762
469	INVP 4493 Monitoring and Alerting	Tech. Modernization	4493		YES	G020		\$100,000	\$100,000	03/31/21	84	\$0	\$94,048	\$47,024
470	INVP 4708 Business Innovation Projects 2	Tech. Modernization	4708		YES	G020		\$4,491,484	\$4,491,484	03/31/21	84	\$0	\$4,224,134	\$2,112,067
471	INVP 4710 Data Security	Tech. Modernization	4710		YES	G020		\$500,000	\$500,000	03/31/21	84	\$0	\$470,238	\$235,119
472	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		YES	G020		\$4,491,484	\$4,491,484	03/31/21	84	\$0	\$4,224,134	\$2,112,067
473	Security Incident Event Management Phase 5	Cyber Security	3683X4		YES	G020		\$1,631,279	\$1,631,279	06/01/21	84	\$0	\$1,573,019	\$786,510
474	Identity & Access Management Shared Area Access Management	Cyber Security	3683X5		YES	G020		\$3,108,258	\$3,108,258	06/01/21	84	\$0	\$2,997,249	\$1,498,624
475	Big Data Security Analytics - Phase 2	Cyber Security	3683X7		YES	G020		\$3,562,599	\$3,562,599	06/01/21	84	\$0	\$3,435,363	\$1,717,682
476	Enhanced DLP Gateway and Endpoint	Cyber Security	3683X8		YES	G020		\$2,782,325	\$2,782,325	06/01/21	84	\$0	\$2,682,956	\$1,341,478
477	Migration of Oracle to Linux	Tech. Modernization	4830		YES	G020		\$1,500,000	\$1,500,000	08/01/21	84	\$0	\$1,482,143	\$741,071
484	Total IS						\$128,118,832	\$288,653,278				\$288,081,655	\$278,907,274	\$283,494,465
485	Inception for total						(\$128,118,832)	\$128,118,832						
486	Total Projects						\$0	\$16,772,110						
487	Projects Assigned to separate dockets and ratemake							\$1,960,000						
488	Total Project Forecast							\$418,732,110						
489														
490														
491														

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Narragansett Electric Company and Narragansett Gas Company d/b/a Na
Service Company Rents
Forecasted Service Company Capital Software allocated to Operating Con
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Months: 12
Gas

8.2300%

Line	Investment Name	Service Co Return	Year Return	Return on Accum Taxes	Total Return	Year Amortization	Rate Year 1 NECO G Allocation	Rate Year 1 NECO G Rent Return	Rate Year 1 NECO G Rent - Depn
453	Domain Based Security Phase 2 (Network Segregation)	8.2300%	\$476,605	(\$57,292)	\$419,313	\$926,571	2.8497%	\$11,949	\$26,405
454	INVP 4570 US CNI Tech Services-Network Equipment Lifecycle	8.2300%	\$676,861	(\$81,364)	\$595,497	\$1,315,890	0.0000%	\$0	\$0
455	Security Research Lab	8.2300%	\$31,628	\$960	\$32,588	\$85,400	2.8497%	\$929	\$2,434
456	Threat Behavior Modeling	8.2300%	\$74,664	\$1,569	\$76,233	\$139,571	2.8497%	\$2,172	\$5,977
457	Data Visualization	8.2300%	\$92,248	\$1,939	\$94,187	\$172,443	2.8497%	\$2,684	\$4,914
458	All Computers Physical Security Replacements - FY21	8.2300%	\$43,035	(\$11,757)	\$31,278	\$66,190	2.8497%	\$891	\$1,886
459	RI Gas Only Physical Security Replacements - FY21	8.2300%	\$11,804	(\$3,225)	\$8,579	\$18,155	0.0000%	\$0	\$0
460	New England Companies Physical Security Replacements - FY	8.2300%	\$9,985	(\$2,728)	\$7,257	\$15,357	11.0863%	\$805	\$1,703
461	RI Electric Only Physical Security Replacements - FY21	8.2300%	\$2,786	(\$761)	\$2,025	\$4,286	0.0000%	\$0	\$0
462	Virtualized Browser	8.2300%	\$12,224	(\$3,340)	\$8,885	\$44,763	2.8497%	\$253	\$1,276
463	INVP 4490 Application Performance Management (APM)	8.2300%	\$14,892	(\$4,060)	\$10,824	\$38,095	2.8497%	\$308	\$1,086
464	DR Priority 3 Apps Remediation	8.2300%	\$27,231	(\$10,172)	\$17,059	\$95,238	2.8497%	\$771	\$2,714
465	Network Transformation Continuation-Substitutions and Security	8.2300%	\$22,339	(\$6,103)	\$16,236	\$71,143	2.8497%	\$463	\$1,628
466	Network Transformation Continuation-Risk Avoidance	8.2300%	\$13,403	(\$3,602)	\$9,741	\$34,286	2.8497%	\$278	\$977
467	Network Transformation Continuation-Substitutions	8.2300%	\$13,031	(\$3,560)	\$9,471	\$33,333	2.8497%	\$270	\$950
468	Regulatory Mandates - FY21	8.2300%	\$74,012	(\$211,460)	\$562,552	\$1,190,476	2.8497%	\$16,031	\$33,925
469	INVP 4493 Monitoring and Alerting	8.2300%	\$3,870	(\$1,057)	\$2,813	\$5,952	2.8497%	\$80	\$170
470	INVP 4708 Business Innovation Projects 2	8.2300%	\$173,823	(\$47,489)	\$126,334	\$267,350	2.8497%	\$3,600	\$7,619
471	INVP 4710 Data Security	8.2300%	\$19,350	(\$5,287)	\$14,064	\$29,762	2.8497%	\$401	\$848
472	INVP 4728 Business Innovation Projects 3	8.2300%	\$173,823	(\$47,489)	\$126,334	\$267,350	2.8497%	\$3,600	\$7,619
473	Security Incident Event Management Phase 5	8.2300%	\$64,730	(\$17,684)	\$47,045	\$58,260	2.8497%	\$1,341	\$1,660
474	Identity & Access Management: Shared Area Access Management	8.2300%	\$123,337	(\$33,696)	\$89,641	\$111,009	2.8497%	\$2,555	\$3,163
475	Big Data Security Analytics - Phase 2	8.2300%	\$141,365	(\$38,621)	\$102,744	\$127,236	2.8497%	\$2,928	\$3,626
476	Enhanced DLP Gateway and Endpoint	8.2300%	\$110,404	(\$30,162)	\$80,241	\$99,369	2.8497%	\$2,287	\$2,832
477	Migration of Oracle to Linux	8.2300%	\$60,990	(\$16,663)	\$44,327	\$17,857	2.8497%	\$1,263	\$509

\$513,369 \$1,646,316

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\$513,369 \$1,646,316

Gas
Existing Projects \$1,925,481
New Projects \$2,159,685
Total \$4,085,166

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Narragansett Electric Company and Narragansett Gas Company d/b/a Na
Service Company Reits
Forecasted Service Company Capital Software allocated to Operating Con
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Distribution									
Line	Investment Name	Rate Year 1 Distribution Allocation	Rate Year 1 Rent Return	Rate Year 1 Depreciation	Rate Year 1 Wage & Salary & Allocator	Rate Year 1 Total	Amortizatio n Period	Tax Expensing	Bonus Rate
453	Domain Based Security Phase 2 (Network Segregation)	8.3686%	\$35,091	\$7,541	\$15,385	\$97,246	36	-	100%
454	INVP 4570 US CNI Tech Services-Network Equipment Lifespan	15.1269%	\$90,080	\$19,053	\$39,496	\$249,657	36	-	100%
455	Security Research Lab	8.3686%	\$2,727	\$7,147	\$1,349	\$8,525	36	-	100%
456	Threat Behavior Modeling	8.3686%	\$6,380	\$11,680	\$2,467	\$15,593	36	-	100%
457	Data Visualization	8.3686%	\$7,882	\$14,431	\$3,048	\$19,265	36	-	100%
458	All Companies Physical Security Replacements - FY21	8.3686%	\$2,618	\$5,539	\$1,114	\$7,043	36	-	100%
459	RI Gas Only Physical Security Replacements - FY21	0.0000%	\$0	\$0	\$0	\$0	36	-	100%
460	New England Companies Physical Security Replacements - FY21	22.0728%	\$1,602	\$3,390	\$682	\$4,310	36	-	100%
461	RI Electric Only Physical Security Replacements - FY21	0.0000%	\$0	\$0	\$0	\$0	36	-	100%
462	Virtualized Browser	8.3686%	\$744	\$3,746	\$613	\$3,876	36	-	100%
463	INVP 4490 Application Performance Management (APM)	8.3686%	\$906	\$3,188	\$559	\$3,555	36	-	100%
464	DR Priority 3 Apps Remediation	8.3686%	\$2,264	\$7,070	\$1,398	\$8,857	36	-	100%
465	Network Transformation Continuation-Substations and Security	8.3686%	\$1,359	\$4,782	\$839	\$5,502	36	-	100%
466	Network Transformation Continuation-Risk Avoidance	8.3686%	\$815	\$2,869	\$503	\$3,181	36	-	100%
467	Network Transformation Continuation-Substations	8.3686%	\$793	\$2,790	\$489	\$3,093	36	-	100%
468	Regulatory Mandates - FY21	8.3686%	\$47,078	\$99,026	\$20,040	\$126,664	36	-	100%
469	INVP 4493 Monitoring and Alerting	8.3686%	\$235	\$498	\$100	\$633	36	-	100%
470	INVP 4708 Business Innovation Projects 2	8.3686%	\$10,572	\$22,373	\$4,500	\$28,445	36	-	100%
471	INVP 4710 Data Security	8.3686%	\$1,177	\$2,491	\$501	\$3,167	36	-	100%
472	INVP 4728 Business Innovation Projects 3	8.3686%	\$10,572	\$22,373	\$4,500	\$28,445	36	-	100%
473	Security Incident Event Management Phase 5	8.3686%	\$3,937	\$4,876	\$1,204	\$7,609	36	-	100%
474	Identity & Access Management: Shared Area Access Management	8.3686%	\$7,502	\$9,290	\$2,294	\$14,498	36	-	100%
475	Big Data Security Analytics - Phase 2	8.3686%	\$8,598	\$10,648	\$2,629	\$16,617	36	-	100%
476	Enhanced DLP Gateway and Endpoint	8.3686%	\$6,715	\$8,316	\$2,053	\$12,978	36	-	100%
477	Migration of Oracle to Linux	8.3686%	\$3,710	\$1,494	\$711	\$4,493	36	-	100%
484			\$1,540,912	\$4,688,541	\$850,943	\$5,378,509		9,429,438	
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Existing Projects	\$6,815,503
New Projects	\$5,378,509
Total	\$12,194,012

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Narragansett Electric Company and Narragansett Gas Company db/a Na
Service Company Rents
Forecasted Service Company Capital Software allocated to Operating Com
For the Rate Year beginning 09/01/2020 and ending 08/31/2021

Line	Investment Name	Bonus		08/31/2021	Average	Cash	09/01/2020	08/31/2021	Average	Book	Cash to Book		Return on
		Depreciation	09/01/2020 Balance								Tax	Difference	
453	Domain Based Security Phase 2 (Network Segregation)	\$6,486,000	\$6,486,000	\$0	\$3,243,000	\$885,988	\$231,643	\$1,158,214	\$694,929	\$189,854	\$666,133	\$57,292	
454	INSP 4570 US CNI Tech Services-Network Equipment Lifes	\$9,211,230	\$9,211,230	\$0	\$4,605,615	\$1,238,254	\$328,973	\$1,644,863	\$986,918	\$269,626	\$985,628	\$81,364	
455	Security Research Lab	\$427,000	\$0	\$0	\$0	\$0	\$0	\$85,400	\$42,700	\$11,666	\$31,666	(\$960)	
456	Threat Behavior Modeling	\$977,000	\$0	\$0	\$0	\$0	\$0	\$139,571	\$69,786	\$19,065	\$19,065	(\$1,569)	
457	Data Visualization	\$1,207,100	\$0	\$0	\$0	\$0	\$0	\$172,443	\$86,221	\$23,556	\$23,556	(\$1,939)	
458	All Companies Physical Security Replacements - FY21	\$1,112,000	\$1,112,000	\$1	\$556,001	\$151,899	\$0	\$66,190	\$33,095	\$9,042	\$142,858	\$11,757	
459	RI Gas Only Physical Security Replacements - FY21	\$305,000	\$305,000	\$2	\$152,501	\$41,663	\$0	\$18,155	\$9,077	\$2,480	\$39,183	\$3,225	
460	New England Companies Physical Security Replacements - FY	\$258,000	\$258,000	\$3	\$129,002	\$35,243	\$0	\$15,357	\$7,679	\$2,098	\$33,145	\$2,728	
461	RI Electric Only Physical Security Replacements - FY21	\$72,000	\$72,000	\$4	\$36,002	\$9,836	\$0	\$4,286	\$2,143	\$585	\$9,250	\$761	
462	Virtualized Browser	\$341,829	\$341,829	\$5	\$170,917	\$46,695	\$0	\$44,763	\$22,382	\$6,115	\$40,580	\$3,340	
463	INSP 4490 Application Performance Management (APM)	\$400,000	\$400,000	\$6	\$200,003	\$54,641	\$0	\$38,095	\$19,048	\$5,204	\$49,437	\$4,069	
464	DR Priority 3 Apps Remediation	\$1,000,000	\$1,000,000	\$7	\$500,004	\$136,601	\$0	\$95,238	\$47,619	\$13,010	\$123,591	\$10,172	
465	Network Transformation Continuation-Substations and Secur	\$600,000	\$600,000	\$8	\$300,004	\$81,961	\$0	\$57,143	\$28,571	\$7,806	\$74,155	\$6,103	
466	Network Transformation Continuation-Risk Avoidance	\$360,000	\$360,000	\$9	\$180,005	\$49,177	\$0	\$34,286	\$17,143	\$4,683	\$44,494	\$3,662	
467	Network Transformation Continuation-Substations	\$350,000	\$350,000	\$10	\$175,005	\$47,811	\$0	\$33,333	\$16,667	\$4,553	\$43,258	\$3,560	
468	Regulatory Mandates - FY21	\$20,000,000	\$20,000,000	\$11	\$10,000,006	\$2,732,002	\$0	\$1,190,476	\$595,238	\$162,619	\$2,569,382	\$211,460	
469	INSP 4493 Monitoring and Alerting	\$100,000	\$100,000	\$12	\$50,006	\$13,662	\$0	\$5,952	\$2,976	\$813	\$12,849	\$1,057	
470	INSP 4708 Business Innovation Projects 2	\$4,491,484	\$4,491,484	\$13	\$2,245,749	\$613,539	\$0	\$267,350	\$133,675	\$36,520	\$77,018	\$47,489	
471	INSP 4710 Data Security	\$900,000	\$900,000	\$14	\$250,007	\$68,302	\$0	\$267,350	\$133,675	\$4,065	\$64,236	\$5,287	
472	INSP 4728 Business Innovation Projects 3	\$4,491,484	\$4,491,484	\$15	\$2,245,749	\$613,539	\$0	\$267,350	\$133,675	\$36,520	\$77,019	\$47,489	
473	Security Incident Event Management Phase 5	\$1,631,279	\$1,631,279	\$16	\$815,648	\$222,835	\$0	\$88,260	\$29,130	\$7,958	\$714,877	\$17,684	
474	Identity & Access Management Shared Area Access Managem	\$3,108,258	\$3,108,258	\$17	\$1,554,138	\$424,590	\$0	\$111,009	\$55,505	\$15,164	\$409,427	\$33,696	
475	Big Data Security Analytics - Phase 2	\$3,562,599	\$3,562,599	\$18	\$1,781,309	\$486,653	\$0	\$127,246	\$63,618	\$17,380	\$469,273	\$38,621	
476	Enhanced DLP Gateway and Endpoint	\$2,762,325	\$2,762,325	\$19	\$1,381,172	\$380,068	\$0	\$99,549	\$49,684	\$13,574	\$366,444	\$30,162	
477	Migration of Oracle to Linux	\$1,900,000	\$1,900,000	\$20	\$750,010	\$204,903	\$0	\$17,857	\$8,929	\$2,439	\$202,463	\$16,663	
484		\$396,918,170	\$414,008,208	\$252,628,852	\$333,318,530	\$91,062,622	\$81,724,196	\$137,864,836	\$109,794,516	\$29,995,862	\$61,066,761	\$5,025,794	
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The Narragansett Electric Company d/b/a National Grid
Service Company
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt Nt	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
1	1TXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	J139	07/01/97	120	\$2,600	\$0	\$2,600
2	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	12/20/02	120	\$48,803	\$0	\$48,803
3	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	08/26/04	120	\$560,942	\$0	\$560,942
4	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	10/31/04	120	\$10,055	\$0	\$10,055
5	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	04/23/05	120	\$86,734	\$0	\$86,734
6	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	03/19/06	120	\$4,520	\$0	\$4,520
7	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	09/01/06	120	\$103,619	\$0	\$103,619
8	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	J139	12/01/06	120	\$40,743	\$0	\$40,743
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	J063	09/01/09	120	\$114,338	\$0	\$114,338
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	J063	03/01/10	120	\$738,816	\$0	\$738,816
11	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	J063	08/01/12	120	\$1,001	\$0	\$1,001
12	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$3,658	\$0	\$3,658
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$18,292	\$0	\$18,292
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$7,317	\$0	\$7,317
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$11,096	\$0	\$11,096
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$10,975	\$0	\$10,975
17	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$5,754	\$0	\$5,754
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$11,507	\$0	\$11,507
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$2,301	\$0	\$2,301
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$12,223	\$0	\$12,223
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$5,754	\$0	\$5,754
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$161,102	\$0	\$161,102
23	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$6,070	\$0	\$6,070
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$30,840	\$0	\$30,840
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$2,428	\$0	\$2,428
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$12,895	\$0	\$12,895
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$6,070	\$0	\$6,070
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$218,519	\$0	\$218,519
29	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$15,339	\$0	\$15,339
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$30,157	\$0	\$30,157
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$5,936	\$0	\$5,936
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$47,485	\$0	\$47,485
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$5,936	\$0	\$5,936
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$213,685	\$0	\$213,685
35	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$9,903	\$0	\$9,903
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$12,873	\$0	\$12,873
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$4,951	\$0	\$4,951
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$4,951	\$0	\$4,951
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$2,971	\$0	\$2,971
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$108,928	\$0	\$108,928
41	90000098638	SVC8000	TOWER	Communication Equipment	J063	12/01/13	120	\$38,634	\$0	\$38,634
42	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$16,225	\$0	\$16,225
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$34,944	\$0	\$34,944
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$6,878	\$0	\$6,878
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$55,023	\$0	\$55,023
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$6,878	\$0	\$6,878
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$123,802	\$0	\$123,802
48	90000098721	SVC8000	TOWER	Communication Equipment	J063	12/01/13	120	\$123,802	\$0	\$123,802
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	G012	06/01/17	120	\$3,384	\$0	\$3,384
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	G012	07/01/11	120	\$78,019	\$0	\$78,019
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	G012	07/01/11	120	\$23,213	\$0	\$23,213
52	90000098936	SVC8000	Wire & Cable	Improvements	G012	07/01/11	120	\$253	\$0	\$253
53	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J135	07/01/87	120	\$1,462	\$0	\$1,462
54	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	06/17/03	120	\$7,784	\$0	\$7,784

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19 8.2300%

Line	Work order	estment N:	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE- ALL SIZES	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
9	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	YES	\$11,434	\$0	\$5,717	8.23%	\$470	(\$129)
10	9000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	YES	\$110,822	\$36,941	\$73,882	8.23%	\$6,080	(\$1,661)
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	YES	\$392	\$292	\$342	8.23%	\$28	(\$7)
12	9000098633	SVC8000	BATTERY	Communication Equipment	YES	\$1,921	\$1,555	\$1,738	8.23%	\$143	(\$31)
13	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$9,603	\$7,774	\$8,689	8.23%	\$715	(\$153)
14	9000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$3,841	\$3,110	\$3,475	8.23%	\$286	(\$61)
15	9000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$5,826	\$4,716	\$5,271	8.23%	\$434	(\$93)
16	9000098633	SVC8000	JACK FIELD	Communication Equipment	YES	\$5,762	\$4,664	\$5,213	8.23%	\$429	(\$92)
17	9000098634	SVC8000	BATTERY	Communication Equipment	YES	\$3,021	\$2,445	\$2,733	8.23%	\$225	(\$48)
18	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$6,041	\$4,891	\$5,466	8.23%	\$450	(\$96)
19	9000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$1,208	\$978	\$1,093	8.23%	\$90	(\$19)
20	9000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$6,417	\$5,195	\$5,806	8.23%	\$478	(\$102)
21	9000098634	SVC8000	JACK FIELD	Communication Equipment	YES	\$3,021	\$2,445	\$2,733	8.23%	\$225	(\$48)
22	9000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$84,578	\$68,468	\$76,523	8.23%	\$6,298	(\$1,344)
23	9000098635	SVC8000	BATTERY	Communication Equipment	YES	\$3,187	\$2,580	\$2,883	8.23%	\$237	(\$51)
24	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$16,191	\$13,107	\$14,649	8.23%	\$1,206	(\$257)
25	9000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$1,275	\$1,032	\$1,153	8.23%	\$95	(\$20)
26	9000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$6,770	\$5,480	\$6,125	8.23%	\$504	(\$108)
27	9000098635	SVC8000	JACK FIELD	Communication Equipment	YES	\$3,187	\$2,580	\$2,883	8.23%	\$237	(\$51)
28	9000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$114,723	\$92,871	\$103,797	8.23%	\$8,542	(\$1,823)
29	9000098636	SVC8000	BATTERY	Communication Equipment	YES	\$8,053	\$6,519	\$7,286	8.23%	\$600	(\$128)
30	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$15,833	\$12,817	\$14,325	8.23%	\$1,179	(\$252)
31	9000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$3,116	\$2,523	\$2,819	8.23%	\$232	(\$50)
32	9000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$24,930	\$20,181	\$22,556	8.23%	\$1,856	(\$396)
33	9000098636	SVC8000	JACK FIELD	Communication Equipment	YES	\$3,116	\$2,523	\$2,819	8.23%	\$232	(\$50)
34	9000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$112,184	\$90,816	\$101,500	8.23%	\$8,353	(\$1,782)
35	9000098638	SVC8000	BATTERY	Communication Equipment	YES	\$5,199	\$4,209	\$4,704	8.23%	\$387	(\$83)
36	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$6,759	\$5,471	\$6,115	8.23%	\$503	(\$107)
37	9000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$2,599	\$2,104	\$2,352	8.23%	\$194	(\$41)
38	9000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$2,599	\$2,104	\$2,352	8.23%	\$194	(\$41)
39	9000098638	SVC8000	JACK FIELD	Communication Equipment	YES	\$1,560	\$1,263	\$1,411	8.23%	\$116	(\$25)
40	9000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$57,187	\$46,295	\$51,741	8.23%	\$4,258	(\$909)
41	9000098638	SVC8000	TOWER	Communication Equipment	YES	\$20,283	\$16,419	\$18,351	8.23%	\$1,510	(\$322)
42	9000098721	SVC8000	BATTERY	Communication Equipment	YES	\$8,518	\$6,895	\$7,707	8.23%	\$634	(\$135)
43	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$18,346	\$14,851	\$16,599	8.23%	\$1,366	(\$291)
44	9000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$3,611	\$2,923	\$3,267	8.23%	\$269	(\$57)
45	9000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$28,887	\$23,385	\$26,136	8.23%	\$2,151	(\$459)
46	9000098721	SVC8000	JACK FIELD	Communication Equipment	YES	\$3,611	\$2,923	\$3,267	8.23%	\$269	(\$57)
47	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$64,996	\$52,616	\$58,806	8.23%	\$4,840	(\$1,033)
48	9000098721	SVC8000	TOWER	Communication Equipment	YES	\$64,996	\$52,616	\$58,806	8.23%	\$4,840	(\$1,033)
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$2,961	\$2,623	\$2,792	8.23%	\$230	(\$43)
50	9000098936	SVC8000	OFFICE FURNITURE	Improvements	YES	\$22,105	\$14,304	\$18,204	8.23%	\$1,498	(\$409)
51	9000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	YES	\$6,577	\$4,256	\$5,416	8.23%	\$446	(\$122)
52	9000098936	SVC8000	Wire & Cable	Improvements	YES	\$72	\$46	\$59	8.23%	\$5	(\$1)
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0

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The Narragansett Electric Company d/b/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2019

Line	Work order	estimation N:	Project Description	Account Description	Total Return	Year Amortization	Test Year Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$342	\$11,434	4.0899%	\$14	\$468	9.6901%	\$33
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$4,419	\$73,882	4.0899%	\$181	\$3,022	9.6901%	\$428
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$21	\$100	1.5316%	\$0	\$2	3.7985%	\$1
12	90000098633	SVC8000	BATTERY	Communication Equipment	\$113	\$366	4.0899%	\$5	\$15	9.6901%	\$11
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$563	\$1,829	4.0899%	\$23	\$75	9.6901%	\$55
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$225	\$732	4.0899%	\$9	\$30	9.6901%	\$22
15	90000098633	SVC8000	JACK/CHANNEL MODEMS	Communication Equipment	\$341	\$1,110	4.0899%	\$14	\$45	9.6901%	\$33
16	90000098633	SVC8000	DATA FIELD	Communication Equipment	\$338	\$1,098	4.0899%	\$14	\$45	9.6901%	\$33
17	90000098634	SVC8000	BATTERY	Communication Equipment	\$177	\$575	4.0899%	\$7	\$24	9.6901%	\$17
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$354	\$1,151	4.0899%	\$14	\$47	9.6901%	\$34
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$71	\$230	4.0899%	\$3	\$9	9.6901%	\$7
20	90000098634	SVC8000	DATA/CHANNEL MODEMS	Communication Equipment	\$376	\$1,222	4.0899%	\$15	\$50	9.6901%	\$36
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	\$177	\$575	4.0899%	\$7	\$24	9.6901%	\$17
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$4,954	\$16,110	4.0899%	\$203	\$659	9.6901%	\$480
23	90000098635	SVC8000	BATTERY	Communication Equipment	\$187	\$607	4.0899%	\$8	\$25	9.6901%	\$18
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$948	\$3,084	4.0899%	\$39	\$126	9.6901%	\$92
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$75	\$243	4.0899%	\$3	\$10	9.6901%	\$7
26	90000098635	SVC8000	JACK/CHANNEL MODEMS	Communication Equipment	\$397	\$1,290	4.0899%	\$16	\$53	9.6901%	\$38
27	90000098635	SVC8000	DATA FIELD	Communication Equipment	\$187	\$607	4.0899%	\$8	\$25	9.6901%	\$18
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$6,720	\$21,852	4.0899%	\$275	\$894	9.6901%	\$651
29	90000098636	SVC8000	BATTERY	Communication Equipment	\$472	\$1,534	4.0899%	\$19	\$63	9.6901%	\$46
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$927	\$3,016	4.0899%	\$38	\$123	9.6901%	\$90
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$183	\$594	4.0899%	\$7	\$24	9.6901%	\$18
32	90000098636	SVC8000	DATA/CHANNEL MODEMS	Communication Equipment	\$1,460	\$4,749	4.0899%	\$60	\$194	9.6901%	\$142
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	\$183	\$594	4.0899%	\$7	\$24	9.6901%	\$18
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$6,571	\$21,368	4.0899%	\$269	\$874	9.6901%	\$637
35	90000098638	SVC8000	BATTERY	Communication Equipment	\$305	\$990	4.0899%	\$12	\$41	9.6901%	\$30
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$96	\$1,287	4.0899%	\$6	\$20	9.6901%	\$15
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$152	\$495	4.0899%	\$6	\$20	9.6901%	\$15
38	90000098638	SVC8000	DATA/CHANNEL MODEMS	Communication Equipment	\$91	\$297	4.0899%	\$4	\$12	9.6901%	\$9
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	\$3,350	\$10,893	4.0899%	\$137	\$446	9.6901%	\$325
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,188	\$3,863	4.0899%	\$49	\$158	9.6901%	\$125
41	90000098638	SVC8000	TOWER	Communication Equipment	\$499	\$1,622	4.0899%	\$20	\$66	9.6901%	\$48
42	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$1,075	\$3,494	4.0899%	\$44	\$143	9.6901%	\$104
43	90000098721	SVC8000	BATTERY	Communication Equipment	\$212	\$688	4.0899%	\$9	\$28	9.6901%	\$20
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$1,692	\$5,502	4.0899%	\$69	\$225	9.6901%	\$164
45	90000098721	SVC8000	DATA/CHANNEL MODEMS	Communication Equipment	\$212	\$688	4.0899%	\$9	\$28	9.6901%	\$20
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	\$3,807	\$12,380	4.0899%	\$156	\$506	9.6901%	\$369
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$3,807	\$12,380	4.0899%	\$156	\$506	9.6901%	\$369
48	90000098721	SVC8000	TOWER	Communication Equipment	\$187	\$338	2.8497%	\$5	\$10	8.3686%	\$16
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,089	\$7,802	2.8497%	\$31	\$222	8.3686%	\$91
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	\$324	\$2,321	2.8497%	\$9	\$66	8.3686%	\$27
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	\$4	\$25	2.8497%	\$0	\$1	8.3686%	\$0
52	90000098936	SVC8000	Wire & Cable	Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Distribution

09/01/18

08/31/19

Line	Work order	Estment N.	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage Allocater	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE- ALL SIZES	Communication Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$2,600	\$2,600
2	ITXFER00099	SVC8000	FIBER OPTIC CABLE- ALL SIZES	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$22,517	\$48,803	\$48,803
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$258,815	\$560,942	\$560,942
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$4,639	\$10,055	\$10,055
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$86,734	\$86,734	\$86,734
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$2,086	\$4,520	\$4,520
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$47,809	\$103,619	\$103,619
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$18,798	\$40,743	\$40,743
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$1,108	\$156	\$985	84	46.14%	\$52,755	\$114,338	\$114,338
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$7,159	\$1,036	\$6,551	84	46.14%	\$340,884	\$738,816	\$738,816
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$4	\$1	\$4	84	46.14%	\$462	\$977	\$1,001
12	90000098633	SVC8000	BATTERY	Communication Equipment	\$35	\$6	\$40	84	41.71%	\$1,526	\$3,183	\$3,373
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$177	\$32	\$200	84	41.71%	\$7,629	\$15,913	\$16,864
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$71	\$13	\$80	84	41.71%	\$3,052	\$6,365	\$6,746
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$108	\$19	\$121	84	41.71%	\$4,628	\$9,653	\$10,230
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	\$106	\$19	\$120	84	41.71%	\$4,577	\$9,548	\$10,119
17	90000098634	SVC8000	BATTERY	Communication Equipment	\$56	\$10	\$63	84	41.71%	\$2,400	\$5,005	\$5,305
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$112	\$20	\$126	84	41.71%	\$4,799	\$10,011	\$10,609
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$22	\$4	\$25	84	41.71%	\$960	\$2,002	\$2,122
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$118	\$21	\$134	84	41.71%	\$5,098	\$10,633	\$11,269
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	\$56	\$10	\$63	84	41.71%	\$2,400	\$5,005	\$5,305
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$151	\$279	\$1,762	84	41.71%	\$67,189	\$140,150	\$148,527
23	90000098635	SVC8000	BATTERY	Communication Equipment	\$59	\$11	\$66	84	41.71%	\$2,532	\$5,281	\$5,596
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$299	\$53	\$337	84	41.71%	\$12,862	\$26,829	\$28,433
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$24	\$4	\$27	84	41.71%	\$1,013	\$2,112	\$2,238
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$125	\$22	\$141	84	41.71%	\$5,378	\$11,218	\$11,889
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	\$59	\$11	\$66	84	41.71%	\$2,532	\$5,281	\$5,596
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,117	\$378	\$2,390	84	41.71%	\$91,135	\$190,100	\$201,463
29	90000098636	SVC8000	BATTERY	Communication Equipment	\$149	\$27	\$168	84	41.71%	\$6,397	\$13,344	\$14,142
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$292	\$52	\$330	84	41.71%	\$12,577	\$26,235	\$27,803
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$58	\$10	\$65	84	41.71%	\$2,476	\$5,164	\$5,472
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$460	\$82	\$519	84	41.71%	\$19,804	\$41,310	\$43,779
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	\$58	\$10	\$65	84	41.71%	\$2,476	\$5,164	\$5,472
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,071	\$370	\$2,338	84	41.71%	\$89,119	\$185,894	\$197,005
35	90000098638	SVC8000	BATTERY	Communication Equipment	\$96	\$17	\$108	84	41.71%	\$4,130	\$8,615	\$9,130
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$125	\$22	\$141	84	41.71%	\$5,369	\$11,199	\$11,869
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$48	\$9	\$54	84	41.71%	\$2,065	\$4,307	\$4,565
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$48	\$9	\$54	84	41.71%	\$2,065	\$4,307	\$4,565
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	\$29	\$5	\$32	84	41.71%	\$1,239	\$2,584	\$2,739
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,056	\$189	\$1,192	84	41.71%	\$45,430	\$94,762	\$100,426
41	90000098638	SVC8000	TOWER	Communication Equipment	\$374	\$67	\$423	84	41.71%	\$16,112	\$33,609	\$35,618
42	90000098721	SVC8000	BATTERY	Communication Equipment	\$157	\$28	\$177	84	41.71%	\$6,767	\$14,115	\$14,958
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$239	\$60	\$382	84	41.71%	\$14,574	\$30,400	\$32,217
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$67	\$12	\$75	84	41.71%	\$2,868	\$5,983	\$6,341
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$533	\$95	\$602	84	41.71%	\$22,948	\$47,867	\$50,728
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	\$67	\$12	\$75	84	41.71%	\$2,868	\$5,983	\$6,341
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,200	\$214	\$1,354	84	41.71%	\$51,633	\$107,701	\$114,139
48	90000098721	SVC8000	TOWER	Communication Equipment	\$1,200	\$214	\$1,354	84	41.71%	\$51,633	\$107,701	\$114,139
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$27	\$6	\$37	84	49.95%	\$1,690	\$2,347	\$2,644
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	\$618	\$97	\$613	84	46.14%	\$35,997	\$78,019	\$78,019
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	\$184	\$29	\$182	84	46.14%	\$10,711	\$23,213	\$23,213
52	90000098936	SVC8000	Wire & Cable	Improvements	\$2	\$0	\$2	84	46.14%	\$117	\$253	\$253
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$1,462	\$1,462
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	46.14%	\$3,591	\$7,784	\$7,784

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company, d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N°	Project Description	Account Description	Average		09/01/2018		08/31/2019		Average		Book Tax		Cash to Book		Return on	
					Balance	Cash Tax	Balance	Balance	Balance	Balance	Balance	Tax Difference	Tax Difference	Tax Difference	Tax Difference	Tax Difference	Accum Taxes	Accum Taxes
1	1TXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$2,600	\$710	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$710	\$0	\$0	\$0	\$0	\$0	\$0
2	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$48,803	\$13,333	\$48,803	\$48,803	\$48,803	\$48,803	\$48,803	\$13,333	\$0	\$0	\$0	\$0	\$0	\$0
3	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$560,942	\$153,249	\$560,942	\$560,942	\$560,942	\$560,942	\$560,942	\$153,249	\$0	\$0	\$0	\$0	\$0	\$0
4	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$10,055	\$2,747	\$10,055	\$10,055	\$10,055	\$10,055	\$10,055	\$2,747	\$0	\$0	\$0	\$0	\$0	\$0
5	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$86,734	\$23,696	\$86,734	\$86,734	\$86,734	\$86,734	\$86,734	\$23,696	\$0	\$0	\$0	\$0	\$0	\$0
6	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$4,520	\$1,235	\$4,520	\$4,520	\$4,520	\$4,520	\$4,520	\$1,235	\$0	\$0	\$0	\$0	\$0	\$0
7	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$103,619	\$28,309	\$103,619	\$103,619	\$103,619	\$103,619	\$103,619	\$28,309	\$0	\$0	\$0	\$0	\$0	\$0
8	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$40,743	\$11,131	\$40,743	\$40,743	\$40,743	\$40,743	\$40,743	\$11,131	\$0	\$0	\$0	\$0	\$0	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$114,338	\$31,237	\$102,904	\$114,338	\$102,904	\$114,338	\$102,904	\$31,237	\$1,562	\$1,562	\$1,562	\$1,562	\$1,562	\$1,562
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$738,816	\$201,845	\$627,994	\$738,816	\$627,994	\$738,816	\$627,994	\$201,845	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
11	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$989	\$270	\$609	\$989	\$609	\$989	\$609	\$270	\$90	\$90	\$90	\$90	\$90	\$90
12	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$3,278	\$895	\$1,738	\$3,278	\$1,738	\$3,278	\$1,738	\$895	\$371	\$371	\$371	\$371	\$371	\$371
13	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$16,389	\$4,477	\$8,689	\$16,389	\$8,689	\$16,389	\$8,689	\$4,477	\$1,854	\$1,854	\$1,854	\$1,854	\$1,854	\$1,854
14	9000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$6,555	\$1,791	\$3,475	\$6,555	\$3,475	\$6,555	\$3,475	\$1,791	\$741	\$741	\$741	\$741	\$741	\$741
15	9000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$9,942	\$2,716	\$5,271	\$9,942	\$5,271	\$9,942	\$5,271	\$2,716	\$1,125	\$1,125	\$1,125	\$1,125	\$1,125	\$1,125
16	9000098633	SVC8000	JACK FIELD	Communication Equipment	\$9,833	\$2,686	\$5,213	\$9,833	\$5,213	\$9,833	\$5,213	\$2,686	\$1,112	\$1,112	\$1,112	\$1,112	\$1,112	\$1,112
17	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$5,155	\$1,408	\$2,733	\$5,155	\$2,733	\$5,155	\$2,733	\$1,408	\$583	\$583	\$583	\$583	\$583	\$583
18	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$10,310	\$2,817	\$5,466	\$10,310	\$5,466	\$10,310	\$5,466	\$2,817	\$1,166	\$1,166	\$1,166	\$1,166	\$1,166	\$1,166
19	9000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$2,062	\$563	\$1,093	\$2,062	\$1,093	\$2,062	\$1,093	\$563	\$233	\$233	\$233	\$233	\$233	\$233
20	9000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$10,951	\$2,992	\$5,806	\$10,951	\$5,806	\$10,951	\$5,806	\$2,992	\$1,239	\$1,239	\$1,239	\$1,239	\$1,239	\$1,239
21	9000098634	SVC8000	JACK FIELD	Communication Equipment	\$5,155	\$1,408	\$2,733	\$5,155	\$2,733	\$5,155	\$2,733	\$1,408	\$583	\$583	\$583	\$583	\$583	\$583
22	9000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$144,338	\$39,433	\$76,523	\$144,338	\$76,523	\$144,338	\$76,523	\$39,433	\$1,344	\$1,344	\$1,344	\$1,344	\$1,344	\$1,344
23	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$5,438	\$1,486	\$2,883	\$5,438	\$2,883	\$5,438	\$2,883	\$1,486	\$615	\$615	\$615	\$615	\$615	\$615
24	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$27,631	\$7,549	\$14,649	\$27,631	\$14,649	\$27,631	\$14,649	\$7,549	\$3,125	\$3,125	\$3,125	\$3,125	\$3,125	\$3,125
25	9000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$2,175	\$594	\$1,153	\$2,175	\$1,153	\$2,175	\$1,153	\$594	\$246	\$246	\$246	\$246	\$246	\$246
26	9000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$11,553	\$3,156	\$6,125	\$11,553	\$6,125	\$11,553	\$6,125	\$3,156	\$1,307	\$1,307	\$1,307	\$1,307	\$1,307	\$1,307
27	9000098635	SVC8000	JACK FIELD	Communication Equipment	\$5,438	\$1,486	\$2,883	\$5,438	\$2,883	\$5,438	\$2,883	\$1,486	\$615	\$615	\$615	\$615	\$615	\$615
28	9000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$195,781	\$53,487	\$103,297	\$195,781	\$103,297	\$195,781	\$103,297	\$53,487	\$2,145	\$2,145	\$2,145	\$2,145	\$2,145	\$2,145
29	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$13,743	\$3,755	\$7,286	\$13,743	\$7,286	\$13,743	\$7,286	\$3,755	\$1,555	\$1,555	\$1,555	\$1,555	\$1,555	\$1,555
30	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$27,019	\$7,382	\$14,325	\$27,019	\$14,325	\$27,019	\$14,325	\$7,382	\$3,056	\$3,056	\$3,056	\$3,056	\$3,056	\$3,056
31	9000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$5,318	\$1,453	\$2,819	\$5,318	\$2,819	\$5,318	\$2,819	\$1,453	\$602	\$602	\$602	\$602	\$602	\$602
32	9000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$42,544	\$11,623	\$22,556	\$42,544	\$22,556	\$42,544	\$22,556	\$11,623	\$4,812	\$4,812	\$4,812	\$4,812	\$4,812	\$4,812
33	9000098636	SVC8000	JACK FIELD	Communication Equipment	\$5,318	\$1,453	\$2,819	\$5,318	\$2,819	\$5,318	\$2,819	\$1,453	\$602	\$602	\$602	\$602	\$602	\$602
34	9000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$191,450	\$52,304	\$101,500	\$191,450	\$101,500	\$191,450	\$101,500	\$52,304	\$2,341	\$2,341	\$2,341	\$2,341	\$2,341	\$2,341
35	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$8,872	\$2,424	\$4,704	\$8,872	\$4,704	\$8,872	\$4,704	\$2,424	\$1,004	\$1,004	\$1,004	\$1,004	\$1,004	\$1,004
36	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$11,534	\$3,151	\$6,115	\$11,534	\$6,115	\$11,534	\$6,115	\$3,151	\$1,305	\$1,305	\$1,305	\$1,305	\$1,305	\$1,305
37	9000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$4,436	\$1,212	\$2,352	\$4,436	\$2,352	\$4,436	\$2,352	\$1,212	\$502	\$502	\$502	\$502	\$502	\$502
38	9000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$4,436	\$1,212	\$2,352	\$4,436	\$2,352	\$4,436	\$2,352	\$1,212	\$502	\$502	\$502	\$502	\$502	\$502
39	9000098638	SVC8000	JACK FIELD	Communication Equipment	\$2,662	\$727	\$1,411	\$2,662	\$1,411	\$2,662	\$1,411	\$727	\$301	\$301	\$301	\$301	\$301	\$301
40	9000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$97,594	\$26,663	\$51,741	\$97,594	\$26,663	\$97,594	\$26,663	\$26,663	\$10,624	\$10,624	\$10,624	\$10,624	\$10,624	\$10,624
41	9000098638	SVC8000	TOWER	Communication Equipment	\$34,614	\$9,456	\$18,351	\$34,614	\$18,351	\$34,614	\$18,351	\$9,456	\$3,939	\$3,939	\$3,939	\$3,939	\$3,939	\$3,939
42	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$31,308	\$8,553	\$16,599	\$31,308	\$16,599	\$31,308	\$16,599	\$8,553	\$3,541	\$3,541	\$3,541	\$3,541	\$3,541	\$3,541
43	9000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$6,162	\$1,684	\$3,267	\$6,162	\$3,267	\$6,162	\$3,267	\$1,684	\$697	\$697	\$697	\$697	\$697	\$697
44	9000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$49,298	\$13,468	\$26,136	\$49,298	\$26,136	\$49,298	\$26,136	\$13,468	\$5,576	\$5,576	\$5,576	\$5,576	\$5,576	\$5,576
45	9000098721	SVC8000	JACK FIELD	Communication Equipment	\$6,162	\$1,684	\$3,267	\$6,162	\$3,267	\$6,162	\$3,267	\$1,684	\$697	\$697	\$697	\$697	\$697	\$697
46	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$110,920	\$30,303	\$58,806	\$110,920	\$58,806	\$110,920	\$58,806	\$30,303	\$12,546	\$12,546	\$12,546	\$12,546	\$12,546	\$12,546
47	9000098721	SVC8000	TOWER	Communication Equipment	\$2,495	\$682	\$423	\$2,495	\$423	\$2,495	\$423	\$682	\$280	\$280	\$280	\$280	\$280	\$280
48	9000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Improvements	\$78,019	\$21,315	\$55,914	\$78,019	\$55,914	\$78,019	\$55,914	\$21,315	\$8,973	\$8,973	\$8,973	\$8,973	\$8,973	\$8,973
49	9000098936	SVC8000	OFFICE FURNITURE	Improvements	\$23,213	\$6,342	\$16,636	\$23,213	\$16,636	\$23,213	\$16,636	\$6,342	\$2,591	\$2,591	\$2,591	\$2,591	\$2,591	\$2,591
50	9000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	\$253	\$69	\$181	\$253	\$181	\$253	\$181	\$69	\$27	\$27	\$27	\$27	\$27	\$27
51	9000098936	SVC8000	Wire & Cable	Improvements	\$1,462	\$399	\$1,462	\$1,462	\$1,462	\$1,462	\$1,462	\$399	\$16	\$16	\$16	\$16	\$16	\$16
52	9000098936	SVC8000	LABORATORY EQUIPMENT (EA)	Improvements	\$1,462	\$399	\$1,462	\$1,462	\$1,462	\$1,462	\$1,462	\$399	\$16	\$16	\$16	\$16	\$16	\$16
53	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Improvements	\$7,784	\$2,127	\$7,784	\$7,784	\$2,127	\$7,784	\$2,127	\$2,127	\$0	\$0	\$0	\$0	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
55	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	08/17/03	120	\$11,008	\$0	\$11,008
56	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	04/17/04	120	\$21,599	\$0	\$21,599
57	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	06/17/04	120	\$7,219	\$0	\$7,219
58	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	10/31/04	120	\$684	\$0	\$684
59	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	03/31/05	120	\$5,326	\$0	\$5,326
60	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	05/31/05	120	\$33,331	\$0	\$33,331
61	1TXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	J135	07/01/00	120	\$145,055.42	\$0	\$145,055
62	1TXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	J135	07/01/08	120	\$854,944.58	\$0	\$854,945
63	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/91	120	\$1,239	\$0	\$1,239
64	1TXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	J114	07/01/92	120	\$93,468	\$0	\$93,468
65	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J114	07/01/93	120	\$3,178	\$0	\$3,178
66	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/93	120	\$4,514	\$0	\$4,514
67	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J135	07/01/93	120	\$531	\$0	\$531
68	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J135	07/01/94	120	\$19,839	\$0	\$19,839
69	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J135	07/01/95	120	\$13,868	\$0	\$13,868
70	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	07/01/96	120	\$7,151	\$0	\$7,151
71	1TXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	J139	07/01/96	120	\$4,023	\$0	\$4,023
72	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/97	120	\$2,208	\$0	\$2,208
73	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J135	07/01/97	120	\$515	\$0	\$515
74	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J135	07/01/97	120	\$8,663	\$0	\$8,663
75	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J114	07/01/99	120	\$8,117	\$0	\$8,117
76	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J135	07/01/99	120	\$24,031	\$0	\$24,031
77	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	12/31/01	120	\$9,848	\$0	\$9,848
78	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/31/02	120	\$1,140	\$0	\$1,140
79	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	11/20/02	120	\$4,000	\$0	\$4,000
80	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	01/31/03	120	\$5,576	\$0	\$5,576
81	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	01/31/03	120	\$8,684	\$0	\$8,684
82	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	06/20/03	120	\$2,300	\$0	\$2,300
83	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	12/31/03	120	\$2,759	\$0	\$2,759
84	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	01/20/04	120	\$1,000	\$0	\$1,000
85	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/06	120	\$30,825	\$0	\$30,825
86	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/06	120	\$70,912	\$0	\$70,912
87	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/06	120	\$1,345	\$0	\$1,345
88	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/06	120	\$41,201	\$0	\$41,201
89	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	J139	10/01/07	120	\$4,904	\$0	\$4,904
90	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	10/01/07	120	\$11,299	\$0	\$11,299
91	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	11/01/07	120	\$3,433	\$0	\$3,433
92	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	09/01/08	120	\$16,993	\$0	\$16,993
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J063	09/01/09	120	\$38,273	\$0	\$38,273
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	G012	11/01/10	120	\$18,867	\$0	\$18,867
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	G012	07/01/11	120	\$55,182	\$0	\$55,182
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	G012	11/01/10	120	\$18,247	\$0	\$18,247
97	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	10/30/11	120	\$367,531	\$0	\$367,531
98	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	07/01/12	120	\$8,736	\$0	\$8,736
99	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$5,947	\$0	\$5,947
100	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$14,126	\$0	\$14,126
101	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/12	120	\$57,649	\$0	\$57,649
102	1TXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	J139	08/01/12	120	\$53,489	\$0	\$53,489
103	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	08/01/12	120	\$114,767	\$0	\$114,767
104	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/12	120	\$11,601	\$0	\$11,601
105	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/12	120	\$2,451	\$0	\$2,451
106	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	10/01/12	120	\$21,955	\$0	\$21,955
107	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	J139	10/01/12	120	\$1,711	\$0	\$1,711
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	J063	09/01/13	120	\$25,353	\$0	\$25,353

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19 8.2300%

Line	Work order	estmt N:	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	YES	\$0	\$0	\$0	8.23%	\$0	\$0
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	YES	\$0	\$0	\$0	8.23%	\$0	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$3,827	\$2,201	\$1,914	8.23%	\$157	(\$43)
94	90000106683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$4,088	\$2,201	\$3,145	8.23%	\$259	(\$71)
95	90000106683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$3,953	\$2,129	\$3,041	8.23%	\$250	(\$68)
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	YES	\$15,635	\$10,117	\$12,876	8.23%	\$1,060	(\$290)
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$116,385	\$79,632	\$98,008	8.23%	\$8,066	(\$2,104)
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$3,349	\$2,475	\$2,912	8.23%	\$240	(\$63)
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$2,280	\$1,685	\$1,982	8.23%	\$163	(\$43)
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$5,415	\$4,002	\$4,709	8.23%	\$388	(\$102)
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$22,099	\$16,334	\$19,216	8.23%	\$1,582	(\$416)
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	YES	\$20,950	\$15,601	\$18,276	8.23%	\$1,504	(\$396)
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$44,950	\$33,474	\$39,212	8.23%	\$3,227	(\$851)
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$4,544	\$3,384	\$3,964	8.23%	\$240	(\$63)
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$960	\$715	\$837	8.23%	\$69	(\$18)
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$8,965	\$6,769	\$7,867	8.23%	\$647	(\$153)
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	YES	\$699	\$528	\$613	8.23%	\$50	(\$12)
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	YES	\$12,677	\$10,141	\$11,409	8.23%	\$939	(\$197)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estimation N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
61	ITXFER00099	SVC8000	HIX Old County Rd. Bldg	Land and Land Rights	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
62	ITXFER00099	SVC8000	HIX Old County Rd. Bldg	Land and Land Rights	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
93	90000100683	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$114	\$3,827	4.0899%	\$5	\$157	9.6901%	\$11
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$188	\$1,887	2.8497%	\$5	\$54	8.3686%	\$16
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$188	\$1,887	2.8497%	\$5	\$54	8.3686%	\$16
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$770	\$5,518	2.8497%	\$22	\$157	8.3686%	\$64
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$5,962	\$36,753	1.5316%	\$91	\$563	3.7985%	\$226
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$177	\$874	1.5316%	\$3	\$13	3.7985%	\$7
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$285	\$1,413	1.5316%	\$4	\$22	3.7985%	\$5
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,165	\$5,765	4.0899%	\$48	\$236	9.6901%	\$113
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,108	\$5,349	1.5316%	\$17	\$82	3.7985%	\$42
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$2,376	\$11,477	1.5316%	\$36	\$176	3.7985%	\$90
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$240	\$1,160	4.0899%	\$10	\$47	9.6901%	\$23
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$51	\$245	4.0899%	\$2	\$10	9.6901%	\$5
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$494	\$2,195	1.5316%	\$8	\$34	3.7985%	\$19
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$39	\$171	1.5316%	\$1	\$3	3.7985%	\$1
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$742	\$2,535	4.0899%	\$30	\$104	9.6901%	\$72
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment							

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Distribution

08/31/19

09/01/18

Line	Work order	estment N:	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	46.14%	\$5,079	\$11,008	\$11,008
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	46.14%	\$9,966	\$21,599	\$21,599
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	46.14%	\$3,331	\$7,219	\$7,219
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	46.14%	\$316	\$684	\$684
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	46.14%	\$2,457	\$5,326	\$5,326
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	46.14%	\$15,379	\$33,331	\$33,331
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$0	\$0	\$0	84	0.00%	\$0	\$145,055	\$145,055
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$0	\$0	\$0	84	0.00%	\$0	\$854,945	\$854,945
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$1,239	\$1,239
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$93,468	\$93,468
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$3,178	\$3,178
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$4,514	\$4,514
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$531	\$531
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$19,839	\$19,839
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$13,868	\$13,868
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$7,151	\$7,151
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$4,023	\$4,023
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$2,208	\$2,208
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$515	\$515
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$8,663	\$8,663
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$8,117	\$8,117
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$24,031	\$24,031
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$4,544	\$9,848	\$9,848
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$526	\$1,140	\$1,140
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$1,846	\$4,000	\$4,000
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$2,573	\$5,576	\$5,576
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$4,007	\$8,684	\$8,684
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$1,061	\$2,300	\$2,300
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$1,273	\$2,759	\$2,759
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$1,000	\$1,000	\$1,000
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$14,223	\$30,825	\$30,825
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$32,718	\$70,912	\$70,912
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$621	\$1,345	\$1,345
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$19,010	\$41,201	\$41,201
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$2,263	\$4,904	\$4,904
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$5,213	\$11,299	\$11,299
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$1,584	\$3,433	\$3,433
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	46.14%	\$7,841	\$16,993	\$16,993
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$371	\$52	\$330	84	46.14%	\$17,659	\$38,273	\$38,273
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$150	\$23	\$143	84	46.14%	\$8,705	\$18,867	\$18,867
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$145	\$22	\$138	84	46.14%	\$8,419	\$18,247	\$18,247
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$437	\$69	\$433	84	46.14%	\$25,461	\$55,182	\$55,182
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,396	\$222	\$1,401	84	46.14%	\$169,576	\$358,702	\$358,702
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$33	\$5	\$34	84	46.14%	\$4,031	\$8,526	\$8,526
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$23	\$4	\$23	84	46.14%	\$2,744	\$5,804	\$5,804
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$54	\$9	\$56	84	46.14%	\$6,518	\$13,786	\$13,786
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$559	\$92	\$580	84	46.14%	\$26,599	\$56,264	\$56,264
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$203	\$34	\$212	84	46.14%	\$24,680	\$52,204	\$52,204
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$436	\$72	\$454	84	46.14%	\$52,952	\$112,010	\$112,010
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$112	\$19	\$117	84	46.14%	\$5,352	\$11,322	\$11,322
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$24	\$4	\$25	84	46.14%	\$1,131	\$2,392	\$2,392
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$83	\$14	\$88	84	46.14%	\$10,130	\$20,371	\$20,371
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$7	\$1	\$7	84	46.14%	\$790	\$1,588	\$1,588
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$246	\$43	\$274	84	41.71%	\$10,574	\$22,056	\$22,056

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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The Narragansett Electric Company d/b/a National Grid

Service Company Rents

Service Company Capital for Facilities allocated to Operating Companies as Rent Expense

For the Rate Year ended August 31, 2019

27.32%

27.32%

09/01/18

08/31/19

27.32%

8.23%

Line	Work order	Estimate N°	Project Description	Account Description	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
55	TXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$11,008	\$3,007	\$11,008	\$11,008	\$11,008	\$3,007	\$0	\$0
56	TXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$21,599	\$5,901	\$21,599	\$21,599	\$21,599	\$5,901	\$0	\$0
57	TXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$7,219	\$1,972	\$7,219	\$7,219	\$7,219	\$1,972	\$0	\$0
58	TXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$684	\$187	\$684	\$684	\$684	\$187	\$0	\$0
59	TXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$5,326	\$1,455	\$5,326	\$5,326	\$5,326	\$1,455	\$0	\$0
60	TXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$33,331	\$9,106	\$33,331	\$33,331	\$33,331	\$9,106	\$0	\$0
61	TXFER000099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$145,055	\$39,629	\$145,055	\$145,055	\$145,055	\$39,629	\$0	\$0
62	TXFER000099	SVC8000	HIX OH Country Rd. Bldg	Land and Land Rights	\$854,945	\$233,571	\$854,945	\$854,945	\$854,945	\$233,571	\$0	\$0
63	TXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$1,239	\$339	\$1,239	\$1,239	\$1,239	\$339	\$0	\$0
64	TXFER000099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$93,468	\$25,535	\$93,468	\$93,468	\$93,468	\$25,535	\$0	\$0
65	TXFER000099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$3,178	\$868	\$3,178	\$3,178	\$3,178	\$868	\$0	\$0
66	TXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$4,514	\$1,233	\$4,514	\$4,514	\$4,514	\$1,233	\$0	\$0
67	TXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$531	\$145	\$531	\$531	\$531	\$145	\$0	\$0
68	TXFER000099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$19,839	\$5,420	\$19,839	\$19,839	\$19,839	\$5,420	\$0	\$0
69	TXFER000099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$13,868	\$3,789	\$13,868	\$13,868	\$13,868	\$3,789	\$0	\$0
70	TXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$7,151	\$1,954	\$7,151	\$7,151	\$7,151	\$1,954	\$0	\$0
71	TXFER000099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$4,023	\$1,099	\$4,023	\$4,023	\$4,023	\$1,099	\$0	\$0
72	TXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$2,208	\$603	\$2,208	\$2,208	\$2,208	\$603	\$0	\$0
73	TXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$515	\$141	\$515	\$515	\$515	\$141	\$0	\$0
74	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,663	\$2,367	\$8,663	\$8,663	\$8,663	\$2,367	\$0	\$0
75	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,117	\$2,218	\$8,117	\$8,117	\$8,117	\$2,218	\$0	\$0
76	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$24,031	\$6,565	\$24,031	\$24,031	\$24,031	\$6,565	\$0	\$0
77	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$9,848	\$2,690	\$9,848	\$9,848	\$9,848	\$2,690	\$0	\$0
78	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,140	\$311	\$1,140	\$1,140	\$1,140	\$311	\$0	\$0
79	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$4,000	\$1,093	\$4,000	\$4,000	\$4,000	\$1,093	\$0	\$0
80	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$5,576	\$1,523	\$5,576	\$5,576	\$5,576	\$1,523	\$0	\$0
81	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,684	\$2,373	\$8,684	\$8,684	\$8,684	\$2,373	\$0	\$0
82	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,300	\$628	\$2,300	\$2,300	\$2,300	\$628	\$0	\$0
83	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,759	\$754	\$2,759	\$2,759	\$2,759	\$754	\$0	\$0
84	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,000	\$273	\$1,000	\$1,000	\$1,000	\$273	\$0	\$0
85	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$30,825	\$8,422	\$30,825	\$30,825	\$30,825	\$8,422	\$0	\$0
86	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$70,912	\$19,373	\$70,912	\$70,912	\$70,912	\$19,373	\$0	\$0
87	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,345	\$367	\$1,345	\$1,345	\$1,345	\$367	\$0	\$0
88	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$41,201	\$11,256	\$41,201	\$41,201	\$41,201	\$11,256	\$0	\$0
89	TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$4,904	\$1,340	\$4,904	\$4,904	\$4,904	\$1,340	\$0	\$0
90	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$11,299	\$3,087	\$11,299	\$11,299	\$11,299	\$3,087	\$0	\$0
91	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$3,433	\$938	\$3,433	\$3,433	\$3,433	\$938	\$0	\$0
92	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$16,993	\$4,643	\$16,993	\$16,993	\$16,993	\$4,643	\$0	\$0
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$38,273	\$10,456	\$38,273	\$38,273	\$38,273	\$10,456	\$523	\$43
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$18,867	\$5,154	\$18,867	\$18,867	\$18,867	\$5,154	\$4,295	\$71
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$18,247	\$4,985	\$18,247	\$18,247	\$18,247	\$4,985	\$4,154	\$68
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$55,182	\$15,076	\$55,182	\$55,182	\$55,182	\$15,076	\$11,558	\$290
97	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$363,117	\$99,204	\$363,117	\$363,117	\$363,117	\$99,204	\$73,634	\$2,104
98	TXFER000099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$8,631	\$2,358	\$8,631	\$8,631	\$8,631	\$2,358	\$1,591	\$63
99	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$5,876	\$1,605	\$5,876	\$5,876	\$5,876	\$1,605	\$1,083	\$43
100	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$13,956	\$3,813	\$13,956	\$13,956	\$13,956	\$3,813	\$2,573	\$102
101	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$56,957	\$15,561	\$56,957	\$56,957	\$56,957	\$15,561	\$38,433	\$1,045
102	TXFER000099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$52,847	\$14,438	\$52,847	\$52,847	\$52,847	\$14,438	\$9,620	\$396
103	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$113,388	\$30,978	\$113,388	\$113,388	\$113,388	\$30,978	\$20,642	\$851
104	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$11,461	\$3,131	\$11,461	\$11,461	\$11,461	\$3,131	\$2,086	\$86
105	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,442	\$662	\$2,442	\$2,442	\$2,442	\$662	\$1,736	\$18
106	TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$20,899	\$5,710	\$20,899	\$20,899	\$20,899	\$5,710	\$3,849	\$153
107	TXFER000099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$1,629	\$445	\$1,629	\$1,629	\$1,629	\$445	\$300	\$12
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$22,715	\$6,206	\$22,715	\$22,715	\$22,715	\$6,206	\$3,810	\$197

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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The Narragansett Electric Company db/a National Grid
 Service Company
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	03/01/14	120	\$69,561	\$0	\$69,561
110	90000135467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	11/01/15	120	\$2,967	\$0	\$2,967
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	G012	12/01/15	120	\$356,485	\$0	\$356,485
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	12/01/15	120	\$10,213	\$0	\$10,213
113	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/91	120	\$26,761	\$0	\$26,761
114	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/91	120	\$448	\$0	\$448
115	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/91	120	\$4,882	\$0	\$4,882
116	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/92	120	\$2,616	\$0	\$2,616
117	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/92	120	\$648	\$0	\$648
118	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/93	120	\$21,634	\$0	\$21,634
119	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/93	120	\$184,339	\$0	\$184,339
120	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/93	120	\$959	\$0	\$959
121	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/94	120	\$365	\$0	\$365
122	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/95	120	\$3,329	\$0	\$3,329
123	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/98	120	\$92,977	\$0	\$92,977
124	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/31/03	120	\$1,434	\$0	\$1,434
125	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	04/30/04	120	\$885	\$0	\$885
126	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	08/31/04	120	\$1,727	\$0	\$1,727
127	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	11/16/04	120	\$8,266	\$0	\$8,266
128	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	12/31/04	120	\$1,385	\$0	\$1,385
129	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	05/01/06	120	\$7,507	\$0	\$7,507
130	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	05/01/06	120	\$808	\$0	\$808
131	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	J139	07/01/06	120	\$868	\$0	\$868
132	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	07/01/06	120	\$896	\$0	\$896
133	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/06	120	\$733	\$0	\$733
134	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	02/01/07	120	\$1,523	\$0	\$1,523
135	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/07	120	\$822	\$0	\$822
136	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	10/01/07	120	\$1,333	\$0	\$1,333
137	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/01/07	120	\$1,278	\$0	\$1,278
138	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J063	10/01/07	120	\$1,986	\$0	\$1,986
139	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	11/01/07	120	\$1,113	\$0	\$1,113
140	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	11/01/07	120	\$3,029	\$0	\$3,029
141	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	05/01/08	120	\$4,828	\$0	\$4,828
142	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	05/01/08	120	\$4,771	\$0	\$4,771
143	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J135	09/01/08	120	\$27,414	\$0	\$27,414
144	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	09/01/08	120	\$26,343	\$0	\$26,343
145	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/08	120	\$13,923	\$0	\$13,923
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J063	09/01/09	120	\$1,060,027	\$0	\$1,060,027
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/09	120	\$10,049,373	\$0	\$10,049,373
148	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	01/30/10	120	\$10,284	\$0	\$10,284
149	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	02/28/10	120	\$5,043	\$0	\$5,043
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J063	03/01/10	120	\$3,700,194	\$0	\$3,700,194
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	03/01/10	120	\$1,421,224	\$0	\$1,421,224
152	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	05/01/10	120	\$6,178	\$0	\$6,178
153	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J063	05/01/10	120	\$2,725	\$0	\$2,725
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	07/01/10	120	\$794,589	\$0	\$794,589
155	90000096494	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	11/30/10	120	\$554	\$0	\$554
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	G012	12/01/10	120	\$110,181	\$0	\$110,181
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/10	120	\$1,510,991	\$0	\$1,510,991
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/10	120	\$872,089	\$0	\$872,089
159	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	04/30/11	120	\$1,273	\$0	\$1,273
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	07/01/11	120	\$1,876,588	\$0	\$1,876,588
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$692,618	\$0	\$692,618
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$1,231,084	\$0	\$1,231,084

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19 8.2300%

Line	Work order	estmt N:	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$38,258	\$31,302	\$34,780	8.23%	\$2,862	(\$619)
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$2,126	\$1,829	\$1,978	8.23%	\$163	(\$52)
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	YES	\$258,452	\$222,803	\$240,627	8.23%	\$19,804	(\$3,858)
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$7,404	\$6,383	\$6,894	8.23%	\$567	(\$111)
113	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
123	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
124	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
125	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
126	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
127	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
128	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
129	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
130	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
131	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
132	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
133	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
134	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
135	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
136	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
137	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
138	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
139	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
140	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
141	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
142	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
143	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
144	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
145	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$106,003	\$0	\$53,001	8.23%	\$4,362	(\$1,192)
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$1,004,937	\$0	\$502,469	8.23%	\$41,353	(\$11,298)
148	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$1,457	\$428	\$943	8.23%	\$78	(\$21)
149	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$756	\$252	\$504	8.23%	\$42	(\$11)
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$555,029	\$185,010	\$370,019	8.23%	\$30,453	(\$8,320)
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$213,184	\$71,061	\$142,122	8.23%	\$11,697	(\$3,196)
152	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$1,030	\$412	\$721	8.23%	\$59	(\$16)
153	90000093381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$454	\$182	\$318	8.23%	\$26	(\$7)
154	90000093381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$145,675	\$66,216	\$105,945	8.23%	\$8,719	(\$2,382)
155	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$125	\$69	\$97	8.23%	\$8	(\$2)
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	YES	\$24,791	\$13,773	\$19,282	8.23%	\$1,587	(\$434)
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$339,973	\$188,874	\$264,423	8.23%	\$21,762	(\$5,945)
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$196,220	\$109,011	\$152,616	8.23%	\$12,560	(\$3,431)
159	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$339	\$212	\$276	8.23%	\$23	(\$6)
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$531,700	\$344,041	\$437,870	8.23%	\$36,037	(\$9,845)
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$207,785	\$138,524	\$173,154	8.23%	\$14,251	(\$3,706)
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$369,325	\$246,217	\$307,771	8.23%	\$25,330	(\$6,588)

THE NARRAGANSETT ELECTRIC COMPANY

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Gas

The Narragansett Electric Company d/b/a National Grid
 Service Company Reits
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2019

Line	Work order	estimation N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,243	\$6,956	1.5316%	\$34	\$107	3.7985%	\$85
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$131	\$297	1.5316%	\$2	\$5	3.7985%	\$5
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$15,946	\$35,648	2.8497%	\$454	\$1,016	8.3686%	\$1,334
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$457	\$1,021	1.5316%	\$7	\$16	3.7985%	\$17
113	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
114	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
115	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
116	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
117	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
118	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
119	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
120	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
121	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
122	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
123	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
124	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
125	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
126	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
127	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
128	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
129	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
130	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
131	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
132	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
133	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
134	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
135	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
136	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
137	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
138	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
139	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
140	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
141	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
142	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
143	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
144	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
145	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$3,170	\$106,003	4.0899%	\$130	\$4,335	9.6901%	\$307
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$30,055	\$1,004,937	4.0899%	\$1,229	\$41,101	9.6901%	\$2,912
148	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$56	\$1,028	1.5316%	\$1	\$16	3.7985%	\$2
149	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$30	\$504	1.5316%	\$0	\$8	3.7985%	\$1
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$22,133	\$370,019	4.0899%	\$905	\$15,133	9.6901%	\$2,145
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$8,501	\$142,122	4.0899%	\$348	\$5,813	9.6901%	\$824
152	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$43	\$618	1.5316%	\$1	\$9	3.7985%	\$2
153	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$19	\$272	1.5316%	\$0	\$4	3.7985%	\$1
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,337	\$79,459	2.8497%	\$181	\$2,264	8.3686%	\$530
155	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6	\$55	1.5316%	\$0	\$1	3.7985%	\$0
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$1,153	\$11,018	2.8497%	\$33	\$314	8.3686%	\$97
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$15,817	\$151,099	2.8497%	\$451	\$4,306	8.3686%	\$1,324
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$9,129	\$87,209	2.8497%	\$260	\$2,485	8.3686%	\$764
159	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$16	\$127	1.5316%	\$0	\$2	3.7985%	\$1
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$26,192	\$187,659	2.8497%	\$746	\$5,348	8.3686%	\$2,192
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$10,544	\$69,262	2.8497%	\$300	\$1,974	8.3686%	\$882
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$18,742	\$123,108	2.8497%	\$534	\$3,508	8.3686%	\$1,568

THE NARRAGANSETT ELECTRIC COMPANY

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Distribution

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$264	\$48	\$302	84	41.71%	\$29,011	\$60,514	\$64,131
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$11	\$2	\$14	84	48.32%	\$1,434	\$2,296	\$2,488
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$2,826	\$568	\$3,392	84	48.32%	\$172,262	\$275,924	\$298,934
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$39	\$8	\$48	84	48.32%	\$4,935	\$7,905	\$8,564
113	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$26,761	\$26,761
114	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$448	\$448
115	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$4,882	\$4,882
116	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$2,616	\$2,616
117	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$648	\$648
118	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$21,634	\$21,634
119	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$184,339	\$184,339
120	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$959	\$959
121	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$365	\$365
122	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$3,329	\$3,329
123	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$92,977	\$92,977
124	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$662	\$1,434	\$1,434
125	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$408	\$885	\$885
126	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$797	\$1,727	\$1,727
127	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$3,814	\$8,266	\$8,266
128	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$639	\$1,385	\$1,385
129	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$3,464	\$7,507	\$7,507
130	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$373	\$808	\$808
131	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$401	\$868	\$868
132	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$413	\$896	\$896
133	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$338	\$733	\$733
134	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$703	\$1,523	\$1,523
135	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$379	\$822	\$822
136	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$615	\$1,333	\$1,333
137	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$589	\$1,278	\$1,278
138	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$916	\$1,986	\$1,986
139	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$514	\$1,113	\$1,113
140	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$1,397	\$3,029	\$3,029
141	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$2,227	\$4,828	\$4,828
142	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$2,201	\$4,771	\$4,771
143	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$12,649	\$27,414	\$27,414
144	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$12,154	\$26,343	\$26,343
145	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$6,424	\$13,923	\$13,923
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$10,272	\$1,445	\$9,134	84	46.14%	\$489,089	\$1,060,027	\$1,060,027
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$97,379	\$13,700	\$86,592	84	46.14%	\$4,636,707	\$10,049,373	\$10,049,373
148	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$39	\$6	\$36	84	46.14%	\$4,745	\$10,284	\$10,284
149	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$19	\$3	\$18	84	46.14%	\$2,327	\$5,043	\$5,043
150	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$35,855	\$5,191	\$32,809	84	46.14%	\$1,707,242	\$3,700,194	\$3,700,194
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$13,772	\$1,994	\$12,602	84	46.14%	\$655,742	\$1,421,224	\$1,421,224
152	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$23	\$3	\$22	84	46.14%	\$2,850	\$6,178	\$6,178
153	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$10	\$2	\$10	84	46.14%	\$1,257	\$2,725	\$2,725
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,299	\$933	\$5,896	84	46.14%	\$366,617	\$794,589	\$794,589
155	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2	\$0	\$2	84	46.14%	\$256	\$554	\$554
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$873	\$132	\$837	84	46.14%	\$50,837	\$110,181	\$110,181
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$17,978	\$1,817	\$11,485	84	46.14%	\$697,160	\$1,510,991	\$1,510,991
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,913	\$1,049	\$6,628	84	46.14%	\$402,375	\$872,089	\$872,089
159	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5	\$5	\$5	84	46.14%	\$587	\$1,273	\$1,273
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$14,876	\$2,331	\$14,736	84	46.14%	\$865,844	\$1,876,588	\$1,876,588
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,490	\$871	\$5,502	84	46.14%	\$319,569	\$675,980	\$692,618
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$9,759	\$1,547	\$9,780	84	46.14%	\$568,013	\$1,201,511	\$1,231,084

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

27.32%

27.32%

08/31/19

09/01/18

27.32%

Line	Work order	estmt Nt	Project Description	Account Description	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Account Taxes
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$62,322	\$17,026	\$31,402	\$38,238	\$34,780	\$9,502	\$7,525	\$619
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$2,392	\$653	\$841	\$1,137	\$989	\$841	\$270	\$32
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$287,429	\$78,526	\$98,033	\$133,858	\$115,858	\$31,652	\$46,873	\$3,858
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,234	\$2,250	\$2,809	\$3,830	\$3,319	\$907	\$1,343	\$111
113	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$26,761	\$7,311	\$26,761	\$26,761	\$26,761	\$7,311	\$0	\$0
114	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$448	\$122	\$448	\$448	\$448	\$122	\$0	\$0
115	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,882	\$1,334	\$4,882	\$4,882	\$4,882	\$1,334	\$0	\$0
116	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,616	\$715	\$2,616	\$2,616	\$2,616	\$715	\$0	\$0
117	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$648	\$177	\$648	\$648	\$648	\$177	\$0	\$0
118	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$21,634	\$5,910	\$21,634	\$21,634	\$21,634	\$5,910	\$0	\$0
119	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$184,339	\$50,361	\$184,339	\$184,339	\$184,339	\$50,361	\$0	\$0
120	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$959	\$262	\$959	\$959	\$959	\$262	\$0	\$0
121	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$365	\$100	\$365	\$365	\$365	\$100	\$0	\$0
122	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,329	\$909	\$3,329	\$3,329	\$3,329	\$909	\$0	\$0
123	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$92,977	\$25,401	\$92,977	\$92,977	\$92,977	\$25,401	\$0	\$0
124	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,434	\$392	\$1,434	\$1,434	\$1,434	\$392	\$0	\$0
125	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$885	\$242	\$885	\$885	\$885	\$242	\$0	\$0
126	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,727	\$472	\$1,727	\$1,727	\$1,727	\$472	\$0	\$0
127	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$8,266	\$2,258	\$8,266	\$8,266	\$8,266	\$2,258	\$0	\$0
128	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,385	\$378	\$1,385	\$1,385	\$1,385	\$378	\$0	\$0
129	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$7,507	\$2,051	\$7,507	\$7,507	\$7,507	\$2,051	\$0	\$0
130	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$808	\$221	\$808	\$808	\$808	\$221	\$0	\$0
131	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$868	\$237	\$868	\$868	\$868	\$237	\$0	\$0
132	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$896	\$245	\$896	\$896	\$896	\$245	\$0	\$0
133	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$733	\$200	\$733	\$733	\$733	\$200	\$0	\$0
134	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,523	\$416	\$1,523	\$1,523	\$1,523	\$416	\$0	\$0
135	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$822	\$225	\$822	\$822	\$822	\$225	\$0	\$0
136	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,333	\$364	\$1,333	\$1,333	\$1,333	\$364	\$0	\$0
137	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,278	\$349	\$1,278	\$1,278	\$1,278	\$349	\$0	\$0
138	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,986	\$543	\$1,986	\$1,986	\$1,986	\$543	\$0	\$0
139	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,113	\$304	\$1,113	\$1,113	\$1,113	\$304	\$0	\$0
140	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$3,029	\$827	\$3,029	\$3,029	\$3,029	\$827	\$0	\$0
141	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$4,828	\$1,319	\$4,828	\$4,828	\$4,828	\$1,319	\$0	\$0
142	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,771	\$1,303	\$4,771	\$4,771	\$4,771	\$1,303	\$0	\$0
143	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$27,414	\$7,490	\$27,414	\$27,414	\$27,414	\$7,490	\$0	\$0
144	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$26,343	\$7,197	\$26,343	\$26,343	\$26,343	\$7,197	\$0	\$0
145	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$13,923	\$3,804	\$13,923	\$13,923	\$13,923	\$3,804	\$0	\$0
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,060,027	\$289,599	\$954,024	\$1,060,027	\$1,007,026	\$275,119	\$14,480	\$1,192
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$10,049,373	\$2,745,489	\$9,044,436	\$10,049,373	\$9,546,905	\$2,608,214	\$137,274	\$11,298
148	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$10,284	\$2,809	\$8,827	\$9,855	\$9,341	\$2,552	\$258	\$21
149	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,043	\$1,378	\$4,287	\$4,791	\$4,539	\$1,240	\$138	\$11
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$3,700,194	\$1,010,893	\$3,145,165	\$3,515,184	\$3,330,174	\$909,804	\$101,089	\$8,320
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,421,224	\$388,278	\$1,208,041	\$1,350,163	\$1,279,102	\$349,451	\$38,828	\$3,196
152	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$6,178	\$1,688	\$5,148	\$5,766	\$5,457	\$1,491	\$197	\$16
153	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,725	\$744	\$2,271	\$2,543	\$2,407	\$658	\$87	\$7
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$794,589	\$217,082	\$648,914	\$728,373	\$688,643	\$188,137	\$28,944	\$2,382
155	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$554	\$151	\$430	\$485	\$457	\$125	\$27	\$2
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$110,181	\$30,102	\$85,391	\$96,409	\$90,900	\$24,834	\$3,268	\$434
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,510,991	\$412,803	\$1,171,018	\$1,322,117	\$1,246,568	\$340,562	\$72,240	\$5,945
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$872,089	\$238,255	\$675,869	\$763,078	\$719,473	\$196,560	\$41,695	\$3,431
159	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,273	\$348	\$933	\$1,061	\$997	\$272	\$75	\$6
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,876,888	\$512,684	\$1,344,888	\$1,438,888	\$1,438,888	\$393,058	\$119,626	\$9,845
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$684,299	\$186,950	\$484,833	\$554,094	\$519,463	\$141,917	\$45,033	\$3,706
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,216,297	\$332,292	\$861,759	\$984,867	\$923,313	\$252,249	\$80,043	\$6,588

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$3,334,420	\$0	\$3,334,420
164	90000104173	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/11	120	\$6,680	\$0	\$6,680
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/11	120	\$4,659	\$0	\$4,659
166	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/30/11	120	\$1,446	\$0	\$1,446
167	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/30/11	120	\$83,833	\$0	\$83,833
168	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	11/30/11	120	\$1,959	\$0	\$1,959
169	9000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/11	120	\$1,676,102	\$0	\$1,676,102
170	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	01/01/12	120	\$14,177	\$0	\$14,177
171	9000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	02/01/12	120	\$517,010	\$0	\$517,010
172	9000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$51,126	\$0	\$51,126
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$828,258	\$0	\$828,258
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$1,093,094	\$0	\$1,093,094
175	9000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/12	120	\$24,681	\$0	\$24,681
176	9000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	04/01/12	120	\$10,620	\$0	\$10,620
177	9000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/12	120	\$10,620	\$0	\$10,620
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	06/01/12	120	\$264,686	\$0	\$264,686
179	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	07/01/12	120	\$23,963	\$0	\$23,963
180	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/12	120	\$30,388	\$0	\$30,388
181	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/12	120	\$144,374	\$0	\$144,374
182	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/16/12	120	\$15,451	\$0	\$15,451
183	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$9,497	\$0	\$9,497
184	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$6,380	\$0	\$6,380
185	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$967	\$0	\$967
186	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$79,317	\$0	\$79,317
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/12	120	\$145,066	\$0	\$145,066
188	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/01/12	120	\$7,754	\$0	\$7,754
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/12	120	\$146,505	\$0	\$146,505
190	9000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	11/01/12	120	\$63,793	\$0	\$63,793
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	06/01/13	120	\$2,181	\$0	\$2,181
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	06/01/13	120	\$31,222	\$0	\$31,222
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	07/01/13	120	\$5,336	\$0	\$5,336
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/01/13	120	\$162,133	\$0	\$162,133
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/13	120	\$33,751	\$0	\$33,751
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/01/13	120	\$32,844	\$0	\$32,844
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/13	120	\$81,731	\$0	\$81,731
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/13	120	\$11,355	\$0	\$11,355
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/13	120	\$6,396	\$0	\$6,396
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	02/01/14	120	\$2,444	\$0	\$2,444
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	02/01/14	120	\$54,909	\$0	\$54,909
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/14	120	\$241,230	\$0	\$241,230
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/14	120	\$45,242	\$0	\$45,242
204	90000128241	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	08/01/14	120	\$86,459	\$0	\$86,459
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	08/01/14	120	\$706,421	\$0	\$706,421
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	08/01/14	120	\$274,180	\$0	\$274,180
207	9000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	10/01/14	120	\$45,050	\$0	\$45,050
208	90000113111	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	10/01/14	120	\$44,636	\$0	\$44,636
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/14	120	\$27,341	\$0	\$27,341
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	12/01/14	120	\$18,483	\$0	\$18,483
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/15	120	\$1,483,732	\$0	\$1,483,732
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	03/01/15	120	\$225,882	\$0	\$225,882
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J063	03/01/15	120	\$1,385,615	\$0	\$1,385,615
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/15	120	\$102,993	\$0	\$102,993
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	08/01/15	120	\$148,052	\$0	\$148,052
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	11/01/15	120	\$499,067	\$0	\$499,067

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19 8.2300%

Line	Work order	estment N:	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$1,000,326	\$666,884	\$833,605	8.23%	\$68,606	(\$17,843)
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$2,060	\$1,392	\$1,726	8.23%	\$142	(\$37)
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$1,436	\$971	\$1,203	8.23%	\$99	(\$26)
166	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$458	\$313	\$386	8.23%	\$32	(\$8)
167	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$26,547	\$18,164	\$22,355	8.23%	\$1,840	(\$480)
168	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$637	\$441	\$539	8.23%	\$44	(\$12)
169	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$544,733	\$377,123	\$460,928	8.23%	\$37,934	(\$9,911)
170	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$4,726	\$3,308	\$4,017	8.23%	\$331	(\$86)
171	90000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$176,645	\$124,944	\$150,795	8.23%	\$12,410	(\$3,251)
172	90000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$17,894	\$12,782	\$15,338	8.23%	\$1,262	(\$331)
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$289,890	\$207,064	\$248,477	8.23%	\$20,450	(\$5,363)
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$382,583	\$273,273	\$327,928	8.23%	\$26,988	(\$7,078)
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$8,844	\$6,376	\$7,610	8.23%	\$626	(\$164)
176	90000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$3,806	\$2,744	\$3,275	8.23%	\$270	(\$71)
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$3,806	\$2,744	\$3,275	8.23%	\$270	(\$71)
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$99,257	\$72,789	\$86,023	8.23%	\$7,080	(\$1,863)
179	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$91,86	\$6,790	\$7,988	8.23%	\$657	(\$173)
180	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$11,649	\$8,610	\$10,129	8.23%	\$834	(\$220)
181	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$55,343	\$40,906	\$48,125	8.23%	\$3,961	(\$1,043)
182	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$5,923	\$4,378	\$5,150	8.23%	\$424	(\$112)
183	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$3,720	\$2,770	\$3,245	8.23%	\$267	(\$70)
184	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$2,499	\$1,861	\$2,180	8.23%	\$179	(\$47)
185	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$379	\$282	\$330	8.23%	\$27	(\$7)
186	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$31,066	\$23,134	\$27,100	8.23%	\$2,230	(\$588)
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$58,026	\$43,520	\$50,773	8.23%	\$4,179	(\$985)
188	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$3,166	\$2,391	\$2,779	8.23%	\$229	(\$54)
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$59,823	\$45,172	\$52,498	8.23%	\$4,321	(\$1,022)
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$26,580	\$20,201	\$23,391	8.23%	\$1,925	(\$457)
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$1,036	\$818	\$927	8.23%	\$76	(\$18)
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$14,830	\$11,708	\$13,269	8.23%	\$1,092	(\$262)
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$2,579	\$2,045	\$2,312	8.23%	\$190	(\$46)
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$82,418	\$66,204	\$74,311	8.23%	\$6,116	(\$1,292)
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$17,157	\$13,782	\$15,469	8.23%	\$1,273	(\$269)
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$16,696	\$13,411	\$15,054	8.23%	\$1,239	(\$262)
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$41,547	\$33,374	\$37,460	8.23%	\$3,083	(\$651)
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$5,867	\$4,731	\$5,299	8.23%	\$436	(\$93)
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$3,305	\$2,665	\$2,985	8.23%	\$246	(\$52)
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$1,324	\$1,080	\$1,202	8.23%	\$99	(\$21)
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$29,743	\$24,252	\$26,997	8.23%	\$2,222	(\$479)
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$134,687	\$110,564	\$122,625	8.23%	\$10,092	(\$2,210)
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$26,391	\$21,867	\$24,129	8.23%	\$1,986	(\$440)
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$51,155	\$42,509	\$46,832	8.23%	\$3,854	(\$857)
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$417,966	\$347,324	\$382,645	8.23%	\$31,492	(\$7,000)
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$162,223	\$134,805	\$148,514	8.23%	\$12,223	(\$2,717)
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$27,406	\$22,901	\$25,153	8.23%	\$2,070	(\$412)
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$27,153	\$22,690	\$24,922	8.23%	\$2,051	(\$408)
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$16,860	\$14,126	\$15,493	8.23%	\$1,275	(\$255)
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$11,552	\$9,704	\$10,628	8.23%	\$875	(\$176)
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$964,426	\$816,053	\$890,239	8.23%	\$73,267	(\$14,966)
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$146,823	\$124,235	\$135,529	8.23%	\$11,154	(\$2,278)
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$900,649	\$762,088	\$831,369	8.23%	\$68,022	(\$13,976)
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$70,379	\$60,079	\$65,229	8.23%	\$5,368	(\$1,146)
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$102,402	\$87,597	\$95,000	8.23%	\$7,818	(\$1,675)
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$357,665	\$307,758	\$332,711	8.23%	\$27,382	(\$5,307)

THE NARRAGANSETT ELECTRIC COMPANY

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estimation N:	Project Description	Account Description	Total Return	Year Amortization	Test Year Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$50,763	\$333,442	2.8497%	\$1,447	\$9,502	8.3686%	\$4,248
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$105	\$668	2.8497%	\$3	\$19	8.3686%	\$9
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$73	\$466	2.8497%	\$2	\$13	8.3686%	\$6
166	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$23	\$145	1.5316%	\$0	\$2	3.7985%	\$1
167	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,360	\$8,383	1.5316%	\$21	\$128	3.7985%	\$52
168	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$33	\$196	1.5316%	\$1	\$3	3.7985%	\$1
169	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$28,023	\$167,610	2.8497%	\$799	\$4,776	8.3686%	\$2,345
170	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$244	\$1,418	1.5316%	\$4	\$22	3.7985%	\$9
171	9000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$9,159	\$51,701	2.8497%	\$261	\$1,473	8.3686%	\$767
172	9000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$931	\$5,113	2.8497%	\$27	\$146	8.3686%	\$78
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$15,087	\$82,826	2.8497%	\$430	\$2,360	8.3686%	\$1,263
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$19,910	\$109,309	2.8497%	\$567	\$3,115	8.3686%	\$1,666
175	9000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$462	\$2,468	2.8497%	\$13	\$70	8.3686%	\$39
176	9000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$199	\$1,062	2.8497%	\$6	\$30	8.3686%	\$17
177	9000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$199	\$1,062	2.8497%	\$6	\$30	8.3686%	\$17
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,217	\$26,469	2.8497%	\$149	\$754	8.3686%	\$437
179	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$484	\$2,396	1.5316%	\$7	\$37	3.7985%	\$18
180	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$614	\$3,039	1.5316%	\$9	\$47	3.7985%	\$23
181	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,918	\$14,437	1.5316%	\$45	\$221	3.7985%	\$111
182	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$312	\$1,545	1.5316%	\$5	\$24	3.7985%	\$12
183	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$197	\$950	1.5316%	\$3	\$15	3.7985%	\$7
184	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$132	\$638	1.5316%	\$2	\$10	3.7985%	\$5
185	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$20	\$97	1.5316%	\$0	\$1	3.7985%	\$1
186	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,642	\$7,932	1.5316%	\$25	\$121	3.7985%	\$62
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,194	\$14,507	2.8497%	\$91	\$413	8.3686%	\$267
188	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$175	\$775	1.5316%	\$3	\$12	3.7985%	\$7
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,299	\$14,651	2.8497%	\$94	\$417	8.3686%	\$276
190	9000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,468	\$6,379	2.8497%	\$42	\$182	8.3686%	\$123
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$58	\$218	1.5316%	\$1	\$3	3.7985%	\$2
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$830	\$3,122	1.5316%	\$13	\$48	3.7985%	\$32
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$145	\$534	1.5316%	\$2	\$8	3.7985%	\$5
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,824	\$16,213	1.5316%	\$74	\$248	3.7985%	\$183
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,004	\$3,375	1.5316%	\$15	\$52	3.7985%	\$38
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$977	\$3,284	1.5316%	\$15	\$50	3.7985%	\$37
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$2,432	\$8,173	1.5316%	\$37	\$125	3.7985%	\$92
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$344	\$1,135	4.0899%	\$14	\$46	9.6901%	\$33
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$194	\$640	4.0899%	\$8	\$26	9.6901%	\$19
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$78	\$244	1.5316%	\$1	\$4	3.7985%	\$3
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,743	\$5,491	1.5316%	\$27	\$84	3.7985%	\$66
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$7,882	\$24,123	2.8497%	\$225	\$687	8.3686%	\$660
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,546	\$4,524	1.5316%	\$24	\$69	3.7985%	\$59
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,997	\$8,646	2.8497%	\$85	\$246	8.3686%	\$251
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$24,491	\$70,642	1.5316%	\$375	\$1,082	3.7985%	\$930
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$9,506	\$27,418	2.8497%	\$271	\$781	8.3686%	\$795
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,658	\$4,505	2.8497%	\$47	\$128	8.3686%	\$139
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,643	\$4,464	2.8497%	\$47	\$127	8.3686%	\$137
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,020	\$2,734	4.0899%	\$42	\$112	9.6901%	\$99
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$699	\$1,848	1.5316%	\$11	\$28	3.7985%	\$27
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$58,301	\$148,373	2.8497%	\$1,661	\$4,228	8.3686%	\$4,879
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$8,876	\$28,588	1.5316%	\$136	\$346	3.7985%	\$337
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$54,445	\$138,561	4.0899%	\$2,227	\$5,667	9.6901%	\$5,276
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,222	\$10,299	1.5316%	\$65	\$158	3.7985%	\$160
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,143	\$14,805	2.8497%	\$175	\$422	8.3686%	\$514
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$22,075	\$49,907	1.5316%	\$338	\$764	3.7985%	\$839

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Distribution
09/01/18 08/31/19

Line	Work order	estment N:	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$26,432	\$4,191	\$26,490	84	46.14%	\$1,538,477	\$3,254,321	\$3,334,420
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$53	\$8	\$53	84	46.14%	\$3,082	\$6,519	\$6,680
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$37	\$6	\$37	84	46.14%	\$2,149	\$4,547	\$4,659
166	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipm	\$5	\$1	\$6	84	46.14%	\$667	\$1,411	\$1,446
167	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$318	\$51	\$320	84	46.14%	\$38,680	\$81,819	\$83,833
168	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$7	\$1	\$7	84	46.14%	\$904	\$1,912	\$1,959
169	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$13,287	\$2,135	\$13,497	84	46.14%	\$773,341	\$1,635,839	\$1,676,102
170	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$54	\$9	\$55	84	46.14%	\$6,541	\$13,837	\$14,177
171	90000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$4,098	\$665	\$4,200	84	46.14%	\$238,545	\$504,590	\$517,010
172	90000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$405	\$66	\$417	84	46.14%	\$23,589	\$49,898	\$51,126
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$6,566	\$1,069	\$6,759	84	46.14%	\$382,152	\$808,361	\$828,258
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$8,665	\$1,411	\$8,920	84	46.14%	\$504,345	\$1,066,835	\$1,093,094
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$196	\$32	\$202	84	46.14%	\$11,388	\$24,088	\$24,681
176	90000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$84	\$14	\$87	84	46.14%	\$4,900	\$10,365	\$10,620
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$84	\$14	\$87	84	46.14%	\$4,900	\$10,365	\$10,620
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$2,098	\$346	\$2,189	84	46.14%	\$122,124	\$258,328	\$264,686
179	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipm	\$91	\$15	\$94	84	46.14%	\$11,056	\$23,387	\$23,963
180	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$115	\$19	\$120	84	46.14%	\$14,021	\$29,658	\$30,388
181	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$548	\$90	\$569	84	46.14%	\$66,613	\$140,906	\$144,374
182	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$59	\$10	\$61	84	46.14%	\$7,129	\$15,080	\$15,451
183	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipm	\$36	\$6	\$38	84	46.14%	\$4,382	\$9,269	\$9,497
184	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$24	\$4	\$25	84	46.14%	\$2,944	\$6,226	\$6,380
185	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$4	\$1	\$4	84	46.14%	\$446	\$943	\$967
186	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipm	\$201	\$50	\$314	84	46.14%	\$36,596	\$77,412	\$79,317
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$1,150	\$194	\$1,224	84	46.14%	\$66,932	\$134,604	\$141,581
188	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$29	\$5	\$31	84	46.14%	\$3,578	\$7,568	\$7,755
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$1,161	\$196	\$1,241	84	46.14%	\$67,596	\$135,939	\$142,986
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$506	\$86	\$543	84	46.14%	\$29,433	\$59,192	\$62,260
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipm	\$8	\$1	\$9	84	41.71%	\$910	\$2,011	\$2,124
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$119	\$21	\$130	84	41.71%	\$13,021	\$28,785	\$30,410
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipm	\$20	\$4	\$22	84	41.71%	\$2,225	\$4,919	\$5,197
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$616	\$109	\$690	84	41.71%	\$67,619	\$141,047	\$149,478
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipm	\$128	\$23	\$144	84	41.71%	\$14,076	\$29,362	\$31,117
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$125	\$22	\$140	84	41.71%	\$13,698	\$28,573	\$30,281
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipm	\$310	\$55	\$348	84	41.71%	\$34,087	\$71,102	\$75,352
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$110	\$20	\$124	84	41.71%	\$4,736	\$9,878	\$10,469
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$62	\$11	\$70	84	41.71%	\$2,668	\$5,564	\$5,897
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipm	\$9	\$2	\$11	84	41.71%	\$1,019	\$2,126	\$2,253
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$209	\$38	\$237	84	41.71%	\$22,900	\$47,768	\$50,623
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$1,912	\$351	\$2,221	84	43.46%	\$104,836	\$210,800	\$222,967
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$172	\$31	\$199	84	43.46%	\$19,662	\$39,535	\$41,817
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$685	\$128	\$808	84	43.46%	\$37,574	\$75,553	\$79,913
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$2,683	\$494	\$3,120	84	43.46%	\$307,004	\$617,311	\$652,939
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$2,173	\$406	\$2,563	84	43.46%	\$119,156	\$239,594	\$253,422
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$357	\$68	\$428	84	43.46%	\$19,578	\$37,093	\$39,368
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$354	\$67	\$424	84	43.46%	\$19,398	\$36,752	\$39,005
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$265	\$50	\$314	84	43.46%	\$11,882	\$22,511	\$23,892
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipm	\$70	\$13	\$84	84	43.46%	\$8,033	\$15,218	\$16,152
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$11,762	\$2,273	\$14,368	84	43.46%	\$644,815	\$1,221,654	\$1,296,574
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$858	\$163	\$1,032	84	43.46%	\$98,166	\$185,983	\$197,388
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$13,027	\$2,555	\$16,148	84	43.46%	\$602,174	\$1,140,868	\$1,210,829
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$391	\$75	\$476	84	48.32%	\$99,769	\$86,366	\$91,119
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$1,174	\$231	\$1,457	84	48.32%	\$71,542	\$124,150	\$130,982
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipm	\$1,896	\$373	\$2,361	84	48.32%	\$241,162	\$386,285	\$418,497

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6d

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Average		Cash Tax	09/01/2018		08/31/2019		Average		Book Tax		Cash to Book		Return on	
					Balance	Balance		Balance	Balance	Balance	Balance	Balance	Balance	Balance	Tax Difference	Tax Difference	Account Taxes	Account Taxes	
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,294,370	\$2,334,094	\$900,022	\$2,334,094	\$2,667,536	\$2,300,815	\$683,223	\$2,300,815	\$683,223	\$1,353	\$216,799	\$450	\$17,843	8.23%	
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,600	\$4,620	\$1,803	\$4,620	\$5,288	\$4,620	\$1,353	\$4,620	\$1,353	\$450	\$450	\$0	\$37		
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4,603	\$3,222	\$1,257	\$3,222	\$3,688	\$3,455	\$944	\$3,455	\$944	\$345	\$345	\$0	\$26		
166	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,429	\$988	\$390	\$988	\$1,133	\$1,060	\$290	\$1,060	\$290	\$101	\$101	\$0	\$8		
167	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$82,826	\$57,286	\$22,628	\$57,286	\$65,669	\$61,477	\$16,796	\$61,477	\$16,796	\$5,832	\$5,832	\$0	\$480		
168	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,935	\$1,322	\$529	\$1,322	\$1,518	\$1,420	\$388	\$1,420	\$388	\$141	\$141	\$0	\$12		
169	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,655,970	\$1,131,369	\$442,411	\$1,131,369	\$1,298,979	\$1,215,174	\$331,985	\$1,215,174	\$331,985	\$120,426	\$120,426	\$0	\$9,911		
170	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$14,007	\$9,452	\$3,827	\$9,452	\$10,869	\$10,160	\$2,776	\$10,160	\$2,776	\$1,051	\$1,051	\$0	\$86		
171	90000095352	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$510,800	\$340,365	\$139,551	\$340,365	\$392,066	\$366,215	\$100,050	\$366,215	\$100,050	\$39,501	\$39,501	\$0	\$3,251		
172	90000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$50,512	\$33,232	\$13,800	\$33,232	\$38,345	\$35,788	\$9,777	\$35,788	\$9,777	\$4,023	\$4,023	\$0	\$331		
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$818,310	\$538,368	\$223,562	\$538,368	\$621,193	\$579,780	\$158,396	\$579,780	\$158,396	\$65,166	\$65,166	\$0	\$5,363		
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,079,964	\$710,511	\$295,046	\$710,511	\$819,820	\$765,165	\$209,043	\$765,165	\$209,043	\$86,003	\$86,003	\$0	\$7,078		
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$24,384	\$15,837	\$6,662	\$15,837	\$18,305	\$17,071	\$4,664	\$17,071	\$4,664	\$1,998	\$1,998	\$0	\$164		
176	90000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$10,493	\$2,867	\$2,867	\$2,867	\$7,877	\$7,877	\$2,007	\$7,877	\$2,007	\$860	\$860	\$0	\$71		
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$261,907	\$165,429	\$71,444	\$165,429	\$191,897	\$178,663	\$48,811	\$178,663	\$48,811	\$22,633	\$22,633	\$0	\$1,863		
178	90000104088	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$23,675	\$14,777	\$6,468	\$14,777	\$17,173	\$15,975	\$4,364	\$15,975	\$4,364	\$2,104	\$2,104	\$0	\$173		
179	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$30,023	\$8,202	\$38,969	\$8,202	\$21,778	\$20,259	\$5,535	\$20,259	\$5,535	\$2,668	\$2,668	\$0	\$220		
180	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$142,640	\$89,031	\$103,468	\$89,031	\$103,468	\$96,249	\$26,295	\$103,468	\$26,295	\$12,674	\$12,674	\$0	\$1,043		
181	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$15,265	\$9,528	\$4,171	\$9,528	\$11,073	\$10,301	\$2,814	\$10,301	\$2,814	\$1,356	\$1,356	\$0	\$112		
182	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$9,383	\$2,563	\$2,563	\$2,563	\$6,727	\$6,252	\$1,708	\$6,252	\$1,708	\$855	\$855	\$0	\$70		
183	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,303	\$1,722	\$3,881	\$1,722	\$4,519	\$4,200	\$575	\$4,200	\$575	\$4,200	\$575	\$0	\$47		
184	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$955	\$588	\$261	\$588	\$685	\$636	\$174	\$636	\$174	\$87	\$87	\$0	\$7		
185	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$78,364	\$48,251	\$21,409	\$48,251	\$56,183	\$52,217	\$14,266	\$52,217	\$14,266	\$7,143	\$7,143	\$0	\$588		
186	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$138,092	\$87,040	\$37,727	\$87,040	\$101,546	\$94,293	\$25,761	\$94,293	\$25,761	\$11,966	\$11,966	\$0	\$985		
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$7,381	\$4,588	\$2,017	\$4,588	\$5,363	\$4,975	\$1,359	\$4,975	\$1,359	\$657	\$657	\$0	\$54		
188	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$139,463	\$86,682	\$38,101	\$86,682	\$101,333	\$94,008	\$25,683	\$94,008	\$25,683	\$12,418	\$12,418	\$0	\$1,022		
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$60,726	\$16,590	\$27,212	\$16,590	\$43,992	\$40,402	\$11,038	\$40,402	\$11,038	\$4,553	\$4,553	\$0	\$457		
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,068	\$565	\$565	\$565	\$1,363	\$1,254	\$343	\$1,254	\$343	\$222	\$222	\$0	\$18		
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$29,598	\$16,392	\$8,086	\$16,392	\$19,514	\$17,953	\$4,905	\$17,953	\$4,905	\$3,181	\$3,181	\$0	\$262		
192	90000125044	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$5,058	\$2,757	\$1,382	\$2,757	\$3,290	\$3,024	\$826	\$3,024	\$826	\$556	\$556	\$0	\$46		
193	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$145,263	\$79,716	\$39,686	\$79,716	\$95,929	\$87,822	\$23,993	\$87,822	\$23,993	\$15,693	\$15,693	\$0	\$1,292		
194	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$30,239	\$16,594	\$8,261	\$16,594	\$19,969	\$18,282	\$4,995	\$18,282	\$4,995	\$3,267	\$3,267	\$0	\$269		
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$29,427	\$16,148	\$8,039	\$16,148	\$19,433	\$17,791	\$4,860	\$17,791	\$4,860	\$3,179	\$3,179	\$0	\$262		
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$73,227	\$40,185	\$20,006	\$40,185	\$48,338	\$44,271	\$12,095	\$44,271	\$12,095	\$7,911	\$7,911	\$0	\$651		
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$10,173	\$5,488	\$2,779	\$5,488	\$6,624	\$6,056	\$1,654	\$6,056	\$1,654	\$1,125	\$1,125	\$0	\$93		
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$5,731	\$3,091	\$1,566	\$3,091	\$3,731	\$3,411	\$932	\$3,411	\$932	\$634	\$634	\$0	\$52		
199	90000135949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,190	\$598	\$1,382	\$598	\$1,365	\$1,242	\$339	\$1,242	\$339	\$219	\$219	\$0	\$21		
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$216,884	\$125,167	\$63,516	\$125,167	\$130,666	\$118,605	\$32,403	\$118,605	\$32,403	\$26,850	\$26,850	\$0	\$2,210		
201	90000124274	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$635,125	\$359,097	\$173,516	\$359,097	\$392,776	\$323,776	\$88,456	\$323,776	\$88,456	\$85,060	\$85,060	\$0	\$7,000		
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$246,508	\$111,957	\$67,346	\$111,957	\$139,735	\$125,666	\$34,332	\$125,666	\$34,332	\$33,014	\$33,014	\$0	\$2,717		
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$38,230	\$17,045	\$10,445	\$17,045	\$22,150	\$19,897	\$5,436	\$19,897	\$5,436	\$3,009	\$3,009	\$0	\$412		
204	90000111026	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$37,878	\$10,348	\$10,348	\$10,348	\$21,946	\$19,714	\$5,386	\$19,714	\$5,386	\$4,962	\$4,962	\$0	\$408		
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$23,202	\$6,339	\$6,339	\$6,339	\$10,481	\$11,848	\$3,237	\$11,848	\$3,237	\$3,102	\$3,102	\$0	\$255		
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$15,685	\$6,931	\$4,285	\$6,931	\$8,779	\$7,855	\$2,146	\$7,855	\$2,146	\$1,176	\$1,176	\$0	\$176		
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,259,112	\$343,989	\$343,989	\$343,989	\$667,679	\$593,493	\$162,142	\$593,493	\$162,142	\$181,847	\$181,847	\$0	\$14,966		
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$191,686	\$232,369	\$232,369	\$232,369	\$101,647	\$90,353	\$24,684	\$90,353	\$24,684	\$27,684	\$27,684	\$0	\$2,278		
209	90000145624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,175,848	\$321,242	\$321,242	\$321,242	\$484,965	\$254,246	\$62,527	\$254,246	\$62,527	\$13,976	\$13,976	\$0	\$1,146		
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$88,742	\$42,614	\$24,244	\$42,614	\$42,614	\$37,064	\$10,317	\$37,064	\$10,317	\$13,927	\$13,927	\$0	\$1,146		
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$127,566	\$34,851	\$34,851	\$34,851	\$60,454	\$53,052	\$14,494	\$53,052	\$14,494	\$20,357	\$20,357	\$0	\$1,675		
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$402,391	\$109,933	\$109,933	\$109,933	\$191,309	\$166,356	\$45,448	\$166,356	\$45,448	\$64,485	\$64,485	\$0	\$5,307		
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,175,848	\$321,242	\$321,242	\$321,242	\$484,965	\$254,246	\$62,527	\$254,246	\$62,527	\$13,976	\$13,976	\$0	\$1,146		
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$88,742	\$42,614	\$24,244	\$42,614	\$42,614	\$37,064	\$10,317	\$37,064	\$10,317	\$13,927	\$13,927	\$0	\$1,146		
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$127,566	\$34,851	\$34,851	\$34,851	\$60,454	\$53,052	\$14,494	\$53,052	\$14,494	\$20,357	\$20,357	\$0	\$1,675		
216	90000135467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$402,391	\$109,933	\$109,933	\$109,933	\$191,309	\$166,356	\$45,448	\$166,356	\$45,448	\$64,485	\$64,485	\$0	\$5,307		

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	G012	11/01/15	120	\$135,118	\$0	\$135,118
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	J063	08/01/16	120	\$1,674,075	\$0	\$1,674,075
219	90000182190	SVC8000	Non-utilized	Office Furniture and Equipm	G012	05/01/17	120	\$3,936,746	\$0	\$3,936,746
220	1TXFER000099	SVC8000	BINS BUNKERS SHEL VING	Stores Equipment	J063	10/01/07	120	\$5,435	\$0	\$5,435
221	1TXFER000099	SVC8000	BINS BUNKERS SHEL VING	Stores Equipment	J063	07/01/12	120	\$6,600	\$0	\$6,600
222	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/23	120	\$311	\$0	\$311
223	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/27	120	\$528	\$0	\$528
224	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/27	120	\$97	\$0	\$97
225	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/28	120	\$1,567	\$0	\$1,567
226	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/29	120	\$106,846	\$0	\$106,846
227	1TXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/29	120	\$522	\$0	\$522
228	1TXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/30	120	\$87	\$0	\$87
229	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/31	120	\$24	\$0	\$24
230	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/32	120	\$2,788	\$0	\$2,788
231	1TXFER000099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J114	07/01/32	120	\$312	\$0	\$312
232	1TXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/35	120	\$2,615	\$0	\$2,615
233	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/36	120	\$256	\$0	\$256
234	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/36	120	\$3,542	\$0	\$3,542
235	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/40	120	\$274	\$0	\$274
236	1TXFER000099	SVC8000	FENCE	Structures and Improvements	J139	07/01/40	120	\$129	\$0	\$129
237	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/41	120	\$383	\$0	\$383
238	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/41	120	\$833	\$0	\$833
239	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/42	120	\$252	\$0	\$252
240	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/44	120	\$384	\$0	\$384
241	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/45	120	\$92	\$0	\$92
242	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/47	120	\$8,724	\$0	\$8,724
243	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/48	120	\$1,684	\$0	\$1,684
244	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/49	120	\$7,072	\$0	\$7,072
245	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/50	120	\$2,007	\$0	\$2,007
246	1TXFER000099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/51	120	\$652	\$0	\$652
247	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/51	120	\$146	\$0	\$146
248	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/52	120	\$1,648	\$0	\$1,648
249	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/52	120	\$1,855	\$0	\$1,855
250	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/53	120	\$322	\$0	\$322
251	1TXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/53	120	\$620	\$0	\$620
252	1TXFER000099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J114	07/01/53	120	\$1,216	\$0	\$1,216
253	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/53	120	\$595	\$0	\$595
254	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/54	120	\$1,350	\$0	\$1,350
255	1TXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/55	120	\$230	\$0	\$230
256	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/55	120	\$3,012	\$0	\$3,012
257	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/56	120	\$36,498	\$0	\$36,498
258	1TXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/56	120	\$257	\$0	\$257
259	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/56	120	\$2,726	\$0	\$2,726
260	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/56	120	\$6,158	\$0	\$6,158
261	1TXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/56	120	\$799	\$0	\$799
262	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/57	120	\$5,087	\$0	\$5,087
263	1TXFER000099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	J114	07/01/57	120	\$4,642	\$0	\$4,642
264	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/57	120	\$1,879	\$0	\$1,879
265	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/58	120	\$300	\$0	\$300
266	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/59	120	\$3,250	\$0	\$3,250
267	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/59	120	\$1,461	\$0	\$1,461
268	1TXFER000099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	J114	07/01/59	120	\$125	\$0	\$125
269	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/60	120	\$564	\$0	\$564
270	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/60	120	\$2,743	\$0	\$2,743

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19 8.2300%

Line	Work order	estment N:	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$96,835	\$83,323	\$90,079	8.23%	\$7,413	(\$1,437)
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$1,325,309	\$1,157,902	\$1,241,605	8.23%	\$102,184	(\$20,855)
219	90000182190	SVC8000	Non-utilized	Office Furniture and Equipment	YES	\$3,411,846	\$3,018,172	\$3,215,009	8.23%	\$264,595	(\$49,039)
220	ITXFER000099	SVC8000	BINS BUNKERS SHELVEING	Stores Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
221	ITXFER000099	SVC8000	BINS BUNKERS SHELVEING	Stores Equipment	YES	\$2,530	\$1,870	\$2,200	8.23%	\$181	(\$48)
222	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
223	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
224	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
225	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
226	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
227	ITXFER000099	SVC8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
228	ITXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
229	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
230	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
231	ITXFER000099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
232	ITXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
233	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
234	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
235	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
236	ITXFER000099	SVC8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
237	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
238	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
239	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
240	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
241	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
242	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
243	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
244	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
245	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
246	ITXFER000099	SVC8000	LANDSCAPING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
247	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
248	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
249	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
250	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
251	ITXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
252	ITXFER000099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
253	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
254	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
255	ITXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
256	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
257	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
258	ITXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3
259	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$28
260	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$64
261	ITXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$8
262	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$53
263	ITXFER000099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$48
264	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$19
265	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3
266	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$34
267	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$15
268	ITXFER000099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1
269	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$6
270	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$28

Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,977	\$13,512	2.8497%	\$170	\$385	8.3686%	\$500
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$81,529	\$167,407	4.0899%	\$3,526	\$6,847	9.6901%	\$7,881
219	90000182190	SVC8000	Non-utilized	Office Furniture and Equipment	\$215,556	\$393,675	2.8497%	\$6,143	\$11,219	8.3686%	\$18,039
220	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
221	ITXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$133	\$660	4.0899%	\$5	\$27	9.6901%	\$13
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
251	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
252	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
254	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
255	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$379	\$0	6.2600%	\$24	\$0	0.0000%	\$0
258	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$3	\$0	6.2600%	\$0	\$0	0.0000%	\$0
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$28	\$0	6.2600%	\$2	\$0	0.0000%	\$0
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$64	\$0	6.2600%	\$4	\$0	0.0000%	\$0
261	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$8	\$0	6.2600%	\$1	\$0	0.0000%	\$0
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$53	\$0	6.2600%	\$3	\$0	0.0000%	\$0
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$48	\$0	6.2600%	\$3	\$0	0.0000%	\$0
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$19	\$0	6.2600%	\$1	\$0	0.0000%	\$0
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3	\$0	6.2600%	\$0	\$0	0.0000%	\$0
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$34	\$0	6.2600%	\$2	\$0	0.0000%	\$0
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$15	\$0	6.2600%	\$1	\$0	0.0000%	\$0
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$1	\$0	6.2600%	\$0	\$0	0.0000%	\$0
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6	\$0	6.2600%	\$0	\$0	0.0000%	\$0
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$28	\$0	6.2600%	\$2	\$0	0.0000%	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Workpaper 6d

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Distribution

09/01/18

08/31/19

Line	Work order	estment N:	Project Description	Account Description	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,071	\$215	\$1,357	84	48.32%	\$65,292	\$104,583	\$113,305
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$16,222	\$3,292	\$20,810	84	49.95%	\$836,174	\$1,507,661	\$1,412,314
219	90000182190	SVC8000	Non-united	Office Furniture and Equipment	\$31,207	\$6,727	\$42,519	84	49.95%	\$1,966,342	\$2,730,464	\$3,075,088
220	ITXFER000099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$0	\$0	\$0	84	46.14%	\$2,507	\$5,435	\$5,435
221	ITXFER000099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$64	\$11	\$66	84	46.14%	\$3,045	\$6,441	\$6,600
222	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$311	\$311
223	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$528	\$528
224	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$97	\$97
225	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,567	\$1,567
226	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$106,846	\$106,846
227	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$522	\$522
228	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$87	\$87
229	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$24	\$24
230	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,788	\$2,788
231	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$312	\$312
232	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,615	\$2,615
233	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$256	\$256
234	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$3,542	\$3,542
235	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$274	\$274
236	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$129	\$129
237	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$833	\$833
238	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$833	\$833
239	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$252	\$252
240	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$384	\$384
241	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$92	\$92
242	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$8,724	\$8,724
243	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,684	\$1,684
244	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$7,072	\$7,072
245	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,007	\$2,007
246	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$652	\$652
247	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$146	\$146
248	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,648	\$1,648
249	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,855	\$1,855
250	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$322	\$322
251	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$620	\$620
252	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,216	\$1,216
253	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$595	\$595
254	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,350	\$1,350
255	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$230	\$230
256	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$3,012	\$3,012
257	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$19,185	\$20,121
258	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$135	\$142
259	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,433	\$1,503
260	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$3,237	\$3,395
261	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$441	\$441
262	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,674	\$2,805
263	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,440	\$2,559
264	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$988	\$1,036
265	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$158	\$165
266	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,708	\$1,792
267	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$768	\$805
268	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$66	\$69
269	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$296	\$311
270	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,442	\$1,512

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

8.23%

27.32%

08/31/19

09/01/18

27.32%

Line	Work order	estmt N:	Project Description	Account Description	Average Balance	Cash Tax	Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$108,944	\$29,763	\$38,283	\$51,795	\$45,039	\$12,305	\$17,459	\$1,437
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,359,987	\$371,549	\$348,766	\$516,173	\$432,469	\$118,151	\$253,398	\$20,855
219	90000182190	SVC8000	Non-unitized	Office Furniture and Equipment	\$2,402,776	\$793,038	\$524,899	\$918,574	\$721,737	\$197,178	\$595,860	\$49,039
220	1TXFER000099	SVC8000	BINS BUNKERS SHELVEING	Stores Equipment	\$5,435	\$1,485	\$5,435	\$5,435	\$5,435	\$1,485	\$0	\$0
221	1TXFER000099	SVC8000	BINS BUNKERS SHELVEING	Stores Equipment	\$6,520	\$1,781	\$4,070	\$4,730	\$4,400	\$1,202	\$579	\$48
222	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$311	\$85	\$311	\$311	\$311	\$85	\$0	\$0
223	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$528	\$144	\$528	\$528	\$528	\$144	\$0	\$0
224	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	\$97	\$26	\$97	\$97	\$97	\$26	\$0	\$0
225	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$1,567	\$428	\$1,567	\$1,567	\$1,567	\$428	\$0	\$0
226	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$106,846	\$29,190	\$106,846	\$106,846	\$106,846	\$29,190	\$0	\$0
227	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$522	\$143	\$522	\$522	\$522	\$143	\$0	\$0
228	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$87	\$24	\$87	\$87	\$87	\$24	\$0	\$0
229	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	\$24	\$7	\$24	\$24	\$24	\$7	\$0	\$0
230	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$2,788	\$762	\$2,788	\$2,788	\$2,788	\$762	\$0	\$0
231	1TXFER000099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$312	\$85	\$312	\$312	\$312	\$85	\$0	\$0
232	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$2,615	\$714	\$2,615	\$2,615	\$2,615	\$714	\$0	\$0
233	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$256	\$70	\$256	\$256	\$256	\$70	\$0	\$0
234	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$3,542	\$968	\$3,542	\$3,542	\$3,542	\$968	\$0	\$0
235	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$274	\$75	\$274	\$274	\$274	\$75	\$0	\$0
236	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$129	\$35	\$129	\$129	\$129	\$35	\$0	\$0
237	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	\$383	\$105	\$383	\$383	\$383	\$105	\$0	\$0
238	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$833	\$227	\$833	\$833	\$833	\$227	\$0	\$0
239	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$252	\$69	\$252	\$252	\$252	\$69	\$0	\$0
240	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$384	\$105	\$384	\$384	\$384	\$105	\$0	\$0
241	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$92	\$25	\$92	\$92	\$92	\$25	\$0	\$0
242	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$8,724	\$2,383	\$8,724	\$8,724	\$8,724	\$2,383	\$0	\$0
243	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$1,684	\$460	\$1,684	\$1,684	\$1,684	\$460	\$0	\$0
244	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$7,072	\$1,932	\$7,072	\$7,072	\$7,072	\$1,932	\$0	\$0
245	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$2,007	\$548	\$2,007	\$2,007	\$2,007	\$548	\$0	\$0
246	1TXFER000099	SVC8000	LANDSCAPING	Structures and Improvements	\$652	\$178	\$652	\$652	\$652	\$178	\$0	\$0
247	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$146	\$40	\$146	\$146	\$146	\$40	\$0	\$0
248	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$1,648	\$450	\$1,648	\$1,648	\$1,648	\$450	\$0	\$0
249	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,855	\$507	\$1,855	\$1,855	\$1,855	\$507	\$0	\$0
250	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$322	\$88	\$322	\$322	\$322	\$88	\$0	\$0
251	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$620	\$169	\$620	\$620	\$620	\$169	\$0	\$0
252	1TXFER000099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$1,216	\$332	\$1,216	\$1,216	\$1,216	\$332	\$0	\$0
253	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	\$595	\$163	\$595	\$595	\$595	\$163	\$0	\$0
254	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$1,350	\$369	\$1,350	\$1,350	\$1,350	\$369	\$0	\$0
255	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$230	\$63	\$230	\$230	\$230	\$63	\$0	\$0
256	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$3,012	\$823	\$3,012	\$3,012	\$3,012	\$823	\$0	\$0
257	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$19,653	\$5,369	\$36,498	\$36,498	\$36,498	\$9,971	(\$4,602)	(\$379)
258	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$138	\$38	\$257	\$257	\$257	\$70	(\$32)	(\$3)
259	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,468	\$401	\$2,726	\$2,726	\$2,726	\$745	(\$344)	(\$28)
260	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$3,316	\$906	\$6,158	\$6,158	\$6,158	\$1,682	(\$777)	(\$64)
261	1TXFER000099	SVC8000	FENCE	Structures and Improvements	\$430	\$118	\$799	\$799	\$799	\$218	(\$101)	(\$8)
262	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$2,739	\$748	\$5,087	\$5,087	\$5,087	\$1,390	(\$641)	(\$53)
263	1TXFER000099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$2,500	\$683	\$4,642	\$4,642	\$4,642	\$1,268	(\$348)	(\$48)
264	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,012	\$276	\$1,879	\$1,879	\$1,879	\$513	(\$237)	(\$19)
265	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$162	\$44	\$300	\$300	\$300	\$82	(\$38)	(\$3)
266	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$1,790	\$478	\$3,250	\$3,250	\$3,250	\$888	(\$410)	(\$34)
267	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$787	\$215	\$1,461	\$1,461	\$1,461	\$399	(\$184)	(\$15)
268	1TXFER000099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$67	\$18	\$564	\$564	\$564	\$125	(\$16)	(\$1)
269	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$304	\$83	\$564	\$564	\$564	\$154	(\$71)	(\$6)
270	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	\$1,477	\$403	\$2,743	\$2,743	\$2,743	\$749	(\$346)	(\$28)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
271	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/60	120	\$2,238	\$0	\$2,238
272	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/60	120	\$1,182	\$0	\$1,182
273	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J139	07/01/61	120	\$342	\$0	\$342
274	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/62	120	\$8,563	\$0	\$8,563
275	ITXFER000099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/62	120	\$968	\$0	\$968
276	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/62	120	\$25,306	\$0	\$25,306
277	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/62	120	\$235	\$0	\$235
278	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J139	07/01/62	120	\$1,738	\$0	\$1,738
279	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/64	120	\$910	\$0	\$910
280	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/64	120	\$2,098	\$0	\$2,098
281	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/64	120	\$1,154	\$0	\$1,154
282	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/64	120	\$1,028	\$0	\$1,028
283	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/65	120	\$555	\$0	\$555
284	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/65	120	\$2,310	\$0	\$2,310
285	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/66	120	\$261	\$0	\$261
286	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/66	120	\$1,566	\$0	\$1,566
287	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/67	120	\$47,478	\$0	\$47,478
288	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J139	07/01/67	120	\$3,214	\$0	\$3,214
289	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/68	120	\$61	\$0	\$61
290	ITXFER000099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/69	120	\$663	\$0	\$663
291	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/69	120	\$1,217	\$0	\$1,217
292	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/69	120	\$9,589	\$0	\$9,589
293	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J139	07/01/71	120	\$125	\$0	\$125
294	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/73	120	\$1,986	\$0	\$1,986
295	ITXFER000099	SVC8000	LANDSCAPING	Structures and Improvements	J139	07/01/73	120	\$4,166	\$0	\$4,166
296	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/74	120	\$15,612	\$0	\$15,612
297	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/74	120	\$26,136	\$0	\$26,136
298	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/74	120	\$4,896	\$0	\$4,896
299	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/77	120	\$899	\$0	\$899
300	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/77	120	\$39,717	\$0	\$39,717
301	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/78	120	\$23,097	\$0	\$23,097
302	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/78	120	\$82,461	\$0	\$82,461
303	ITXFER000099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	J135	07/01/78	120	\$5,000	\$0	\$5,000
304	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J135	07/01/78	120	\$2,000	\$0	\$2,000
305	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/79	120	\$8,192	\$0	\$8,192
306	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J139	07/01/79	120	\$925	\$0	\$925
307	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/79	120	\$1,748	\$0	\$1,748
308	ITXFER000099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J135	07/01/80	120	\$5,738	\$0	\$5,738
309	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/81	120	\$512	\$0	\$512
310	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/82	120	\$9,487	\$0	\$9,487
311	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/84	120	\$62,345	\$0	\$62,345
312	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/85	120	\$117,041	\$0	\$117,041
313	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/86	120	\$50,918	\$0	\$50,918
314	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/86	120	\$671,122	\$0	\$671,122
315	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/87	120	\$4,934	\$0	\$4,934
316	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/87	120	\$6,927	\$0	\$6,927
317	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/87	120	\$23,139	\$0	\$23,139
318	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/88	120	\$2,676	\$0	\$2,676
319	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/90	120	\$45,270	\$0	\$45,270
320	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/91	120	\$79,673	\$0	\$79,673
321	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/91	120	\$45,688	\$0	\$45,688
322	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J135	07/01/91	120	\$116,230	\$0	\$116,230
323	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/92	120	\$240,838	\$0	\$240,838
324	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/92	120	\$32,793	\$0	\$32,793

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

8.2300%

08/31/19

09/01/18

Line	Work order	estimation N.	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
271	ITXPER00099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$23
272	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$12
273	ITXPER00099	SVC8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$4
274	ITXPER00099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$89
275	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$10
276	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$263
277	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$2
278	ITXPER00099	SVC8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$18
279	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$9
280	ITXPER00099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$22
281	ITXPER00099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$12
282	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$11
283	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$6
284	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$24
285	ITXPER00099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3
286	ITXPER00099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$16
287	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$493
288	ITXPER00099	SVC8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$33
289	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1
290	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$7
291	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$13
292	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$100
293	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1
294	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$21
295	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$43
296	ITXPER00099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$162
297	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$271
298	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$51
299	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$9
300	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$412
301	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$240
302	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$856
303	ITXPER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$52
304	ITXPER00099	SVC8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$21
305	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$85
306	ITXPER00099	SVC8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$10
307	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$18
308	ITXPER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$60
309	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$5
310	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$98
311	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$647
312	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1,215
313	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$528
314	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$6,964
315	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$51
316	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$72
317	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$240
318	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$28
319	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$470
320	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$827
321	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$474
322	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1,206
323	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$2,499
324	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$340

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$23	\$0	6.2600%	\$1	\$0	0.0000%	\$0
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$12	\$0	6.2600%	\$1	\$0	0.0000%	\$0
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$4	\$0	1.5316%	\$0	\$0	3.7985%	\$0
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$89	\$0	6.2600%	\$6	\$0	0.0000%	\$0
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$10	\$0	6.2600%	\$1	\$0	0.0000%	\$0
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$263	\$0	6.2600%	\$16	\$0	0.0000%	\$0
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$2	\$0	6.2600%	\$0	\$0	0.0000%	\$0
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$18	\$0	1.5316%	\$0	\$0	3.7985%	\$1
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9	\$0	6.2600%	\$1	\$0	0.0000%	\$0
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$22	\$0	6.2600%	\$1	\$0	0.0000%	\$0
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$12	\$0	6.2600%	\$1	\$0	0.0000%	\$0
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$11	\$0	6.2600%	\$1	\$0	0.0000%	\$0
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6	\$0	6.2600%	\$0	\$0	0.0000%	\$0
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$24	\$0	6.2600%	\$2	\$0	0.0000%	\$0
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$3	\$0	6.2600%	\$0	\$0	0.0000%	\$0
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$16	\$0	6.2600%	\$1	\$0	0.0000%	\$0
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$493	\$0	6.2600%	\$31	\$0	0.0000%	\$0
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$33	\$0	1.5316%	\$1	\$0	3.7985%	\$1
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1	\$0	6.2600%	\$0	\$0	0.0000%	\$0
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$7	\$0	6.2600%	\$0	\$0	0.0000%	\$0
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$13	\$0	6.2600%	\$1	\$0	0.0000%	\$0
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$100	\$0	1.5316%	\$2	\$0	3.7985%	\$4
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1	\$0	1.5316%	\$0	\$0	0.0000%	\$0
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$21	\$0	6.2600%	\$1	\$0	0.0000%	\$0
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$43	\$0	1.5316%	\$1	\$0	3.7985%	\$2
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$162	\$0	6.2600%	\$10	\$0	0.0000%	\$0
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$271	\$0	6.2600%	\$17	\$0	0.0000%	\$0
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$51	\$0	6.2600%	\$3	\$0	0.0000%	\$0
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9	\$0	6.2600%	\$1	\$0	0.0000%	\$0
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$412	\$0	6.2600%	\$26	\$0	0.0000%	\$0
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$240	\$0	6.2600%	\$15	\$0	0.0000%	\$0
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$856	\$0	1.6673%	\$14	\$0	3.3927%	\$29
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$52	\$0	1.6673%	\$1	\$0	3.3927%	\$2
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$21	\$0	1.6673%	\$0	\$0	3.3927%	\$1
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$85	\$0	1.6673%	\$1	\$0	3.3927%	\$3
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$10	\$0	1.5316%	\$0	\$0	3.7985%	\$0
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$18	\$0	1.5316%	\$0	\$0	3.7985%	\$1
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$60	\$0	1.6673%	\$1	\$0	3.3927%	\$2
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5	\$0	6.2600%	\$0	\$0	0.0000%	\$0
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$98	\$0	6.2600%	\$6	\$0	0.0000%	\$0
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$647	\$0	6.2600%	\$41	\$0	0.0000%	\$0
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,215	\$0	1.6673%	\$20	\$0	3.3927%	\$41
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$28	\$0	6.2600%	\$33	\$0	0.0000%	\$0
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,964	\$0	1.6673%	\$116	\$0	3.3927%	\$236
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$51	\$0	6.2600%	\$5	\$0	0.0000%	\$0
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$72	\$0	6.2600%	\$5	\$0	0.0000%	\$0
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$240	\$0	1.6673%	\$4	\$0	3.3927%	\$8
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$28	\$0	6.2600%	\$2	\$0	0.0000%	\$0
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$470	\$0	6.2600%	\$29	\$0	0.0000%	\$0
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$827	\$0	6.2600%	\$52	\$0	0.0000%	\$0
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$474	\$0	1.6673%	\$8	\$0	3.3927%	\$16
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,206	\$0	1.6673%	\$20	\$0	3.3927%	\$41
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,499	\$0	6.2600%	\$156	\$0	0.0000%	\$0
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$340	\$0	1.5316%	\$5	\$0	3.7985%	\$13

THE NARRAGANSETT ELECTRIC COMPANY

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Distribution

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,176	\$1,233
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS, WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$621	\$652
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$180	\$188
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$4,501	\$4,721
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$509	\$533
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS, WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$13,302	\$13,951
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$123	\$129
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$913	\$958
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$478	\$501
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,103	\$1,157
281	ITXFER00099	SVC8000	PAVEMENTS,ROADS, WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$607	\$636
282	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$541	\$567
283	ITXFER00099	SVC8000	PAVEMENTS,ROADS, WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$292	\$306
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS, WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,214	\$1,274
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$137	\$144
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$823	\$863
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$24,956	\$26,174
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$1,689	\$1,772
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$32	\$34
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$349	\$366
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS, WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$640	\$671
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$3	468	0.00%	\$0	\$5,040	\$5,286
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS, WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$66	\$69
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,044	\$1,095
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$2,190	\$2,297
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$8,206	\$8,606
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS, WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$13,738	\$14,408
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,573	\$2,699
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$472	\$495
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$20,877	\$21,895
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS, WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$12,141	\$12,733
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4	\$25	468	0.00%	\$0	\$43,345	\$45,459
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$0	\$0	\$2	468	0.00%	\$0	\$2,628	\$2,756
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$1,051	\$1,103
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$2	468	0.00%	\$0	\$4,306	\$4,516
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$486	\$510
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$919	\$964
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$2	468	0.00%	\$0	\$3,016	\$3,163
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$269	\$282
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$4,987	\$5,230
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$32,771	\$34,370
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$6	\$36	468	0.00%	\$0	\$61,522	\$64,523
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$26,765	\$28,070
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$32	\$204	468	0.00%	\$0	\$352,769	\$369,977
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,720	\$2,796
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$3,641	\$3,819
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$7	468	0.00%	\$0	\$12,163	\$12,756
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,407	\$1,475
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$23,796	\$24,957
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$43,929	\$45,822
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$2	\$14	468	0.00%	\$0	\$24,016	\$25,187
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS, WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$6	\$35	468	0.00%	\$0	\$61,095	\$64,075
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$126,594	\$132,770
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$2	\$11	468	0.00%	\$0	\$17,237	\$18,078

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

8.23%

27.32%

08/31/19

09/01/18

27.32%

Line	Work order	estimation	Project Description	Account Description	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,205	\$729	\$2,238	\$2,238	\$2,238	\$611	(\$282)	(\$23)
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$636	\$174	\$1,182	\$1,182	\$1,182	\$323	(\$149)	(\$4)
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$184	\$50	\$342	\$342	\$342	\$93	(\$43)	(\$8)
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$4,611	\$1,260	\$8,563	\$8,563	\$8,563	\$2,340	(\$1,080)	(\$89)
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$521	\$142	\$968	\$968	\$968	\$264	(\$122)	(\$10)
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$13,626	\$3,723	\$25,306	\$25,306	\$25,306	\$6,913	(\$3,191)	(\$263)
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$126	\$35	\$235	\$235	\$235	\$64	(\$30)	(\$2)
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$936	\$256	\$1,738	\$1,738	\$1,738	\$475	(\$219)	(\$18)
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$490	\$134	\$910	\$910	\$910	\$249	(\$115)	(\$9)
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,130	\$309	\$2,098	\$2,098	\$2,098	\$573	(\$265)	(\$22)
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$621	\$170	\$1,154	\$1,154	\$1,154	\$315	(\$146)	(\$12)
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$554	\$151	\$1,028	\$1,028	\$1,028	\$281	(\$130)	(\$11)
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$299	\$82	\$555	\$555	\$555	\$152	(\$70)	(\$6)
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,244	\$340	\$2,310	\$2,310	\$2,310	\$631	(\$291)	(\$24)
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$141	\$38	\$261	\$261	\$261	\$71	(\$33)	(\$3)
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$843	\$230	\$1,566	\$1,566	\$1,566	\$428	(\$197)	(\$16)
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$25,565	\$6,984	\$47,478	\$47,478	\$47,478	\$12,971	(\$5,987)	(\$493)
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,730	\$473	\$3,214	\$3,214	\$3,214	\$878	(\$405)	(\$33)
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$33	\$9	\$61	\$61	\$61	\$17	(\$8)	(\$1)
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$357	\$98	\$663	\$663	\$663	\$181	(\$84)	(\$7)
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$655	\$179	\$1,217	\$1,217	\$1,217	\$332	(\$153)	(\$13)
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,163	\$1,411	\$9,589	\$9,589	\$9,589	\$2,620	(\$1,209)	(\$100)
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$67	\$18	\$125	\$125	\$125	\$34	(\$16)	(\$1)
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,069	\$292	\$1,986	\$1,986	\$1,986	\$543	(\$250)	(\$21)
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$2,243	\$613	\$4,166	\$4,166	\$4,166	\$1,138	(\$525)	(\$43)
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$8,406	\$2,297	\$15,612	\$15,612	\$15,612	\$4,265	(\$1,969)	(\$162)
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$14,073	\$3,845	\$26,136	\$26,136	\$26,136	\$7,140	(\$3,296)	(\$271)
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,636	\$720	\$4,896	\$4,896	\$4,896	\$1,337	(\$617)	(\$51)
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$484	\$132	\$899	\$899	\$899	\$246	(\$113)	(\$9)
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$21,386	\$5,843	\$39,717	\$39,717	\$39,717	\$10,851	(\$5,008)	(\$412)
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$12,437	\$3,398	\$23,097	\$23,097	\$23,097	\$6,310	(\$2,912)	(\$240)
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$44,402	\$12,131	\$82,461	\$82,461	\$82,461	\$22,528	(\$10,368)	(\$856)
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$2,692	\$736	\$5,000	\$5,000	\$5,000	\$1,366	(\$630)	(\$52)
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,077	\$294	\$2,000	\$2,000	\$2,000	\$546	(\$252)	(\$21)
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,411	\$1,205	\$8,192	\$8,192	\$8,192	\$2,238	(\$1,033)	(\$85)
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$498	\$136	\$925	\$925	\$925	\$253	(\$117)	(\$10)
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$941	\$257	\$1,748	\$1,748	\$1,748	\$478	(\$220)	(\$18)
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$3,090	\$844	\$5,738	\$5,738	\$5,738	\$1,568	(\$724)	(\$60)
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$276	\$75	\$276	\$276	\$276	\$140	(\$65)	(\$5)
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,108	\$1,396	\$9,487	\$9,487	\$9,487	\$2,592	(\$1,196)	(\$98)
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$33,570	\$9,171	\$62,345	\$62,345	\$62,345	\$17,033	(\$7,861)	(\$647)
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$65,022	\$17,218	\$117,041	\$117,041	\$117,041	\$31,976	(\$14,758)	(\$1,215)
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$27,417	\$7,490	\$50,918	\$50,918	\$50,918	\$13,911	(\$6,420)	(\$528)
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$361,373	\$98,727	\$671,122	\$671,122	\$671,122	\$183,351	(\$84,623)	(\$6,964)
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,657	\$726	\$4,934	\$4,934	\$4,934	\$1,348	(\$622)	(\$51)
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,730	\$1,019	\$6,927	\$6,927	\$6,927	\$1,892	(\$873)	(\$72)
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,459	\$3,404	\$23,139	\$23,139	\$23,139	\$6,322	(\$2,918)	(\$240)
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,441	\$394	\$2,676	\$2,676	\$2,676	\$731	(\$337)	(\$28)
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$24,376	\$6,660	\$45,270	\$45,270	\$45,270	\$12,668	(\$5,708)	(\$470)
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$42,901	\$11,720	\$79,673	\$79,673	\$79,673	\$21,767	(\$10,046)	(\$827)
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$24,601	\$6,721	\$45,688	\$45,688	\$45,688	\$12,482	(\$5,761)	(\$474)
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$62,585	\$17,098	\$116,230	\$116,230	\$116,230	\$31,754	(\$14,656)	(\$1,206)
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$129,682	\$35,429	\$240,838	\$240,838	\$240,838	\$65,797	(\$30,368)	(\$2,499)
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$17,658	\$4,824	\$32,793	\$32,793	\$32,793	\$8,959	(\$4,135)	(\$340)

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The Narragansett Electric Company db/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2019

Line	Work order	estment N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
325	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J139	07/01/92	120	\$156,322	\$0	\$156,322
326	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/93	120	\$160,122	\$0	\$160,122
327	ITXFER000099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J135	07/01/93	120	\$5,337	\$0	\$5,337
328	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/94	120	\$55,103	\$0	\$55,103
329	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/94	120	\$13,154	\$0	\$13,154
330	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/94	120	\$1,633	\$0	\$1,633
331	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/95	120	\$41,066	\$0	\$41,066
332	ITXFER000099	SVC8000	FENCE	Structures and Improvements	J114	07/01/95	120	\$3,926	\$0	\$3,926
333	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/96	120	\$325,522	\$0	\$325,522
334	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J114	07/01/96	120	\$1,637	\$0	\$1,637
335	ITXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/96	120	\$5,326	\$0	\$5,326
336	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/96	120	\$89,703	\$0	\$89,703
337	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/97	120	\$171,164	\$0	\$171,164
338	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/97	120	\$1,364	\$0	\$1,364
339	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/97	120	\$410,128	\$0	\$410,128
340	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/98	120	\$629,697	\$0	\$629,697
341	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/99	120	\$109,547	\$0	\$109,547
342	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/00	120	\$3,258	\$0	\$3,258
343	ITXFER000099	SVC8000	SIGNS	Structures and Improvements	J114	07/01/00	120	\$10,643	\$0	\$10,643
344	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/00	120	\$13,102	\$0	\$13,102
345	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J135	07/01/00	120	\$23,315	\$0	\$23,315
346	ITXFER000099	SVC8000	SIGNS	Structures and Improvements	J135	07/01/00	120	\$10,643	\$0	\$10,643
347	ITXFER000099	SVC8000	SIGNS	Structures and Improvements	J139	07/01/00	120	\$10,643	\$0	\$10,643
348	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/01	120	\$773,791	\$0	\$773,791
349	ITXFER000099	SVC8000	LANDSCAPING	Structures and Improvements	J114	12/31/01	120	\$138,328	\$0	\$138,328
350	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/31/01	120	\$141,361	\$0	\$141,361
351	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	03/31/02	120	\$37,149	\$0	\$37,149
352	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	04/30/02	120	\$554,929	\$0	\$554,929
353	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	04/30/02	120	\$67,855	\$0	\$67,855
354	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	05/31/02	120	\$30,801	\$0	\$30,801
355	ITXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J139	11/25/02	120	\$1,641	\$0	\$1,641
356	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/06/02	120	\$34,298	\$0	\$34,298
357	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/02	120	\$1,250	\$0	\$1,250
358	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	01/31/03	120	\$1,257	\$0	\$1,257
359	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J139	09/21/03	120	\$19,174	\$0	\$19,174
360	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/29/03	120	\$63,100	\$0	\$63,100
361	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/03	120	\$483,123	\$0	\$483,123
362	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J063	03/04/04	120	\$41,145	\$0	\$41,145
363	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J063	05/20/04	120	\$1,280	\$0	\$1,280
364	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	06/09/04	120	\$3,922	\$0	\$3,922
365	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	06/14/04	120	\$4,269	\$0	\$4,269
366	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	09/29/04	120	\$8,971	\$0	\$8,971
367	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/10/04	120	\$58	\$0	\$58
368	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/24/04	120	\$209	\$0	\$209
369	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/10/04	120	\$45,339	\$0	\$45,339
370	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	12/17/04	120	\$9,514	\$0	\$9,514
371	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	12/17/04	120	\$34,502	\$0	\$34,502
372	ITXFER000099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J135	12/30/04	120	\$32,070	\$0	\$32,070
373	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J139	12/31/04	120	\$1,394	\$0	\$1,394
374	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/04	120	\$3,780	\$0	\$3,780
375	ITXFER000099	SVC8000	PLATFORM (EA)	Structures and Improvements	J114	03/30/05	120	\$4,010	\$0	\$4,010
376	ITXFER000099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J135	05/01/05	120	\$9,007	\$0	\$9,007
377	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J135	05/25/05	120	\$1,570	\$0	\$1,570
378	ITXFER000099	SVC8000	BUILDINGS	Structures and Improvements	J114	08/08/05	120	\$2,690	\$0	\$2,690

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19 8.2300%

Line	Work order	estimation	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
325	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1,622
326	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,662
327	ITXPER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$55
328	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$572
329	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$136
330	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$17
331	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$426
332	ITXPER00099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$41
333	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3,378
334	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$17
335	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$55
336	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$931
337	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,776
338	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$14
339	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$4,256
340	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$6,535
341	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,200
342	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$38
343	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$123
344	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$151
345	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$269
346	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$123
347	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$123
348	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$5,286
349	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$945
350	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$966
351	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$254
352	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$3,791
353	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$464
354	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$210
355	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$12
356	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$245
357	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$9
358	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$9
359	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$143
360	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$470
361	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3,600
362	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$307
363	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$10
364	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$29
365	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$32
366	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$70
367	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
368	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$2
369	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$352
370	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$74
371	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$268
372	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$249
373	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$11
374	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$29
375	ITXPER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$31
376	ITXPER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$70
377	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$12
378	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$21

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estimation N:	Project Description	Account Description	Total Return	Year Amortization	Test Year Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,622	\$0	1.5316%	\$25	\$0	3.7985%	\$62
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,662	\$0	6.2600%	\$104	\$0	0.0000%	\$0
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$55	\$0	1.6673%	\$1	\$0	3.3927%	\$2
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$572	\$0	6.2600%	\$36	\$0	0.0000%	\$0
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$136	\$0	1.6673%	\$2	\$0	3.3927%	\$5
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$17	\$0	1.5316%	\$0	\$0	3.7985%	\$1
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$426	\$0	6.2600%	\$27	\$0	0.0000%	\$0
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$41	\$0	6.2600%	\$3	\$0	0.0000%	\$0
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,378	\$0	6.2600%	\$211	\$0	0.0000%	\$0
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$17	\$0	6.2600%	\$1	\$0	0.0000%	\$0
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$55	\$0	6.2600%	\$3	\$0	0.0000%	\$0
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$931	\$0	1.6673%	\$16	\$0	3.3927%	\$32
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,776	\$0	6.2600%	\$111	\$0	0.0000%	\$0
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$14	\$0	6.2600%	\$1	\$0	0.0000%	\$0
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,256	\$0	1.6673%	\$71	\$0	3.3927%	\$144
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,535	\$0	6.2600%	\$109	\$0	3.3927%	\$222
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,200	\$0	6.2600%	\$75	\$0	0.0000%	\$0
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$38	\$0	6.2600%	\$2	\$0	0.0000%	\$0
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$123	\$0	6.2600%	\$8	\$0	0.0000%	\$0
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$151	\$0	1.6673%	\$3	\$0	3.3927%	\$5
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$269	\$0	1.6673%	\$4	\$0	3.3927%	\$9
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$123	\$0	1.6673%	\$2	\$0	3.3927%	\$4
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$123	\$0	1.5316%	\$2	\$0	3.7985%	\$5
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,286	\$0	6.2600%	\$331	\$0	0.0000%	\$0
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$945	\$0	6.2600%	\$59	\$0	0.0000%	\$0
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$966	\$0	1.6673%	\$16	\$0	3.3927%	\$33
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$254	\$0	1.5316%	\$4	\$0	3.7985%	\$10
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,791	\$0	1.6673%	\$63	\$0	3.3927%	\$129
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$464	\$0	1.5316%	\$7	\$0	3.7985%	\$18
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$210	\$0	1.5316%	\$3	\$0	3.7985%	\$8
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$12	\$0	1.5316%	\$0	\$0	3.7985%	\$0
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$245	\$0	4.0899%	\$10	\$0	9.6901%	\$24
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9	\$0	6.2600%	\$1	\$0	0.0000%	\$0
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$9	\$0	1.5316%	\$0	\$0	3.7985%	\$0
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$143	\$0	1.5316%	\$2	\$0	3.7985%	\$5
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$470	\$0	6.2600%	\$29	\$0	0.0000%	\$0
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,600	\$0	6.2600%	\$225	\$0	0.0000%	\$0
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$307	\$0	4.0899%	\$13	\$0	9.6901%	\$30
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$10	\$0	4.0899%	\$0	\$0	9.6901%	\$1
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$29	\$0	1.6673%	\$0	\$0	3.3927%	\$1
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$32	\$0	1.6673%	\$1	\$0	3.3927%	\$1
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$70	\$0	1.6673%	\$1	\$0	3.3927%	\$2
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2	\$0	1.6673%	\$0	\$0	3.3927%	\$0
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$352	\$0	6.2600%	\$22	\$0	0.0000%	\$0
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$74	\$0	1.5316%	\$1	\$0	3.7985%	\$3
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$268	\$0	1.5316%	\$4	\$0	3.7985%	\$10
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$249	\$0	1.6673%	\$4	\$0	3.3927%	\$8
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$11	\$0	1.5316%	\$0	\$0	3.7985%	\$0
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$29	\$0	4.0899%	\$1	\$0	9.6901%	\$3
374	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	\$31	\$0	6.2600%	\$2	\$0	0.0000%	\$0
375	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$70	\$0	1.6673%	\$1	\$0	3.3927%	\$2
376	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12	\$0	1.6673%	\$0	\$0	3.3927%	\$0
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$21	\$0	6.2600%	\$1	\$0	0.0000%	\$0
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$21	\$0	6.2600%	\$1	\$0	0.0000%	\$0

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Distribution

09/01/18 08/31/19

Line	Work order	estment N:	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage Allocators	Total	Amortizat ion Period	Bonus	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$8	\$53	468	0.00%	\$0	\$82,169	\$86,178
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$84,167	\$88,272
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$2	468	0.00%	\$0	\$2,805	\$2,942
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$28,965	\$30,378
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$4	468	0.00%	\$0	\$6,914	\$7,251
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$859	\$900
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$21,586	\$22,639
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,064	\$2,165
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$171,108	\$179,455
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$861	\$903
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,799	\$2,936
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4	\$27	468	0.00%	\$0	\$47,151	\$49,451
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$89,971	\$94,360
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$717	\$752
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$20	\$125	468	0.00%	\$0	\$215,580	\$226,096
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$30	\$191	468	0.00%	\$0	\$330,994	\$347,140
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$54,773	\$57,582
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,545	\$1,629
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$5,049	\$5,321
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$4	468	0.00%	\$0	\$6,215	\$6,551
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$1	\$8	468	0.00%	\$0	\$11,060	\$11,657
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$0	\$1	\$4	468	0.00%	\$0	\$5,049	\$5,321
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$0	\$1	\$4	468	0.00%	\$0	\$5,049	\$5,321
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$357,022	\$533,347	\$544,034
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$63,823	\$95,344	\$97,255
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4	\$28	468	46.14%	\$65,223	\$97,435	\$99,387
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$1	\$8	468	46.14%	\$17,140	\$25,606	\$26,119
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$18	\$111	468	46.14%	\$256,040	\$382,493	\$390,157
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$2	\$15	468	46.14%	\$31,308	\$46,770	\$47,707
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$1	\$7	468	46.14%	\$14,211	\$21,230	\$21,655
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$757	\$1,108	\$1,131
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$3	\$20	468	46.14%	\$15,825	\$23,167	\$23,640
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$577	\$844	\$861
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$580	\$849	\$866
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$5	468	46.14%	\$8,847	\$12,687	\$12,951
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$29,114	\$41,750	\$42,621
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$222,910	\$319,656	\$326,328
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4	\$26	468	46.14%	\$18,984	\$27,223	\$27,792
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$1	468	46.14%	\$591	\$847	\$865
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$1	468	46.14%	\$1,809	\$2,595	\$2,649
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$1	468	46.14%	\$1,970	\$2,825	\$2,884
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$2	468	46.14%	\$4,139	\$5,811	\$5,935
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$27	\$38	\$39
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$96	\$135	\$138
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$20,919	\$29,372	\$29,999
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$2	468	46.14%	\$4,390	\$6,163	\$6,295
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$1	\$9	468	46.14%	\$15,919	\$22,352	\$22,838
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$1	\$7	468	46.14%	\$14,797	\$20,776	\$21,219
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$643	\$903	\$922
374	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	\$0	\$0	\$2	468	46.14%	\$1,744	\$2,449	\$2,501
375	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$1,850	\$2,598	\$2,653
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$2	468	46.14%	\$4,156	\$5,835	\$5,960
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$724	\$1,017	\$1,039
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$1,241	\$1,742	\$1,780

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

8.23%

27.32%

08/31/19

09/01/18

27.32%

Line	Work order	estimation	Project Description	Account Description	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
325	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$84,174	\$22,996	\$156,322	\$156,322	\$160,122	\$42,707	(\$19,711)	(\$1,622)
326	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$86,220	\$23,555	\$160,122	\$160,122	\$160,122	\$43,745	(\$20,190)	(\$1,662)
327	TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$2,874	\$785	\$5,337	\$5,337	\$5,337	\$1,438	(\$673)	(\$55)
328	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$29,671	\$8,106	\$55,103	\$55,103	\$55,103	\$15,054	(\$6,948)	(\$572)
329	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,083	\$1,935	\$13,154	\$13,154	\$13,154	\$3,594	(\$1,659)	(\$136)
330	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$879	\$240	\$1,633	\$1,633	\$1,633	\$446	(\$206)	(\$17)
331	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,041	\$6,041	\$41,066	\$41,066	\$41,066	\$11,219	(\$5,178)	(\$426)
332	TXFER00099	SVC8000	FENCE	Structures and Improvements	\$23,114	\$578	\$3,926	\$3,926	\$3,926	\$1,073	(\$495)	(\$41)
333	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$175,281	\$47,887	\$325,522	\$325,522	\$325,522	\$88,933	(\$41,046)	(\$3,378)
334	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$882	\$241	\$1,637	\$1,637	\$1,637	\$447	(\$206)	(\$15)
335	TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$2,868	\$783	\$5,336	\$5,336	\$5,336	\$1,455	(\$672)	(\$55)
336	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$48,301	\$13,196	\$89,703	\$89,703	\$89,703	\$24,507	(\$11,311)	(\$931)
337	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$92,165	\$25,180	\$171,164	\$171,164	\$171,164	\$46,762	(\$21,583)	(\$1,776)
338	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$735	\$201	\$1,364	\$1,364	\$1,364	\$373	(\$172)	(\$14)
339	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$220,838	\$60,333	\$410,128	\$410,128	\$410,128	\$112,047	(\$51,714)	(\$4,256)
340	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$339,067	\$92,633	\$629,697	\$629,697	\$629,697	\$172,033	(\$79,400)	(\$6,535)
341	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$56,178	\$15,348	\$109,547	\$109,547	\$109,547	\$29,928	(\$14,580)	(\$1,200)
342	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,587	\$434	\$3,258	\$3,258	\$3,258	\$890	(\$456)	(\$38)
343	TXFER00099	SVC8000	SIGNS	Structures and Improvements	\$5,185	\$1,417	\$10,643	\$10,643	\$10,643	\$2,908	(\$1,491)	(\$123)
344	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,383	\$1,744	\$13,102	\$13,102	\$13,102	\$3,379	(\$1,836)	(\$151)
345	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$11,358	\$3,103	\$23,315	\$23,315	\$23,315	\$6,570	(\$3,266)	(\$269)
346	TXFER00099	SVC8000	SIGNS	Structures and Improvements	\$5,185	\$1,417	\$10,643	\$10,643	\$10,643	\$2,908	(\$1,491)	(\$123)
347	TXFER00099	SVC8000	SIGNS	Structures and Improvements	\$5,185	\$1,417	\$10,643	\$10,643	\$10,643	\$2,908	(\$1,491)	(\$123)
348	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$538,691	\$147,170	\$773,791	\$773,791	\$773,791	\$211,400	(\$64,230)	(\$5,286)
349	TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$96,300	\$26,309	\$138,328	\$138,328	\$138,328	\$37,791	(\$11,482)	(\$945)
350	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$98,411	\$26,886	\$141,361	\$141,361	\$141,361	\$38,620	(\$11,734)	(\$966)
351	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$28,862	\$7,066	\$37,149	\$37,149	\$37,149	\$10,149	(\$3,084)	(\$254)
352	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$386,325	\$105,544	\$554,929	\$554,929	\$554,929	\$151,607	(\$46,063)	(\$3,791)
353	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$47,239	\$12,906	\$67,855	\$67,855	\$67,855	\$18,538	(\$5,632)	(\$464)
354	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$21,443	\$5,858	\$30,801	\$30,801	\$30,801	\$8,415	(\$2,537)	(\$210)
355	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,120	\$306	\$1,641	\$1,641	\$1,641	\$448	(\$142)	(\$12)
356	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$23,404	\$6,394	\$34,298	\$34,298	\$34,298	\$9,370	(\$2,976)	(\$245)
357	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$853	\$233	\$1,250	\$1,250	\$1,250	\$341	(\$108)	(\$9)
358	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$858	\$234	\$1,257	\$1,257	\$1,257	\$343	(\$109)	(\$9)
359	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$12,819	\$3,502	\$19,174	\$19,174	\$19,174	\$5,238	(\$1,736)	(\$143)
360	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$42,185	\$11,525	\$63,100	\$63,100	\$63,100	\$17,239	(\$5,714)	(\$470)
361	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$322,992	\$88,241	\$483,123	\$483,123	\$483,123	\$131,989	(\$43,748)	(\$3,600)
362	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$27,507	\$7,515	\$41,145	\$41,145	\$41,145	\$11,241	(\$3,726)	(\$307)
363	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$856	\$234	\$1,280	\$1,280	\$1,280	\$350	(\$116)	(\$10)
364	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,622	\$716	\$3,922	\$3,922	\$3,922	\$1,071	(\$355)	(\$29)
365	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,854	\$780	\$4,269	\$4,269	\$4,269	\$1,166	(\$387)	(\$32)
366	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,873	\$1,605	\$8,971	\$8,971	\$8,971	\$2,451	(\$846)	(\$70)
367	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$38	\$10	\$58	\$58	\$58	\$16	(\$5)	(\$0)
368	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$137	\$37	\$209	\$209	\$209	\$57	(\$20)	(\$2)
369	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$29,685	\$8,110	\$45,339	\$45,339	\$45,339	\$12,387	(\$4,277)	(\$352)
370	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$6,229	\$1,702	\$9,514	\$9,514	\$9,514	\$2,599	(\$897)	(\$74)
371	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$22,590	\$6,172	\$34,502	\$34,502	\$34,502	\$9,426	(\$3,254)	(\$268)
372	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$20,997	\$5,736	\$32,070	\$32,070	\$32,070	\$8,761	(\$3,025)	(\$249)
373	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$913	\$249	\$1,394	\$1,394	\$1,394	\$381	(\$131)	(\$11)
374	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,475	\$676	\$3,780	\$3,780	\$3,780	\$1,033	(\$357)	(\$29)
375	TXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	\$2,625	\$717	\$4,010	\$4,010	\$4,010	\$1,095	(\$378)	(\$31)
376	TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$5,897	\$1,611	\$9,007	\$9,007	\$9,007	\$2,461	(\$850)	(\$70)
377	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,028	\$281	\$1,570	\$1,570	\$1,570	\$429	(\$148)	(\$12)
378	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,761	\$481	\$2,690	\$2,690	\$2,690	\$735	(\$254)	(\$21)

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d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estimation N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	08/11/05	120	\$114,459	\$0	\$114,459
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	09/06/05	120	\$142,837	\$0	\$142,837
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	10/22/05	120	\$8,893	\$0	\$8,893
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/07/05	120	\$6,272	\$0	\$6,272
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	12/31/05	120	\$4,315	\$0	\$4,315
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/05	120	\$25,000	\$0	\$25,000
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/05	120	\$27,558	\$0	\$27,558
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	01/24/06	120	\$176,599	\$0	\$176,599
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	03/19/06	120	\$17,057	\$0	\$17,057
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	04/18/06	120	\$4,863	\$0	\$4,863
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	10/01/06	120	(\$4,359)	\$0	(\$4,359)
390	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	03/01/07	120	\$589,724	\$0	\$589,724
391	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	06/01/07	120	\$9,874	\$0	\$9,874
392	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/01/07	120	\$6,494	\$0	\$6,494
393	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J135	09/01/08	120	\$566,129	\$0	\$566,129
394	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	09/01/08	120	\$9,194	\$0	\$9,194
395	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J135	10/01/08	120	\$1,470	\$0	\$1,470
396	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	J135	10/01/08	120	\$3,836	\$0	\$3,836
397	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J135	10/01/08	120	\$3,067	\$0	\$3,067
398	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	J135	10/01/08	120	\$1,723	\$0	\$1,723
399	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	J135	10/01/08	120	\$11,760	\$0	\$11,760
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	05/01/09	120	\$11,559	\$0	\$11,559
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	09/01/09	120	\$807,606	\$0	\$807,606
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	J063	09/01/09	120	\$1,338,332	\$0	\$1,338,332
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J063	09/01/09	120	\$2,868,977	\$0	\$2,868,977
404	90000092476	SVC8000	CEILING	Structures and Improvements	J063	09/01/09	120	\$945,452	\$0	\$945,452
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J063	09/01/09	120	\$399,848	\$0	\$399,848
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	J063	09/01/09	120	\$275,493	\$0	\$275,493
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	J063	09/01/09	120	\$262,066	\$0	\$262,066
410	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	J063	09/01/09	120	\$769,521	\$0	\$769,521
411	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J063	09/01/09	120	\$112,346	\$0	\$112,346
412	90000092476	SVC8000	ROOF	Structures and Improvements	J063	09/01/09	120	\$28,856	\$0	\$28,856
413	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	09/01/09	120	\$358,483	\$0	\$358,483
414	90000092476	SVC8000	SIGNS	Structures and Improvements	J063	09/01/09	120	\$427,005	\$0	\$427,005
415	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	J063	09/01/09	120	\$1,003,116	\$0	\$1,003,116
416	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	J063	09/01/09	120	\$6,769,025	\$0	\$6,769,025
417	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/01/10	120	\$17,767	\$0	\$17,767
418	ITXFER00099	SVC8000	ROOF	Structures and Improvements	J135	11/01/10	120	\$236,493	\$0	\$236,493
419	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	J135	12/01/10	120	\$33,315	\$0	\$33,315
420	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	J139	07/01/11	120	\$47,122	\$0	\$47,122
421	90000098934	SVC8000	Wire & Cable	Structures and Improvements	G012	04/01/12	120	\$572,006	\$0	\$572,006
422	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	J114	07/01/12	120	\$7,740	\$0	\$7,740
423	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J114	07/01/12	120	\$17,134	\$0	\$17,134
424	ITXFER00099	SVC8000	HVAC	Structures and Improvements	J114	07/01/12	120	\$16,176	\$0	\$16,176
425	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J063	08/01/12	120	\$35,528	\$0	\$35,528
426	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	J063	08/01/12	120	\$59,213	\$0	\$59,213
427	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J063	09/01/12	120	\$6,419	\$0	\$6,419
428	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/13	120	\$27,674	\$0	\$27,674
429	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J139	06/01/13	120	\$9,485	\$0	\$9,485
430	90000124268	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/13	120	\$31,766	\$0	\$31,766
431	90000124286	SVC8000	CEILING	Structures and Improvements	J139	06/01/13	120	\$71,411	\$0	\$71,411
432	90000124286	SVC8000	CEILING	Structures and Improvements	J139	06/01/13	120	\$26,317	\$0	\$26,317
433	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	06/01/13	120	\$26,317	\$0	\$26,317
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	06/01/13	120	\$26,317	\$0	\$26,317

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

8.2300%

09/01/18 08/31/19

Line	Work order	estimation	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
379	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$889
380	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,153
381	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$72
382	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$51
383	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$35
384	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$202
385	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$222
386	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,426
387	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$138
388	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$39
389	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$836	\$1,271	\$1,053	8.23%	\$87	\$45
390	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$4,944
391	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$83
392	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$56
393	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$5,098
394	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$83
395	ITXPER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	YES	\$12	\$0	\$6	8.23%	\$1	\$13
396	ITXPER00099	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$32	\$0	\$16	8.23%	\$1	\$34
397	ITXPER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$26	\$0	\$13	8.23%	\$1	\$27
398	ITXPER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	YES	\$14	\$0	\$7	8.23%	\$1	\$15
399	ITXPER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	YES	\$98	\$0	\$49	8.23%	\$4	\$105
400	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$771	\$0	\$385	8.23%	\$32	\$95
401	9000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$80,761	\$0	\$40,380	8.23%	\$3,323	\$6,615
402	9000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	YES	\$133,833	\$0	\$66,917	8.23%	\$5,507	\$10,963
403	9000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$286,898	\$0	\$143,449	8.23%	\$11,806	\$23,501
404	9000092476	SVC8000	CEILING	Structures and Improvements	YES	\$94,545	\$0	\$47,273	8.23%	\$3,891	\$7,745
405	9000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	YES	\$39,985	\$0	\$19,992	8.23%	\$1,645	\$3,275
406	9000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	YES	\$27,549	\$0	\$13,775	8.23%	\$1,134	\$2,257
407	9000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	YES	\$26,207	\$0	\$13,103	8.23%	\$1,078	\$2,147
410	9000092476	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$76,952	\$0	\$38,476	8.23%	\$3,167	\$6,303
411	9000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	YES	\$11,235	\$0	\$5,617	8.23%	\$462	\$920
412	9000092476	SVC8000	ROOF	Structures and Improvements	YES	\$2,886	\$0	\$1,443	8.23%	\$119	\$236
413	9000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$35,848	\$0	\$17,924	8.23%	\$1,475	\$2,936
414	9000092476	SVC8000	SIGNS	Structures and Improvements	YES	\$42,701	\$0	\$21,350	8.23%	\$1,757	\$3,498
415	9000092476	SVC8000	SOLAR PANELS	Structures and Improvements	YES	\$100,312	\$0	\$50,156	8.23%	\$4,128	\$8,217
416	9000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	YES	\$676,903	\$0	\$338,451	8.23%	\$27,855	\$55,447
417	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$3,849	\$2,073	\$2,961	8.23%	\$244	\$104
418	ITXPER00099	SVC8000	ROOF	Structures and Improvements	YES	\$51,240	\$27,591	\$39,415	8.23%	\$3,244	\$1,390
419	ITXPER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	YES	\$7,496	\$4,164	\$5,830	8.23%	\$480	\$190
420	ITXPER00099	SVC8000	BATTERY	Structures and Improvements	YES	\$13,351	\$8,639	\$10,995	8.23%	\$905	\$206
421	9000098934	SVC8000	Wire & Cable	Structures and Improvements	YES	\$3,806	\$2,744	\$3,275	8.23%	\$270	\$32
422	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$204,969	\$147,768	\$176,368	8.23%	\$14,515	\$1,718
423	ITXPER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	NO	\$2,967	\$2,193	\$2,580	8.23%	\$212	\$19
424	ITXPER00099	SVC8000	HVAC	Structures and Improvements	NO	\$6,568	\$4,855	\$5,711	8.23%	\$470	\$42
425	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$6,201	\$4,583	\$5,392	8.23%	\$444	\$39
426	ITXPER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	YES	\$13,915	\$10,362	\$12,139	8.23%	\$999	\$80
427	ITXPER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	YES	\$23,192	\$17,270	\$20,231	8.23%	\$1,665	\$133
428	ITXPER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	YES	\$2,568	\$1,926	\$2,247	8.23%	\$185	\$15
429	90000124245	SVC8000	BUILDINGS	Structures and Improvements	YES	\$174,411	\$137,693	\$156,052	8.23%	\$12,843	\$564
430	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$13,145	\$10,378	\$11,762	8.23%	\$968	\$42
431	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$4,505	\$3,557	\$4,031	8.23%	\$332	\$15
432	90000124286	SVC8000	BUILDINGS	Structures and Improvements	YES	\$15,089	\$11,912	\$13,501	8.23%	\$1,111	\$49
433	90000124286	SVC8000	CEILING	Structures and Improvements	YES	\$33,920	\$26,779	\$30,350	8.23%	\$2,498	\$110
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	YES	\$12,501	\$9,869	\$11,185	8.23%	\$921	\$40

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estimation N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$889	\$0	1.6673%	\$15	\$0	3.3927%	\$30
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,153	\$0	6.2600%	\$72	\$0	0.0000%	\$0
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$72	\$0	1.5316%	\$1	\$0	3.7985%	\$3
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$51	\$0	1.6673%	\$1	\$0	3.3927%	\$2
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$35	\$0	4.0899%	\$1	\$0	9.6901%	\$3
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$202	\$0	4.0899%	\$8	\$0	9.6901%	\$20
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$222	\$0	4.0899%	\$9	\$0	9.6901%	\$22
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,426	\$0	6.2600%	\$89	\$0	0.0000%	\$0
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$138	\$0	1.5316%	\$2	\$0	3.7985%	\$5
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$39	\$0	1.5316%	\$1	\$0	3.7985%	\$1
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$132	(\$436)	4.0899%	\$5	(\$18)	9.6901%	\$13
390	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,944	\$0	1.6673%	\$82	\$0	3.3927%	\$168
391	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$83	\$0	6.2600%	\$5	\$0	0.0000%	\$0
392	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$56	\$0	1.6673%	\$1	\$0	3.3927%	\$2
393	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$5,098	\$0	1.6673%	\$85	\$0	3.3927%	\$173
394	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$83	\$0	1.5316%	\$1	\$0	3.7985%	\$3
395	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$14	\$12	1.6673%	\$0	\$0	3.3927%	\$0
396	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$35	\$32	1.6673%	\$1	\$1	3.3927%	\$1
397	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$28	\$26	1.6673%	\$0	\$0	3.3927%	\$1
398	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$16	\$14	1.6673%	\$0	\$0	3.3927%	\$1
399	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$109	\$98	1.6673%	\$2	\$2	3.3927%	\$4
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$127	\$771	1.6673%	\$2	\$13	3.3927%	\$4
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$9,939	\$80,761	4.0899%	\$406	\$3,303	9.6901%	\$963
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$16,470	\$133,833	4.0899%	\$674	\$5,474	9.6901%	\$1,596
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$35,307	\$286,898	4.0899%	\$1,444	\$11,734	9.6901%	\$3,421
404	90000092476	SVC8000	CEILING	Structures and Improvements	\$11,635	\$94,545	4.0899%	\$476	\$3,867	9.6901%	\$1,127
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$4,921	\$39,985	4.0899%	\$201	\$1,635	9.6901%	\$477
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$3,390	\$27,549	4.0899%	\$139	\$1,127	9.6901%	\$329
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$3,225	\$26,207	4.0899%	\$132	\$1,072	9.6901%	\$313
410	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$9,470	\$76,952	4.0899%	\$387	\$3,147	9.6901%	\$918
411	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$1,383	\$11,235	4.0899%	\$57	\$459	9.6901%	\$134
412	90000092476	SVC8000	ROOF	Structures and Improvements	\$355	\$2,886	4.0899%	\$15	\$118	9.6901%	\$34
413	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$4,412	\$35,848	4.0899%	\$180	\$1,466	9.6901%	\$427
414	90000092476	SVC8000	SIGNS	Structures and Improvements	\$5,255	\$42,701	4.0899%	\$215	\$1,746	9.6901%	\$509
415	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$12,345	\$100,312	4.0899%	\$505	\$4,103	9.6901%	\$1,196
416	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$83,302	\$676,903	4.0899%	\$3,407	\$27,685	9.6901%	\$8,072
417	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$348	\$1,777	1.6673%	\$6	\$30	3.3927%	\$12
418	ITXFER00099	SVC8000	ROOF	Structures and Improvements	\$4,634	\$23,649	1.6673%	\$77	\$394	3.3927%	\$157
419	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$669	\$3,331	1.6673%	\$11	\$56	3.3927%	\$23
420	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	\$1,111	\$4,712	1.5316%	\$17	\$72	3.7985%	\$42
421	90000098934	SVC8000	Wire & Cable	Structures and Improvements	\$301	\$1,062	2.8497%	\$9	\$30	8.3686%	\$25
422	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$16,233	\$57,201	4.0899%	\$664	\$2,339	9.6901%	\$1,573
423	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$231	\$74	6.2600%	\$14	\$48	0.0000%	\$0
424	ITXFER00099	SVC8000	HVAC	Structures and Improvements	\$512	\$1,713	6.2600%	\$32	\$107	0.0000%	\$0
425	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$483	\$1,618	6.2600%	\$30	\$101	0.0000%	\$0
426	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$1,079	\$3,553	4.0899%	\$44	\$145	9.6901%	\$105
427	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$1,799	\$5,921	4.0899%	\$74	\$242	9.6901%	\$174
428	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$200	\$642	4.0899%	\$8	\$26	9.6901%	\$19
429	90000124256	SVC8000	BUILDINGS	Structures and Improvements	\$13,407	\$36,718	1.5316%	\$205	\$562	3.7985%	\$509
430	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$1,010	\$2,767	1.5316%	\$15	\$42	3.7985%	\$38
431	90000124268	SVC8000	BUILDINGS	Structures and Improvements	\$346	\$948	1.6673%	\$6	\$16	3.3927%	\$12
432	90000124286	SVC8000	CEILING	Structures and Improvements	\$1,160	\$3,177	1.5316%	\$18	\$49	3.7985%	\$44
433	90000124286	SVC8000	CEILING	Structures and Improvements	\$2,607	\$7,141	1.5316%	\$40	\$109	3.7985%	\$99
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$961	\$2,632	1.5316%	\$15	\$40	3.7985%	\$37

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Distribution

09/01/18

08/31/19

Line	Work order	Estimate N	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4	\$26	468	46.14%	\$52,810	\$74,150	\$75,731
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$65,904	\$90,562	\$92,535
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$2	468	46.14%	\$4,103	\$5,639	\$5,761
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$1	468	46.14%	\$2,894	\$3,977	\$4,063
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$3	468	46.14%	\$1,991	\$2,736	\$2,795
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$3	\$17	468	46.14%	\$11,535	\$15,851	\$16,196
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$3	\$19	468	46.14%	\$12,715	\$17,473	\$17,853
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$81,481	\$111,968	\$114,406
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$5	468	46.14%	\$7,870	\$10,814	\$11,050
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$1	468	46.14%	\$2,244	\$3,083	\$3,150
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements (\$42)	\$0	\$23	(\$25)	468	46.14%	\$272,094	\$365,755	\$373,899
390	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$4,556	\$6,124	\$6,260
391	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$2	468	46.14%	\$2,996	\$3,938	\$4,028
392	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$24	\$149	468	46.14%	\$261,208	\$335,484	\$343,302
393	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$3	468	46.14%	\$4,242	\$5,448	\$5,575
394	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$1	468	46.14%	\$678	\$871	\$891
395	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$2	468	46.14%	\$1,770	\$2,273	\$2,326
396	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$1	\$0	\$2	468	46.14%	\$1,415	\$1,817	\$1,860
397	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$0	\$0	\$1	468	46.14%	\$795	\$1,021	\$1,045
398	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$0	\$0	\$6	468	46.14%	\$5,426	\$6,969	\$7,131
399	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$3	\$4	\$26	468	46.14%	\$5,333	\$6,850	\$7,009
400	ITXFER00099	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$7,826	\$1,201	\$7,588	468	46.14%	\$372,623	\$467,427	\$478,580
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$12,969	\$1,990	\$12,575	468	46.14%	\$617,496	\$774,602	\$793,085
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$21,801	\$4,265	\$26,957	468	46.14%	\$1,323,725	\$1,660,510	\$1,700,132
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$9,162	\$1,405	\$8,883	468	46.14%	\$436,224	\$547,210	\$560,267
404	90000092476	SVC8000	CEILING	Structures and Improvements	\$3,875	\$594	\$3,757	468	46.14%	\$184,487	\$231,424	\$236,947
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$2,670	\$410	\$2,589	468	46.14%	\$127,110	\$159,450	\$163,255
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$2,539	\$390	\$2,462	468	46.14%	\$120,915	\$151,679	\$155,298
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$7,457	\$1,144	\$7,230	468	46.14%	\$355,051	\$445,384	\$456,012
410	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$1,089	\$167	\$1,056	468	46.14%	\$51,836	\$65,024	\$66,576
411	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$280	\$43	\$271	468	46.14%	\$13,314	\$16,701	\$17,100
412	90000092476	SVC8000	ROOF	Structures and Improvements	\$3,474	\$533	\$3,368	468	46.14%	\$165,402	\$207,483	\$212,434
413	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$4,138	\$635	\$4,012	468	46.14%	\$197,017	\$247,143	\$253,040
414	90000092476	SVC8000	SIGNS	Structures and Improvements	\$9,720	\$1,491	\$9,425	468	46.14%	\$462,831	\$580,585	\$594,439
415	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$65,593	\$10,063	\$63,602	468	46.14%	\$3,123,178	\$3,917,786	\$4,011,269
416	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$60	\$10	\$62	468	46.14%	\$8,197	\$10,038	\$10,283
417	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$802	\$131	\$829	468	46.14%	\$109,116	\$133,611	\$136,877
418	ITXFER00099	SVC8000	ROOF	Structures and Improvements	\$113	\$19	\$117	468	46.14%	\$15,371	\$18,822	\$19,282
419	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$179	\$30	\$191	468	46.14%	\$21,742	\$26,623	\$27,273
420	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	\$84	\$15	\$94	468	46.14%	\$4,900	\$5,854	\$6,000
421	90000098934	SVC8000	Wire & Cable	Structures and Improvements	\$5,543	\$972	\$6,144	468	46.14%	\$263,919	\$315,267	\$323,167
422	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$3,571	\$4,266	\$4,373
423	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$7,906	\$9,444	\$9,680
424	ITXFER00099	SVC8000	HVAC	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$7,464	\$8,916	\$9,139
425	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$344	\$61	\$388	468	46.14%	\$16,392	\$19,582	\$20,072
426	ITXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	\$574	\$102	\$646	468	46.14%	\$27,320	\$32,636	\$33,454
427	ITXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	\$62	\$11	\$70	468	46.14%	\$2,962	\$3,449	\$3,538
428	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$1,395	\$260	\$1,644	468	46.14%	\$153,137	\$183,322	\$188,811
429	90000124245	SVC8000	BUILDINGS	Structures and Improvements	\$105	\$20	\$124	468	46.14%	\$11,542	\$14,230	\$14,735
430	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$32	\$6	\$38	468	46.14%	\$3,956	\$4,735	\$4,877
431	90000124286	SVC8000	BUILDINGS	Structures and Improvements	\$121	\$23	\$142	468	46.14%	\$13,248	\$15,860	\$16,335
432	90000124286	SVC8000	CEILING	Structures and Improvements	\$271	\$51	\$320	468	46.14%	\$29,782	\$35,653	\$36,720
433	90000124286	SVC8000	CEILING	Structures and Improvements	\$100	\$19	\$118	468	46.14%	\$10,976	\$13,139	\$13,533
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements								

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Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

8.23%

27.32%

08/31/19

09/01/18

27.32%

Line	Work order	estmt N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accrual Taxes
379	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$74,940	\$20,474	\$114,459	\$114,459	\$114,459	\$31,270	(\$10,796)	(\$889)
380	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$91,548	\$25,011	\$142,837	\$142,837	\$142,837	\$39,023	(\$14,012)	(\$1,153)
381	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$5,700	\$1,557	\$8,893	\$8,893	\$8,893	\$2,430	(\$872)	(\$72)
382	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,020	\$1,098	\$6,272	\$6,272	\$6,272	\$1,714	(\$615)	(\$51)
383	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,766	\$756	\$4,315	\$4,315	\$4,315	\$1,179	(\$423)	(\$35)
384	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$16,023	\$4,378	\$25,000	\$25,000	\$25,000	\$6,830	(\$2,452)	(\$202)
385	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$17,663	\$4,826	\$27,558	\$27,558	\$27,558	\$7,529	(\$2,703)	(\$222)
386	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$113,187	\$30,923	\$176,599	\$176,599	\$176,599	\$48,247	(\$17,324)	(\$1,426)
387	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$10,932	\$2,987	\$17,057	\$17,057	\$17,057	\$4,660	(\$1,673)	(\$138)
388	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,117	\$851	\$4,863	\$4,863	\$4,863	\$1,328	(\$477)	(\$39)
389	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$6,370	(\$1,740)	(\$4,359)	(\$4,359)	(\$4,359)	(\$1,191)	(\$549)	(\$45)
390	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$369,827	\$101,037	\$589,724	\$589,724	\$589,724	\$161,113	(\$60,076)	(\$4,944)
391	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,192	\$1,692	\$9,874	\$9,874	\$9,874	\$2,698	(\$1,006)	(\$83)
392	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,983	\$1,088	\$6,944	\$6,944	\$6,944	\$1,774	(\$686)	(\$56)
393	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$339,393	\$92,722	\$566,129	\$566,129	\$566,129	\$154,667	(\$61,944)	(\$5,098)
394	TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$5,512	\$1,506	\$9,194	\$9,194	\$9,194	\$2,512	(\$1,006)	(\$83)
395	TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$881	\$241	\$1,458	\$1,470	\$1,470	\$400	(\$159)	(\$13)
396	TXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$2,299	\$628	\$3,804	\$3,836	\$3,836	\$3,804	(\$315)	(\$34)
397	TXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,839	\$502	\$3,041	\$3,067	\$3,067	\$834	(\$332)	(\$27)
398	TXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$1,033	\$282	\$1,708	\$1,723	\$1,715	\$469	(\$187)	(\$15)
399	TXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$7,050	\$1,926	\$11,662	\$11,760	\$11,711	\$3,200	(\$1,273)	(\$105)
400	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,929	\$1,893	\$10,788	\$11,559	\$11,173	\$3,053	(\$1,159)	(\$95)
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$473,004	\$129,225	\$726,845	\$807,606	\$767,225	\$209,606	(\$80,381)	(\$6,615)
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$783,843	\$214,146	\$1,204,499	\$1,338,332	\$1,271,415	\$347,351	(\$133,205)	(\$10,963)
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$1,680,321	\$459,064	\$2,582,079	\$2,868,977	\$2,725,528	\$744,614	(\$285,550)	(\$23,501)
404	90000092476	SVC8000	CEILING	Structures and Improvements	\$553,738	\$151,281	\$850,907	\$945,452	\$898,179	\$245,383	(\$94,101)	(\$7,745)
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$234,185	\$63,979	\$359,863	\$379,855	\$379,855	\$103,776	(\$39,797)	(\$3,275)
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$161,352	\$44,081	\$247,943	\$275,493	\$261,718	\$71,501	(\$27,420)	(\$2,257)
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$155,489	\$41,933	\$235,860	\$262,066	\$248,963	\$68,017	(\$26,084)	(\$2,147)
410	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$450,698	\$123,131	\$692,569	\$769,521	\$731,045	\$199,721	(\$76,599)	(\$6,303)
411	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$65,800	\$17,977	\$101,112	\$112,346	\$106,729	\$29,158	(\$11,182)	(\$920)
412	90000092476	SVC8000	ROOF	Structures and Improvements	\$16,901	\$4,617	\$25,970	\$28,856	\$27,413	\$7,489	(\$2,872)	(\$236)
413	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$209,959	\$57,361	\$322,635	\$358,483	\$340,559	\$93,041	(\$35,680)	(\$2,936)
414	90000092476	SVC8000	SIGNS	Structures and Improvements	\$250,091	\$68,325	\$384,305	\$427,005	\$405,655	\$110,825	(\$42,500)	(\$3,498)
415	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$587,512	\$160,508	\$902,805	\$1,003,116	\$952,961	\$260,349	(\$99,841)	(\$8,217)
416	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100FT)	Structures and Improvements	\$3,964,527	\$1,083,109	\$6,092,123	\$6,769,025	\$6,430,574	\$1,756,833	(\$673,724)	(\$55,447)
417	TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$101,160	\$2,776	\$13,917	\$15,694	\$14,805	\$4,045	(\$1,269)	(\$104)
418	TXFER00099	SVC8000	ROOF	Structures and Improvements	\$135,244	\$36,949	\$185,253	\$208,902	\$197,077	\$53,841	(\$16,893)	(\$1,390)
419	TXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$19,052	\$5,205	\$25,819	\$29,150	\$27,485	\$7,509	(\$2,304)	(\$190)
420	TXFER00099	SVC8000	BATTERY	Structures and Improvements	\$26,948	\$7,362	\$33,771	\$38,483	\$36,127	\$9,870	(\$2,508)	(\$206)
421	90000098934	SVC8000	Wire & Cable	Structures and Improvements	\$5,927	\$1,619	\$6,815	\$7,877	\$7,346	\$2,007	(\$388)	(\$32)
422	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$319,217	\$87,210	\$367,037	\$424,237	\$395,637	\$108,088	(\$20,878)	(\$1,718)
423	TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$4,320	\$1,180	\$4,773	\$5,160	\$5,160	\$1,410	(\$240)	(\$19)
424	TXFER00099	SVC8000	HVAC	Structures and Improvements	\$9,562	\$2,612	\$10,566	\$12,279	\$11,423	\$3,121	(\$508)	(\$42)
425	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$9,027	\$2,466	\$9,975	\$11,593	\$10,784	\$2,946	(\$480)	(\$39)
426	TXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$19,827	\$5,417	\$21,613	\$25,166	\$23,389	\$6,590	(\$973)	(\$80)
427	TXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$33,045	\$9,028	\$36,021	\$41,943	\$38,982	\$10,650	(\$1,622)	(\$133)
428	TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$3,494	\$954	\$3,852	\$4,194	\$4,194	\$1,140	(\$185)	(\$15)
429	90000124245	SVC8000	BUILDINGS	Structures and Improvements	\$186,067	\$50,833	\$192,771	\$229,489	\$211,130	\$57,681	(\$6,847)	(\$564)
430	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$14,024	\$3,831	\$14,529	\$17,296	\$15,913	\$4,347	(\$516)	(\$42)
431	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$4,806	\$1,313	\$4,980	\$5,928	\$5,454	\$1,490	(\$177)	(\$15)
432	90000124286	SVC8000	BUILDINGS	Structures and Improvements	\$56,187	\$9,886	\$77,491	\$44,632	\$41,061	\$11,218	(\$1,332)	(\$110)
433	90000124286	SVC8000	CEILING	Structures and Improvements	\$13,336	\$3,643	\$13,817	\$16,448	\$15,132	\$4,134	(\$491)	(\$40)
434	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements								

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Line	Work order	estimation N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	J139	06/01/13	120	\$20,729	\$0	\$20,729
436	90000124286	SVC8000	HVAC	Structures and Improvements	J139	06/01/13	120	\$49,184	\$0	\$49,184
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	06/01/13	120	\$33,013	\$0	\$33,013
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	J139	06/01/13	120	\$92,108	\$0	\$92,108
439	90000124286	SVC8000	SIGNS	Structures and Improvements	J139	06/01/13	120	\$6,945	\$0	\$6,945
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	J139	06/01/13	120	\$77,874	\$0	\$77,874
441	90000124301	SVC8000	HVAC	Structures and Improvements	J114	06/01/13	120	\$1,134	\$0	\$1,134
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	J139	06/01/13	120	\$58,118	\$0	\$58,118
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J135	06/01/13	120	\$11,685	\$0	\$11,685
444	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J135	06/01/13	120	\$11,898	\$0	\$11,898
445	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J135	06/01/13	120	\$11,284	\$0	\$11,284
446	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J135	06/01/13	120	\$7,336	\$0	\$7,336

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Service Company Rents
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8.2300%

09/01/18 08/31/19

Line	Work order	estmt N	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$9,846	\$7,773	\$8,810	8.23%	\$725	\$32
436	90000124286	SVC8000	HVAC	Structures and Improvements	YES	\$23,363	\$18,444	\$20,903	8.23%	\$1,720	\$75
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$15,681	\$12,380	\$14,030	8.23%	\$1,155	\$51
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	YES	\$43,751	\$34,540	\$39,146	8.23%	\$3,222	\$141
439	90000124286	SVC8000	SIGNS	Structures and Improvements	YES	\$3,299	\$2,605	\$2,952	8.23%	\$243	\$11
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	YES	\$36,990	\$29,203	\$33,096	8.23%	\$2,724	\$120
441	90000124301	SVC8000	HVAC	Structures and Improvements	NO	\$539	\$425	\$482	8.23%	\$40	\$2
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	YES	\$27,606	\$21,794	\$24,700	8.23%	\$2,033	\$89
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	YES	\$5,550	\$4,382	\$4,966	8.23%	\$409	\$18
444	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$901	\$712	\$807	8.23%	\$66	\$3
445	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	YES	\$5,360	\$4,232	\$4,796	8.23%	\$395	\$17
446	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	YES	\$3,484	\$2,751	\$3,118	8.23%	\$257	\$11

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Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
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Gas

Line	Work order	estimat N:	Project Description	Account Description	Total Return	Year	Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$757		\$2,073	1.5316%	\$12	\$32	3.7985%	\$29
436	90000124286	SVC8000	HVAC	Structures and Improvements	\$1,796		\$4,918	1.5316%	\$28	\$75	3.7985%	\$68
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,205		\$3,301	1.5316%	\$18	\$51	3.7985%	\$46
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$3,363		\$9,211	1.5316%	\$52	\$141	3.7985%	\$128
439	90000124286	SVC8000	SIGNS	Structures and Improvements	\$254		\$695	1.5316%	\$4	\$11	3.7985%	\$10
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$2,843		\$7,787	1.5316%	\$44	\$119	3.7985%	\$108
441	90000124301	SVC8000	HVAC	Structures and Improvements	\$41		\$113	6.2600%	\$3	\$7	0.0000%	\$0
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$2,122		\$5,812	1.5316%	\$33	\$89	3.7985%	\$81
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$427		\$1,168	1.6673%	\$7	\$19	3.3927%	\$14
444	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$69		\$190	1.6673%	\$1	\$3	3.3927%	\$2
445	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$412		\$1,128	1.6673%	\$7	\$19	3.3927%	\$14
446	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$268		\$734	1.6673%	\$4	\$12	3.3927%	\$9

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Distribution														09/01/18	08/31/19
Line	Work order	estment N°	Project Description	Account Description	Depreciation	Test Year Rent	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2018	08/31/2019		
												Balance	Balance		
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$79		\$15	\$93	468	41.71%	\$8,645	\$10,349	\$10,659		
436	90000124286	SVC8000	HVAC	Structures and Improvements	\$187		\$35	\$220	468	41.71%	\$20,513	\$24,556	\$25,291		
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$125		\$23	\$148	468	41.71%	\$13,768	\$16,482	\$16,976		
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$350		\$65	\$412	468	41.71%	\$38,414	\$45,986	\$47,363		
439	90000124286	SVC8000	SIGNS	Structures and Improvements	\$26		\$5	\$31	468	41.71%	\$2,897	\$3,468	\$3,571		
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$296		\$55	\$349	468	41.71%	\$32,478	\$38,880	\$40,044		
441	90000124301	SVC8000	HVAC	Structures and Improvements	\$0		\$0	\$0	468	41.71%	\$473	\$566	\$583		
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$221		\$41	\$260	468	41.71%	\$24,239	\$29,017	\$29,885		
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$40		\$7	\$47	468	41.71%	\$4,873	\$5,834	\$6,009		
444	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$6		\$1	\$8	468	41.71%	\$792	\$948	\$976		
445	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$38		\$7	\$45	468	41.71%	\$4,706	\$5,634	\$5,802		
446	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$25		\$5	\$29	468	41.71%	\$3,059	\$3,662	\$3,772		

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Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
435	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$10,504	\$2,870	\$10,883	\$12,956	\$11,919	\$3,256	(\$387)	(\$32)
436	90000124286	SVC8000	HVAC	Structures and Improvements	\$24,924	\$6,809	\$25,822	\$30,740	\$28,281	\$7,226	(\$917)	(\$75)
437	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$16,729	\$4,570	\$17,332	\$20,633	\$18,982	\$5,186	(\$616)	(\$51)
438	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$46,675	\$12,752	\$48,357	\$57,567	\$52,962	\$14,469	(\$1,718)	(\$141)
439	90000124286	SVC8000	STGNS	Structures and Improvements	\$3,519	\$962	\$3,646	\$4,341	\$3,994	\$1,091	(\$130)	(\$11)
440	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$39,462	\$10,781	\$40,884	\$48,671	\$44,777	\$12,233	(\$1,452)	(\$120)
441	90000124301	SVC8000	HVAC	Structures and Improvements	\$575	\$157	\$596	\$709	\$652	\$178	(\$21)	(\$2)
442	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$29,451	\$8,046	\$30,512	\$36,324	\$33,418	\$9,130	(\$1,084)	(\$89)
443	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$5,921	\$1,618	\$6,135	\$7,303	\$6,719	\$1,836	(\$218)	(\$18)
444	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$962	\$263	\$996	\$1,186	\$1,091	\$298	(\$35)	(\$3)
445	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$5,718	\$1,562	\$5,924	\$7,053	\$6,488	\$1,773	(\$210)	(\$17)
446	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$5,717	\$1,016	\$3,851	\$4,585	\$4,218	\$1,152	(\$137)	(\$11)

27.32%

27.32%

08/31/19

09/01/18

27.32%

27.32%

08/31/19

09/01/18

27.32%

27.32%

08/31/19

09/01/18

27.32%

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Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
447	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	J139	07/01/13	120	\$193,000	\$0	\$193,000
448	90000124250	SVC8000	HVAC	Structures and Improvements	J139	10/01/13	120	\$632,461	\$0	\$632,461
449	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	J139	10/01/13	120	\$332,175	\$0	\$332,175
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	J139	10/01/13	120	\$13,354	\$0	\$13,354
451	90000124298	SVC8000	Non-united	Structures and Improvements	J139	10/01/13	120	\$4,648	\$0	\$4,648
452	90000125054	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$286,242	\$0	\$286,242
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J135	10/01/13	120	\$33,779	\$0	\$33,779
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$25,732	\$0	\$25,732
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$5,305	\$0	\$5,305
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	J139	10/01/13	120	\$28,112	\$0	\$28,112
457	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	J139	10/01/13	120	\$14,067	\$0	\$14,067
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	11/01/13	120	\$5,295	\$0	\$5,295
459	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	J063	11/01/13	120	\$23,162	\$0	\$23,162
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J063	11/01/13	120	\$10,312	\$0	\$10,312
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	J063	11/01/13	120	\$8,400	\$0	\$8,400
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	J063	11/01/13	120	\$9,419	\$0	\$9,419
463	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	J063	11/01/13	120	\$32,162	\$0	\$32,162
464	90000133716	SVC8000	HVAC	Structures and Improvements	J139	11/01/13	120	\$7,201	\$0	\$7,201
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	11/01/13	120	\$13,451	\$0	\$13,451
466	90000127354	SVC8000	HVAC	Structures and Improvements	J139	12/01/13	120	\$18,524	\$0	\$18,524
467	90000135851	SVC8000	BUILDINGS	Structures and Improvements	J139	01/01/14	120	\$13,925	\$0	\$13,925
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements	J139	02/01/14	120	\$19,556	\$0	\$19,556
469	90000124274	SVC8000	CEILING	Structures and Improvements	J139	02/01/14	120	\$62,521	\$0	\$62,521
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	02/01/14	120	\$11,893	\$0	\$11,893
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	J139	02/01/14	120	\$11,981	\$0	\$11,981
472	90000124274	SVC8000	HVAC	Structures and Improvements	J139	02/01/14	120	\$40,816	\$0	\$40,816
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	02/01/14	120	\$37,466	\$0	\$37,466
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	J139	02/01/14	120	\$35,508	\$0	\$35,508
475	90000124298	SVC8000	Non-united	Structures and Improvements	J139	02/01/14	120	\$58	\$0	\$58
476	90000125074	SVC8000	Non-united	Structures and Improvements	J114	02/01/14	120	\$1,152,463	\$0	\$1,152,463
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements	J114	03/01/14	120	\$454,641	\$0	\$454,641
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	J114	03/01/14	120	\$33,194	\$0	\$33,194
479	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	J114	03/01/14	120	\$98,707	\$0	\$98,707
480	90000124257	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$875,792	\$0	\$875,792
481	90000124298	SVC8000	Non-united	Structures and Improvements	J139	04/01/14	120	(\$17)	\$0	(\$17)
482	90000125060	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$784,080	\$0	\$784,080
483	90000125074	SVC8000	Non-united	Structures and Improvements	J114	04/01/14	120	\$77,500	\$0	\$77,500
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	04/01/14	120	\$375	\$0	\$375
485	90000135586	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$136,596	\$0	\$136,596
486	90000128240	SVC8000	HVAC	Structures and Improvements	J135	06/01/14	120	\$10,484	\$0	\$10,484
487	90000136833	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/14	120	\$60,035	\$0	\$60,035
488	90000136833	SVC8000	HVAC	Structures and Improvements	J139	06/01/14	120	\$44,940	\$0	\$44,940
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements	J139	08/01/14	120	\$859,117	\$0	\$859,117
490	90000128241	SVC8000	HVAC	Structures and Improvements	J139	08/01/14	120	\$250,000	\$0	\$250,000
483	90000138578	SVC8000	HVAC	Structures and Improvements	J114	08/01/14	120	\$31,203	\$0	\$31,203
484	90000133714	SVC8000	BUILDINGS	Structures and Improvements	J139	09/01/14	120	\$8,800	\$0	\$8,800
485	90000145863	SVC8000	HVAC	Structures and Improvements	J139	10/01/14	120	\$17,784	\$0	\$17,784
486	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	J063	11/01/14	120	\$20,433	\$0	\$20,433
487	90000143315	SVC8000	HVAC	Structures and Improvements	J139	12/01/14	120	\$5,754	\$0	\$5,754
488	90000125074	SVC8000	Non-united	Structures and Improvements	J114	01/01/15	120	(\$1,182,642)	\$0	(\$1,182,642)
489	90000125074	SVC8000	Non-united	Structures and Improvements	J114	02/01/15	120	(\$47,321)	\$0	(\$47,321)
490	90000124298	SVC8000	Non-united	Structures and Improvements	J139	03/01/15	120	(\$4,690)	\$0	(\$4,690)
491	90000143057	SVC8000	BUILDINGS	Structures and Improvements	J139	04/01/15	120	\$194,207	\$0	\$194,207
492	90000151522	SVC8000	BATTERY	Structures and Improvements	J139	04/01/15	120	\$32,998	\$0	\$32,998

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Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19 8.2300%

Line	Work order	estmt N:	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
447	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$93,283	\$73,983	\$83,633	8.23%	\$6,883	\$260
448	90000124250	SVC8000	HVAC	Structures and Improvements	YES	\$321,501	\$258,255	\$289,878	8.23%	\$23,857	\$709
449	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	YES	\$168,855	\$135,638	\$152,247	8.23%	\$12,530	\$372
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$6,788	\$5,453	\$6,121	8.23%	\$504	\$15
451	90000124298	SVC8000	Non-united	Structures and Improvements	YES	\$2,363	\$1,898	\$2,130	8.23%	\$175	\$5
452	90000124054	SVC8000	BUILDINGS	Structures and Improvements	YES	\$145,506	\$116,882	\$131,194	8.23%	\$10,797	\$321
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$17,171	\$13,793	\$15,482	8.23%	\$1,274	\$38
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements	YES	\$13,080	\$10,507	\$11,794	8.23%	\$971	\$29
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements	YES	\$2,697	\$2,166	\$2,432	8.23%	\$200	\$6
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$14,290	\$11,479	\$12,885	8.23%	\$1,060	\$32
457	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	YES	\$7,151	\$5,744	\$6,447	8.23%	\$531	\$16
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$2,736	\$2,206	\$2,471	8.23%	\$203	\$5
459	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	YES	\$11,967	\$9,651	\$10,809	8.23%	\$890	\$22
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$5,328	\$4,297	\$4,812	8.23%	\$396	\$10
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	YES	\$4,340	\$3,500	\$3,920	8.23%	\$323	\$8
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	YES	\$4,866	\$3,924	\$4,395	8.23%	\$362	\$9
463	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	YES	\$16,617	\$13,401	\$15,009	8.23%	\$1,235	\$30
464	90000133716	SVC8000	HVAC	Structures and Improvements	YES	\$3,720	\$3,000	\$3,360	8.23%	\$277	\$7
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$6,950	\$5,605	\$6,277	8.23%	\$517	\$13
466	90000127354	SVC8000	HVAC	Structures and Improvements	YES	\$9,725	\$7,873	\$8,799	8.23%	\$724	\$14
467	90000135851	SVC8000	BUILDINGS	Structures and Improvements	YES	\$7,427	\$6,034	\$6,730	8.23%	\$554	\$8
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements	YES	\$10,593	\$8,637	\$9,615	8.23%	\$791	\$7
469	90000124274	SVC8000	CEILING	Structures and Improvements	YES	\$33,866	\$27,614	\$30,740	8.23%	\$2,530	\$23
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	YES	\$6,442	\$5,253	\$5,847	8.23%	\$481	\$4
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$6,490	\$5,292	\$5,891	8.23%	\$485	\$4
472	90000124274	SVC8000	HVAC	Structures and Improvements	YES	\$22,108	\$18,027	\$20,068	8.23%	\$1,652	\$15
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$20,294	\$16,548	\$18,421	8.23%	\$1,516	\$14
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	YES	\$19,233	\$15,682	\$17,458	8.23%	\$1,437	\$13
475	90000124298	SVC8000	Non-united	Structures and Improvements	YES	\$32	\$26	\$29	8.23%	\$2	\$0
476	90000125074	SVC8000	Non-united	Structures and Improvements	NO	\$624,251	\$509,005	\$566,628	8.23%	\$46,633	\$429
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements	NO	\$250,053	\$204,589	\$227,321	8.23%	\$18,708	\$84
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	NO	\$18,257	\$14,938	\$16,597	8.23%	\$1,366	\$6
479	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	NO	\$54,289	\$44,418	\$49,353	8.23%	\$4,062	\$18
480	90000124257	SVC8000	HVAC	Structures and Improvements	YES	\$488,984	\$401,405	\$445,194	8.23%	\$36,640	(\$303)
481	90000124298	SVC8000	Non-united	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1
482	90000125060	SVC8000	HVAC	Structures and Improvements	YES	\$437,778	\$359,370	\$398,574	8.23%	\$32,803	(\$272)
483	90000125074	SVC8000	Non-united	Structures and Improvements	NO	\$43,271	\$35,521	\$39,396	8.23%	\$3,242	(\$27)
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$209	\$172	\$191	8.23%	\$16	(\$0)
485	90000135586	SVC8000	HVAC	Structures and Improvements	YES	\$76,266	\$62,606	\$69,436	8.23%	\$5,715	(\$47)
486	90000128240	SVC8000	HVAC	Structures and Improvements	YES	\$6,028	\$4,980	\$5,504	8.23%	\$453	(\$8)
487	90000136833	SVC8000	BUILDINGS	Structures and Improvements	YES	\$34,572	\$28,517	\$31,519	8.23%	\$2,594	(\$43)
488	90000136833	SVC8000	HVAC	Structures and Improvements	YES	\$508,311	\$422,399	\$465,355	8.23%	\$38,299	(\$942)
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements	YES	\$147,917	\$122,917	\$135,417	8.23%	\$11,445	(\$274)
490	90000128241	SVC8000	HVAC	Structures and Improvements	NO	\$18,462	\$15,341	\$16,902	8.23%	\$1,391	(\$34)
483	90000138578	SVC8000	HVAC	Structures and Improvements	YES	\$5,280	\$4,400	\$4,840	8.23%	\$398	(\$8)
485	90000145863	SVC8000	HVAC	Structures and Improvements	YES	\$10,819	\$9,040	\$9,930	8.23%	\$817	(\$20)
486	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	YES	\$12,601	\$10,557	\$11,579	8.23%	\$953	(\$27)
487	90000143315	SVC8000	HVAC	Structures and Improvements	YES	\$3,596	\$3,021	\$3,308	8.23%	\$272	(\$9)
488	90000125074	SVC8000	Non-united	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$38,147
489	90000125074	SVC8000	Non-united	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,526
490	90000124298	SVC8000	Non-united	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$151
491	90000143057	SVC8000	BUILDINGS	Structures and Improvements	YES	\$127,853	\$108,432	\$118,143	8.23%	\$9,723	(\$631)
492	90000151522	SVC8000	BATTERY	Structures and Improvements	YES	\$21,723	\$18,424	\$20,074	8.23%	\$1,652	(\$107)

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Line	Work order	estimation N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
447	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	\$7,143	\$19,300	1.5316%	\$109	\$296	3.7985%	\$271
448	90000124250	SVC8000	HVAC	Structures and Improvements	\$24,566	\$65,246	1.5316%	\$196	\$969	3.7985%	\$953
449	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	\$12,902	\$33,217	1.5316%	\$198	\$509	3.7985%	\$490
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$519	\$1,335	1.5316%	\$8	\$20	3.7985%	\$20
451	90000124298	SVC8000	Non-utility	Structures and Improvements	\$181	\$465	1.5316%	\$3	\$7	3.7985%	\$7
452	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$11,118	\$28,624	1.5316%	\$170	\$438	3.7985%	\$422
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,312	\$3,378	1.6673%	\$22	\$56	3.3927%	\$45
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$999	\$2,573	1.5316%	\$15	\$39	3.7985%	\$38
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$206	\$531	1.5316%	\$3	\$8	3.7985%	\$8
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$1,092	\$2,811	1.5316%	\$17	\$43	3.7985%	\$41
457	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$546	\$1,407	1.5316%	\$8	\$22	3.7985%	\$21
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$208	\$530	4.0899%	\$9	\$22	9.6901%	\$20
459	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$911	\$2,316	4.0899%	\$37	\$95	9.6901%	\$88
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$406	\$1,031	4.0899%	\$17	\$42	9.6901%	\$39
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$330	\$840	4.0899%	\$14	\$34	9.6901%	\$32
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$371	\$942	4.0899%	\$15	\$39	9.6901%	\$36
463	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$1,265	\$3,216	4.0899%	\$52	\$132	9.6901%	\$123
464	90000133716	SVC8000	HVAC	Structures and Improvements	\$283	\$720	1.5316%	\$4	\$11	3.7985%	\$11
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$529	\$1,345	4.0899%	\$22	\$55	9.6901%	\$51
466	90000127354	SVC8000	HVAC	Structures and Improvements	\$738	\$1,852	1.5316%	\$11	\$28	3.7985%	\$28
467	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$562	\$1,393	1.5316%	\$9	\$21	3.7985%	\$21
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$799	\$1,956	1.5316%	\$12	\$30	3.7985%	\$30
469	90000124274	SVC8000	CEILING	Structures and Improvements	\$2,553	\$6,252	1.5316%	\$39	\$96	3.7985%	\$97
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$486	\$1,189	1.5316%	\$7	\$18	3.7985%	\$18
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$489	\$1,198	1.5316%	\$7	\$18	3.7985%	\$19
472	90000124274	SVC8000	HVAC	Structures and Improvements	\$1,667	\$4,082	1.5316%	\$26	\$63	3.7985%	\$63
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,530	\$3,747	1.5316%	\$23	\$57	3.7985%	\$58
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$1,450	\$3,551	1.5316%	\$22	\$54	3.7985%	\$55
475	90000124298	SVC8000	Non-utility	Structures and Improvements	\$2	\$6	1.5316%	\$0	\$0	3.7985%	\$0
476	90000125074	SVC8000	Non-utility	Structures and Improvements	\$47,062	\$115,246	6.2600%	\$2,946	\$7,214	0.0000%	\$0
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$18,792	\$45,464	6.2600%	\$1,176	\$2,846	0.0000%	\$0
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$1,372	\$3,319	6.2600%	\$86	\$208	0.0000%	\$0
479	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	\$4,080	\$9,871	6.2600%	\$255	\$618	0.0000%	\$0
480	90000124257	SVC8000	HVAC	Structures and Improvements	\$36,336	\$87,579	1.5316%	\$557	\$1,341	3.7985%	\$1,380
481	90000124298	SVC8000	Non-utility	Structures and Improvements	\$1	\$0	1.5316%	\$0	\$0	3.7985%	\$0
482	90000125060	SVC8000	HVAC	Structures and Improvements	\$32,531	\$78,408	1.5316%	\$498	\$1,201	3.7985%	\$1,236
483	90000125074	SVC8000	Non-utility	Structures and Improvements	\$3,215	\$7,750	6.2600%	\$201	\$485	0.0000%	\$0
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$16	\$38	1.5316%	\$0	\$1	3.7985%	\$1
485	90000135586	SVC8000	HVAC	Structures and Improvements	\$5,667	\$13,660	1.5316%	\$87	\$209	3.7985%	\$215
486	90000128240	SVC8000	HVAC	Structures and Improvements	\$445	\$1,048	1.6673%	\$7	\$17	3.3927%	\$15
487	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$2,551	\$6,004	1.5316%	\$39	\$92	3.7985%	\$97
488	90000136833	SVC8000	HVAC	Structures and Improvements	\$1,909	\$4,494	1.5316%	\$29	\$69	3.7985%	\$73
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements	\$37,357	\$85,912	1.5316%	\$572	\$1,316	3.7985%	\$1,419
490	90000128241	SVC8000	HVAC	Structures and Improvements	\$10,871	\$25,000	1.5316%	\$166	\$383	3.7985%	\$413
483	90000138578	SVC8000	HVAC	Structures and Improvements	\$1,357	\$3,120	6.2600%	\$85	\$195	0.0000%	\$0
484	90000133714	SVC8000	BUILDINGS	Structures and Improvements	\$390	\$880	1.5316%	\$6	\$13	3.7985%	\$15
485	90000145863	SVC8000	HVAC	Structures and Improvements	\$797	\$1,778	1.5316%	\$12	\$27	3.7985%	\$30
486	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$926	\$2,043	4.0899%	\$38	\$84	9.6901%	\$90
487	90000143315	SVC8000	HVAC	Structures and Improvements	\$264	\$575	1.5316%	\$4	\$9	3.7985%	\$10
488	90000125074	SVC8000	Non-utility	Structures and Improvements	\$38,147	\$0	6.2600%	\$2,388	\$0	0.0000%	\$0
489	90000125074	SVC8000	Non-utility	Structures and Improvements	\$1,526	\$0	6.2600%	\$96	\$0	0.0000%	\$0
490	90000124298	SVC8000	Non-utility	Structures and Improvements	\$151	\$0	1.5316%	\$2	\$0	3.7985%	\$6
491	90000143057	SVC8000	BUILDINGS	Structures and Improvements	\$9,092	\$19,421	1.5316%	\$139	\$297	3.7985%	\$345
492	90000151522	SVC8000	BATTERY	Structures and Improvements	\$1,545	\$3,300	1.5316%	\$24	\$51	3.7985%	\$59

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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Distribution

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment Ni	Project Description	Account Description	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total	Amortiz ion Period	Bonus	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
447	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	\$733	\$137	\$867	468	41.71%	\$80,492	\$96,359	\$99,244
448	90000124250	SVC8000	HVAC	Structures and Improvements	\$2,402	\$456	\$2,880	468	41.71%	\$263,773	\$306,314	\$315,768
449	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	\$1,262	\$239	\$1,513	468	41.71%	\$138,536	\$160,879	\$165,844
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$51	\$10	\$61	468	41.71%	\$5,570	\$6,468	\$6,667
451	90000124298	SVC8000	Non-united	Structures and Improvements	\$18	\$3	\$21	468	41.71%	\$1,939	\$2,251	\$2,321
452	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$1,087	\$206	\$1,303	468	41.71%	\$119,380	\$138,633	\$142,912
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$115	\$22	\$137	468	41.71%	\$14,088	\$16,360	\$16,865
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$98	\$19	\$117	468	41.71%	\$10,732	\$12,463	\$12,847
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$20	\$4	\$24	468	41.71%	\$2,213	\$2,569	\$2,649
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$107	\$20	\$128	468	41.71%	\$11,725	\$13,615	\$14,036
457	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$53	\$10	\$64	468	41.71%	\$5,867	\$6,813	\$7,023
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$51	\$10	\$62	468	41.71%	\$2,208	\$2,564	\$2,644
459	90000131767	SVC8000	BUILDING HEATING & DATA CABLING PLNT	Structures and Improvements	\$224	\$43	\$270	468	41.71%	\$9,660	\$11,218	\$11,564
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$100	\$19	\$120	468	41.71%	\$4,301	\$4,994	\$5,148
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$81	\$15	\$98	468	41.71%	\$3,503	\$4,068	\$4,194
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$91	\$17	\$110	468	41.71%	\$3,928	\$4,562	\$4,702
463	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$312	\$59	\$375	468	41.71%	\$13,413	\$15,577	\$16,057
464	90000133716	SVC8000	HVAC	Structures and Improvements	\$27	\$5	\$33	468	41.71%	\$3,003	\$3,488	\$3,595
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$130	\$25	\$157	468	41.71%	\$5,610	\$6,515	\$6,716
466	90000127354	SVC8000	HVAC	Structures and Improvements	\$70	\$13	\$85	468	41.71%	\$7,725	\$8,971	\$9,248
467	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$53	\$10	\$64	468	41.71%	\$5,808	\$6,744	\$6,952
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$74	\$14	\$90	468	41.71%	\$8,156	\$9,471	\$9,764
469	90000124274	SVC8000	CEILING	Structures and Improvements	\$237	\$46	\$289	468	41.71%	\$26,075	\$30,280	\$31,215
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$45	\$9	\$55	468	41.71%	\$4,960	\$5,760	\$5,938
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$46	\$9	\$55	468	41.71%	\$4,997	\$5,803	\$5,982
472	90000124274	SVC8000	HVAC	Structures and Improvements	\$155	\$30	\$189	468	41.71%	\$17,022	\$19,768	\$20,378
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$142	\$27	\$173	468	41.71%	\$15,626	\$18,146	\$18,706
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$135	\$26	\$164	468	41.71%	\$14,809	\$17,197	\$17,728
475	90000124298	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	468	41.71%	\$24	\$28	\$29
476	90000125074	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	468	41.71%	\$480,645	\$558,163	\$575,389
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	41.71%	\$189,612	\$220,192	\$226,988
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$0	468	41.71%	\$13,844	\$16,077	\$16,573
479	90000125074	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	41.71%	\$41,166	\$47,806	\$49,281
480	90000124257	SVC8000	HVAC	Structures and Improvements	\$3,327	\$643	\$4,064	468	43.46%	\$380,611	\$437,747	\$450,444
481	90000124298	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	468	43.46%	(\$7)	(\$24)	(\$24)
482	90000125060	SVC8000	HVAC	Structures and Improvements	\$2,978	\$576	\$3,638	468	43.46%	\$340,753	\$391,907	\$403,274
483	90000125074	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	468	43.46%	\$33,681	\$38,737	\$39,860
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$1	\$0	\$2	468	43.46%	\$163	\$188	\$193
485	90000135586	SVC8000	HVAC	Structures and Improvements	\$519	\$100	\$634	468	43.46%	\$59,363	\$68,275	\$70,255
486	90000128240	SVC8000	HVAC	Structures and Improvements	\$36	\$7	\$44	468	43.46%	\$4,556	\$5,240	\$5,392
487	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$228	\$44	\$281	468	43.46%	\$26,091	\$30,007	\$30,878
488	90000136833	SVC8000	HVAC	Structures and Improvements	\$171	\$33	\$210	468	43.46%	\$19,531	\$22,462	\$23,114
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements	\$3,263	\$640	\$4,043	468	43.46%	\$373,364	\$429,412	\$441,867
490	90000128241	SVC8000	HVAC	Structures and Improvements	\$950	\$186	\$1,176	468	43.46%	\$108,648	\$124,957	\$128,582
483	90000138578	SVC8000	HVAC	Structures and Improvements	\$0	\$0	\$0	468	43.46%	\$13,560	\$15,596	\$16,049
484	90000133714	SVC8000	BUILDINGS	Structures and Improvements	\$33	\$7	\$42	468	43.46%	\$3,824	\$4,271	\$4,399
485	90000145863	SVC8000	HVAC	Structures and Improvements	\$68	\$13	\$84	468	43.46%	\$7,729	\$8,631	\$8,889
486	90000145624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$198	\$39	\$248	468	43.46%	\$8,880	\$9,917	\$10,213
487	90000143315	SVC8000	HVAC	Structures and Improvements	\$22	\$4	\$28	468	43.46%	\$2,501	\$2,793	\$2,876
488	90000125074	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	468	43.46%	(\$513,964)	(\$1,696,606)	(\$1,696,606)
489	90000125074	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	468	43.46%	(\$20,565)	(\$67,886)	(\$67,886)
490	90000124298	SVC8000	Non-united	Structures and Improvements	\$0	\$1	\$5	468	43.46%	(\$2,038)	(\$6,728)	(\$6,728)
491	90000143057	SVC8000	BUILDINGS	Structures and Improvements	\$738	\$148	\$935	468	48.32%	\$93,846	\$102,853	\$105,426
492	90000151522	SVC8000	BATTERY	Structures and Improvements	\$125	\$25	\$159	468	48.32%	\$15,945	\$17,476	\$17,913

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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The Narragansett Electric Company d/b/a National Grid
Service Company Reints
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

8.23%

27.32%

08/31/19

09/01/18

27.32%

Line	Work order	estmt N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
447	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	\$97,801	\$26,719	\$99,717	\$119,017	\$109,367	\$29,879	(\$3,160)	(\$260)
448	90000124220	SVC8000	HVAC	Structures and Improvements	\$311,041	\$84,976	\$310,960	\$374,206	\$342,583	\$93,594	(\$8,617)	(\$709)
449	90000124232	SVC8000	BOILER (EA)	Structures and Improvements	\$163,362	\$44,630	\$163,319	\$196,537	\$179,928	\$49,156	(\$4,526)	(\$372)
450	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$6,568	\$1,794	\$6,566	\$7,901	\$7,234	\$1,976	(\$182)	(\$15)
451	90000124298	SVC8000	Non-untized	Structures and Improvements	\$2,286	\$625	\$2,285	\$2,750	\$2,518	\$688	(\$63)	(\$5)
452	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$140,772	\$38,459	\$140,736	\$169,360	\$155,048	\$42,359	(\$3,900)	(\$321)
453	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$16,612	\$4,539	\$16,608	\$19,986	\$18,297	\$4,990	(\$460)	(\$38)
454	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$12,655	\$3,457	\$12,652	\$15,225	\$13,938	\$3,808	(\$351)	(\$29)
455	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$2,609	\$713	\$2,608	\$3,139	\$2,874	\$785	(\$72)	(\$6)
456	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$13,826	\$3,777	\$13,822	\$16,633	\$15,228	\$4,160	(\$383)	(\$32)
457	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$6,918	\$1,890	\$6,916	\$8,323	\$7,619	\$2,082	(\$392)	(\$16)
458	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$2,604	\$711	\$2,559	\$3,089	\$2,824	\$772	(\$80)	(\$5)
459	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$11,391	\$3,112	\$11,195	\$13,511	\$12,353	\$3,375	(\$263)	(\$22)
460	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$5,071	\$1,385	\$4,984	\$6,015	\$5,500	\$1,502	(\$117)	(\$10)
461	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$4,131	\$1,129	\$4,060	\$4,900	\$4,480	\$1,224	(\$95)	(\$8)
462	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$4,632	\$1,265	\$4,532	\$5,494	\$5,023	\$1,372	(\$107)	(\$9)
463	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$15,817	\$4,321	\$15,545	\$18,761	\$17,153	\$4,686	(\$365)	(\$30)
464	90000133716	SVC8000	HVAC	Structures and Improvements	\$3,541	\$967	\$3,480	\$3,840	\$3,840	\$1,049	(\$82)	(\$7)
465	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$6,615	\$1,807	\$6,501	\$7,847	\$7,174	\$1,960	(\$153)	(\$13)
466	90000127354	SVC8000	HVAC	Structures and Improvements	\$9,110	\$2,489	\$8,799	\$10,651	\$9,725	\$2,657	(\$168)	(\$14)
467	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$6,848	\$1,871	\$6,498	\$7,891	\$7,195	\$1,966	(\$95)	(\$8)
468	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$2,628	\$8,963	\$2,628	\$10,919	\$9,941	\$2,716	(\$988)	(\$7)
469	90000124274	SVC8000	CEILING	Structures and Improvements	\$30,748	\$8,400	\$28,656	\$31,782	\$28,683	\$8,683	(\$282)	(\$23)
470	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$5,849	\$1,598	\$5,451	\$6,640	\$6,045	\$1,652	(\$54)	(\$4)
471	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$5,892	\$1,610	\$5,491	\$6,689	\$6,090	\$1,664	(\$54)	(\$4)
472	90000124274	SVC8000	HVAC	Structures and Improvements	\$20,073	\$5,484	\$18,707	\$22,789	\$20,748	\$5,208	(\$184)	(\$15)
473	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$18,426	\$5,034	\$17,172	\$20,919	\$19,045	\$5,203	(\$169)	(\$14)
474	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$17,462	\$4,771	\$16,274	\$19,825	\$18,050	\$4,931	(\$160)	(\$13)
475	90000124298	SVC8000	Non-untized	Structures and Improvements	\$29	\$8	\$27	\$33	\$33	\$8	(\$8)	(\$0)
476	90000125074	SVC8000	Non-untized	Structures and Improvements	\$566,776	\$154,843	\$528,212	\$643,459	\$585,835	\$160,050	(\$5,207)	(\$429)
477	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$223,590	\$61,085	\$204,589	\$250,053	\$227,321	\$62,104	(\$1,019)	(\$84)
478	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$16,325	\$4,460	\$14,938	\$18,257	\$16,597	\$4,534	(\$74)	(\$6)
479	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	\$48,543	\$13,262	\$44,418	\$54,289	\$49,353	\$13,483	(\$221)	(\$18)
480	90000124257	SVC8000	HVAC	Structures and Improvements	\$444,095	\$121,327	\$386,808	\$474,388	\$430,598	\$117,639	\$3,688	\$303
481	90000124298	SVC8000	Non-untized	Structures and Improvements	(\$24)	(\$7)	\$0	\$0	\$0	\$0	(\$7)	(\$1)
482	90000125060	SVC8000	HVAC	Structures and Improvements	\$397,590	\$108,622	\$346,302	\$424,710	\$385,506	\$105,320	\$3,301	\$272
483	90000125074	SVC8000	Non-untized	Structures and Improvements	\$39,298	\$10,736	\$34,229	\$41,979	\$38,104	\$10,410	\$326	\$27
484	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$190	\$52	\$166	\$203	\$203	\$50	\$2	\$0
485	90000135586	SVC8000	HVAC	Structures and Improvements	\$69,265	\$18,923	\$60,330	\$73,989	\$67,160	\$18,348	\$575	\$47
486	90000128240	SVC8000	HVAC	Structures and Improvements	\$5,316	\$1,452	\$4,456	\$5,504	\$4,980	\$92	\$92	\$8
487	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$30,443	\$8,317	\$22,515	\$31,519	\$28,517	\$7,991	\$526	\$43
488	90000136833	SVC8000	HVAC	Structures and Improvements	\$22,788	\$6,226	\$19,100	\$23,594	\$21,347	\$5,832	\$394	\$32
489	90000128241	SVC8000	BUILDINGS	Structures and Improvements	\$435,640	\$119,017	\$350,806	\$436,718	\$393,762	\$107,576	\$11,441	\$942
490	90000128241	SVC8000	HVAC	Structures and Improvements	\$126,770	\$34,633	\$102,083	\$127,083	\$114,583	\$3,304	\$3,329	\$274
483	90000138578	SVC8000	HVAC	Structures and Improvements	\$15,822	\$4,323	\$12,741	\$15,861	\$14,301	\$3,907	\$416	\$34
484	90000135714	SVC8000	BUILDINGS	Structures and Improvements	\$4,335	\$1,184	\$3,520	\$4,400	\$3,960	\$1,082	\$102	\$8
485	90000145863	SVC8000	HVAC	Structures and Improvements	\$8,760	\$2,393	\$6,966	\$8,744	\$7,855	\$2,146	\$247	\$20
486	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$10,065	\$2,750	\$7,833	\$9,787	\$8,855	\$2,419	\$331	\$27
487	90000143315	SVC8000	HVAC	Structures and Improvements	\$2,834	\$774	\$2,158	\$2,733	\$2,445	\$668	\$106	\$9
488	90000125074	SVC8000	Non-untized	Structures and Improvements	(\$1,696,606)	(\$463,513)	\$0	\$0	\$0	\$0	(\$463,513)	(\$38,477)
489	90000125074	SVC8000	Non-untized	Structures and Improvements	\$67,886	(\$18,546)	\$0	\$0	\$0	\$0	(\$18,546)	(\$1,526)
490	90000124298	SVC8000	Non-untized	Structures and Improvements	(\$6,728)	(\$8,451)	\$0	\$0	\$0	\$0	(\$8,451)	(\$151)
491	90000143067	SVC8000	BUILDINGS	Structures and Improvements	\$104,139	\$28,451	\$66,354	\$85,775	\$76,065	\$20,781	\$7,670	\$631
492	90000151522	SVC8000	BATTERY	Structures and Improvements	\$17,694	\$4,834	\$11,274	\$14,574	\$12,924	\$3,531	\$1,303	\$107

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Line	Work order	estment N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
493	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	05/01/15	120	\$18,572	\$0	\$18,572
494	90000155475	SVC8000	HVAC	Structures and Improvements	J135	06/01/15	120	\$1,506	\$0	\$1,506
495	90000141136	SVC8000	HVAC	Structures and Improvements	J139	07/01/15	120	\$122,980	\$0	\$122,980
496	90000141980	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/15	120	\$74,422	\$0	\$74,422
497	90000141980	SVC8000	CEILING	Structures and Improvements	J139	07/01/15	120	\$21,250	\$0	\$21,250
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	07/01/15	120	\$27,593	\$0	\$27,593
499	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	J139	07/01/15	120	\$12,034	\$0	\$12,034
500	90000141980	SVC8000	HVAC	Structures and Improvements	J139	07/01/15	120	\$25,071	\$0	\$25,071
501	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	07/01/15	120	\$25,907	\$0	\$25,907
502	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	J139	07/01/15	120	\$65,214	\$0	\$65,214
503	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	07/01/15	120	\$4,179	\$0	\$4,179
504	90000155318	SVC8000	Non-utilized	Structures and Improvements	J063	07/01/15	120	\$257,139	\$0	\$257,139
505	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J135	07/01/15	120	\$113,181	\$0	\$113,181
506	90000161506	SVC8000	Non-utilized	Structures and Improvements	G012	09/01/15	120	\$62,963	\$0	\$62,963
507	90000133467	SVC8000	BUILDINGS	Structures and Improvements	J139	11/01/15	120	\$432,471	\$0	\$432,471
508	90000133467	SVC8000	CEILING	Structures and Improvements	J139	11/01/15	120	\$80,022	\$0	\$80,022
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	11/01/15	120	\$48,413	\$0	\$48,413
510	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	J139	11/01/15	120	\$103,290	\$0	\$103,290
511	90000133467	SVC8000	HVAC	Structures and Improvements	J139	11/01/15	120	\$598,494	\$0	\$598,494
512	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	11/01/15	120	\$130,034	\$0	\$130,034

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09/01/18 08/31/19 8.2300%

Line	Work order	estmt N:	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
493	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$12,382	\$10,524	\$11,453	8.23%	\$943	(\$64)
494	90000155475	SVC8000	HVAC	Structures and Improvements	YES	\$1,017	\$866	\$941	8.23%	\$77	(\$5)
495	90000141136	SVC8000	HVAC	Structures and Improvements	YES	\$84,036	\$71,738	\$77,887	8.23%	\$6,410	(\$469)
496	90000141980	SVC8000	BUILDINGS	Structures and Improvements	YES	\$80,855	\$43,413	\$47,134	8.23%	\$3,879	(\$284)
497	90000141980	SVC8000	CEILING	Structures and Improvements	YES	\$14,521	\$12,396	\$13,458	8.23%	\$1,108	(\$81)
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	YES	\$18,855	\$16,096	\$17,476	8.23%	\$1,438	(\$105)
499	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$8,223	\$7,020	\$7,622	8.23%	\$627	(\$46)
500	90000141980	SVC8000	HVAC	Structures and Improvements	YES	\$17,132	\$14,625	\$15,879	8.23%	\$1,307	(\$96)
501	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$17,703	\$15,113	\$16,408	8.23%	\$1,350	(\$99)
502	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	YES	\$44,563	\$38,042	\$41,302	8.23%	\$3,399	(\$249)
503	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$2,855	\$2,438	\$2,646	8.23%	\$218	(\$16)
504	90000153318	SVC8000	Non-united	Structures and Improvements	YES	\$175,712	\$149,998	\$162,855	8.23%	\$13,403	(\$980)
505	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$77,341	\$66,022	\$71,681	8.23%	\$5,899	(\$432)
506	90000161506	SVC8000	Non-united	Structures and Improvements	YES	\$44,074	\$37,778	\$40,926	8.23%	\$3,368	(\$245)
507	90000133467	SVC8000	BUILDINGS	Structures and Improvements	YES	\$309,937	\$266,690	\$288,314	8.23%	\$23,728	(\$1,844)
508	90000133467	SVC8000	CEILING	Structures and Improvements	YES	\$57,349	\$49,347	\$53,348	8.23%	\$4,391	(\$341)
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	YES	\$34,696	\$29,855	\$32,275	8.23%	\$2,656	(\$206)
510	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$74,025	\$63,696	\$68,860	8.23%	\$5,667	(\$440)
511	90000133467	SVC8000	HVAC	Structures and Improvements	YES	\$285,587	\$245,738	\$265,662	8.23%	\$21,864	(\$1,699)
512	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$93,191	\$80,187	\$86,689	8.23%	\$7,135	(\$554)

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Gas

Line	Work order	estimat N:	Project Description	Account Description	Total Return	Year	Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
493	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$879		\$1,857	4.0899%	\$36	\$76	9.6901%	\$85
494	90000155475	SVC8000	HVAC	Structures and Improvements	\$72		\$151	1.6673%	\$1	\$3	3.3927%	\$2
495	90000141136	SVC8000	HVAC	Structures and Improvements	\$5,941		\$12,298	1.5316%	\$91	\$188	3.7985%	\$226
496	90000141980	SVC8000	BUILDINGS	Structures and Improvements	\$3,595		\$7,442	1.5316%	\$55	\$114	3.7985%	\$137
497	90000141980	SVC8000	CEILING	Structures and Improvements	\$1,027		\$2,125	1.5316%	\$16	\$33	3.7985%	\$39
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$1,333		\$2,759	1.5316%	\$20	\$42	3.7985%	\$51
499	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$581		\$1,203	1.5316%	\$9	\$18	3.7985%	\$22
500	90000141980	SVC8000	HVAC	Structures and Improvements	\$1,211		\$2,507	1.5316%	\$19	\$38	3.7985%	\$46
501	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,252		\$2,591	1.5316%	\$19	\$40	3.7985%	\$48
502	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$3,151		\$6,521	1.5316%	\$48	\$100	3.7985%	\$120
503	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$202		\$418	1.5316%	\$3	\$6	3.7985%	\$8
504	90000153318	SVC8000	Non-utilized	Structures and Improvements	\$12,423		\$25,714	4.0899%	\$508	\$1,052	9.6901%	\$1,204
505	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$5,468		\$11,318	1.6673%	\$91	\$189	3.3927%	\$186
506	90000161506	SVC8000	Non-utilized	Structures and Improvements	\$3,123		\$6,296	2.8497%	\$89	\$179	8.3686%	\$261
507	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$21,884		\$43,247	1.5316%	\$335	\$662	3.7985%	\$831
508	90000133467	SVC8000	CEILING	Structures and Improvements	\$4,049		\$8,002	1.5316%	\$62	\$123	3.7985%	\$154
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$2,450		\$4,841	1.5316%	\$38	\$74	3.7985%	\$93
510	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$5,227		\$10,329	1.5316%	\$80	\$158	3.7985%	\$199
511	90000133467	SVC8000	HVAC	Structures and Improvements	\$20,165		\$39,849	1.5316%	\$309	\$610	3.7985%	\$766
512	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$6,580		\$13,003	1.5316%	\$101	\$199	3.7985%	\$250

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Distribution													09/01/18	08/31/19
Line	Work order	estment N:	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus		09/01/2018 Balance	08/31/2019 Balance		
									Rate	Bonus Depreciation				
493	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$180	\$36	\$229	468	48.32%	\$8,975	\$9,836	\$10,082		
494	90000155475	SVC8000	HVAC	Structures and Improvements	\$5	\$1	\$7	468	48.32%	\$728	\$798	\$818		
495	90000141136	SVC8000	HVAC	Structures and Improvements	\$467	\$95	\$598	468	48.32%	\$59,427	\$65,131	\$66,760		
496	90000141980	SVC8000	BUILDINGS	Structures and Improvements	\$283	\$57	\$362	468	48.32%	\$35,962	\$39,414	\$40,400		
497	90000141980	SVC8000	CEILING	Structures and Improvements	\$81	\$16	\$103	468	48.32%	\$10,269	\$11,254	\$11,536		
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$105	\$21	\$134	468	48.32%	\$13,334	\$14,613	\$14,979		
499	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$46	\$9	\$59	468	48.32%	\$5,815	\$6,373	\$6,533		
500	90000141980	SVC8000	HVAC	Structures and Improvements	\$95	\$19	\$122	468	48.32%	\$12,115	\$13,278	\$13,610		
501	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$98	\$20	\$126	468	48.32%	\$12,519	\$13,721	\$14,064		
502	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$248	\$50	\$317	468	48.32%	\$31,513	\$34,538	\$35,402		
503	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$16	\$3	\$20	468	48.32%	\$2,019	\$2,213	\$2,268		
504	90000153318	SVC8000	Non-unitized	Structures and Improvements	\$2,492	\$505	\$3,191	468	48.32%	\$124,256	\$136,182	\$139,589		
505	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$384	\$78	\$492	468	48.32%	\$54,692	\$59,941	\$61,441		
506	90000161506	SVC8000	Non-unitized	Structures and Improvements	\$499	\$104	\$657	468	48.32%	\$30,425	\$32,511	\$33,346		
507	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$1,643	\$338	\$2,136	468	48.32%	\$208,981	\$223,307	\$229,038		
508	90000133467	SVC8000	CEILING	Structures and Improvements	\$304	\$63	\$395	468	48.32%	\$38,669	\$41,320	\$42,380		
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$184	\$38	\$239	468	48.32%	\$23,394	\$24,998	\$25,640		
510	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$392	\$81	\$510	468	48.32%	\$49,912	\$53,334	\$54,703		
511	90000133467	SVC8000	HVAC	Structures and Improvements	\$1,514	\$311	\$1,968	468	48.32%	\$192,562	\$205,763	\$211,043		
512	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$494	\$102	\$642	468	48.32%	\$62,836	\$67,143	\$68,866		

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27.32% 09/01/18 08/31/19 27.32% 8.23%

Line	Work order	estimation	Project Description	Account Description	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Account Taxes
493	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$9,959	\$2,721	\$6,191	\$8,048	\$7,119	\$1,945	\$776	\$64
494	90000155475	SVC8000	HVAC	Structures and Improvements	\$808	\$221	\$490	\$640	\$565	\$154	\$66	\$5
495	90000141136	SVC8000	HVAC	Structures and Improvements	\$65,945	\$18,016	\$38,944	\$51,242	\$45,093	\$12,319	\$5,697	\$469
496	90000141980	SVC8000	BUILDINGS	Structures and Improvements	\$39,907	\$10,903	\$23,567	\$31,069	\$27,288	\$7,455	\$3,448	\$284
497	90000141980	SVC8000	CEILING	Structures and Improvements	\$11,395	\$3,113	\$6,729	\$8,854	\$7,792	\$2,129	\$984	\$81
498	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$14,796	\$4,042	\$8,738	\$11,497	\$10,117	\$2,764	\$1,278	\$105
499	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$6,453	\$1,763	\$3,811	\$5,014	\$4,413	\$1,206	\$557	\$46
500	90000141980	SVC8000	HVAC	Structures and Improvements	\$13,444	\$3,673	\$7,939	\$10,446	\$9,193	\$2,511	\$1,161	\$96
501	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$13,892	\$3,795	\$8,204	\$10,795	\$9,499	\$2,595	\$1,200	\$99
502	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$34,970	\$9,554	\$20,651	\$27,173	\$23,912	\$6,533	\$3,021	\$249
503	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,241	\$612	\$1,323	\$1,741	\$1,532	\$419	\$194	\$16
504	90000155318	SVC8000	Non-utilized	Structures and Improvements	\$137,885	\$37,670	\$81,427	\$107,141	\$94,284	\$25,759	\$11,912	\$980
505	90000157865	SVC8000	PAVEMENTS,ROADS,CURBS (100 SQ	Structures and Improvements	\$60,691	\$16,581	\$35,841	\$47,159	\$41,500	\$11,338	\$5,243	\$245
506	90000161506	SVC8000	Non-utilized	Structures and Improvements	\$32,928	\$8,996	\$18,889	\$25,185	\$22,037	\$6,021	\$2,975	\$245
507	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$226,172	\$61,790	\$122,533	\$165,780	\$144,157	\$39,384	\$22,407	\$1,844
508	90000133467	SVC8000	CEILING	Structures and Improvements	\$41,850	\$11,433	\$22,673	\$30,675	\$26,674	\$7,287	\$4,146	\$341
509	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$25,319	\$6,917	\$13,717	\$18,538	\$16,138	\$4,409	\$2,308	\$206
510	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$54,018	\$14,758	\$29,266	\$39,595	\$34,430	\$9,406	\$5,352	\$440
511	90000133467	SVC8000	HVAC	Structures and Improvements	\$208,403	\$56,936	\$112,907	\$152,756	\$132,831	\$36,289	\$20,646	\$1,699
512	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$68,005	\$18,579	\$36,843	\$49,846	\$43,345	\$11,842	\$6,737	\$554

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Line	Work order	estimation N:	Project Description	Account Description	Bill Pool	In Service Date	Amortization Period	Inception to Date \$	Adjustments	HTY Spend
513	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	J139	11/01/15	120	\$421,099	\$0	\$421,099
514	90000160666	SVC8000	HVAC	Structures and Improvements	J135	11/01/15	120	\$9,216	\$0	\$9,216
515	90000164212	SVC8000	HVAC	Structures and Improvements	J135	11/01/15	120	\$26,980	\$0	\$26,980
516	90000153524	SVC8000	Non-united	Structures and Improvements	J139	04/01/16	120	\$304,007	\$0	\$304,007
517	90000168765	SVC8000	Non-united	Structures and Improvements	J063	04/01/16	120	\$29,497	\$0	\$29,497
518	90000168667	SVC8000	HVAC	Structures and Improvements	J135	05/01/16	120	\$3,869	\$0	\$3,869
519	90000170452	SVC8000	HVAC	Structures and Improvements	J135	05/01/16	120	\$14,413	\$0	\$14,413
520	90000171309	SVC8000	BUILDINGS	Structures and Improvements	J135	05/01/16	120	\$11,022	\$0	\$11,022
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	J135	05/01/16	120	\$7,006	\$0	\$7,006
522	90000174537	SVC8000	Non-united	Structures and Improvements	J135	07/01/16	120	\$11,969	\$0	\$11,969
523	90000175582	SVC8000	Non-united	Structures and Improvements	J139	07/01/16	120	\$23,437	\$0	\$23,437
524	90000176635	SVC8000	Non-united	Structures and Improvements	J139	11/01/16	120	\$101,974	\$0	\$101,974
525	90000177563	SVC8000	Non-united	Structures and Improvements	J139	11/01/16	120	\$24,849	\$0	\$24,849
526	90000132991	SVC8000	Non-united	Structures and Improvements	G012	12/01/16	120	(\$236,641)	\$0	(\$236,641)
527	90000172632	SVC8000	Non-united	Structures and Improvements	J063	12/01/16	120	\$202,324	\$0	\$202,324
528	90000174537	SVC8000	Non-united	Structures and Improvements	J135	12/01/16	120	\$596	\$0	\$596
529	90000174540	SVC8000	Non-united	Structures and Improvements	J139	12/01/16	120	\$4,282	\$0	\$4,282
530	90000176635	SVC8000	Non-united	Structures and Improvements	J139	12/01/16	120	(\$17)	\$0	(\$17)
531	90000177563	SVC8000	Non-united	Structures and Improvements	J139	12/01/16	120	\$15,919	\$0	\$15,919
532	90000174537	SVC8000	Non-united	Structures and Improvements	J135	01/01/17	120	\$2,314	\$0	\$2,314
533	90000174540	SVC8000	Non-united	Structures and Improvements	J139	01/01/17	120	\$11	\$0	\$11
534	90000177563	SVC8000	Non-united	Structures and Improvements	J139	01/01/17	120	\$460	\$0	\$460
535	90000174537	SVC8000	Non-united	Structures and Improvements	J135	02/01/17	120	\$39	\$0	\$39
536	90000174540	SVC8000	Non-united	Structures and Improvements	J139	03/01/17	120	\$1,348	\$0	\$1,348
537	90000177563	SVC8000	Non-united	Structures and Improvements	J139	03/01/17	120	\$9,640	\$0	\$9,640
538	90000174540	SVC8000	Non-united	Structures and Improvements	J139	04/01/17	120	\$30,331	\$0	\$30,331
539	90000181496	SVC8000	Non-united	Structures and Improvements	J135	04/01/17	120	\$237,608	\$0	\$237,608
540	90000182013	SVC8000	Non-united	Structures and Improvements	J063	04/01/17	120	\$55,044	\$0	\$55,044
541	90000172633	SVC8000	Non-united	Structures and Improvements	J139	05/01/17	120	\$13,966	\$0	\$13,966
542	90000181493	SVC8000	Non-united	Structures and Improvements	J114	05/01/17	120	\$905,115	\$0	\$905,115
543	90000182262	SVC8000	Non-united	Structures and Improvements	J063	05/01/17	120	\$102,991	\$0	\$102,991
544	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	J114	07/01/87	120	\$4,920	\$0	\$4,920
545	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	J114	07/01/87	120	\$1,094	\$0	\$1,094
546	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	J139	07/01/87	120	\$1,475	\$0	\$1,475
547	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	J114	07/01/88	120	\$3,051	\$0	\$3,051
548	ITXFER000099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	J139	07/01/88	120	\$256	\$0	\$256
549	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	J139	07/01/88	120	\$7,472	\$0	\$7,472
550	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	J139	07/01/88	120	\$638	\$0	\$638
551	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	J139	07/01/88	120	\$3,774	\$0	\$3,774
552	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	J114	07/01/89	120	\$400	\$0	\$400
553	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	J114	07/01/89	120	\$962	\$0	\$962
554	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	J139	07/01/89	120	\$25,642	\$0	\$25,642
555	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	J139	07/01/89	120	\$3,899	\$0	\$3,899
556	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	J114	07/01/90	120	\$9,154	\$0	\$9,154
557	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	J114	07/01/90	120	\$2,970	\$0	\$2,970
558	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	J139	07/01/90	120	\$2,737	\$0	\$2,737
559	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	J139	07/01/90	120	\$7,439	\$0	\$7,439
560	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	J139	07/01/90	120	\$2,231	\$0	\$2,231
561	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	J114	07/01/91	120	\$9,017	\$0	\$9,017
562	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	J114	07/01/91	120	\$3,269	\$0	\$3,269
563	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	J139	07/01/91	120	\$2,614	\$0	\$2,614
564	ITXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	J139	07/01/91	120	\$9,549	\$0	\$9,549
565	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	J114	07/01/92	120	\$1,118	\$0	\$1,118
566	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	J114	07/01/92	120	\$1,118	\$0	\$1,118

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

09/01/18 08/31/19 8.2300%

Line	Work order	estmt N:	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
513	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	YES	\$301,788	\$259,678	\$280,733	8.23%	\$23,104	(\$1,796)
514	90000160666	SVC8000	HVAC	Structures and Improvements	YES	\$6,605	\$5,683	\$6,144	8.23%	\$506	(\$59)
515	90000164212	SVC8000	HVAC	Structures and Improvements	YES	\$19,335	\$16,637	\$17,986	8.23%	\$1,486	(\$115)
516	90000153524	SVC8000	Non-united	Structures and Improvements	YES	\$230,539	\$200,138	\$215,339	8.23%	\$17,722	(\$1,684)
517	90000168765	SVC8000	Non-united	Structures and Improvements	YES	\$22,369	\$19,419	\$20,894	8.23%	\$1,720	(\$163)
518	90000168667	SVC8000	HVAC	Structures and Improvements	YES	\$2,966	\$2,579	\$2,772	8.23%	\$228	(\$22)
519	90000170452	SVC8000	HVAC	Structures and Improvements	YES	\$11,050	\$9,609	\$10,329	8.23%	\$850	(\$83)
520	90000171309	SVC8000	BUILDINGS	Structures and Improvements	YES	\$8,450	\$7,348	\$7,899	8.23%	\$650	(\$63)
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	YES	\$5,371	\$4,671	\$5,021	8.23%	\$413	(\$40)
522	90000174537	SVC8000	Non-united	Structures and Improvements	YES	\$9,376	\$8,179	\$8,778	8.23%	\$722	(\$73)
523	90000175582	SVC8000	Non-united	Structures and Improvements	YES	\$18,359	\$16,015	\$17,187	8.23%	\$1,415	(\$143)
524	90000176635	SVC8000	Non-united	Structures and Improvements	YES	\$83,279	\$73,082	\$78,180	8.23%	\$6,434	(\$669)
525	90000177563	SVC8000	Non-united	Structures and Improvements	YES	\$20,293	\$17,808	\$19,051	8.23%	\$1,568	(\$163)
526	90000132991	SVC8000	Non-united	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
527	90000172632	SVC8000	Non-united	Structures and Improvements	YES	\$166,917	\$146,685	\$156,801	8.23%	\$12,905	(\$1,365)
528	90000174537	SVC8000	Non-united	Structures and Improvements	YES	\$491	\$432	\$462	8.23%	\$38	(\$4)
529	90000174540	SVC8000	Non-united	Structures and Improvements	YES	\$3,532	\$3,104	\$3,318	8.23%	\$273	(\$29)
530	90000176635	SVC8000	Non-united	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1
531	90000177563	SVC8000	Non-united	Structures and Improvements	YES	\$13,133	\$11,541	\$12,337	8.23%	\$1,015	(\$107)
532	90000174537	SVC8000	Non-united	Structures and Improvements	YES	\$1,929	\$1,697	\$1,813	8.23%	\$149	(\$16)
533	90000174540	SVC8000	Non-united	Structures and Improvements	YES	\$9	\$8	\$8	8.23%	\$1	(\$0)
534	90000177563	SVC8000	Non-united	Structures and Improvements	YES	\$383	\$337	\$360	8.23%	\$30	(\$3)
535	90000174537	SVC8000	Non-united	Structures and Improvements	YES	\$33	\$29	\$31	8.23%	\$3	(\$0)
536	90000174540	SVC8000	Non-united	Structures and Improvements	YES	\$1,146	\$1,011	\$1,078	8.23%	\$89	(\$10)
537	90000177563	SVC8000	Non-united	Structures and Improvements	YES	\$8,194	\$7,230	\$7,712	8.23%	\$635	(\$70)
538	90000174540	SVC8000	Non-united	Structures and Improvements	YES	\$26,034	\$23,001	\$24,518	8.23%	\$2,018	(\$227)
539	90000181496	SVC8000	Non-united	Structures and Improvements	YES	\$203,947	\$180,186	\$192,067	8.23%	\$15,807	(\$1,782)
540	90000182013	SVC8000	Non-united	Structures and Improvements	YES	\$47,246	\$41,742	\$44,494	8.23%	\$3,662	(\$413)
541	90000172633	SVC8000	Non-united	Structures and Improvements	YES	\$12,104	\$10,707	\$11,405	8.23%	\$939	(\$107)
542	90000181493	SVC8000	Non-united	Structures and Improvements	NO	\$784,433	\$693,921	\$739,177	8.23%	\$60,834	(\$6,956)
543	90000182262	SVC8000	Non-united	Structures and Improvements	YES	\$89,259	\$78,960	\$84,109	8.23%	\$6,922	(\$792)
544	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$20
545	ITXFER000099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$4
546	ITXFER000099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$6
547	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$14
548	ITXFER000099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$1
549	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$34
550	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$3
551	ITXFER000099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$17
552	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$2
553	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$5
554	ITXFER000099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$133
555	ITXFER000099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$20
556	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$19
557	ITXFER000099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$53
558	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$17
559	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$16
560	ITXFER000099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$43
561	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$14
562	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$57
563	ITXFER000099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$21
564	ITXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$17
565	ITXFER000099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$61
566	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$8

THE NARRAGANSETT ELECTRIC COMPANY

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estimation N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
513	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$21,309	\$42,110	1.5316%	\$326	\$645	3.7985%	\$809
514	90000160666	SVC8000	HV AC	Structures and Improvements	\$466	\$922	1.6673%	\$8	\$15	3.3927%	\$16
515	90000164212	SVC8000	HV AC	Structures and Improvements	\$1,365	\$2,698	1.5316%	\$21	\$41	3.7985%	\$52
516	90000153524	SVC8000	Non-unitized	Structures and Improvements	\$16,039	\$30,401	1.5316%	\$246	\$466	3.7985%	\$609
517	90000168765	SVC8000	Non-unitized	Structures and Improvements	\$1,556	\$2,950	4.0899%	\$64	\$121	9.6901%	\$151
518	90000168667	SVC8000	HV AC	Structures and Improvements	\$206	\$387	1.6673%	\$3	\$6	3.3927%	\$7
519	90000170452	SVC8000	HV AC	Structures and Improvements	\$768	\$1,441	1.6673%	\$13	\$24	3.3927%	\$26
520	90000171309	SVC8000	BUILDINGS	Structures and Improvements	\$587	\$1,102	1.6673%	\$10	\$18	3.3927%	\$20
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$373	\$701	1.6673%	\$6	\$12	3.3927%	\$13
522	90000174537	SVC8000	Non-unitized	Structures and Improvements	\$649	\$1,197	1.6673%	\$11	\$20	3.3927%	\$22
523	90000175582	SVC8000	Non-unitized	Structures and Improvements	\$1,272	\$2,344	1.5316%	\$19	\$36	3.7985%	\$48
524	90000176635	SVC8000	Non-unitized	Structures and Improvements	\$5,765	\$10,197	1.5316%	\$88	\$156	3.7985%	\$219
525	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$1,405	\$2,485	1.5316%	\$22	\$38	3.7985%	\$53
526	90000132991	SVC8000	Non-unitized	Structures and Improvements	\$7,978	\$0	2.8497%	\$227	\$0	8.3686%	\$668
527	90000172632	SVC8000	Non-unitized	Structures and Improvements	\$11,539	\$20,232	4.0899%	\$472	\$827	9.6901%	\$1,118
528	90000174537	SVC8000	Non-unitized	Structures and Improvements	\$34	\$60	1.6673%	\$1	\$1	3.3927%	\$1
529	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$244	\$428	1.5316%	\$4	\$7	3.7985%	\$9
530	90000176635	SVC8000	Non-unitized	Structures and Improvements	\$1	\$0	1.5316%	\$0	\$0	3.7985%	\$0
531	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$908	\$1,592	1.5316%	\$14	\$24	3.7985%	\$34
532	90000174537	SVC8000	Non-unitized	Structures and Improvements	\$133	\$231	1.6673%	\$2	\$4	3.3927%	\$5
533	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$1	\$1	1.5316%	\$0	\$0	3.7985%	\$0
534	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$26	\$46	1.5316%	\$0	\$1	3.3927%	\$1
535	90000174537	SVC8000	Non-unitized	Structures and Improvements	\$2	\$4	1.6673%	\$0	\$0	3.3927%	\$0
536	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$79	\$135	1.5316%	\$1	\$2	3.7985%	\$3
537	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$564	\$964	1.5316%	\$9	\$15	3.7985%	\$21
538	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$1,790	\$3,033	1.5316%	\$27	\$46	3.7985%	\$68
539	90000181496	SVC8000	Non-unitized	Structures and Improvements	\$14,025	\$23,761	1.6673%	\$234	\$396	3.3927%	\$476
540	90000182013	SVC8000	Non-unitized	Structures and Improvements	\$3,249	\$5,504	4.0899%	\$133	\$225	9.6901%	\$315
541	90000172633	SVC8000	Non-unitized	Structures and Improvements	\$831	\$1,397	1.5316%	\$13	\$21	3.7985%	\$32
542	90000181493	SVC8000	Non-unitized	Structures and Improvements	\$53,878	\$90,511	6.2600%	\$3,373	\$5,666	0.0000%	\$0
543	90000182262	SVC8000	Non-unitized	Structures and Improvements	\$6,131	\$10,299	4.0899%	\$251	\$421	9.6901%	\$594
544	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$20	\$0	6.2600%	\$1	\$0	0.0000%	\$0
545	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$4	\$0	6.2600%	\$0	\$0	0.0000%	\$0
546	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$6	\$0	1.5316%	\$0	\$0	3.7985%	\$0
547	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$14	\$0	6.2600%	\$1	\$0	0.0000%	\$0
548	ITXFER000099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$1	\$0	1.5316%	\$0	\$0	3.7985%	\$0
549	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$34	\$0	1.5316%	\$1	\$0	3.7985%	\$1
550	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$3	\$0	1.5316%	\$0	\$0	3.7985%	\$0
551	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$17	\$0	1.5316%	\$0	\$0	3.7985%	\$1
552	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$5	\$0	6.2600%	\$0	\$0	0.0000%	\$0
553	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$133	\$0	6.2600%	\$8	\$0	0.0000%	\$0
554	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$20	\$0	1.5316%	\$0	\$0	0.0000%	\$0
555	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$19	\$0	6.2600%	\$1	\$0	0.0000%	\$0
556	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$53	\$0	6.2600%	\$3	\$0	0.0000%	\$0
557	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$17	\$0	1.5316%	\$0	\$0	3.7985%	\$1
558	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$16	\$0	1.5316%	\$0	\$0	3.7985%	\$1
559	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$43	\$0	1.5316%	\$1	\$0	3.7985%	\$2
560	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$14	\$0	6.2600%	\$1	\$0	0.0000%	\$0
561	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$57	\$0	6.2600%	\$4	\$0	0.0000%	\$0
562	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$21	\$0	6.2600%	\$1	\$0	0.0000%	\$0
563	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$17	\$0	1.5316%	\$0	\$0	3.7985%	\$1
564	ITXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$61	\$0	1.5316%	\$1	\$0	3.7985%	\$2
565	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$8	\$0	6.2600%	\$0	\$0	0.0000%	\$0
566	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	6.2600%	\$0	\$0	0.0000%	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Distribution

09/01/18

08/31/19

Line	Work order	estment Ni	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
513	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$1,600	\$329	\$2,080	468	48.32%	\$203,486	\$217,435	\$223,015
514	90000160666	SVC8000	HVAC	Structures and Improvements	\$31	\$6	\$41	468	48.32%	\$4,453	\$4,759	\$4,881
515	90000164212	SVC8000	HVAC	Structures and Improvements	\$1,155	\$21	\$1,176	468	48.32%	\$13,037	\$13,931	\$14,288
516	90000155524	SVC8000	Non-united	Structures and Improvements	\$286	\$241	\$527	468	49.95%	\$151,847	\$161,601	\$165,502
517	90000168765	SVC8000	Non-united	Structures and Improvements	\$13	\$60	\$73	468	49.95%	\$14,733	\$15,680	\$16,058
518	90000168667	SVC8000	HVAC	Structures and Improvements	\$49	\$10	\$59	468	49.95%	\$1,932	\$2,056	\$2,106
519	90000170452	SVC8000	HVAC	Structures and Improvements	\$37	\$8	\$45	468	49.95%	\$7,199	\$7,661	\$7,846
520	90000171309	SVC8000	BUILDINGS	Structures and Improvements	\$24	\$5	\$29	468	49.95%	\$3,499	\$3,724	\$3,814
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$41	\$9	\$50	468	49.95%	\$5,978	\$6,363	\$6,516
522	90000174537	SVC8000	Non-united	Structures and Improvements	\$387	\$19	\$406	468	49.95%	\$11,706	\$12,458	\$12,759
523	90000175582	SVC8000	Non-united	Structures and Improvements	\$94	\$83	\$177	468	49.95%	\$50,934	\$52,898	\$54,206
524	90000176635	SVC8000	Non-united	Structures and Improvements	\$1,961	\$20	\$1,981	468	49.95%	\$12,412	\$12,890	\$13,209
525	90000177563	SVC8000	Non-united	Structures and Improvements	\$2	\$91	\$93	468	49.95%	(\$118,198)	(\$354,839)	(\$354,839)
526	90000132991	SVC8000	Non-united	Structures and Improvements	\$16	\$421	\$437	468	49.95%	\$101,057	\$104,952	\$107,549
527	90000172632	SVC8000	Non-united	Structures and Improvements	\$2	\$576	\$578	468	49.95%	\$297	\$309	\$317
528	90000174537	SVC8000	Non-united	Structures and Improvements	\$37	\$3	\$40	468	49.95%	\$2,139	\$2,221	\$2,276
529	90000174540	SVC8000	Non-united	Structures and Improvements	\$60	\$3	\$63	468	49.95%	(\$9)	(\$26)	(\$26)
530	90000176635	SVC8000	Non-united	Structures and Improvements	\$8	\$13	\$21	468	49.95%	\$7,951	\$8,258	\$8,462
531	90000177563	SVC8000	Non-united	Structures and Improvements	\$8	\$2	\$10	468	49.95%	\$1,156	\$1,201	\$1,230
532	90000174537	SVC8000	Non-united	Structures and Improvements	\$2	\$0	\$2	468	49.95%	\$5	\$5	\$6
533	90000174540	SVC8000	Non-united	Structures and Improvements	\$2	\$0	\$2	468	49.95%	\$230	\$239	\$244
534	90000177563	SVC8000	Non-united	Structures and Improvements	\$5	\$1	\$6	468	49.95%	\$673	\$699	\$716
535	90000174537	SVC8000	Non-united	Structures and Improvements	\$37	\$8	\$45	468	49.95%	\$4,815	\$5,001	\$5,124
536	90000174540	SVC8000	Non-united	Structures and Improvements	\$115	\$25	\$140	468	49.95%	\$15,150	\$15,734	\$16,123
537	90000177563	SVC8000	Non-united	Structures and Improvements	\$806	\$175	\$981	468	49.95%	\$118,681	\$123,256	\$126,305
538	90000181496	SVC8000	Non-united	Structures and Improvements	\$533	\$116	\$649	468	49.95%	\$27,494	\$28,553	\$29,260
539	90000182013	SVC8000	Non-united	Structures and Improvements	\$53	\$12	\$65	468	49.95%	\$6,976	\$7,245	\$7,424
540	90000182013	SVC8000	Non-united	Structures and Improvements	\$998	\$217	\$1,215	468	49.95%	\$51,442	\$53,425	\$54,747
541	90000181493	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	84	0.00%	\$0	\$3,974	\$4,100
542	90000181493	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	84	0.00%	\$0	\$883	\$911
543	90000182262	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$1,191	\$1,229
544	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$2,386	\$2,464
545	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$200	\$206
546	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$5,843	\$6,035
547	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$499	\$515
548	ITXFER000099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$2,952	\$3,049
549	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$502	\$513
550	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$752	\$752
551	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$19,396	\$20,054
552	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$2,949	\$3,049
553	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$2,456	\$2,542
554	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$6,690	\$6,924
555	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$2,170	\$2,247
556	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$2,000	\$2,070
557	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$5,436	\$5,627
558	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$1,573	\$1,630
559	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$6,358	\$6,590
560	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$2,305	\$2,380
561	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$1,843	\$1,910
562	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$6,733	\$6,978
563	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$759	\$788
564	ITXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$0	\$0
565	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$0	\$0
566	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

8.23%

27.32%

08/31/19

09/01/18

27.32%

Line	Work order	estmt N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
513	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$220,225	\$60,166	\$119,311	\$161,421	\$140,366	\$38,348	\$21,817	\$1,796
514	90000160666	SVC8000	HVAC	Structures and Improvements	\$4,820	\$1,317	\$2,611	\$3,533	\$3,072	\$839	\$477	\$39
515	90000164212	SVC8000	HVAC	Structures and Improvements	\$14,110	\$3,855	\$7,644	\$10,342	\$8,993	\$2,457	\$1,398	\$15
516	90000155524	SVC8000	Non-united	Structures and Improvements	\$163,552	\$44,682	\$73,468	\$103,869	\$88,669	\$24,224	\$20,458	\$1,684
517	90000168765	SVC8000	Non-united	Structures and Improvements	\$15,869	\$4,335	\$7,128	\$10,078	\$8,603	\$2,500	\$1,985	\$163
518	90000168667	SVC8000	HVAC	Structures and Improvements	\$2,081	\$569	\$903	\$1,290	\$1,096	\$299	\$269	\$22
519	90000170432	SVC8000	HVAC	Structures and Improvements	\$7,754	\$2,118	\$3,363	\$4,804	\$4,084	\$1,116	\$1,003	\$83
520	90000171309	SVC8000	BUILDINGS	Structures and Improvements	\$5,930	\$1,620	\$2,572	\$3,674	\$3,123	\$853	\$767	\$63
521	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$3,769	\$1,030	\$1,635	\$2,335	\$1,985	\$542	\$487	\$40
522	90000174537	SVC8000	Non-united	Structures and Improvements	\$6,439	\$1,759	\$2,593	\$3,790	\$3,192	\$872	\$887	\$73
523	90000175582	SVC8000	Non-united	Structures and Improvements	\$12,609	\$3,445	\$5,078	\$7,421	\$6,250	\$1,707	\$1,737	\$143
524	90000176635	SVC8000	Non-united	Structures and Improvements	\$53,552	\$14,630	\$18,695	\$28,893	\$23,794	\$6,501	\$8,130	\$669
525	90000177563	SVC8000	Non-united	Structures and Improvements	\$15,090	\$3,565	\$4,556	\$7,041	\$5,798	\$1,584	\$1,981	\$163
526	90000132991	SVC8000	Non-united	Structures and Improvements	(\$354,839)	(\$96,942)	\$0	\$0	\$0	\$0	(\$96,942)	(\$7,978)
527	90000172632	SVC8000	Non-united	Structures and Improvements	\$106,250	\$29,028	\$35,407	\$55,639	\$45,523	\$12,437	\$16,591	\$1,365
528	90000174537	SVC8000	Non-united	Structures and Improvements	\$313	\$85	\$104	\$164	\$134	\$37	\$49	\$4
529	90000174540	SVC8000	Non-united	Structures and Improvements	\$2,248	\$614	\$749	\$1,177	\$963	\$263	\$351	\$29
530	90000176635	SVC8000	Non-united	Structures and Improvements	(\$26)	(\$7)	\$0	\$0	\$0	\$0	(\$7)	(\$1)
531	90000177563	SVC8000	Non-united	Structures and Improvements	\$8,360	\$2,284	\$2,786	\$4,378	\$3,582	\$979	\$1,305	\$107
532	90000174537	SVC8000	Non-united	Structures and Improvements	\$1,215	\$332	\$386	\$617	\$501	\$137	\$195	\$16
533	90000174540	SVC8000	Non-united	Structures and Improvements	\$6	\$2	\$2	\$3	\$2	\$1	\$1	\$0
534	90000177563	SVC8000	Non-united	Structures and Improvements	\$242	\$66	\$77	\$123	\$100	\$27	\$39	\$3
535	90000174537	SVC8000	Non-united	Structures and Improvements	\$21	\$6	\$6	\$10	\$8	\$2	\$3	\$0
536	90000174540	SVC8000	Non-united	Structures and Improvements	\$708	\$193	\$202	\$337	\$270	\$74	\$120	\$10
537	90000177563	SVC8000	Non-united	Structures and Improvements	\$5,062	\$1,383	\$1,446	\$2,410	\$1,928	\$527	\$856	\$70
538	90000174540	SVC8000	Non-united	Structures and Improvements	\$15,929	\$4,352	\$4,352	\$7,330	\$5,814	\$1,588	\$2,763	\$227
539	90000181496	SVC8000	Non-united	Structures and Improvements	\$124,780	\$34,090	\$33,661	\$57,422	\$45,542	\$12,442	\$21,648	\$1,782
540	90000182013	SVC8000	Non-united	Structures and Improvements	\$28,906	\$7,897	\$7,798	\$13,302	\$10,550	\$2,882	\$5,015	\$413
541	90000172633	SVC8000	Non-united	Structures and Improvements	\$7,334	\$2,004	\$1,862	\$3,259	\$2,560	\$700	\$1,304	\$107
542	90000181493	SVC8000	Non-united	Structures and Improvements	\$475,322	\$129,858	\$120,682	\$211,193	\$165,938	\$45,334	\$84,524	\$6,956
543	90000182262	SVC8000	Non-united	Structures and Improvements	\$54,086	\$14,776	\$13,732	\$24,031	\$18,882	\$5,158	\$9,618	\$792
544	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$4,037	\$1,103	\$4,920	\$4,920	\$4,920	\$1,344	(\$241)	(\$20)
545	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$897	\$245	\$1,094	\$1,094	\$1,094	\$299	(\$34)	(\$4)
546	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,210	\$331	\$1,475	\$1,475	\$1,475	\$403	(\$72)	(\$6)
547	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$2,425	\$663	\$3,051	\$3,051	\$3,051	\$834	(\$171)	(\$14)
548	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$203	\$55	\$256	\$256	\$256	\$70	(\$14)	(\$1)
549	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$5,939	\$1,623	\$7,472	\$7,472	\$7,472	\$2,041	(\$419)	(\$34)
550	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$507	\$138	\$638	\$638	\$638	\$174	(\$36)	(\$3)
551	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3,000	\$820	\$3,774	\$3,774	\$3,774	\$1,031	(\$212)	(\$17)
552	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$307	\$84	\$400	\$400	\$400	\$109	(\$25)	(\$2)
553	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$740	\$202	\$962	\$962	\$962	\$263	(\$61)	(\$5)
554	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$19,725	\$5,389	\$25,642	\$25,642	\$25,642	\$7,066	(\$1,617)	(\$133)
555	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$2,999	\$819	\$3,899	\$3,899	\$3,899	\$1,065	(\$246)	(\$20)
556	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$2,499	\$683	\$3,361	\$3,361	\$3,361	\$918	(\$235)	(\$19)
557	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$6,807	\$1,860	\$9,154	\$9,154	\$9,154	\$2,401	(\$641)	(\$53)
558	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$2,208	\$603	\$2,970	\$2,970	\$2,970	\$811	(\$208)	(\$17)
559	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$2,035	\$556	\$2,737	\$2,737	\$2,737	\$748	(\$521)	(\$43)
560	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$5,532	\$1,511	\$7,439	\$7,439	\$7,439	\$2,032	(\$519)	(\$43)
561	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$1,602	\$438	\$2,231	\$2,231	\$2,231	\$610	(\$172)	(\$14)
562	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$6,474	\$1,769	\$9,017	\$9,017	\$9,017	\$2,464	(\$695)	(\$57)
563	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$2,347	\$641	\$3,269	\$3,269	\$3,269	\$893	(\$252)	(\$21)
564	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$1,876	\$517	\$2,614	\$2,614	\$2,614	\$714	(\$261)	(\$17)
565	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$6,856	\$1,873	\$9,549	\$9,549	\$9,549	\$2,609	(\$736)	(\$61)
566	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$774	\$211	\$1,118	\$1,118	\$1,118	\$305	(\$94)	(\$8)

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
567	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$1,527	\$0	\$1,527
568	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	J114	07/01/92	120	\$1,685	\$0	\$1,685
569	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$2,323	\$0	\$2,323
570	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$580	\$0	\$580
571	1TXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equi	J139	07/01/92	120	\$3,349	\$0	\$3,349
572	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	J139	07/01/92	120	\$8,832	\$0	\$8,832
573	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J139	07/01/92	120	\$13,336	\$0	\$13,336
574	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/92	120	\$1,825	\$0	\$1,825
575	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/93	120	\$975	\$0	\$975
576	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/93	120	\$2,758	\$0	\$2,758
577	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/93	120	\$429	\$0	\$429
578	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/94	120	\$13,116	\$0	\$13,116
579	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/94	120	\$5,885	\$0	\$5,885
580	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/95	120	\$14,584	\$0	\$14,584
581	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/96	120	\$13,815	\$0	\$13,815
582	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J135	07/01/97	120	\$4,171	\$0	\$4,171
583	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/97	120	\$23,557	\$0	\$23,557
584	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	06/17/03	120	\$9,040	\$0	\$9,040
585	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	12/31/03	120	\$80,414	\$0	\$80,414
586	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	12/31/03	120	\$37,482	\$0	\$37,482
587	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	05/17/04	120	\$4,200	\$0	\$4,200
588	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	06/17/04	120	\$4,980	\$0	\$4,980
589	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	12/17/04	120	\$500,899	\$0	\$500,899
590	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J139	07/24/05	120	\$2,550	\$0	\$2,550
591	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	11/22/05	120	\$5,954	\$0	\$5,954
592	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	J139	05/01/06	120	\$4,362	\$0	\$4,362
593	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	07/01/06	120	\$3,358	\$0	\$3,358
594	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	07/01/06	120	\$5,296	\$0	\$5,296
595	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	J139	12/01/06	120	\$25,883	\$0	\$25,883
596	1TXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equi	J139	06/01/07	120	\$553	\$0	\$553
597	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	10/01/08	120	\$81,633	\$0	\$81,633
598	1TXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equi	J139	01/31/09	120	\$17,352	\$0	\$17,352
599	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	06/30/10	120	\$311,717	\$0	\$311,717
600	90000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equi	G012	07/01/10	120	\$268,088	\$0	\$268,088
601	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/12	120	\$18,797	\$0	\$18,797
602	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	08/01/12	120	\$9,038	\$0	\$9,038
603	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$294,748	\$0	\$294,748
604	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$8,203	\$0	\$8,203
605	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$20,813	\$0	\$20,813
606	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$9,165	\$0	\$9,165
607	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$12,109	\$0	\$12,109
608	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$3,347	\$0	\$3,347
609	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$1,525	\$0	\$1,525
610	Total							\$476,119,248	\$0	\$476,119,248
611	Check							\$476,119,248		
612	Difference									(\$0)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

8.23000%

08/31/2019

09/01/2018

Line	Work order	estimation	Project Description	Account Description	NECO	09/01/2018 Balance	08/31/2019 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
567	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$11
568	ITXPER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$12
569	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$16
570	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$4
571	ITXPER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$23
572	ITXPER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$61
573	ITXPER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$92
574	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$13
575	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$7
576	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$21
577	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$3
578	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$106
579	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$47
580	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$126
581	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$127
582	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$41
583	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$231
584	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$65
585	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$599
586	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$279
587	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$31
588	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$37
589	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$3,888
590	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$20
591	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$48
592	ITXPER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$35
593	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$27
594	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$43
595	ITXPER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$217
596	ITXPER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$5
597	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$680	\$0	\$340	8.23%	\$28	\$727
598	ITXPER00099	SVC8000	GENERATOR	Tools Shop and Garage Equip	YES	\$723	\$0	\$361	8.23%	\$30	\$148
599	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$57,148	\$25,976	\$41,562	8.23%	\$3,421	\$1,969
600	90000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equip	YES	\$49,150	\$22,341	\$35,745	8.23%	\$2,942	\$1,694
601	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$7,206	\$5,326	\$6,266	8.23%	\$516	\$46
602	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$3,540	\$2,636	\$3,088	8.23%	\$254	\$20
603	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$115,443	\$85,968	\$100,706	8.23%	\$8,288	\$664
604	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$3,213	\$2,393	\$2,803	8.23%	\$231	\$18
605	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$8,152	\$6,071	\$7,111	8.23%	\$585	\$47
606	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$3,590	\$2,673	\$3,131	8.23%	\$258	\$21
607	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$4,743	\$3,532	\$4,137	8.23%	\$340	\$27
608	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$1,311	\$976	\$1,143	8.23%	\$94	\$8
609	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$597	\$445	\$521	8.23%	\$43	\$3
610	Total					\$62,437,145	\$47,112,122	\$54,774,634		\$4,507,952	\$1,403,134
611	Check										
612	Difference										

THE NARRAGANSETT ELECTRIC COMPANY
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Gas

Line	Work order	estimation	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
567	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$11	\$0	6.2600%	\$1	\$0	0.0000%	\$0
568	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$12	\$0	6.2600%	\$1	\$0	0.0000%	\$0
569	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$16	\$0	6.2600%	\$1	\$0	0.0000%	\$0
570	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$4	\$0	6.2600%	\$0	\$0	0.0000%	\$0
571	ITXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equip	\$23	\$0	1.5316%	\$0	\$0	3.7985%	\$1
572	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$61	\$0	1.5316%	\$1	\$0	3.7985%	\$2
573	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$92	\$0	1.5316%	\$1	\$0	3.7985%	\$4
574	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$13	\$0	1.5316%	\$0	\$0	3.7985%	\$0
575	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$7	\$0	6.2600%	\$0	\$0	0.0000%	\$0
576	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$21	\$0	1.5316%	\$0	\$0	3.7985%	\$1
577	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3	\$0	1.5316%	\$0	\$0	3.7985%	\$0
578	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$106	\$0	6.2600%	\$7	\$0	0.0000%	\$0
579	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$47	\$0	1.5316%	\$1	\$0	3.7985%	\$2
580	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$126	\$0	1.5316%	\$2	\$0	3.7985%	\$5
581	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$127	\$0	1.5316%	\$2	\$0	3.7985%	\$5
582	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$41	\$0	1.6673%	\$1	\$0	3.3927%	\$1
583	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$231	\$0	1.5316%	\$4	\$0	3.7985%	\$9
584	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$65	\$0	4.0899%	\$3	\$0	9.6901%	\$6
585	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$599	\$0	1.5316%	\$9	\$0	3.7985%	\$23
586	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$279	\$0	4.0899%	\$11	\$0	9.6901%	\$27
587	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$31	\$0	4.0899%	\$1	\$0	9.6901%	\$3
588	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$37	\$0	4.0899%	\$2	\$0	9.6901%	\$4
589	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3,888	\$0	1.5316%	\$60	\$0	3.7985%	\$148
590	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$20	\$0	1.5316%	\$0	\$0	3.7985%	\$1
591	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$48	\$0	1.5316%	\$1	\$0	3.7985%	\$2
592	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$35	\$0	1.5316%	\$1	\$0	3.7985%	\$1
593	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$27	\$0	4.0899%	\$1	\$0	9.6901%	\$3
594	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$43	\$0	4.0899%	\$2	\$0	9.6901%	\$4
595	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$217	\$0	1.5316%	\$3	\$0	3.7985%	\$8
596	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equip	\$5	\$0	1.5316%	\$0	\$0	3.7985%	\$0
597	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$755	\$680	4.0899%	\$31	\$28	9.6901%	\$73
598	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equip	\$178	\$723	1.5316%	\$3	\$11	3.7985%	\$7
599	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$5,390	\$31,172	4.0899%	\$220	\$1,275	9.6901%	\$522
600	90000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equip	\$4,636	\$26,809	2.8497%	\$132	\$764	8.3686%	\$388
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$562	\$1,880	1.5316%	\$9	\$29	3.7985%	\$21
602	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$275	\$904	1.5316%	\$4	\$14	3.7985%	\$10
603	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$8,953	\$29,475	4.0899%	\$366	\$1,205	9.6901%	\$868
604	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$249	\$820	4.0899%	\$10	\$34	9.6901%	\$24
605	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$632	\$2,081	4.0899%	\$26	\$85	9.6901%	\$61
606	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$278	\$917	4.0899%	\$11	\$37	9.6901%	\$27
607	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$368	\$1,211	4.0899%	\$15	\$50	9.6901%	\$36
608	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$102	\$335	4.0899%	\$4	\$14	9.6901%	\$10
609	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$46	\$153	4.0899%	\$2	\$6	9.6901%	\$4
610	Total				\$5,911,086	\$15,303,279		\$59,158	\$265,482		\$119,838
611	Check										
612	Difference										
Gas											324,640

The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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09/01/18

08/31/19

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	estment N	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2018 Balance	08/31/2019 Balance
567	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$1,037	\$1,076
568	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$1,145	\$1,188
569	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$1,578	\$1,638
570	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$394	\$409
571	ITXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$1	84	0.00%	\$0	\$2,275	\$2,361
572	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$2	84	0.00%	\$0	\$6,001	\$6,228
573	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$0	\$0	\$3	84	0.00%	\$0	\$9,062	\$9,404
574	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$1,240	\$1,287
575	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$638	\$663
576	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	84	0.00%	\$0	\$1,803	\$1,874
577	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$280	\$291
578	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$8,240	\$8,576
579	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$3,697	\$3,848
580	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$4	84	0.00%	\$0	\$8,788	\$9,162
581	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$4	84	0.00%	\$0	\$7,970	\$8,325
582	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	84	0.00%	\$0	\$2,300	\$2,407
583	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$8	84	0.00%	\$0	\$12,986	\$13,590
584	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$5	84	46.14%	\$4,171	\$6,106	\$6,231
585	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$3	\$20	84	46.14%	\$37,103	\$53,206	\$54,316
586	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$4	\$23	84	46.14%	\$17,294	\$24,800	\$25,318
587	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$3	84	46.14%	\$1,938	\$2,779	\$2,837
588	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$3	84	46.14%	\$2,298	\$3,295	\$3,364
589	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$20	\$128	84	46.14%	\$231,111	\$324,499	\$331,417
590	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	84	46.14%	\$1,177	\$1,652	\$1,687
591	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$2	84	46.14%	\$2,747	\$3,775	\$3,857
592	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	84	46.14%	\$2,013	\$2,765	\$2,826
593	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$2	84	46.14%	\$1,549	\$2,129	\$2,175
594	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$4	84	46.14%	\$2,443	\$3,357	\$3,431
595	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$7	84	46.14%	\$11,942	\$16,053	\$16,411
596	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	46.14%	\$255	\$343	\$350
597	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$66	\$19	\$120	84	46.14%	\$37,665	\$48,375	\$49,502
598	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equip	\$27	\$5	\$30	84	46.14%	\$8,006	\$10,283	\$10,522
599	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3,021	\$484	\$3,059	84	46.14%	\$143,824	\$180,416	\$184,721
600	90000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equip	\$2,125	\$343	\$2,170	84	46.14%	\$123,694	\$155,165	\$158,867
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$71	\$13	\$80	84	46.14%	\$8,673	\$10,360	\$10,620
602	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$34	\$6	\$39	84	46.14%	\$4,170	\$4,981	\$5,106
603	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$2,856	\$509	\$3,215	84	46.14%	\$135,995	\$162,454	\$166,524
604	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$79	\$14	\$89	84	46.14%	\$3,785	\$4,521	\$4,635
605	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$202	\$36	\$227	84	46.14%	\$9,603	\$11,472	\$11,759
606	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$89	\$16	\$100	84	46.14%	\$4,229	\$5,052	\$5,178
607	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$117	\$21	\$132	84	46.14%	\$5,587	\$6,674	\$6,841
608	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$32	\$6	\$37	84	46.14%	\$1,544	\$1,845	\$1,891
609	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$15	\$3	\$17	84	46.14%	\$704	\$841	\$862
610	Total				\$615,597	\$100,460	\$634,974			\$91,716,130	\$357,563,541	\$364,038,224
611	Check											
612	Difference											

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6d

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2019

Line	Work order	Estimate N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2018		08/31/2019		Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
							Balance	Cash Tax	Balance	Balance				
567	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$1,057	\$289	\$1,527	\$1,527	\$1,527	\$1,527	\$1,527	\$417	\$128	\$11
568	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	\$1,166	\$319	\$1,685	\$1,685	\$1,685	\$1,685	\$1,685	\$460	\$142	\$12
569	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$1,608	\$439	\$2,323	\$2,323	\$2,323	\$2,323	\$2,323	\$635	\$195	\$16
570	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$401	\$110	\$580	\$580	\$580	\$580	\$580	\$158	\$49	\$4
571	1TXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equi	\$2,318	\$633	\$3,349	\$3,349	\$3,349	\$3,349	\$3,349	\$915	\$281	\$23
572	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	\$6,115	\$1,671	\$8,832	\$8,832	\$8,832	\$8,832	\$8,832	\$2,413	\$742	\$61
573	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$9,233	\$2,522	\$13,336	\$13,336	\$13,336	\$13,336	\$13,336	\$3,644	\$1,121	\$82
574	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$1,264	\$345	\$1,825	\$1,825	\$1,825	\$1,825	\$1,825	\$499	\$155	\$13
575	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$650	\$178	\$975	\$975	\$975	\$975	\$975	\$266	\$89	\$7
576	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$1,838	\$502	\$2,758	\$2,758	\$2,758	\$2,758	\$2,758	\$753	\$251	\$21
577	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$286	\$78	\$429	\$429	\$429	\$429	\$429	\$117	\$39	\$3
578	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$8,408	\$2,297	\$13,116	\$13,116	\$13,116	\$13,116	\$13,116	\$3,583	\$1,286	\$106
579	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$3,772	\$1,031	\$5,885	\$5,885	\$5,885	\$5,885	\$5,885	\$1,608	\$577	\$47
580	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$8,975	\$2,452	\$14,584	\$14,584	\$14,584	\$14,584	\$14,584	\$3,984	\$1,532	\$126
581	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$8,147	\$2,226	\$13,815	\$13,815	\$13,815	\$13,815	\$13,815	\$3,774	\$1,548	\$127
582	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$2,353	\$643	\$4,171	\$4,171	\$4,171	\$4,171	\$4,171	\$1,140	\$497	\$41
583	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$13,288	\$3,630	\$23,557	\$23,557	\$23,557	\$23,557	\$23,557	\$6,436	\$2,805	\$231
584	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$6,169	\$1,685	\$9,040	\$9,040	\$9,040	\$9,040	\$9,040	\$2,470	\$784	\$65
585	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$53,761	\$14,688	\$80,414	\$80,414	\$80,414	\$80,414	\$80,414	\$21,969	\$7,282	\$599
586	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$25,059	\$6,846	\$37,482	\$37,482	\$37,482	\$37,482	\$37,482	\$10,240	\$3,394	\$279
587	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$2,808	\$767	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$1,147	\$380	\$31
588	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$3,329	\$910	\$4,980	\$4,980	\$4,980	\$4,980	\$4,980	\$1,361	\$451	\$37
589	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$327,958	\$89,598	\$500,899	\$500,899	\$500,899	\$500,899	\$500,899	\$136,846	\$47,247	\$3,888
590	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$1,670	\$456	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$697	\$241	\$20
591	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$3,816	\$1,043	\$5,954	\$5,954	\$5,954	\$5,954	\$5,954	\$1,627	\$584	\$48
592	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	\$2,796	\$764	\$4,362	\$4,362	\$4,362	\$4,362	\$4,362	\$1,192	\$428	\$35
593	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$2,152	\$588	\$3,358	\$3,358	\$3,358	\$3,358	\$3,358	\$917	\$329	\$27
594	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$3,394	\$927	\$5,296	\$5,296	\$5,296	\$5,296	\$5,296	\$1,447	\$519	\$43
595	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	\$16,232	\$4,435	\$25,883	\$25,883	\$25,883	\$25,883	\$25,883	\$7,071	\$2,637	\$217
596	1TXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equi	\$347	\$95	\$553	\$553	\$553	\$553	\$553	\$151	\$56	\$5
597	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$48,939	\$13,370	\$80,953	\$81,633	\$81,633	\$81,633	\$81,633	\$22,209	\$8,839	\$727
598	1TXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equi	\$10,402	\$2,842	\$16,629	\$17,352	\$17,352	\$17,352	\$17,352	\$4,642	\$1,800	\$148
599	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$182,568	\$49,878	\$254,569	\$285,740	\$285,740	\$285,740	\$285,740	\$73,806	\$23,929	\$1,969
600	9000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equi	\$157,016	\$42,897	\$218,939	\$245,748	\$245,748	\$245,748	\$245,748	\$63,476	\$20,579	\$1,694
601	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$10,490	\$2,866	\$11,591	\$13,471	\$13,471	\$12,531	\$12,531	\$3,424	\$558	\$46
602	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$5,044	\$1,378	\$5,498	\$6,402	\$6,402	\$5,950	\$5,950	\$1,625	\$548	\$50
603	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$164,489	\$44,938	\$219,305	\$208,780	\$208,780	\$194,043	\$194,043	\$53,012	\$8,074	\$664
604	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$4,578	\$1,251	\$5,900	\$5,811	\$5,811	\$5,400	\$5,400	\$1,475	\$225	\$18
605	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$11,615	\$3,173	\$12,661	\$14,743	\$14,743	\$13,702	\$13,702	\$3,743	\$570	\$47
606	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$5,115	\$1,397	\$5,576	\$6,492	\$6,492	\$6,034	\$6,034	\$1,648	\$251	\$21
607	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$6,758	\$1,846	\$7,366	\$8,577	\$8,577	\$7,972	\$7,972	\$2,178	\$277	\$27
608	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$1,868	\$510	\$2,036	\$2,371	\$2,371	\$2,203	\$2,203	\$602	\$92	\$8
609	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$851	\$233	\$928	\$1,080	\$1,080	\$1,004	\$1,004	\$274	\$43	\$3
610	Total				\$360,800,882	\$98,570,881	\$415,542,729	\$430,868,818	\$423,205,774	\$115,093,022	\$115,093,022	\$16,975,676	\$1,397,098	
611	Check													
612	Difference													

The Narragansett Electric Company
d/b/a National Grid

INVESTIGATION AS TO THE
PROPRIETY OF PROPOSED TARIFF
CHANGES

Compliance Filing

Compliance Attachment 3
Workpaper 6e through
Workpaper 12

Book 4 of 7

August 16, 2018

Submitted to:
Rhode Island Public Utilities Commission
RIPUC Docket Nos. 4770/4780

Submitted by:

nationalgrid

Compliance Attachment 3
Narragansett Electric and Narragansett Gas Supporting Workpapers,
Including Cash Working Capital Studies

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	J139	07/01/97	120	\$2,600	\$0	\$2,600
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	12/20/02	120	\$48,803	\$0	\$48,803
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	08/26/04	120	\$560,942	\$0	\$560,942
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	10/31/04	120	\$10,055	\$0	\$10,055
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	04/23/05	120	\$86,734	\$0	\$86,734
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	03/19/06	120	\$4,520	\$0	\$4,520
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	09/01/06	120	\$103,619	\$0	\$103,619
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	J139	12/01/06	120	\$40,743	\$0	\$40,743
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	J063	09/01/09	120	\$14,338	\$0	\$14,338
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	J063	03/01/10	120	\$738,816	\$0	\$738,816
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	J063	08/01/12	120	\$1,001	\$0	\$1,001
12	90000098633	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$3,658	\$0	\$3,658
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$18,292	\$0	\$18,292
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$7,317	\$0	\$7,317
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$11,096	\$0	\$11,096
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$10,975	\$0	\$10,975
17	90000098634	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$5,754	\$0	\$5,754
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$11,507	\$0	\$11,507
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$2,301	\$0	\$2,301
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$12,223	\$0	\$12,223
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$5,754	\$0	\$5,754
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$161,102	\$0	\$161,102
23	90000098635	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$6,070	\$0	\$6,070
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$30,840	\$0	\$30,840
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$2,428	\$0	\$2,428
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$12,895	\$0	\$12,895
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$6,070	\$0	\$6,070
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$218,519	\$0	\$218,519
29	90000098636	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$15,339	\$0	\$15,339
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$30,157	\$0	\$30,157
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$5,936	\$0	\$5,936
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$47,485	\$0	\$47,485
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$5,936	\$0	\$5,936
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$213,685	\$0	\$213,685
35	90000098638	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$9,903	\$0	\$9,903
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$12,873	\$0	\$12,873
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$4,951	\$0	\$4,951
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$4,951	\$0	\$4,951
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$2,971	\$0	\$2,971
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$108,928	\$0	\$108,928
41	90000098638	SVC8000	TOWER	Communication Equipment	J063	12/01/13	120	\$38,634	\$0	\$38,634
42	90000098721	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$16,225	\$0	\$16,225
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$34,944	\$0	\$34,944
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$6,878	\$0	\$6,878
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$55,023	\$0	\$55,023
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$6,878	\$0	\$6,878
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$123,802	\$0	\$123,802
48	90000098721	SVC8000	TOWER	Communication Equipment	J063	12/01/13	120	\$123,802	\$0	\$123,802
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	G012	06/01/17	120	\$3,384	\$0	\$3,384
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	G012	07/01/11	120	\$78,019	\$0	\$78,019
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	G012	07/01/11	120	\$23,213	\$0	\$23,213
52	90000098936	SVC8000	Wire & Cable	Improvements	G012	07/01/11	120	\$253	\$0	\$253
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J135	07/01/87	120	\$1,462	\$0	\$1,462
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	06/17/03	120	\$7,784	\$0	\$7,784

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 8.2300%

Line	Work order	Investment N°	Project Description	Account Description	NECO	Balance	08/31/2020	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
1	1TXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
2	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
3	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
4	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
5	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
6	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
7	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
8	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	YES	\$36,941	\$0	\$18,470	8.23%	\$1,520	(\$415)
11	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	YES	\$292	\$192	\$242	8.23%	\$20	(\$5)
12	90000098633	SVC8000	BATTERY	Communication Equipment	YES	\$1,555	\$1,189	\$1,372	8.23%	\$113	(\$22)
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$7,774	\$5,945	\$6,859	8.23%	\$565	(\$133)
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$3,110	\$2,378	\$2,744	8.23%	\$226	(\$53)
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$4,716	\$3,606	\$4,161	8.23%	\$342	(\$81)
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	YES	\$4,664	\$3,567	\$4,116	8.23%	\$339	(\$80)
17	90000098634	SVC8000	BATTERY	Communication Equipment	YES	\$2,445	\$1,870	\$2,158	8.23%	\$178	(\$42)
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$4,891	\$3,740	\$4,315	8.23%	\$355	(\$84)
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$978	\$748	\$863	8.23%	\$71	(\$17)
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$5,195	\$3,972	\$4,584	8.23%	\$377	(\$89)
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	YES	\$2,445	\$1,870	\$2,158	8.23%	\$178	(\$42)
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$68,468	\$52,338	\$60,413	8.23%	\$4,972	(\$1,170)
23	90000098635	SVC8000	BATTERY	Communication Equipment	YES	\$2,580	\$1,973	\$2,276	8.23%	\$187	(\$44)
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$13,107	\$10,023	\$11,565	8.23%	\$952	(\$224)
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$1,052	\$789	\$911	8.23%	\$75	(\$18)
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$5,480	\$4,191	\$4,836	8.23%	\$398	(\$94)
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	YES	\$2,580	\$1,973	\$2,276	8.23%	\$187	(\$44)
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$92,871	\$71,019	\$81,945	8.23%	\$6,744	(\$1,587)
29	90000098636	SVC8000	BATTERY	Communication Equipment	YES	\$6,519	\$4,985	\$5,752	8.23%	\$473	(\$111)
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$12,817	\$9,801	\$11,309	8.23%	\$931	(\$219)
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$2,523	\$1,929	\$2,226	8.23%	\$183	(\$43)
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$20,181	\$15,433	\$17,807	8.23%	\$1,466	(\$343)
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	YES	\$2,523	\$1,929	\$2,226	8.23%	\$183	(\$43)
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$90,816	\$69,448	\$80,132	8.23%	\$6,595	(\$1,552)
35	90000098638	SVC8000	BATTERY	Communication Equipment	YES	\$4,209	\$3,218	\$3,713	8.23%	\$306	(\$72)
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$5,471	\$4,184	\$4,828	8.23%	\$397	(\$93)
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$2,104	\$1,609	\$1,857	8.23%	\$153	(\$36)
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$2,104	\$1,609	\$1,857	8.23%	\$153	(\$36)
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	YES	\$1,263	\$966	\$1,114	8.23%	\$92	(\$22)
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$46,295	\$35,402	\$40,848	8.23%	\$3,362	(\$791)
41	90000098638	SVC8000	TOWER	Communication Equipment	YES	\$16,419	\$12,556	\$14,488	8.23%	\$1,192	(\$281)
42	90000098721	SVC8000	BATTERY	Communication Equipment	YES	\$5,273	\$4,051	\$4,608	8.23%	\$361	(\$91)
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$14,851	\$11,357	\$13,104	8.23%	\$1,078	(\$254)
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$23,923	\$17,883	\$20,634	8.23%	\$212	(\$50)
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$2,923	\$2,235	\$2,579	8.23%	\$212	(\$50)
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	YES	\$2,923	\$2,235	\$2,579	8.23%	\$212	(\$50)
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$52,616	\$40,236	\$46,426	8.23%	\$3,821	(\$899)
48	90000098721	SVC8000	TOWER	Communication Equipment	YES	\$52,616	\$40,236	\$46,426	8.23%	\$3,821	(\$899)
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$2,623	\$2,284	\$2,454	8.23%	\$202	(\$41)
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	YES	\$14,304	\$6,502	\$10,403	8.23%	\$856	(\$234)
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	YES	\$4,256	\$1,934	\$3,095	8.23%	\$255	(\$70)
52	90000098936	SVC8000	Wire & Cable	Improvements	YES	\$46	\$21	\$34	8.23%	\$3	(\$1)
53	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
54	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

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Gas

The Narragansett Electric Company d/b/a National Grid
 Service Company Remits
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2020

Line	Work order	estimation N:	Project Description	Account Description	Total Return	Year Amortization	Test Year		Test Year		Test Year		Test Year
							NECO G	Rent-Return	NECO G	Rent -	Distribution	Rent Return	
1	1TXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
2	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
3	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
4	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
5	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
6	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
7	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
8	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$1,105	\$36,941	4.0899%	\$45	\$1,511	\$9,601%	\$107	\$1,511	\$9,601%
11	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$14	\$100	1.5316%	\$0	\$2	\$2	3.7985%	\$1	\$1
12	90000098633	SVC8000	BATTERY	Communication Equipment	\$86	\$366	4.0899%	\$4	\$15	\$15	9.6901%	\$8	\$8
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$432	\$1,829	4.0899%	\$18	\$75	\$75	9.6901%	\$42	\$42
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$173	\$732	4.0899%	\$7	\$30	\$30	9.6901%	\$17	\$17
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$262	\$1,110	4.0899%	\$11	\$45	\$45	9.6901%	\$25	\$25
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	\$259	\$1,098	4.0899%	\$11	\$45	\$45	9.6901%	\$25	\$25
17	90000098634	SVC8000	BATTERY	Communication Equipment	\$136	\$575	4.0899%	\$6	\$24	\$24	9.6901%	\$13	\$13
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$272	\$1,151	4.0899%	\$11	\$47	\$47	9.6901%	\$26	\$26
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$54	\$230	4.0899%	\$2	\$9	\$9	9.6901%	\$5	\$5
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$288	\$1,222	4.0899%	\$12	\$50	\$50	9.6901%	\$28	\$28
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	\$136	\$575	4.0899%	\$6	\$24	\$24	9.6901%	\$13	\$13
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$3,802	\$16,110	4.0899%	\$156	\$659	\$659	9.6901%	\$368	\$368
23	90000098635	SVC8000	BATTERY	Communication Equipment	\$143	\$607	4.0899%	\$6	\$25	\$25	9.6901%	\$14	\$14
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$728	\$3,084	4.0899%	\$30	\$126	\$126	9.6901%	\$71	\$71
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$57	\$243	4.0899%	\$2	\$10	\$10	9.6901%	\$6	\$6
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$304	\$1,290	4.0899%	\$12	\$53	\$53	9.6901%	\$29	\$29
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	\$143	\$607	4.0899%	\$6	\$25	\$25	9.6901%	\$14	\$14
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$5,157	\$21,852	4.0899%	\$211	\$894	\$894	9.6901%	\$500	\$500
29	90000098636	SVC8000	BATTERY	Communication Equipment	\$362	\$1,534	4.0899%	\$15	\$63	\$63	9.6901%	\$35	\$35
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$712	\$3,016	4.0899%	\$29	\$123	\$123	9.6901%	\$69	\$69
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$140	\$594	4.0899%	\$6	\$24	\$24	9.6901%	\$14	\$14
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$1,121	\$4,749	4.0899%	\$46	\$194	\$194	9.6901%	\$109	\$109
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	\$140	\$594	4.0899%	\$6	\$24	\$24	9.6901%	\$14	\$14
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$5,043	\$21,368	4.0899%	\$206	\$874	\$874	9.6901%	\$489	\$489
35	90000098638	SVC8000	BATTERY	Communication Equipment	\$234	\$990	4.0899%	\$10	\$41	\$41	9.6901%	\$23	\$23
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$304	\$1,287	4.0899%	\$12	\$53	\$53	9.6901%	\$29	\$29
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$117	\$495	4.0899%	\$5	\$20	\$20	9.6901%	\$11	\$11
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$117	\$495	4.0899%	\$5	\$20	\$20	9.6901%	\$11	\$11
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	\$70	\$297	4.0899%	\$3	\$12	\$12	9.6901%	\$7	\$7
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,571	\$10,893	4.0899%	\$105	\$446	\$446	9.6901%	\$249	\$249
41	90000098638	SVC8000	TOWER	Communication Equipment	\$912	\$3,863	4.0899%	\$37	\$158	\$158	9.6901%	\$88	\$88
42	90000098721	SVC8000	BATTERY	Communication Equipment	\$383	\$1,622	4.0899%	\$16	\$66	\$66	9.6901%	\$37	\$37
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$825	\$3,494	4.0899%	\$34	\$143	\$143	9.6901%	\$80	\$80
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$162	\$688	4.0899%	\$7	\$28	\$28	9.6901%	\$16	\$16
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$1,299	\$5,402	4.0899%	\$53	\$225	\$225	9.6901%	\$126	\$126
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	\$162	\$688	4.0899%	\$7	\$28	\$28	9.6901%	\$16	\$16
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,922	\$12,380	4.0899%	\$119	\$506	\$506	9.6901%	\$283	\$283
48	90000098721	SVC8000	TOWER	Communication Equipment	\$2,922	\$12,380	4.0899%	\$119	\$506	\$506	9.6901%	\$283	\$283
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$161	\$538	2.8497%	\$5	\$10	\$10	8.3686%	\$13	\$13
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	\$622	\$7,802	2.8497%	\$18	\$222	\$222	8.3686%	\$52	\$52
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	\$185	\$2,321	2.8497%	\$5	\$66	\$66	8.3686%	\$15	\$15
52	90000098936	SVC8000	Wire & Cable	Improvements	\$2	\$25	2.8497%	\$0	\$1	\$1	8.3686%	\$0	\$0
53	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
54	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Distribution

Line	Work order	est	N	Project Description	Account Description	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$2,600	\$2,600
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$22,517	\$48,803	\$48,803
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$258,815	\$560,942	\$560,942
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$4,639	\$10,055	\$10,055
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$40,018	\$86,734	\$86,734
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$2,086	\$4,520	\$4,520
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$47,809	\$103,619	\$103,619
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$18,798	\$40,743	\$40,743
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$52,755	\$114,338	\$114,338
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$3,580	\$504	\$3,183	\$3,183	84	46.14%	\$340,884	\$738,816	\$738,816
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$4	\$1	\$3	\$3	84	46.14%	\$462	\$1,001	\$1,001
12	90000098633	SVC8000	BATTERY	Communication Equipment	\$35	\$6	\$38	\$38	84	41.71%	\$1,526	\$3,373	\$3,373
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$177	\$30	\$189	\$189	84	41.71%	\$7,629	\$16,864	\$16,864
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$71	\$12	\$76	\$76	84	41.71%	\$3,052	\$6,746	\$6,746
15	90000098633	SVC8000	JACK CHANNEL MODEMS	Communication Equipment	\$108	\$18	\$115	\$115	84	41.71%	\$4,628	\$10,230	\$10,230
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	\$106	\$18	\$113	\$113	84	41.71%	\$4,577	\$10,119	\$10,119
17	90000098633	SVC8000	BATTERY	Communication Equipment	\$56	\$9	\$59	\$59	84	41.71%	\$2,400	\$5,305	\$5,305
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$112	\$19	\$119	\$119	84	41.71%	\$4,799	\$10,609	\$10,609
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$22	\$4	\$24	\$24	84	41.71%	\$960	\$2,122	\$2,122
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$118	\$20	\$126	\$126	84	41.71%	\$5,098	\$11,269	\$11,269
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	\$56	\$9	\$59	\$59	84	41.71%	\$2,400	\$5,305	\$5,305
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,561	\$264	\$1,666	\$1,666	84	41.71%	\$67,189	\$148,527	\$148,527
23	90000098635	SVC8000	BATTERY	Communication Equipment	\$59	\$10	\$63	\$63	84	41.71%	\$2,552	\$5,596	\$5,596
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$299	\$50	\$319	\$319	84	41.71%	\$12,862	\$28,433	\$28,433
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$24	\$4	\$25	\$25	84	41.71%	\$1,013	\$2,238	\$2,238
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$125	\$21	\$133	\$133	84	41.71%	\$5,378	\$11,889	\$11,889
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	\$59	\$10	\$63	\$63	84	41.71%	\$2,532	\$5,596	\$5,596
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,117	\$358	\$2,260	\$2,260	84	41.71%	\$91,135	\$201,463	\$201,463
29	90000098636	SVC8000	BATTERY	Communication Equipment	\$149	\$25	\$159	\$159	84	41.71%	\$6,397	\$14,142	\$14,142
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$292	\$49	\$312	\$312	84	41.71%	\$12,577	\$27,803	\$27,803
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$58	\$10	\$61	\$61	84	41.71%	\$2,476	\$5,472	\$5,472
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$460	\$78	\$491	\$491	84	41.71%	\$19,804	\$43,779	\$43,779
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	\$58	\$10	\$61	\$61	84	41.71%	\$2,476	\$5,472	\$5,472
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,071	\$350	\$2,210	\$2,210	84	41.71%	\$89,119	\$197,005	\$197,005
35	90000098638	SVC8000	BATTERY	Communication Equipment	\$96	\$16	\$102	\$102	84	41.71%	\$4,130	\$9,130	\$9,130
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$125	\$21	\$133	\$133	84	41.71%	\$5,369	\$11,869	\$11,869
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$48	\$8	\$51	\$51	84	41.71%	\$2,065	\$4,565	\$4,565
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$48	\$8	\$51	\$51	84	41.71%	\$2,065	\$4,565	\$4,565
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	\$29	\$5	\$31	\$31	84	41.71%	\$1,239	\$2,739	\$2,739
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,056	\$178	\$1,126	\$1,126	84	41.71%	\$45,430	\$100,426	\$100,426
41	90000098638	SVC8000	TOWER	Communication Equipment	\$374	\$63	\$400	\$400	84	41.71%	\$16,112	\$35,618	\$35,618
42	90000098721	SVC8000	BATTERY	Communication Equipment	\$157	\$27	\$168	\$168	84	41.71%	\$6,767	\$14,958	\$14,958
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$339	\$57	\$361	\$361	84	41.71%	\$14,574	\$32,217	\$32,217
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$67	\$11	\$71	\$71	84	41.71%	\$2,868	\$6,341	\$6,341
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$333	\$90	\$569	\$569	84	41.71%	\$22,948	\$50,728	\$50,728
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	\$67	\$11	\$71	\$71	84	41.71%	\$2,868	\$6,341	\$6,341
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,200	\$203	\$1,280	\$1,280	84	41.71%	\$51,633	\$114,139	\$114,139
48	90000098721	SVC8000	TOWER	Communication Equipment	\$1,200	\$203	\$1,280	\$1,280	84	41.71%	\$51,633	\$114,139	\$114,139
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$27	\$6	\$35	\$35	84	49.95%	\$1,690	\$2,855	\$2,855
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	\$618	\$92	\$618	\$618	84	46.14%	\$35,997	\$78,019	\$78,019
51	90000098936	SVC8000	PC & MISC. COMPUTER EQUIPMENT	Improvements	\$184	\$27	\$172	\$172	84	46.14%	\$10,711	\$23,213	\$23,213
52	90000098936	SVC8000	Wire & Cable	Improvements	\$2	\$0	\$2	\$2	84	46.14%	\$117	\$253	\$253
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$1,462	\$1,462
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$3,591	\$7,784	\$7,784

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company db/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 09/01/19 08/31/20 27.32% 8.23%

Line	Work order	est	ment N	Project Description	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
1	1TXFER00099	SVC8000		FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$2,600	\$710	\$2,600	\$48,803	\$2,600	\$710	\$0	\$0
2	1TXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$48,803	\$13,333	\$48,803	\$48,803	\$48,803	\$13,333	\$0	\$0
3	1TXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$560,942	\$153,249	\$560,942	\$560,942	\$560,942	\$153,249	\$0	\$0
4	1TXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$10,055	\$2,747	\$10,055	\$10,055	\$10,055	\$2,747	\$0	\$0
5	1TXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$86,734	\$23,696	\$86,734	\$86,734	\$86,734	\$23,696	\$0	\$0
6	1TXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$4,520	\$1,235	\$4,520	\$4,520	\$4,520	\$1,235	\$0	\$0
7	1TXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$103,619	\$28,309	\$103,619	\$103,619	\$103,619	\$28,309	\$0	\$0
8	1TXFER00099	SVC8000		COMMUNICATION EQP	Communication Equipment	\$40,743	\$11,131	\$40,743	\$40,743	\$40,743	\$11,131	\$0	\$0
9	9000092476	SVC8000		TELEPHONE EQUIPMENT	Communication Equipment	\$114,338	\$31,237	\$114,338	\$114,338	\$114,338	\$31,237	\$0	\$0
10	9000092476	SVC8000		TELEPHONE EQUIPMENT	Communication Equipment	\$738,816	\$201,845	\$738,816	\$738,816	\$738,816	\$201,845	\$5,046	\$415
11	1TXFER00099	SVC8000		COMMUNICATION EQP	Communication Equipment	\$1,001	\$273	\$709	\$809	\$759	\$207	\$66	\$5
12	9000098633	SVC8000		BATTERY CHARGER	Communication Equipment	\$3,468	\$947	\$2,104	\$2,469	\$2,287	\$625	\$323	\$27
13	9000098633	SVC8000		BATTERY CHARGER	Communication Equipment	\$17,340	\$4,737	\$10,518	\$12,347	\$11,432	\$3,123	\$1,614	\$133
14	9000098633	SVC8000		BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$6,936	\$1,895	\$4,207	\$4,939	\$4,573	\$1,249	\$646	\$53
15	9000098633	SVC8000		DATA CHANNEL MODEMS	Communication Equipment	\$10,519	\$2,874	\$6,380	\$7,490	\$6,935	\$1,895	\$979	\$81
16	9000098633	SVC8000		JACK FIELD	Communication Equipment	\$10,404	\$2,842	\$6,311	\$7,408	\$6,859	\$1,874	\$968	\$80
17	9000098634	SVC8000		BATTERY CHARGER	Communication Equipment	\$5,454	\$1,490	\$3,384	\$3,884	\$3,596	\$982	\$508	\$42
18	9000098634	SVC8000		BATTERY CHARGER	Communication Equipment	\$10,909	\$2,980	\$6,617	\$7,767	\$7,192	\$1,965	\$1,015	\$84
19	9000098634	SVC8000		BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$2,182	\$596	\$1,323	\$1,553	\$1,438	\$393	\$203	\$17
20	9000098634	SVC8000		DATA CHANNEL MODEMS	Communication Equipment	\$11,587	\$3,166	\$7,028	\$8,251	\$7,639	\$2,087	\$1,079	\$89
21	9000098634	SVC8000		JACK FIELD	Communication Equipment	\$5,454	\$1,490	\$3,384	\$3,884	\$3,596	\$982	\$508	\$42
22	9000098634	SVC8000		NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$152,720	\$41,723	\$92,634	\$108,744	\$100,689	\$27,508	\$14,215	\$1,170
23	9000098635	SVC8000		BATTERY CHARGER	Communication Equipment	\$5,754	\$1,572	\$3,490	\$4,097	\$3,794	\$1,036	\$536	\$44
24	9000098635	SVC8000		BATTERY CHARGER	Communication Equipment	\$29,256	\$7,987	\$17,733	\$20,817	\$19,275	\$5,266	\$2,721	\$224
25	9000098635	SVC8000		BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$2,302	\$629	\$1,396	\$1,639	\$1,518	\$415	\$214	\$18
26	9000098635	SVC8000		DATA CHANNEL MODEMS	Communication Equipment	\$12,224	\$3,340	\$7,415	\$8,704	\$8,059	\$2,202	\$1,138	\$94
27	9000098635	SVC8000		JACK FIELD	Communication Equipment	\$5,754	\$1,572	\$3,490	\$4,097	\$3,794	\$1,036	\$536	\$44
28	9000098635	SVC8000		NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$207,150	\$56,593	\$125,649	\$147,510	\$136,575	\$37,312	\$19,281	\$1,387
29	9000098636	SVC8000		BATTERY CHARGER	Communication Equipment	\$14,541	\$3,973	\$8,820	\$10,354	\$9,387	\$2,619	\$1,353	\$111
30	9000098636	SVC8000		BATTERY CHARGER	Communication Equipment	\$28,588	\$7,810	\$17,340	\$20,356	\$18,848	\$5,149	\$2,661	\$219
31	9000098636	SVC8000		BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$5,627	\$1,537	\$3,413	\$4,007	\$3,710	\$1,014	\$524	\$43
32	9000098636	SVC8000		DATA CHANNEL MODEMS	Communication Equipment	\$45,015	\$12,298	\$27,304	\$32,053	\$29,678	\$8,108	\$4,190	\$345
33	9000098636	SVC8000		NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$5,627	\$1,537	\$3,413	\$4,007	\$3,710	\$1,014	\$524	\$43
34	9000098636	SVC8000		NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$202,567	\$55,341	\$122,869	\$144,237	\$133,553	\$36,487	\$18,855	\$1,552
35	9000098638	SVC8000		BATTERY CHARGER	Communication Equipment	\$9,387	\$2,565	\$5,694	\$6,684	\$6,189	\$1,691	\$874	\$72
36	9000098638	SVC8000		BATTERY CHARGER	Communication Equipment	\$12,204	\$3,334	\$7,402	\$8,690	\$8,046	\$2,198	\$1,136	\$93
37	9000098638	SVC8000		BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$4,694	\$1,282	\$2,847	\$3,342	\$3,095	\$845	\$437	\$36
38	9000098638	SVC8000		DATA CHANNEL MODEMS	Communication Equipment	\$4,694	\$1,282	\$2,847	\$3,342	\$3,095	\$845	\$437	\$36
39	9000098638	SVC8000		JACK FIELD	Communication Equipment	\$2,816	\$769	\$1,708	\$2,005	\$1,857	\$507	\$262	\$22
40	9000098638	SVC8000		NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$103,261	\$28,211	\$62,634	\$73,327	\$68,080	\$18,600	\$9,611	\$791
41	9000098638	SVC8000		TOWER	Communication Equipment	\$36,624	\$10,006	\$22,214	\$26,078	\$24,146	\$6,597	\$3,409	\$281
42	9000098721	SVC8000		BATTERY CHARGER	Communication Equipment	\$15,381	\$4,202	\$9,539	\$10,952	\$10,140	\$2,770	\$1,432	\$118
43	9000098721	SVC8000		BATTERY CHARGER	Communication Equipment	\$3,126	\$9,050	\$20,093	\$23,587	\$21,840	\$5,967	\$3,083	\$254
44	9000098721	SVC8000		BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$6,520	\$1,781	\$3,955	\$4,643	\$4,299	\$1,174	\$607	\$50
45	9000098721	SVC8000		DATA CHANNEL MODEMS	Communication Equipment	\$52,160	\$14,250	\$31,638	\$37,141	\$34,390	\$9,395	\$4,855	\$400
46	9000098721	SVC8000		JACK FIELD	Communication Equipment	\$6,520	\$1,781	\$3,955	\$4,643	\$4,299	\$1,174	\$607	\$50
47	9000098721	SVC8000		NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$117,361	\$32,063	\$71,186	\$83,567	\$77,376	\$21,139	\$10,924	\$899
48	9000098721	SVC8000		TOWER	Communication Equipment	\$117,361	\$32,063	\$71,186	\$83,567	\$77,376	\$21,139	\$10,924	\$899
49	9000016145	SVC8000		NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,749	\$751	\$761	\$1,100	\$931	\$254	\$497	\$41
50	9000098936	SVC8000		OFFICE FURNITURE	Improvements	\$78,019	\$21,315	\$63,716	\$71,518	\$67,617	\$18,473	\$2,842	\$234
51	9000098936	SVC8000		PC & MISC COMPUTER EQUIPMENT	Improvements	\$73,213	\$6,342	\$18,958	\$21,279	\$20,118	\$5,496	\$846	\$70
52	9000098936	SVC8000		Wire & Cable	Improvements	\$253	\$69	\$207	\$232	\$219	\$60	\$9	\$1
53	1TXFER00099	SVC8000		LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$1,462	\$399	\$1,462	\$1,462	\$1,462	\$399	\$0	\$0
54	1TXFER00099	SVC8000		LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$7,784	\$2,127	\$7,784	\$7,784	\$7,784	\$2,127	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2020

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	08/17/03	120	\$11,008	\$0	\$11,008
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	04/17/04	120	\$21,599	\$0	\$21,599
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	06/17/04	120	\$7,219	\$0	\$7,219
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	10/31/04	120	\$684	\$0	\$684
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	03/31/05	120	\$5,326	\$0	\$5,326
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	05/31/05	120	\$33,331	\$0	\$33,331
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	J135	07/01/00	120	\$145,055.42	\$0	\$145,055
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	J135	07/01/08	120	\$854,944.58	\$0	\$854,945
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/91	120	\$1,239	\$0	\$1,239
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	J114	07/01/92	120	\$93,468	\$0	\$93,468
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J114	07/01/93	120	\$3,178	\$0	\$3,178
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/93	120	\$4,514	\$0	\$4,514
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J135	07/01/93	120	\$531	\$0	\$531
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J135	07/01/94	120	\$19,839	\$0	\$19,839
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J135	07/01/95	120	\$13,868	\$0	\$13,868
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	07/01/96	120	\$7,151	\$0	\$7,151
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	J139	07/01/96	120	\$4,023	\$0	\$4,023
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/97	120	\$2,208	\$0	\$2,208
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J135	07/01/97	120	\$515	\$0	\$515
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J135	07/01/97	120	\$8,663	\$0	\$8,663
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J114	07/01/99	120	\$8,117	\$0	\$8,117
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/99	120	\$24,031	\$0	\$24,031
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	12/31/01	120	\$9,848	\$0	\$9,848
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/31/02	120	\$1,140	\$0	\$1,140
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	11/20/02	120	\$4,000	\$0	\$4,000
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	01/31/03	120	\$5,576	\$0	\$5,576
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	03/31/03	120	\$8,684	\$0	\$8,684
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	06/20/03	120	\$2,300	\$0	\$2,300
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	12/31/03	120	\$2,759	\$0	\$2,759
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	01/20/04	120	\$1,000	\$0	\$1,000
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/06	120	\$30,825	\$0	\$30,825
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/06	120	\$70,912	\$0	\$70,912
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/06	120	\$1,345	\$0	\$1,345
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/06	120	\$41,201	\$0	\$41,201
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	J139	10/01/07	120	\$4,904	\$0	\$4,904
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	10/01/07	120	\$11,299	\$0	\$11,299
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	11/01/07	120	\$3,433	\$0	\$3,433
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	09/01/08	120	\$16,993	\$0	\$16,993
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J063	09/01/09	120	\$38,273	\$0	\$38,273
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	G012	11/01/10	120	\$18,867	\$0	\$18,867
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	G012	11/01/10	120	\$55,182	\$0	\$55,182
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	J139	07/30/11	120	\$367,531	\$0	\$367,531
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$8,736	\$0	\$8,736
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	07/01/12	120	\$5,947	\$0	\$5,947
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$14,126	\$0	\$14,126
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$57,649	\$0	\$57,649
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	08/01/12	120	\$53,489	\$0	\$53,489
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	J063	08/01/12	120	\$11,601	\$0	\$11,601
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/12	120	\$2,451	\$0	\$2,451
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	10/01/12	120	\$21,955	\$0	\$21,955
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	10/01/12	120	\$1,711	\$0	\$1,711
106	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	J063	09/01/13	120	\$25,353	\$0	\$25,353
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	J063	09/01/13	120	\$25,353	\$0	\$25,353
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	J063	09/01/13	120	\$25,353	\$0	\$25,353

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 8.2300%

Line	Work order	estment N:	Project Description	Account Description	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
55	1TXFER00099	SVG8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
56	1TXFER00099	SVG8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
57	1TXFER00099	SVG8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
58	1TXFER00099	SVG8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
59	1TXFER00099	SVG8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
60	1TXFER00099	SVG8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
61	1TXFER00099	SVG8000	HIX Old Country Rd. Bldg	Land and Land Rights	YES	\$0	\$0	\$0	8.23%	\$0	\$0
62	1TXFER00099	SVG8000	HIX Old Country Rd. Bldg	Land and Land Rights	YES	\$0	\$0	\$0	8.23%	\$0	\$0
63	1TXFER00099	SVG8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
64	1TXFER00099	SVG8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
65	1TXFER00099	SVG8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
66	1TXFER00099	SVG8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
67	1TXFER00099	SVG8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
68	1TXFER00099	SVG8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
69	1TXFER00099	SVG8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
70	1TXFER00099	SVG8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
71	1TXFER00099	SVG8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
72	1TXFER00099	SVG8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
73	1TXFER00099	SVG8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
74	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
75	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
76	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
77	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
78	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
79	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
80	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
81	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
82	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
83	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
84	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
85	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
86	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
87	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
88	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
89	1TXFER00099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
90	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
91	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
92	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
93	90000092476	SVG8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
94	90000100683	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$2,201	\$314	\$1,258	8.23%	\$104	(\$28)
95	90000100683	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$2,129	\$304	\$1,216	8.23%	\$100	(\$27)
96	90000104230	SVG8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	YES	\$10,117	\$4,598	\$7,358	8.23%	\$606	(\$165)
97	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$79,632	\$42,879	\$61,255	8.23%	\$5,041	(\$1,377)
98	1TXFER00099	SVG8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$2,475	\$1,602	\$2,038	8.23%	\$168	(\$46)
99	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$1,685	\$1,090	\$1,388	8.23%	\$114	(\$31)
100	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$4,002	\$2,590	\$3,296	8.23%	\$271	(\$74)
101	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$16,334	\$10,569	\$13,451	8.23%	\$1,107	(\$302)
102	1TXFER00099	SVG8000	FORK LIFT TRUCK	Miscellaneous Equipment	YES	\$15,601	\$10,252	\$12,927	8.23%	\$1,064	(\$291)
103	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$33,474	\$21,997	\$27,735	8.23%	\$2,283	(\$624)
104	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$3,384	\$2,223	\$2,803	8.23%	\$231	(\$63)
105	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$715	\$470	\$592	8.23%	\$49	(\$13)
106	1TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$6,769	\$4,574	\$5,672	8.23%	\$467	(\$122)
107	1TXFER00099	SVG8000	OFFICE EQUIPMENT	Miscellaneous Equipment	YES	\$528	\$357	\$442	8.23%	\$36	(\$9)
108	90000117719	SVG8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	YES	\$10,141	\$7,606	\$8,874	8.23%	\$730	(\$170)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	Estimate N:	Project Description	Account Description	Year		Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
					Total Return	Amortization					
55	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
56	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
57	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
58	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
59	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
60	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
61	1TXFER00099	SVC8000	HIX Old County Rd. Bldg	Land and Land Rights	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
62	1TXFER00099	SVC8000	HIX Old County Rd. Bldg	Land and Land Rights	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
63	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
64	1TXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
65	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
66	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
67	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
68	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
69	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
70	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
71	1TXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
72	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
73	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
74	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
75	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
76	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
77	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
78	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
79	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
80	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
81	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
82	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
83	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
84	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
85	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
86	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
87	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
88	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
89	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
90	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
91	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
92	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$75	\$1,887	2.8497%	\$2	\$54	8.3686%	\$6
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$73	\$1,825	2.8497%	\$2	\$52	8.3686%	\$6
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$440	\$5,518	2.8497%	\$13	\$157	8.3686%	\$37
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$3,664	\$36,753	1.5316%	\$56	\$563	3.7985%	\$139
97	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$122	\$874	1.5316%	\$2	\$13	3.7985%	\$5
98	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$83	\$595	1.5316%	\$1	\$9	3.7985%	\$3
99	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$197	\$1,413	1.5316%	\$3	\$22	3.7985%	\$7
100	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$805	\$5,765	4.0899%	\$33	\$236	9.6901%	\$78
101	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$773	\$5,349	1.5316%	\$12	\$82	3.7985%	\$29
102	1TXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$1,659	\$11,477	1.5316%	\$25	\$176	3.7985%	\$63
103	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$168	\$1,460	4.0899%	\$7	\$47	9.6901%	\$16
104	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$35	\$245	4.0899%	\$1	\$10	9.6901%	\$3
105	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$345	\$2,195	1.5316%	\$5	\$34	3.7985%	\$13
106	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$27	\$171	1.5316%	\$0	\$3	3.7985%	\$1
107	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$560	\$2,535	4.0899%	\$23	\$104	9.6901%	\$54
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment							

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Distribution

09/01/19 08/31/20

Line	Work order	estm	N	Project Description	Account Description	Depreciation	Test Year Rent	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
55	ITXFER00099	SVCS800		LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$5,079	\$11,008	\$11,008
56	ITXFER00099	SVCS800		LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$9,966	\$21,599	\$21,599
57	ITXFER00099	SVCS800		LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$3,331	\$7,219	\$7,219
58	ITXFER00099	SVCS800		LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$316	\$684	\$684
59	ITXFER00099	SVCS800		LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$2,457	\$5,326	\$5,326
60	ITXFER00099	SVCS800		LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$15,379	\$33,331	\$33,331
61	ITXFER00099	SVCS800		HIX Old Country Rd. Bldg	Land and Land Rights	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$145,055	\$145,055
62	ITXFER00099	SVCS800		HIX Old Country Rd. Bldg	Land and Land Rights	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$854,945	\$854,945
63	ITXFER00099	SVCS800		HIX Old Country Rd. Bldg	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$1,239	\$1,239
64	ITXFER00099	SVCS800		RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$93,468	\$93,468
65	ITXFER00099	SVCS800		HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$3,178	\$3,178
66	ITXFER00099	SVCS800		KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$4,514	\$4,514
67	ITXFER00099	SVCS800		KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$531	\$531
68	ITXFER00099	SVCS800		HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$19,839	\$19,839
69	ITXFER00099	SVCS800		HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$13,868	\$13,868
70	ITXFER00099	SVCS800		KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$7,151	\$7,151
71	ITXFER00099	SVCS800		REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$4,023	\$4,023
72	ITXFER00099	SVCS800		KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$2,208	\$2,208
73	ITXFER00099	SVCS800		KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$515	\$515
74	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$8,663	\$8,663
75	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$8,117	\$8,117
76	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$24,031	\$24,031
77	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$4,544	\$9,848	\$9,848
78	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$26	\$1,140	\$1,140
79	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$1,846	\$4,000	\$4,000
80	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$2,573	\$5,576	\$5,576
81	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$4,007	\$8,684	\$8,684
82	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$1,061	\$2,300	\$2,300
83	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$1,273	\$2,759	\$2,759
84	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$461	\$1,000	\$1,000
85	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$14,223	\$30,825	\$30,825
86	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$32,718	\$70,912	\$70,912
87	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$621	\$1,345	\$1,345
88	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$19,010	\$41,201	\$41,201
89	ITXFER00099	SVCS800		OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$2,263	\$4,904	\$4,904
90	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$5,213	\$11,299	\$11,299
91	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$1,584	\$3,433	\$3,433
92	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$7,841	\$16,993	\$16,993
93	90000092476	SVCS800		KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	\$0	84	46.14%	\$17,659	\$38,273	\$38,273
94	90000100683	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$150	\$21	\$21	\$135	84	46.14%	\$8,705	\$18,867	\$18,867
95	90000100683	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$145	\$21	\$21	\$130	84	46.14%	\$8,419	\$18,247	\$18,247
96	90000104230	SVCS800		GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$437	\$65	\$65	\$409	84	46.14%	\$25,461	\$55,182	\$55,182
97	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,396	\$210	\$210	\$1,326	84	46.14%	\$169,576	\$367,531	\$367,531
98	ITXFER00099	SVCS800		KITCHEN EQUIPMENT	Miscellaneous Equipment	\$33	\$5	\$5	\$33	84	46.14%	\$4,031	\$8,736	\$8,736
99	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$23	\$4	\$4	\$22	84	46.14%	\$2,744	\$5,947	\$5,947
100	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$54	\$8	\$8	\$53	84	46.14%	\$6,518	\$14,126	\$14,126
101	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$559	\$87	\$87	\$550	84	46.14%	\$26,599	\$57,649	\$57,649
102	ITXFER00099	SVCS800		FORK LIFT TRUCK	Miscellaneous Equipment	\$203	\$32	\$32	\$201	84	46.14%	\$24,680	\$53,489	\$53,489
103	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$436	\$68	\$68	\$431	84	46.14%	\$52,952	\$114,767	\$114,767
104	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$112	\$18	\$18	\$111	84	46.14%	\$5,352	\$11,601	\$11,601
105	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$24	\$4	\$4	\$23	84	46.14%	\$1,131	\$2,451	\$2,451
106	ITXFER00099	SVCS800		MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$83	\$13	\$13	\$83	84	46.14%	\$10,130	\$21,427	\$21,427
107	ITXFER00099	SVCS800		OFFICE EQUIPMENT	Miscellaneous Equipment	\$7	\$1	\$1	\$6	84	46.14%	\$790	\$1,670	\$1,670
108	90000117719	SVCS800		GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$246	\$41	\$41	\$259	84	41.71%	\$10,574	\$23,374	\$23,374
														\$24,694

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
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The Narragansett Electric Company db/a National Grid
Service Company Reim
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 09/01/19 08/31/20 27.32% 8.23%

Line	Work order	estmt N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$11,008	\$3,007	\$11,008	\$11,008	\$11,008	\$3,007	\$0	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$21,599	\$5,901	\$21,599	\$21,599	\$21,599	\$5,901	\$0	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$7,219	\$1,972	\$7,219	\$7,219	\$7,219	\$1,972	\$0	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$684	\$187	\$684	\$684	\$684	\$187	\$0	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$5,326	\$1,455	\$5,326	\$5,326	\$5,326	\$1,455	\$0	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$33,331	\$9,106	\$33,331	\$33,331	\$33,331	\$9,106	\$0	\$0
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$145,055	\$39,629	\$145,055	\$145,055	\$145,055	\$39,629	\$0	\$0
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$854,945	\$233,571	\$854,945	\$854,945	\$854,945	\$233,571	\$0	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$1,239	\$339	\$1,239	\$1,239	\$1,239	\$339	\$0	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (EA)	Miscellaneous Equipment	\$93,468	\$25,535	\$93,468	\$93,468	\$93,468	\$25,535	\$0	\$0
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$3,178	\$868	\$3,178	\$3,178	\$3,178	\$868	\$0	\$0
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$4,514	\$1,233	\$4,514	\$4,514	\$4,514	\$1,233	\$0	\$0
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$531	\$145	\$531	\$531	\$531	\$145	\$0	\$0
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$19,839	\$5,420	\$19,839	\$19,839	\$19,839	\$5,420	\$0	\$0
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$13,868	\$3,789	\$13,868	\$13,868	\$13,868	\$3,789	\$0	\$0
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$7,151	\$1,954	\$7,151	\$7,151	\$7,151	\$1,954	\$0	\$0
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$4,023	\$1,099	\$4,023	\$4,023	\$4,023	\$1,099	\$0	\$0
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$2,208	\$603	\$2,208	\$2,208	\$2,208	\$603	\$0	\$0
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$515	\$141	\$515	\$515	\$515	\$141	\$0	\$0
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,663	\$2,367	\$8,663	\$8,663	\$8,663	\$2,367	\$0	\$0
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,117	\$2,218	\$8,117	\$8,117	\$8,117	\$2,218	\$0	\$0
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$24,031	\$6,565	\$24,031	\$24,031	\$24,031	\$6,565	\$0	\$0
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$9,848	\$2,690	\$9,848	\$9,848	\$9,848	\$2,690	\$0	\$0
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,140	\$311	\$1,140	\$1,140	\$1,140	\$311	\$0	\$0
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$4,000	\$1,093	\$4,000	\$4,000	\$4,000	\$1,093	\$0	\$0
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$5,576	\$1,523	\$5,576	\$5,576	\$5,576	\$1,523	\$0	\$0
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,684	\$2,373	\$8,684	\$8,684	\$8,684	\$2,373	\$0	\$0
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,300	\$628	\$2,300	\$2,300	\$2,300	\$628	\$0	\$0
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,759	\$754	\$2,759	\$2,759	\$2,759	\$754	\$0	\$0
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,000	\$273	\$1,000	\$1,000	\$1,000	\$273	\$0	\$0
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$30,825	\$8,422	\$30,825	\$30,825	\$30,825	\$8,422	\$0	\$0
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$70,912	\$19,373	\$70,912	\$70,912	\$70,912	\$19,373	\$0	\$0
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,345	\$367	\$1,345	\$1,345	\$1,345	\$367	\$0	\$0
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$41,201	\$11,256	\$41,201	\$41,201	\$41,201	\$11,256	\$0	\$0
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$4,904	\$1,340	\$4,904	\$4,904	\$4,904	\$1,340	\$0	\$0
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$11,299	\$3,087	\$11,299	\$11,299	\$11,299	\$3,087	\$0	\$0
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$3,433	\$938	\$3,433	\$3,433	\$3,433	\$938	\$0	\$0
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$16,993	\$4,643	\$16,993	\$16,993	\$16,993	\$4,643	\$0	\$0
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$38,273	\$10,456	\$38,273	\$38,273	\$38,273	\$10,456	\$0	\$0
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$18,867	\$5,154	\$18,867	\$18,867	\$18,867	\$5,154	\$344	\$28
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$18,247	\$4,985	\$18,247	\$17,943	\$17,030	\$4,633	\$332	\$27
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$55,182	\$15,076	\$45,065	\$50,583	\$47,824	\$13,066	\$2,010	\$165
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$367,531	\$100,410	\$287,899	\$324,653	\$306,276	\$83,675	\$16,735	\$1,377
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$8,756	\$2,387	\$6,261	\$7,134	\$6,697	\$1,830	\$557	\$46
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$5,947	\$1,625	\$4,262	\$4,857	\$4,559	\$1,246	\$379	\$31
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$14,126	\$3,859	\$10,123	\$11,536	\$10,830	\$2,959	\$900	\$74
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$57,649	\$15,750	\$41,315	\$47,080	\$44,198	\$12,075	\$3,675	\$302
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$53,489	\$14,613	\$37,888	\$42,637	\$40,563	\$11,082	\$3,532	\$291
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$14,767	\$3,354	\$81,293	\$92,770	\$87,031	\$23,777	\$7,577	\$624
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$11,601	\$3,169	\$8,217	\$9,377	\$8,797	\$2,403	\$766	\$63
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,451	\$670	\$1,736	\$1,981	\$1,859	\$508	\$162	\$13
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$21,691	\$5,926	\$15,185	\$17,381	\$16,283	\$4,449	\$1,277	\$122
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$1,691	\$462	\$1,184	\$1,355	\$1,269	\$347	\$115	\$9
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$24,034	\$6,566	\$15,512	\$17,747	\$16,480	\$4,502	\$2,064	\$170

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2020

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	03/01/14	120	\$69,561	\$0	\$69,561
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	11/01/15	120	\$2,967	\$0	\$2,967
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	G012	12/01/15	120	\$356,485	\$0	\$356,485
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	12/01/15	120	\$10,213	\$0	\$10,213
113	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/91	120	\$26,761	\$0	\$26,761
114	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/91	120	\$448	\$0	\$448
115	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/91	120	\$4,882	\$0	\$4,882
116	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/92	120	\$2,616	\$0	\$2,616
117	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/92	120	\$648	\$0	\$648
118	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/93	120	\$21,634	\$0	\$21,634
119	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/93	120	\$184,339	\$0	\$184,339
120	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/93	120	\$959	\$0	\$959
121	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/94	120	\$365	\$0	\$365
122	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/95	120	\$3,329	\$0	\$3,329
123	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/98	120	\$92,977	\$0	\$92,977
124	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/31/03	120	\$1,434	\$0	\$1,434
125	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	04/30/04	120	\$885	\$0	\$885
126	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	08/31/04	120	\$1,727	\$0	\$1,727
127	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	11/16/04	120	\$8,266	\$0	\$8,266
128	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	12/31/04	120	\$1,385	\$0	\$1,385
129	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	05/01/06	120	\$7,507	\$0	\$7,507
130	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	05/01/06	120	\$808	\$0	\$808
131	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	J139	07/01/06	120	\$868	\$0	\$868
132	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	07/01/06	120	\$896	\$0	\$896
133	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/06	120	\$733	\$0	\$733
134	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	02/01/07	120	\$1,523	\$0	\$1,523
135	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/07	120	\$822	\$0	\$822
136	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	10/01/07	120	\$1,333	\$0	\$1,333
137	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/01/07	120	\$1,278	\$0	\$1,278
138	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J063	10/01/07	120	\$1,986	\$0	\$1,986
139	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	11/01/07	120	\$1,113	\$0	\$1,113
140	ITXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	11/01/07	120	\$3,029	\$0	\$3,029
141	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	05/01/08	120	\$4,828	\$0	\$4,828
142	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	05/01/08	120	\$4,771	\$0	\$4,771
143	ITXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J135	09/01/08	120	\$27,414	\$0	\$27,414
144	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	09/01/08	120	\$26,343	\$0	\$26,343
145	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/08	120	\$13,923	\$0	\$13,923
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J063	09/01/09	120	\$1,060,027	\$0	\$1,060,027
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/09	120	\$10,049,373	\$0	\$10,049,373
148	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	01/30/10	120	\$10,284	\$0	\$10,284
149	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	02/28/10	120	\$5,043	\$0	\$5,043
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J063	03/01/10	120	\$3,700,194	\$0	\$3,700,194
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	03/01/10	120	\$1,421,224	\$0	\$1,421,224
152	ITXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	05/01/10	120	\$6,178	\$0	\$6,178
153	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	05/01/10	120	\$2,725	\$0	\$2,725
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/10	120	\$794,589	\$0	\$794,589
155	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	11/30/10	120	\$554	\$0	\$554
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	G012	12/01/10	120	\$110,181	\$0	\$110,181
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/10	120	\$1,510,991	\$0	\$1,510,991
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/10	120	\$872,089	\$0	\$872,089
159	ITXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	04/30/11	120	\$1,273	\$0	\$1,273
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	07/01/11	120	\$1,876,588	\$0	\$1,876,588
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$692,618	\$0	\$692,618
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$1,231,084	\$0	\$1,231,084

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

8.2300%

09/01/19 08/31/20

Line	Work order	estment N:	Project Description	Account Description	NECO	Balance	08/31/2020	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
109	90000136212	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$31,302	\$24,346	\$27,824	8.23%	\$2,290	(\$544)
110	90000133467	SVG8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$1,829	\$1,533	\$1,681	8.23%	\$138	(\$29)
111	90000116440	SVG8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	YES	\$222,803	\$187,155	\$204,979	8.23%	\$16,870	(\$3,500)
112	90000166608	SVG8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$6,383	\$5,362	\$5,872	8.23%	\$483	(\$100)
113	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
114	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
115	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
116	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
117	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
118	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
119	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
120	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
121	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
122	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
123	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
124	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
125	1TXFER000099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
126	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
127	1TXFER000099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
128	1TXFER000099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
129	1TXFER000099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
130	1TXFER000099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
131	1TXFER000099	SVG8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
132	1TXFER000099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
133	1TXFER000099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
134	1TXFER000099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
135	1TXFER000099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
136	1TXFER000099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
137	1TXFER000099	SVG8000	PC & MISC COMPUTER EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
138	1TXFER000099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
139	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
140	1TXFER000099	SVG8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
141	1TXFER000099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
142	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
143	1TXFER000099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
144	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
145	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
146	90000092476	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
147	90000092476	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$428	\$0	\$214	8.23%	\$18	(\$5)
148	1TXFER000099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$252	\$0	\$126	8.23%	\$10	(\$3)
149	1TXFER000099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$185,010	\$0	\$92,505	8.23%	\$7,613	(\$2,080)
150	90000092476	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$71,061	\$0	\$35,531	8.23%	\$2,924	(\$799)
151	90000092476	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$412	\$0	\$206	8.23%	\$17	(\$5)
152	1TXFER000099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$182	\$0	\$91	8.23%	\$7	(\$2)
153	1TXFER000099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$66,216	\$0	\$33,108	8.23%	\$2,725	(\$744)
154	90000096381	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$69	\$14	\$42	8.23%	\$3	(\$1)
155	1TXFER000099	SVG8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	YES	\$13,773	\$2,755	\$8,264	8.23%	\$680	(\$180)
156	90000096494	SVG8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	YES	\$188,874	\$37,775	\$13,324	8.23%	\$9,327	(\$2,548)
157	9000009322	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$109,011	\$21,802	\$65,407	8.23%	\$5,383	(\$1,471)
158	9000009323	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$212	\$85	\$148	8.23%	\$12	(\$3)
159	1TXFER000099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$344,041	\$156,382	\$20,212	8.23%	\$20,592	(\$5,626)
160	90000104063	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$138,524	\$69,262	\$103,893	8.23%	\$8,550	(\$2,336)
161	90000098663	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$246,217	\$123,108	\$184,663	8.23%	\$15,198	(\$4,152)
162	90000098710	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES						

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Gas

The Narragansett Electric Company d/b/a National Grid
 Service Company Remits
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2020

Line	Work order	Estimate N:	Project Description	Account Description	Year		Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
					Total Return	Amortization					
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,746	\$6,956	1.5316%	\$27	\$107	3.7985%	\$66
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$110	\$297	1.5316%	\$2	\$5	3.7985%	\$4
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$13,370	\$35,648	2.8497%	\$381	\$1,016	8.3686%	\$1,119
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$83	\$1,021	1.5316%	\$6	\$16	3.7985%	\$15
113	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
114	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
115	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
116	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
117	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
118	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
119	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
120	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
121	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
122	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
123	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
124	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
125	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
126	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
127	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
128	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
129	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
130	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
131	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
132	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
133	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
134	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
135	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
136	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
137	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
138	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
139	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
140	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
141	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
142	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
143	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
144	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
145	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
148	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$13	\$428	1.5316%	\$0	\$7	3.7985%	\$0
149	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$8	\$252	1.5316%	\$0	\$4	3.7985%	\$0
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$5,553	\$185,010	4.0899%	\$226	\$7,567	9.6901%	\$536
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,125	\$71,061	4.0899%	\$87	\$2,906	9.6901%	\$206
152	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$12	\$412	1.5316%	\$0	\$6	3.7985%	\$0
153	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5	\$182	1.5316%	\$0	\$3	3.7985%	\$0
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,980	\$66,216	2.8497%	\$56	\$1,887	8.3686%	\$166
155	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2	\$55	1.5316%	\$0	\$1	3.7985%	\$0
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$494	\$11,018	2.8497%	\$14	\$314	8.3686%	\$41
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,779	\$151,099	2.8497%	\$193	\$4,306	8.3686%	\$567
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,912	\$87,209	2.8497%	\$111	\$2,485	8.3686%	\$327
159	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$9	\$127	1.5316%	\$0	\$2	3.7985%	\$0
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$14,967	\$187,659	2.8497%	\$427	\$5,348	8.3686%	\$1,252
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,214	\$69,262	2.8497%	\$177	\$1,974	8.3686%	\$520
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$11,046	\$123,108	2.8497%	\$315	\$3,508	8.3686%	\$924

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Distribution

09/01/19 08/31/20

Less IFA												
Line	Work order	estment N:	Project Description	Account Description	Test Year		Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
					Depreciation	Rent						
109	90000136212	SVCS8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$264	\$45	\$285	84	41.71%	\$29,011	\$64,131	\$67,752
110	90000133467	SVCS800	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$11	\$2	\$13	84	48.32%	\$1,434	\$2,488	\$2,625
111	90000116440	SVCS800	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$2,826	\$339	\$3,406	84	48.32%	\$172,262	\$298,934	\$315,385
112	90000166608	SVCS800	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$39	\$7	\$46	84	48.32%	\$4,935	\$8,564	\$9,035
113	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$26,761	\$26,761
114	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$448	\$448
115	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$4,882	\$4,882
116	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$2,616	\$2,616
117	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$648	\$648
118	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$21,634	\$21,634
119	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$184,339	\$184,339
120	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$959	\$959
121	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$365	\$365
122	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$3,329	\$3,329
123	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	0.00%	\$0	\$92,977	\$92,977
124	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$662	\$1,434	\$1,434
125	ITXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$408	\$885	\$885
126	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$797	\$1,727	\$1,727
127	ITXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$3,814	\$8,266	\$8,266
128	ITXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$639	\$1,385	\$1,385
129	ITXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$3,464	\$7,507	\$7,507
130	ITXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$373	\$808	\$808
131	ITXFER00099	SVCS800	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$401	\$868	\$868
132	ITXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$413	\$896	\$896
133	ITXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$733	\$733	\$733
134	ITXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$703	\$1,523	\$1,523
135	ITXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$379	\$822	\$822
136	ITXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$615	\$1,333	\$1,333
137	ITXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$589	\$1,278	\$1,278
138	ITXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$916	\$1,986	\$1,986
139	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$514	\$1,113	\$1,113
140	ITXFER00099	SVCS800	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$1,397	\$3,029	\$3,029
141	ITXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$2,227	\$4,828	\$4,828
142	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$2,201	\$4,771	\$4,771
143	ITXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$12,649	\$27,414	\$27,414
144	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$12,154	\$26,343	\$26,343
145	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$6,424	\$13,923	\$13,923
146	90000092476	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$489,089	\$1,060,027	\$1,060,027
147	90000092476	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$0	\$0	\$0	84	46.14%	\$4,636,707	\$10,049,373	\$10,049,373
148	ITXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$16	\$2	\$14	84	46.14%	\$4,745	\$10,284	\$10,284
149	ITXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$10	\$1	\$9	84	46.14%	\$2,327	\$5,043	\$5,043
150	90000092476	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipm	\$17,928	\$2,522	\$15,942	84	46.14%	\$1,707,242	\$3,700,194	\$3,700,194
151	90000092476	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$6,886	\$969	\$6,123	84	46.14%	\$655,742	\$1,421,224	\$1,421,224
152	ITXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipm	\$16	\$2	\$14	84	46.14%	\$2,850	\$6,178	\$6,178
153	ITXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$7	\$1	\$6	84	46.14%	\$1,257	\$2,725	\$2,725
154	90000096381	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$5,249	\$740	\$4,675	84	46.14%	\$366,617	\$794,589	\$794,589
155	ITXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$2	\$0	\$2	84	46.14%	\$256	\$554	\$554
156	90000096494	SVCS800	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipm	\$873	\$125	\$790	84	46.14%	\$50,837	\$110,181	\$110,181
157	90000099322	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$11,978	\$1,714	\$10,831	84	46.14%	\$697,160	\$1,510,991	\$1,510,991
158	90000099323	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$6,913	\$989	\$6,252	84	46.14%	\$402,375	\$872,089	\$872,089
159	ITXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$5	\$1	\$4	84	46.14%	\$587	\$1,273	\$1,273
160	90000104063	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$14,876	\$2,203	\$13,925	84	46.14%	\$865,844	\$1,876,588	\$1,876,588
161	90000098663	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$5,490	\$821	\$5,190	84	46.14%	\$319,569	\$692,618	\$692,618
162	90000098710	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$9,759	\$1,459	\$9,224	84	46.14%	\$568,013	\$1,231,084	\$1,231,084

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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The Narragansett Electric Company db/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 09/01/19 08/31/20 27.32% 8.23%

Line	Work order	est	Project Description	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$65,942	\$18,015	\$38,258	\$45,214	\$41,736	\$11,402	\$6,613	\$544
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$2,556	\$698		\$1,434	\$1,286	\$351		\$29
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$307,159	\$83,916	\$133,682	\$169,530	\$151,506	\$41,391	\$42,524	\$3,500
112	90000166068	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,800	\$2,404	\$3,830	\$4,851	\$4,340	\$1,186	\$1,218	\$100
113	90000166068	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$26,761	\$7,311	\$26,761	\$26,761	\$26,761	\$7,311	\$1	\$0
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$448	\$122	\$448	\$448	\$448	\$122	\$0	\$0
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,882	\$1,334	\$4,882	\$4,882	\$4,882	\$1,334	\$0	\$0
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,616	\$715	\$2,616	\$2,616	\$2,616	\$715	\$0	\$0
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$648	\$177	\$648	\$648	\$648	\$177	\$0	\$0
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$21,634	\$5,910	\$21,634	\$21,634	\$21,634	\$5,910	\$0	\$0
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$184,339	\$50,361	\$184,339	\$184,339	\$184,339	\$50,361	\$0	\$0
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$959	\$262	\$959	\$959	\$959	\$262	\$0	\$0
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$365	\$100	\$365	\$365	\$365	\$100	\$0	\$0
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,329	\$909	\$3,329	\$3,329	\$3,329	\$909	\$0	\$0
123	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$92,977	\$25,401	\$92,977	\$92,977	\$92,977	\$25,401	\$0	\$0
124	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,434	\$392	\$1,434	\$1,434	\$1,434	\$392	\$0	\$0
125	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$885	\$242	\$885	\$885	\$885	\$242	\$0	\$0
126	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,727	\$472	\$1,727	\$1,727	\$1,727	\$472	\$0	\$0
127	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$8,266	\$2,258	\$8,266	\$8,266	\$8,266	\$2,258	\$0	\$0
128	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,385	\$378	\$1,385	\$1,385	\$1,385	\$378	\$0	\$0
129	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$7,507	\$2,051	\$7,507	\$7,507	\$7,507	\$2,051	\$0	\$0
130	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$808	\$221	\$808	\$808	\$808	\$221	\$0	\$0
131	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$868	\$237	\$868	\$868	\$868	\$237	\$0	\$0
132	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$896	\$245	\$896	\$896	\$896	\$245	\$0	\$0
133	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$733	\$200	\$733	\$733	\$733	\$200	\$0	\$0
134	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,523	\$416	\$1,523	\$1,523	\$1,523	\$416	\$0	\$0
135	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$822	\$225	\$822	\$822	\$822	\$225	\$0	\$0
136	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,333	\$364	\$1,333	\$1,333	\$1,333	\$364	\$0	\$0
137	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,278	\$349	\$1,278	\$1,278	\$1,278	\$349	\$0	\$0
138	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,986	\$543	\$1,986	\$1,986	\$1,986	\$543	\$0	\$0
139	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,113	\$304	\$1,113	\$1,113	\$1,113	\$304	\$0	\$0
140	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$3,029	\$827	\$3,029	\$3,029	\$3,029	\$827	\$0	\$0
141	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$4,828	\$1,319	\$4,828	\$4,828	\$4,828	\$1,319	\$0	\$0
142	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,771	\$1,303	\$4,771	\$4,771	\$4,771	\$1,303	\$0	\$0
143	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$27,414	\$7,490	\$27,414	\$27,414	\$27,414	\$7,490	\$0	\$0
144	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$26,343	\$7,197	\$26,343	\$26,343	\$26,343	\$7,197	\$0	\$0
145	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$13,923	\$3,804	\$13,923	\$13,923	\$13,923	\$3,804	\$0	\$0
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,060,027	\$289,599	\$1,060,027	\$1,060,027	\$1,060,027	\$289,599	\$0	\$0
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$10,049,373	\$2,745,489	\$10,049,373	\$10,049,373	\$10,049,373	\$2,745,489	\$0	\$0
148	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$10,284	\$2,809	\$9,855	\$10,284	\$10,069	\$2,751	\$59	\$5
149	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,043	\$1,378	\$4,791	\$5,043	\$4,917	\$1,343	\$34	\$3
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$3,700,194	\$1,010,893	\$3,515,184	\$3,700,194	\$3,607,689	\$985,621	\$25,272	\$2,080
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,421,224	\$388,278	\$1,350,163	\$1,421,224	\$1,385,694	\$378,571	\$9,707	\$799
152	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,178	\$1,688	\$5,766	\$6,178	\$5,972	\$1,631	\$56	\$5
153	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,725	\$744	\$2,543	\$2,725	\$2,634	\$720	\$25	\$2
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$794,589	\$217,082	\$728,373	\$794,589	\$761,481	\$208,037	\$9,045	\$744
155	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$554	\$151	\$485	\$540	\$513	\$140	\$11	\$1
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$110,181	\$30,102	\$96,409	\$107,427	\$101,918	\$27,844	\$2,258	\$186
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$15,10,991	\$4,122,117	\$13,222,117	\$14,732,117	\$13,997,667	\$381,843	\$30,960	\$2,548
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$872,089	\$238,255	\$763,078	\$850,287	\$806,082	\$220,386	\$17,869	\$1,471
159	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,273	\$348	\$1,061	\$1,188	\$1,124	\$307	\$41	\$3
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,876,588	\$512,684	\$1,532,547	\$1,720,205	\$1,626,376	\$444,326	\$68,558	\$5,626
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$692,618	\$189,223	\$554,094	\$623,356	\$588,725	\$160,840	\$28,383	\$2,336
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,231,084	\$336,332	\$984,867	\$1,107,976	\$1,046,421	\$285,882	\$50,450	\$4,152

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2020

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$3,334,420	\$0	\$3,334,420
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/11	120	\$6,680	\$0	\$6,680
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/11	120	\$4,659	\$0	\$4,659
166	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/30/11	120	\$1,446	\$0	\$1,446
167	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/30/11	120	\$83,833	\$0	\$83,833
168	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	11/30/11	120	\$1,959	\$0	\$1,959
169	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/11	120	\$1,676,102	\$0	\$1,676,102
170	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	01/01/12	120	\$14,177	\$0	\$14,177
171	9000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	02/01/12	120	\$517,010	\$0	\$517,010
172	90000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$51,126	\$0	\$51,126
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$828,258	\$0	\$828,258
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$1,093,094	\$0	\$1,093,094
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/12	120	\$24,681	\$0	\$24,681
176	90000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	04/01/12	120	\$10,620	\$0	\$10,620
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/12	120	\$10,620	\$0	\$10,620
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	06/01/12	120	\$264,686	\$0	\$264,686
179	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	07/01/12	120	\$23,963	\$0	\$23,963
180	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/12	120	\$30,388	\$0	\$30,388
181	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/12	120	\$144,374	\$0	\$144,374
182	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/16/12	120	\$15,451	\$0	\$15,451
183	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$9,497	\$0	\$9,497
184	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$6,380	\$0	\$6,380
185	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$967	\$0	\$967
186	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$79,317	\$0	\$79,317
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/12	120	\$145,066	\$0	\$145,066
188	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/01/12	120	\$7,754	\$0	\$7,754
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/12	120	\$146,505	\$0	\$146,505
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	11/01/12	120	\$63,793	\$0	\$63,793
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	06/01/13	120	\$2,181	\$0	\$2,181
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	06/01/13	120	\$31,222	\$0	\$31,222
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	07/01/13	120	\$5,336	\$0	\$5,336
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/01/13	120	\$162,133	\$0	\$162,133
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/13	120	\$33,751	\$0	\$33,751
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/01/13	120	\$32,844	\$0	\$32,844
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/13	120	\$81,731	\$0	\$81,731
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/13	120	\$11,355	\$0	\$11,355
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/13	120	\$6,396	\$0	\$6,396
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	02/01/14	120	\$2,444	\$0	\$2,444
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	02/01/14	120	\$54,909	\$0	\$54,909
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/14	120	\$241,230	\$0	\$241,230
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/14	120	\$45,242	\$0	\$45,242
204	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	08/01/14	120	\$706,421	\$0	\$706,421
205	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	08/01/14	120	\$274,180	\$0	\$274,180
206	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	10/01/14	120	\$45,050	\$0	\$45,050
207	90000113111	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	10/01/14	120	\$44,636	\$0	\$44,636
208	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/14	120	\$27,341	\$0	\$27,341
209	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	12/01/14	120	\$18,483	\$0	\$18,483
210	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/15	120	\$1,483,732	\$0	\$1,483,732
211	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	03/01/15	120	\$225,882	\$0	\$225,882
212	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	03/01/15	120	\$1,385,615	\$0	\$1,385,615
213	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/15	120	\$102,993	\$0	\$102,993
214	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	08/01/15	120	\$148,052	\$0	\$148,052
215	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	11/01/15	120	\$495,067	\$0	\$495,067

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

8.2300%

09/01/19 08/31/20

Line	Work order	estment N:	Project Description	Account Description	NECO	Balance	09/01/2019	08/31/2020	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
163	90000105262	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$666,884		\$533,442	\$500,163	8.23%	\$41,163	(\$1,246)
164	90000104123	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$1,392		\$724	\$1,058	8.23%	\$87	(\$24)
165	90000104180	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$971		\$505	\$738	8.23%	\$61	(\$17)
166	1TXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$313		\$169	\$241	8.23%	\$20	(\$5)
167	1TXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$18,164		\$9,780	\$13,972	8.23%	\$1,150	(\$314)
168	1TXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$441		\$245	\$343	8.23%	\$28	(\$8)
169	9000096390	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$377,123		\$209,513	\$293,318	8.23%	\$24,140	(\$6,595)
170	1TXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$3,308		\$1,890	\$2,599	8.23%	\$214	(\$58)
171	9000095532	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$124,944		\$73,243	\$99,094	8.23%	\$8,155	(\$2,228)
172	9000098376	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$12,782		\$7,669	\$10,225	8.23%	\$842	(\$230)
173	90000103784	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$207,064		\$124,239	\$165,652	8.23%	\$13,653	(\$3,725)
174	90000107088	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$273,273		\$163,964	\$218,619	8.23%	\$17,992	(\$4,916)
175	9000098786	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$6,376		\$3,908	\$5,142	8.23%	\$423	(\$116)
176	9000098934	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$2,744		\$1,682	\$2,213	8.23%	\$182	(\$50)
177	9000098934	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$2,744		\$1,682	\$2,213	8.23%	\$182	(\$50)
178	90000104088	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$72,789		\$46,320	\$59,554	8.23%	\$4,901	(\$1,330)
179	1TXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$6,790		\$4,393	\$5,591	8.23%	\$460	(\$126)
180	1TXFER00099	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$8,610		\$5,571	\$7,090	8.23%	\$584	(\$159)
181	1TXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$40,906		\$26,469	\$33,687	8.23%	\$2,772	(\$757)
182	1TXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$4,378		\$2,833	\$3,605	8.23%	\$297	(\$81)
183	1TXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$2,770		\$1,820	\$2,295	8.23%	\$189	(\$52)
184	1TXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$1,861		\$1,223	\$1,542	8.23%	\$127	(\$35)
185	1TXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$282		\$185	\$234	8.23%	\$19	(\$5)
186	1TXFER00099	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$23,134		\$15,202	\$19,168	8.23%	\$1,578	(\$431)
187	90000104110	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$43,520		\$29,013	\$36,266	8.23%	\$2,985	(\$776)
188	1TXFER00099	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$2,391		\$1,615	\$2,003	8.23%	\$165	(\$43)
189	90000106246	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$45,172		\$30,522	\$37,847	8.23%	\$3,115	(\$811)
190	9000097849	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$20,201		\$13,822	\$17,011	8.23%	\$1,400	(\$565)
191	90000124286	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$818		\$600	\$709	8.23%	\$58	(\$15)
192	90000124286	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$11,708		\$8,586	\$10,147	8.23%	\$835	(\$219)
193	90000125044	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$2,045		\$1,512	\$1,779	8.23%	\$146	(\$38)
194	90000124284	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$66,204		\$49,991	\$58,098	8.23%	\$4,781	(\$1,17)
195	90000129327	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$13,782		\$10,407	\$12,094	8.23%	\$995	(\$232)
196	90000130956	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$13,411		\$10,127	\$11,769	8.23%	\$969	(\$226)
197	90000131807	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$33,374		\$25,201	\$29,287	8.23%	\$2,410	(\$563)
198	90000131767	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$4,731		\$3,596	\$4,163	8.23%	\$343	(\$80)
199	90000135949	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$2,665		\$2,025	\$2,345	8.23%	\$193	(\$45)
200	90000124274	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$1,080		\$835	\$957	8.23%	\$79	(\$19)
201	90000103771	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$24,252		\$18,761	\$21,506	8.23%	\$1,770	(\$419)
202	90000124274	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$110,564		\$86,441	\$98,502	8.23%	\$8,107	(\$1,941)
203	90000140593	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$21,867		\$17,343	\$19,605	8.23%	\$1,613	(\$389)
204	90000111026	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$347,324		\$276,682	\$312,003	8.23%	\$25,678	(\$760)
205	90000140143	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$134,805		\$107,387	\$121,096	8.23%	\$9,966	(\$2,412)
206	90000993527	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$22,901		\$18,396	\$20,648	8.23%	\$1,699	(\$362)
207	90000111311	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$22,690		\$18,226	\$20,458	8.23%	\$1,684	(\$359)
208	90000143624	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$14,126		\$11,392	\$12,759	8.23%	\$1,050	(\$225)
209	90000146687	SVG8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$9,704		\$7,855	\$8,779	8.23%	\$723	(\$155)
210	90000146900	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$816,053		\$667,679	\$741,866	8.23%	\$61,056	(\$13,313)
211	90000130716	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$124,235		\$101,647	\$112,941	8.23%	\$9,295	(\$2,027)
212	90000133046	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$762,088		\$623,527	\$692,807	8.23%	\$57,018	(\$12,433)
213	90000141980	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$60,079		\$49,780	\$54,930	8.23%	\$4,521	(\$1,021)
214	90000146788	SVG8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$37,597		\$27,792	\$30,195	8.23%	\$6,600	(\$1,496)
215	90000133467	SVG8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$87,758		\$257,851	\$282,805	8.23%	\$23,275	(\$4,806)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Reints
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year		Test Year	Test Year	Test Year																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
							NECO G	Allocation				NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G	NECO G

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Distribution

09/01/19 08/31/20

Line	Work order	estm't Ni	Project Description	Account Description	Depreciation	Test Year Rent	Less IFA Salary & Wage	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
163	90000105262	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$26,432		\$3,953	\$24,983	84	46.14%	\$1,538,477	\$3,334,420	\$3,334,420
164	90000104123	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$53		\$8	\$50	84	46.14%	\$3,082	\$6,680	\$6,680
165	90000104180	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$37		\$6	\$35	84	46.14%	\$2,149	\$4,659	\$4,659
166	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	\$5		\$1	\$5	84	46.14%	\$667	\$1,446	\$1,446
167	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$318		\$48	\$302	84	46.14%	\$38,680	\$83,833	\$83,833
168	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$7		\$1	\$7	84	46.14%	\$904	\$1,959	\$1,959
169	90000096390	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$13,287		\$2,016	\$12,739	84	46.14%	\$773,341	\$1,676,102	\$1,676,102
170	1TXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$54		\$8	\$52	84	46.14%	\$6,541	\$14,177	\$14,177
171	90000095332	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4,098		\$628	\$3,967	84	46.14%	\$238,545	\$517,010	\$517,010
172	90000098376	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$405		\$62	\$394	84	46.14%	\$23,589	\$51,126	\$51,126
173	90000103784	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,566		\$1,010	\$6,385	84	46.14%	\$382,152	\$828,258	\$828,258
174	90000107088	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$8,665		\$1,333	\$8,426	84	46.14%	\$504,345	\$1,093,094	\$1,093,094
175	90000098786	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$196		\$30	\$191	84	46.14%	\$11,388	\$24,681	\$24,681
176	90000098934	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$84		\$13	\$82	84	46.14%	\$4,900	\$10,620	\$10,620
177	90000098934	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$84		\$13	\$82	84	46.14%	\$4,900	\$10,620	\$10,620
178	90000104088	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,098		\$327	\$2,069	84	46.14%	\$122,124	\$264,686	\$264,686
179	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	\$91		\$14	\$90	84	46.14%	\$11,056	\$23,963	\$23,963
180	1TXFER00099	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$115		\$18	\$114	84	46.14%	\$14,021	\$30,388	\$30,388
181	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$548		\$85	\$540	84	46.14%	\$66,613	\$144,374	\$144,374
182	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$59		\$9	\$58	84	46.14%	\$7,129	\$15,451	\$15,451
183	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$36		\$6	\$36	84	46.14%	\$4,382	\$9,497	\$9,497
184	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$24		\$4	\$24	84	46.14%	\$2,944	\$6,380	\$6,380
185	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4		\$1	\$4	84	46.14%	\$446	\$967	\$967
186	1TXFER00099	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	\$301		\$47	\$298	84	46.14%	\$36,596	\$79,317	\$79,317
187	90000104110	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,150		\$182	\$1,152	84	46.14%	\$66,932	\$141,581	\$141,581
188	1TXFER00099	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$29		\$5	\$29	84	46.14%	\$3,578	\$7,568	\$7,568
189	90000106246	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,161		\$185	\$1,169	84	46.14%	\$67,596	\$142,986	\$142,986
190	90000097849	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$506		\$81	\$511	84	46.14%	\$29,433	\$62,260	\$62,260
191	90000124286	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	\$8		\$1	\$9	84	41.71%	\$910	\$2,124	\$2,124
192	90000124286	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$119		\$19	\$123	84	41.71%	\$13,021	\$30,410	\$31,222
193	90000125044	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	\$20		\$3	\$21	84	41.71%	\$2,225	\$5,197	\$5,336
194	90000125044	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$616		\$103	\$652	84	41.71%	\$67,619	\$149,478	\$157,918
195	90000129327	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	\$128		\$21	\$136	84	41.71%	\$14,076	\$31,117	\$32,874
196	90000130956	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$125		\$21	\$132	84	41.71%	\$13,698	\$30,281	\$31,990
197	90000131807	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	\$310		\$52	\$329	84	41.71%	\$34,087	\$75,552	\$79,606
198	90000131767	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$110		\$19	\$117	84	41.71%	\$4,736	\$10,469	\$11,060
199	90000139449	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$62		\$10	\$66	84	41.71%	\$2,668	\$5,897	\$6,230
200	90000124274	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	\$9		\$2	\$10	84	41.71%	\$1,019	\$2,253	\$2,381
201	90000124274	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$209		\$35	\$224	84	41.71%	\$22,900	\$50,623	\$53,482
202	90000103771	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,912		\$332	\$2,097	84	43.46%	\$104,836	\$222,967	\$235,147
203	90000140593	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$172		\$30	\$189	84	43.46%	\$19,662	\$41,817	\$44,101
204	90000110026	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$685		\$121	\$764	84	43.46%	\$37,574	\$79,913	\$84,279
205	90000128241	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$2,683		\$468	\$2,955	84	43.46%	\$307,004	\$652,939	\$688,607
206	90000140143	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$2,173		\$383	\$2,422	84	43.46%	\$19,156	\$253,422	\$267,265
207	90000099537	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$64		\$10	\$64	84	43.46%	\$19,578	\$39,368	\$41,640
208	90000111311	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$354		\$67	\$401	84	43.46%	\$19,398	\$39,005	\$41,257
209	90000143624	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$265		\$47	\$298	84	43.46%	\$11,882	\$23,892	\$25,711
210	90000146887	SVCS800	OFFICE EQUIPMENT	Office Furniture and Equipment	\$70		\$13	\$79	84	43.46%	\$8,033	\$16,152	\$17,084
211	90000114690	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$11,762		\$2,152	\$13,605	84	43.46%	\$644,815	\$1,296,570	\$1,371,401
212	90000130716	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$858		\$155	\$979	84	43.46%	\$98,166	\$197,388	\$208,780
213	90000133046	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$13,427		\$2,424	\$15,323	84	43.46%	\$602,174	\$1,210,829	\$1,280,712
214	90000141980	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$391		\$72	\$463	84	48.32%	\$49,769	\$91,119	\$95,866
215	90000146788	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,174		\$219	\$1,382	84	48.32%	\$71,542	\$130,982	\$137,807
216	90000133467	SVCS800	OFFICE FURNITURE	Office Furniture and Equipment	\$1,896		\$355	\$2,242	84	48.32%	\$241,162	\$418,497	\$441,528

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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The Narragansett Electric Company db/a National Grid
Service Company Reams
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 09/01/19 08/31/20 27.32% 8.23%

Line	Work order	est	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$3,334,420	\$910,963	\$2,667,536	\$3,000,978	\$2,834,257	\$774,319	\$136,645	\$11,246
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$6,680	\$1,825	\$5,856	\$5,956	\$5,022	\$1,536	\$289	\$24
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$4,659	\$1,273	\$3,688	\$4,154	\$3,921	\$1,071	\$202	\$17
166	1TXFER00099	SVC8000	OFFICE EQUIPMENT	\$1,446	\$395	\$1,133	\$1,277	\$1,205	\$329	\$66	\$5
167	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$83,833	\$22,931	\$65,669	\$74,052	\$69,861	\$19,086	\$3,817	\$314
168	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$1,959	\$535	\$1,518	\$1,714	\$1,616	\$441	\$94	\$8
169	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$1,676,102	\$457,911	\$1,298,979	\$1,466,589	\$1,382,784	\$377,777	\$80,134	\$6,595
170	1TXFER00099	SVC8000	OFFICE FURNITURE	\$14,177	\$3,873	\$10,869	\$12,287	\$11,578	\$3,163	\$710	\$58
171	90000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$517,010	\$141,247	\$392,066	\$443,667	\$417,916	\$114,175	\$27,072	\$2,228
172	90000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$51,126	\$13,968	\$38,345	\$43,457	\$40,901	\$11,174	\$2,794	\$230
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$828,258	\$226,280	\$621,193	\$704,019	\$662,606	\$181,024	\$45,256	\$3,725
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$1,093,094	\$298,633	\$819,820	\$929,129	\$874,475	\$238,907	\$59,727	\$4,916
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$24,681	\$6,743	\$18,305	\$20,773	\$19,559	\$5,338	\$1,405	\$116
176	90000098934	SVC8000	OFFICE FURNITURE	\$10,620	\$2,901	\$7,877	\$8,939	\$8,408	\$2,297	\$604	\$50
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$10,620	\$2,901	\$7,877	\$8,939	\$8,408	\$2,297	\$604	\$50
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$264,686	\$72,312	\$191,897	\$218,366	\$205,132	\$56,042	\$16,270	\$1,339
179	1TXFER00099	SVC8000	OFFICE EQUIPMENT	\$23,963	\$6,547	\$17,173	\$19,570	\$18,372	\$5,019	\$1,528	\$126
180	1TXFER00099	SVC8000	OFFICE FURNITURE	\$30,388	\$8,302	\$21,778	\$24,817	\$23,297	\$6,365	\$1,937	\$159
181	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$144,374	\$39,443	\$103,468	\$117,906	\$110,687	\$30,240	\$9,203	\$757
182	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$15,451	\$4,221	\$11,073	\$12,618	\$11,846	\$3,236	\$985	\$81
183	1TXFER00099	SVC8000	OFFICE EQUIPMENT	\$9,497	\$2,595	\$6,727	\$7,677	\$7,202	\$1,968	\$627	\$52
184	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$6,380	\$1,743	\$4,519	\$5,157	\$4,838	\$1,322	\$421	\$35
185	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$967	\$264	\$685	\$781	\$733	\$200	\$64	\$5
186	1TXFER00099	SVC8000	OFFICE EQUIPMENT	\$79,317	\$21,669	\$56,183	\$64,115	\$60,149	\$16,433	\$5,237	\$431
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$143,324	\$39,156	\$101,546	\$116,053	\$108,799	\$29,724	\$9,432	\$776
188	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$7,661	\$2,093	\$5,566	\$6,199	\$5,751	\$1,571	\$522	\$43
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$144,746	\$39,544	\$101,333	\$115,983	\$108,658	\$29,685	\$9,859	\$811
190	90000097849	SVC8000	OFFICE FURNITURE	\$63,026	\$17,219	\$43,592	\$49,971	\$46,781	\$12,781	\$4,438	\$365
191	90000103771	SVC8000	OFFICE EQUIPMENT	\$2,153	\$588	\$1,363	\$1,581	\$1,472	\$402	\$186	\$15
192	90000124286	SVC8000	OFFICE FURNITURE	\$30,816	\$8,419	\$19,514	\$22,636	\$21,075	\$5,758	\$2,661	\$219
193	90000125044	SVC8000	OFFICE EQUIPMENT	\$5,266	\$1,439	\$3,290	\$3,824	\$3,557	\$972	\$467	\$38
194	90000124284	SVC8000	OFFICE FURNITURE	\$153,698	\$41,990	\$95,929	\$112,142	\$104,036	\$28,423	\$13,568	\$1,117
195	90000129327	SVC8000	OFFICE EQUIPMENT	\$31,995	\$8,741	\$19,969	\$23,345	\$21,657	\$5,917	\$2,824	\$232
196	90000130956	SVC8000	OFFICE FURNITURE	\$31,136	\$8,506	\$19,433	\$22,717	\$21,075	\$5,758	\$2,749	\$226
197	90000131807	SVC8000	OFFICE EQUIPMENT	\$77,479	\$21,167	\$48,358	\$56,631	\$52,444	\$14,328	\$6,840	\$563
198	90000131767	SVC8000	OFFICE FURNITURE	\$10,764	\$2,941	\$6,624	\$7,759	\$7,191	\$1,965	\$976	\$80
199	90000133949	SVC8000	OFFICE FURNITURE	\$6,063	\$1,657	\$3,731	\$4,371	\$4,051	\$1,107	\$550	\$45
200	90000124274	SVC8000	OFFICE EQUIPMENT	\$2,317	\$633	\$1,365	\$1,609	\$1,487	\$406	\$227	\$19
201	90000124274	SVC8000	OFFICE FURNITURE	\$52,053	\$14,221	\$30,658	\$36,149	\$33,403	\$9,126	\$5,095	\$419
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$229,057	\$62,578	\$130,666	\$154,789	\$142,728	\$38,993	\$23,585	\$1,941
203	90000145953	SVC8000	OFFICE FURNITURE	\$42,959	\$11,736	\$23,375	\$27,899	\$25,637	\$7,004	\$4,732	\$389
204	90000110226	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$82,096	\$22,429	\$43,990	\$52,996	\$48,273	\$13,188	\$9,240	\$760
205	90000128241	SVC8000	OFFICE FURNITURE	\$670,773	\$183,255	\$359,097	\$429,740	\$394,419	\$107,755	\$75,500	\$6,214
206	90000140143	SVC8000	OFFICE FURNITURE	\$260,344	\$71,126	\$139,375	\$166,793	\$153,084	\$41,822	\$29,303	\$2,412
207	90000099327	SVC8000	OFFICE FURNITURE	\$40,304	\$10,966	\$22,130	\$26,655	\$24,402	\$6,667	\$4,399	\$362
208	90000111311	SVC8000	OFFICE FURNITURE	\$40,131	\$10,964	\$21,946	\$26,410	\$24,178	\$6,605	\$4,358	\$359
209	90000145624	SVC8000	OFFICE FURNITURE	\$24,581	\$6,716	\$13,215	\$15,949	\$14,582	\$3,984	\$2,732	\$225
210	90000146687	SVC8000	OFFICE EQUIPMENT	\$16,618	\$4,540	\$8,779	\$10,628	\$9,704	\$2,651	\$1,889	\$155
211	90000146687	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$1,333,985	\$367,679	\$816,053	\$971,866	\$920,678	\$161,767	\$13,313	\$1,313
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$203,084	\$55,483	\$101,647	\$124,235	\$112,941	\$30,855	\$24,627	\$2,027
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$1,245,770	\$340,344	\$623,527	\$762,088	\$692,807	\$189,275	\$15,170	\$1,243
214	90000141980	SVC8000	OFFICE FURNITURE	\$93,493	\$25,542	\$42,914	\$53,213	\$48,063	\$13,131	\$12,411	\$1,021
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	\$134,395	\$36,717	\$60,454	\$75,600	\$67,857	\$18,539	\$18,178	\$1,496
216	90000133467	SVC8000	OFFICE FURNITURE	\$430,013	\$117,479	\$191,309	\$241,216	\$216,262	\$59,083	\$58,397	\$4,806

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2020

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	11/01/15	120	\$135,118	\$0	\$135,118
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J063	08/01/16	120	\$1,674,075	\$0	\$1,674,075
219	90000182190	SVC8000	Non-unitized	Office Furniture and Equipment	G012	05/01/17	120	\$3,936,746	\$0	\$3,936,746
220	ITXFER00099	SVC8000	BINS BUNKERS SHELAVING	Stores Equipment	J063	10/01/07	120	\$5,435	\$0	\$5,435
221	ITXFER00099	SVC8000	BINS BUNKERS SHELAVING	Stores Equipment	J063	07/01/12	120	\$6,600	\$0	\$6,600
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/23	120	\$311	\$0	\$311
223	ITXFER00099	SVC8000	PAYEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/27	120	\$528	\$0	\$528
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	J139	07/01/27	120	\$97	\$0	\$97
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/28	120	\$1,567	\$0	\$1,567
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/29	120	\$106,846	\$0	\$106,846
227	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J139	07/01/29	120	\$522	\$0	\$522
228	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/30	120	\$87	\$0	\$87
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	J139	07/01/31	120	\$24	\$0	\$24
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/32	120	\$2,788	\$0	\$2,788
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvement	J114	07/01/32	120	\$312	\$0	\$312
232	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/35	120	\$2,615	\$0	\$2,615
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/36	120	\$256	\$0	\$256
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J139	07/01/36	120	\$3,542	\$0	\$3,542
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/40	120	\$274	\$0	\$274
236	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J139	07/01/40	120	\$129	\$0	\$129
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	J114	07/01/41	120	\$383	\$0	\$383
238	ITXFER00099	SVC8000	PAYEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/41	120	\$833	\$0	\$833
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/42	120	\$252	\$0	\$252
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/44	120	\$384	\$0	\$384
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/45	120	\$92	\$0	\$92
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/47	120	\$8,724	\$0	\$8,724
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/48	120	\$1,684	\$0	\$1,684
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/49	120	\$7,072	\$0	\$7,072
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/50	120	\$2,007	\$0	\$2,007
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	J114	07/01/51	120	\$652	\$0	\$652
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/51	120	\$146	\$0	\$146
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/52	120	\$1,648	\$0	\$1,648
249	ITXFER00099	SVC8000	PAYEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/52	120	\$1,855	\$0	\$1,855
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/53	120	\$322	\$0	\$322
251	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/53	120	\$620	\$0	\$620
252	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvement	J114	07/01/53	120	\$1,216	\$0	\$1,216
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	J114	07/01/53	120	\$595	\$0	\$595
254	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/54	120	\$1,350	\$0	\$1,350
255	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/55	120	\$230	\$0	\$230
256	ITXFER00099	SVC8000	PAYEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/55	120	\$3,012	\$0	\$3,012
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/56	120	\$36,498	\$0	\$36,498
258	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/56	120	\$257	\$0	\$257
259	ITXFER00099	SVC8000	PAYEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/56	120	\$2,726	\$0	\$2,726
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/56	120	\$6,158	\$0	\$6,158
261	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/56	120	\$799	\$0	\$799
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/57	120	\$5,087	\$0	\$5,087
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvement	J114	07/01/57	120	\$4,642	\$0	\$4,642
264	ITXFER00099	SVC8000	PAYEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/57	120	\$1,879	\$0	\$1,879
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/58	120	\$300	\$0	\$300
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/59	120	\$3,250	\$0	\$3,250
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/59	120	\$1,461	\$0	\$1,461
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvement	J114	07/01/59	120	\$125	\$0	\$125
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/60	120	\$564	\$0	\$564
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/60	120	\$2,743	\$0	\$2,743

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 8.2300%

Line	Work order	estment N:	Project Description	Account Description	NECO	Balance	08/31/2020	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
217	90000150219	SV8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$83,323	\$69,811	\$76,567	8.23%	\$6,301	(\$1,301)
218	90000141768	SV8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$1,157,902	\$990,494	\$1,074,198	8.23%	\$88,406	(\$19,108)
219	90000182190	SV8000	Non-united	Office Furniture and Equipment	YES	\$3,018,172	\$2,624,497	\$2,821,335	8.23%	\$232,196	(\$46,829)
220	1TXFER00099	SV8000	BINS BUNKERS SHELVING	Stores Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
221	1TXFER00099	SV8000	BINS BUNKERS SHELVING	Stores Equipment	YES	\$1,870	\$1,210	\$1,540	8.23%	\$127	(\$35)
222	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
223	1TXFER00099	SV8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
224	1TXFER00099	SV8000	YARD LIGHTING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
225	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
226	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
227	1TXFER00099	SV8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
228	1TXFER00099	SV8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
229	1TXFER00099	SV8000	YARD LIGHTING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
230	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
231	1TXFER00099	SV8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
232	1TXFER00099	SV8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
233	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
234	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
235	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
236	1TXFER00099	SV8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
237	1TXFER00099	SV8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
238	1TXFER00099	SV8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
239	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
240	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
241	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
242	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
243	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
244	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
245	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
246	1TXFER00099	SV8000	LANDSCAPING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
247	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
248	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
249	1TXFER00099	SV8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
250	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
251	1TXFER00099	SV8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
252	1TXFER00099	SV8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
253	1TXFER00099	SV8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
254	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
255	1TXFER00099	SV8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
256	1TXFER00099	SV8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
257	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$58
258	1TXFER00099	SV8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3
259	1TXFER00099	SV8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$27
260	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$60
261	1TXFER00099	SV8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$8
262	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$50
263	1TXFER00099	SV8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$45
264	1TXFER00099	SV8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$18
265	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3
266	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$32
267	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$14
268	1TXFER00099	SV8000	WATER SUPPLY SYSTEM	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1
269	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$6
270	1TXFER00099	SV8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$27

Gas

The Narragansett Electric Company d/b/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2020

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year		Test Year		Test Year		Test Year
							NECO G	NECO G	NECO G	NECO G	NECO G	Distribution	Return
							Allocation	Rent-Return	Depn	Allocation	Rent-Return	Allocation	
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,000	\$13,512	2.8497%	\$142	\$385	8.3686%	\$418		
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$69,298	\$167,407	2.8497%	\$2,834	\$6,847	8.3686%	\$6,715		
219	90000182190	SVC8000	Non-unitized	Office Furniture and Equipment	\$185,367	\$393,675	2.8497%	\$5,282	\$11,219	8.3686%	\$15,513		
220	1TXFER00099	SVC8000	BINS BUNKERS SHELVLING	Stores Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
221	1TXFER00099	SVC8000	BINS BUNKERS SHELVLING	Stores Equipment	\$92	\$660	4.0899%	\$4	\$27	9.6901%	\$9		
222	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
223	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
224	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
225	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
226	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
227	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
228	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
229	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
230	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
231	1TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
232	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
233	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
234	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
235	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
236	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
237	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
238	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
239	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
240	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
241	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
242	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
243	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
244	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
245	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
246	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
247	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
248	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
249	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
250	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
251	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
252	1TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
253	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
254	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
255	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
256	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0		
257	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$358	\$0	6.2600%	\$22	\$0	0.0000%	\$0		
258	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$3	\$0	6.2600%	\$0	\$0	0.0000%	\$0		
259	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$27	\$0	6.2600%	\$2	\$0	0.0000%	\$0		
260	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$60	\$0	6.2600%	\$4	\$0	0.0000%	\$0		
261	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$8	\$0	6.2600%	\$0	\$0	0.0000%	\$0		
262	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$50	\$0	6.2600%	\$3	\$0	0.0000%	\$0		
263	1TXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$45	\$0	6.2600%	\$3	\$0	0.0000%	\$0		
264	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$18	\$0	6.2600%	\$1	\$0	0.0000%	\$0		
265	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3	\$0	6.2600%	\$0	\$0	0.0000%	\$0		
266	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$32	\$0	6.2600%	\$2	\$0	0.0000%	\$0		
267	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$14	\$0	6.2600%	\$1	\$0	0.0000%	\$0		
268	1TXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$1	\$0	6.2600%	\$0	\$0	0.0000%	\$0		
269	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6	\$0	6.2600%	\$0	\$0	0.0000%	\$0		
270	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$27	\$0	6.2600%	\$2	\$0	0.0000%	\$0		

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Distribution

09/01/19 08/31/20

Line	Work order	estimat	N	Project Description	Account Description	Depreciation	Test Year Rent	Less IFA Salary & Wage	Allocat	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
217	90000150219	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,071	\$203			\$1,286	\$19,804	84	48.32%	\$65,292	\$113,305	\$119,540
218	90000141768	SVCS800	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$16,222	\$3,133			\$19,804	\$40,338	84	49.95%	\$836,174	\$1,412,314	\$1,487,139
219	900001827190	SVCS800	Non-unitized	Office Furniture and Equipment	\$31,207	\$6,382			\$40,338	\$2,507	84	46.14%	\$1,966,342	\$3,075,088	\$3,321,192
220	ITXFER00099	SVCS800	BINS BUNKERS SHELIVING	Stores Equipment	\$64	\$10			\$63	\$63	84	46.14%	\$3,045	\$6,600	\$6,600
221	ITXFER00099	SVCS800	BINS BUNKERS SHELIVING	Stores Equipment					\$0	\$0	84	46.14%	\$3,045	\$6,600	\$6,600
222	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$311	\$311
223	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$528	\$528
224	ITXFER00099	SVCS800	YARD LIGHTING	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$97	\$97
225	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$1,567	\$1,567
226	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$106,846	\$106,846
227	ITXFER00099	SVCS800	FENCE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$522	\$522
228	ITXFER00099	SVCS800	FENCE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$87	\$87
229	ITXFER00099	SVCS800	YARD LIGHTING	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$24	\$24
230	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$2,788	\$2,788
231	ITXFER00099	SVCS800	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$312	\$312
232	ITXFER00099	SVCS800	FENCE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$2,615	\$2,615
233	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$256	\$256
234	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$3,542	\$3,542
235	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$274	\$274
236	ITXFER00099	SVCS800	FENCE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$129	\$129
237	ITXFER00099	SVCS800	YARD LIGHTING	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$383	\$383
238	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$833	\$833
239	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$252	\$252
240	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$384	\$384
241	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$92	\$92
242	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$8,724	\$8,724
243	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$1,684	\$1,684
244	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$7,072	\$7,072
245	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$2,007	\$2,007
246	ITXFER00099	SVCS800	LANDSCAPING	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$652	\$652
247	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$146	\$146
248	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$1,648	\$1,648
249	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$1,855	\$1,855
250	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$322	\$322
251	ITXFER00099	SVCS800	FENCE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$620	\$620
252	ITXFER00099	SVCS800	HVAC SYSTEM INTRA-SITE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$1,216	\$1,216
253	ITXFER00099	SVCS800	YARD LIGHTING	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$595	\$595
254	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$1,350	\$1,350
255	ITXFER00099	SVCS800	FENCE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$230	\$230
256	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$3,012	\$3,012
257	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$20,121	\$21,057
258	ITXFER00099	SVCS800	FENCE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$142	\$142
259	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$1,503	\$1,573
260	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$3,995	\$3,553
261	ITXFER00099	SVCS800	FENCE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$441	\$461
262	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$2,805	\$2,935
263	ITXFER00099	SVCS800	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$2,550	\$2,678
264	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$1,036	\$1,084
265	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$165	\$173
266	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$1,792	\$1,875
267	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$805	\$843
268	ITXFER00099	SVCS800	WATER SUPPLY SYSTEM	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$69	\$72
269	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$311	\$325
270	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement					\$0	\$0	468	0.00%	\$0	\$1,512	\$1,582

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company db/a National Grid
Service Company Reim
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$116,422	\$31,807	\$51,795	\$65,307	\$58,551	\$15,996	\$15,810	\$1,301
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipm	\$1,449,727	\$396,065	\$516,173	\$683,581	\$599,877	\$163,886	\$232,179	\$19,108
219	90000182190	SVC8000	Non-unionized	Office Furniture and Equipm	\$3,198,140	\$873,732	\$918,574	\$1,312,249	\$1,115,411	\$304,730	\$569,001	\$46,829
220	1TXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$5,435	\$1,485	\$5,435	\$5,435	\$5,435	\$1,485	\$0	\$0
221	1TXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$6,600	\$1,803	\$4,730	\$5,390	\$5,060	\$1,382	\$421	\$35
222	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$311	\$85	\$311	\$311	\$311	\$85	\$0	\$0
223	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$528	\$144	\$528	\$528	\$528	\$144	\$0	\$0
224	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$97	\$26	\$97	\$97	\$97	\$26	\$0	\$0
225	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,567	\$428	\$1,567	\$1,567	\$1,567	\$428	\$0	\$0
226	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$106,846	\$29,190	\$106,846	\$106,846	\$106,846	\$29,190	\$0	\$0
227	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$522	\$143	\$522	\$522	\$522	\$143	\$0	\$0
228	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$87	\$24	\$87	\$87	\$87	\$24	\$0	\$0
229	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$24	\$7	\$24	\$24	\$24	\$7	\$0	\$0
230	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$2,788	\$762	\$2,788	\$2,788	\$2,788	\$762	\$0	\$0
231	1TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$312	\$85	\$312	\$312	\$312	\$85	\$0	\$0
232	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$2,615	\$714	\$2,615	\$2,615	\$2,615	\$714	\$0	\$0
233	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$256	\$70	\$256	\$256	\$256	\$70	\$0	\$0
234	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,542	\$968	\$3,542	\$3,542	\$3,542	\$968	\$0	\$0
235	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$274	\$75	\$274	\$274	\$274	\$75	\$0	\$0
236	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$129	\$35	\$129	\$129	\$129	\$35	\$0	\$0
237	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$383	\$105	\$383	\$383	\$383	\$105	\$0	\$0
238	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$833	\$227	\$833	\$833	\$833	\$227	\$0	\$0
239	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$252	\$69	\$252	\$252	\$252	\$69	\$0	\$0
240	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$384	\$105	\$384	\$384	\$384	\$105	\$0	\$0
241	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$92	\$25	\$92	\$92	\$92	\$25	\$0	\$0
242	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$8,724	\$2,383	\$8,724	\$8,724	\$8,724	\$2,383	\$0	\$0
243	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,684	\$460	\$1,684	\$1,684	\$1,684	\$460	\$0	\$0
244	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,072	\$1,932	\$7,072	\$7,072	\$7,072	\$1,932	\$0	\$0
245	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,007	\$548	\$2,007	\$2,007	\$2,007	\$548	\$0	\$0
246	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$652	\$178	\$652	\$652	\$652	\$178	\$0	\$0
247	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$146	\$40	\$146	\$146	\$146	\$40	\$0	\$0
248	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,648	\$450	\$1,648	\$1,648	\$1,648	\$450	\$0	\$0
249	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,855	\$507	\$1,855	\$1,855	\$1,855	\$507	\$0	\$0
250	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$322	\$88	\$322	\$322	\$322	\$88	\$0	\$0
251	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$620	\$169	\$620	\$620	\$620	\$169	\$0	\$0
252	1TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$1,216	\$332	\$1,216	\$1,216	\$1,216	\$332	\$0	\$0
253	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$595	\$163	\$595	\$595	\$595	\$163	\$0	\$0
254	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,350	\$369	\$1,350	\$1,350	\$1,350	\$369	\$0	\$0
255	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$230	\$63	\$230	\$230	\$230	\$63	\$0	\$0
256	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$3,012	\$823	\$3,012	\$3,012	\$3,012	\$823	\$0	\$0
257	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$20,589	\$5,625	\$36,498	\$36,498	\$36,498	\$9,971	(\$4,346)	(\$358)
258	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$145	\$40	\$257	\$257	\$257	\$70	(\$31)	(\$3)
259	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,538	\$420	\$2,726	\$2,726	\$2,726	\$745	(\$325)	(\$27)
260	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,474	\$949	\$6,158	\$6,158	\$6,158	\$1,682	(\$733)	(\$60)
261	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$123	\$33	\$799	\$799	\$799	\$218	(\$95)	(\$8)
262	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,870	\$784	\$5,087	\$5,087	\$5,087	\$1,390	(\$606)	(\$50)
263	1TXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$2,619	\$715	\$4,642	\$4,642	\$4,642	\$1,268	(\$853)	(\$45)
264	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,060	\$290	\$1,879	\$1,879	\$1,879	\$513	(\$224)	(\$18)
265	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$169	\$46	\$300	\$300	\$300	\$82	(\$36)	(\$3)
266	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,833	\$501	\$3,250	\$3,250	\$3,250	\$888	(\$387)	(\$32)
267	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$824	\$225	\$1,461	\$1,461	\$1,461	\$399	(\$174)	(\$14)
268	1TXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$71	\$19	\$125	\$125	\$125	\$34	(\$15)	(\$1)
269	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$318	\$87	\$564	\$564	\$564	\$154	(\$67)	(\$6)
270	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,547	\$423	\$2,743	\$2,743	\$2,743	\$749	(\$327)	(\$27)

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2020

Line	Work order	estmt. N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
271	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/60	120	\$2,238	\$0	\$2,238
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/60	120	\$1,182	\$0	\$1,182
273	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J139	07/01/61	120	\$342	\$0	\$342
274	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/62	120	\$8,563	\$0	\$8,563
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	J114	07/01/62	120	\$968	\$0	\$968
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/62	120	\$25,306	\$0	\$25,306
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	J114	07/01/62	120	\$235	\$0	\$235
278	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J139	07/01/62	120	\$1,738	\$0	\$1,738
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/64	120	\$910	\$0	\$910
280	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/64	120	\$2,098	\$0	\$2,098
281	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/64	120	\$1,154	\$0	\$1,154
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/64	120	\$1,028	\$0	\$1,028
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/65	120	\$555	\$0	\$555
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/65	120	\$2,310	\$0	\$2,310
285	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/66	120	\$261	\$0	\$261
286	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/66	120	\$1,566	\$0	\$1,566
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/67	120	\$47,478	\$0	\$47,478
288	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J139	07/01/67	120	\$3,214	\$0	\$3,214
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/68	120	\$61	\$0	\$61
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	J114	07/01/69	120	\$663	\$0	\$663
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/69	120	\$1,217	\$0	\$1,217
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J139	07/01/69	120	\$9,589	\$0	\$9,589
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J139	07/01/71	120	\$125	\$0	\$125
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/73	120	\$1,986	\$0	\$1,986
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	J139	07/01/73	120	\$4,166	\$0	\$4,166
296	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/74	120	\$15,612	\$0	\$15,612
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/74	120	\$26,136	\$0	\$26,136
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/74	120	\$4,896	\$0	\$4,896
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/77	120	\$899	\$0	\$899
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/77	120	\$39,717	\$0	\$39,717
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/78	120	\$23,097	\$0	\$23,097
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	07/01/78	120	\$82,461	\$0	\$82,461
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvement	J135	07/01/78	120	\$5,000	\$0	\$5,000
304	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J135	07/01/78	120	\$2,000	\$0	\$2,000
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	07/01/79	120	\$8,192	\$0	\$8,192
306	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J139	07/01/79	120	\$925	\$0	\$925
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	J139	07/01/79	120	\$1,748	\$0	\$1,748
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvement	J135	07/01/80	120	\$5,738	\$0	\$5,738
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/81	120	\$512	\$0	\$512
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/82	120	\$9,487	\$0	\$9,487
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/84	120	\$62,345	\$0	\$62,345
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/85	120	\$117,041	\$0	\$117,041
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/86	120	\$50,918	\$0	\$50,918
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	07/01/86	120	\$671,122	\$0	\$671,122
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/87	120	\$4,934	\$0	\$4,934
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/87	120	\$6,927	\$0	\$6,927
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	07/01/87	120	\$23,139	\$0	\$23,139
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/88	120	\$2,676	\$0	\$2,676
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/90	120	\$45,270	\$0	\$45,270
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/91	120	\$79,673	\$0	\$79,673
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	07/01/91	120	\$45,688	\$0	\$45,688
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J135	07/01/91	120	\$116,230	\$0	\$116,230
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/92	120	\$240,838	\$0	\$240,838
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J139	07/01/92	120	\$32,793	\$0	\$32,793

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 8.2300%

Line	Work order	estment N:	Project Description	Account Description	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
271	TXFER00099	SVG8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$22
272	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$12
273	TXFER00099	SVG8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$3
274	TXFER00099	SVG8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$84
275	TXFER00099	SVG8000	LANDSCAPING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$9
276	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$248
277	TXFER00099	SVG8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$2
278	TXFER00099	SVG8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$17
279	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$9
280	TXFER00099	SVG8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$21
281	TXFER00099	SVG8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$11
282	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$10
283	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$5
284	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$23
285	TXFER00099	SVG8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3
286	TXFER00099	SVG8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$15
287	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$465
288	TXFER00099	SVG8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$31
289	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1
290	TXFER00099	SVG8000	LANDSCAPING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$7
291	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$12
292	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$94
293	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1
294	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$19
295	TXFER00099	SVG8000	LANDSCAPING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$41
296	TXFER00099	SVG8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$153
297	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$256
298	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$48
299	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$9
300	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$389
301	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$226
302	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$808
303	TXFER00099	SVG8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$49
304	TXFER00099	SVG8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$20
305	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$80
306	TXFER00099	SVG8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
307	TXFER00099	SVG8000	YARD LIGHTING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$17
308	TXFER00099	SVG8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$56
309	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$5
310	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$93
311	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$611
312	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1,147
313	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$499
314	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$6,578
315	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$48
316	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$68
317	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$227
318	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$26
319	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$444
320	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$781
321	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$448
322	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1,130
323	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$2,560
324	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$321

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The Narragansett Electric Company d/b/a National Grid
Service Company Rentals
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estimation N:	Project Description	Account Description	Total Return	Year		Test Year		Test Year		Test Year
						NECO G	Allocation	NECO G	Rent-Return	NECO G	Allocation		NECO G	Rent -	Distribution	Return
271	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$22	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
272	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$12	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
273	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$3	\$0	1.5316%	\$0	\$0	3.7985%	\$0	\$0
274	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$84	\$0	6.2600%	\$5	\$0	0.0000%	\$0	\$0
275	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$9	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
276	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$248	\$0	6.2600%	\$16	\$0	0.0000%	\$0	\$0
277	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$2	\$0	6.2600%	\$0	\$0	0.0000%	\$0	\$0
278	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$17	\$0	1.5316%	\$0	\$0	3.7985%	\$1	\$1
279	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
280	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$21	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
281	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$11	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
282	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$10	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
283	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5	\$0	6.2600%	\$0	\$0	0.0000%	\$0	\$0
284	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$23	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
285	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$3	\$0	6.2600%	\$0	\$0	0.0000%	\$0	\$0
286	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$15	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
287	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$465	\$0	6.2600%	\$29	\$0	0.0000%	\$0	\$0
288	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$31	\$0	1.5316%	\$0	\$0	3.7985%	\$1	\$1
289	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1	\$0	6.2600%	\$0	\$0	0.0000%	\$0	\$0
290	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$7	\$0	6.2600%	\$0	\$0	0.0000%	\$0	\$0
291	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$12	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
292	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$94	\$0	1.5316%	\$1	\$0	3.7985%	\$4	\$4
293	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1	\$0	1.5316%	\$0	\$0	3.7985%	\$0	\$0
294	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$19	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
295	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$41	\$0	1.5316%	\$1	\$0	3.7985%	\$2	\$2
296	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$153	\$0	6.2600%	\$10	\$0	0.0000%	\$0	\$0
297	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$256	\$0	6.2600%	\$16	\$0	0.0000%	\$0	\$0
298	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$48	\$0	6.2600%	\$3	\$0	0.0000%	\$0	\$0
299	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$9	\$0	6.2600%	\$1	\$0	0.0000%	\$0	\$0
300	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$389	\$0	6.2600%	\$24	\$0	0.0000%	\$0	\$0
301	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$226	\$0	6.2600%	\$14	\$0	0.0000%	\$0	\$0
302	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$808	\$0	1.6673%	\$13	\$0	3.3927%	\$27	\$27
303	1TXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$49	\$0	1.6673%	\$1	\$0	3.3927%	\$2	\$2
304	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$20	\$0	1.6673%	\$31	\$0	3.3927%	\$1	\$1
305	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$80	\$0	1.6673%	\$1	\$0	3.3927%	\$3	\$3
306	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$9	\$0	1.5316%	\$0	\$0	3.7985%	\$0	\$0
307	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$17	\$0	1.5316%	\$0	\$0	3.7985%	\$1	\$1
308	1TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$56	\$0	1.6673%	\$1	\$0	3.3927%	\$2	\$2
309	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5	\$0	6.2600%	\$0	\$0	0.0000%	\$0	\$0
310	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$93	\$0	6.2600%	\$6	\$0	0.0000%	\$0	\$0
311	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$611	\$0	6.2600%	\$38	\$0	0.0000%	\$0	\$0
312	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,147	\$0	1.6673%	\$19	\$0	3.3927%	\$39	\$39
313	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$499	\$0	6.2600%	\$31	\$0	0.0000%	\$0	\$0
314	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,578	\$0	1.6673%	\$110	\$0	3.3927%	\$223	\$223
315	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$48	\$0	6.2600%	\$3	\$0	0.0000%	\$0	\$0
316	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$68	\$0	6.2600%	\$4	\$0	0.0000%	\$0	\$0
317	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$227	\$0	1.6673%	\$4	\$0	3.3927%	\$8	\$8
318	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$26	\$0	6.2600%	\$2	\$0	0.0000%	\$0	\$0
319	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$444	\$0	6.2600%	\$28	\$0	0.0000%	\$0	\$0
320	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$781	\$0	6.2600%	\$49	\$0	0.0000%	\$0	\$0
321	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$448	\$0	1.6673%	\$7	\$0	3.3927%	\$15	\$15
322	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,139	\$0	1.6673%	\$19	\$0	3.3927%	\$39	\$39
323	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,360	\$0	6.2600%	\$148	\$0	0.0000%	\$0	\$0
324	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$321	\$0	1.5316%	\$5	\$0	3.7985%	\$12	\$12

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Distribution

09/01/19 08/31/20

Line	Work order	estimation	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,233	\$1,291
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$652	\$682
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$188	\$197
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$4,721	\$4,940
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$533	\$558
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$13,951	\$14,590
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$129	\$135
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$958	\$1,003
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$501	\$525
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,157	\$1,210
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$636	\$666
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$567	\$593
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$306	\$320
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,274	\$1,333
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$144	\$151
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$863	\$904
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$26,174	\$27,391
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,772	\$1,854
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$34	\$35
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$366	\$383
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$671	\$702
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$3	468	0.00%	\$0	\$5,286	\$5,532
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$69	\$72
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,095	\$1,146
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$2,297	\$2,403
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$8,606	\$9,007
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$14,408	\$15,078
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,699	\$2,824
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$495	\$519
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$21,895	\$22,914
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$12,733	\$13,325
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4	\$24	468	0.00%	\$0	\$45,459	\$47,574
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$2,756	\$2,885
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$1,103	\$1,154
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$2	468	0.00%	\$0	\$4,516	\$4,726
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$510	\$534
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$964	\$1,009
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$2	468	0.00%	\$0	\$3,163	\$3,310
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$282	\$296
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$5,230	\$5,473
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$34,370	\$35,968
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$5	\$34	468	0.00%	\$0	\$64,523	\$67,524
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$28,070	\$29,376
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$30	\$193	468	0.00%	\$0	\$369,977	\$387,186
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,720	\$2,846
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$3,819	\$3,996
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$7	468	0.00%	\$0	\$12,756	\$13,340
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,475	\$1,544
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$24,957	\$26,118
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$43,922	\$45,965
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$2	\$13	468	0.00%	\$0	\$25,187	\$26,359
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$5	\$53	468	0.00%	\$0	\$64,075	\$67,056
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$132,770	\$138,945
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$2	\$11	468	0.00%	\$0	\$18,078	\$18,919

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The Narragansett Electric Company db/a National Grid
Service Company Reim
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estimation	Project Description	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,262	\$345	\$2,238	\$2,238	\$2,238	\$611	(\$266)	(\$22)
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$667	\$182	\$1,182	\$1,182	\$1,182	\$323	(\$141)	(\$12)
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$193	\$53	\$342	\$342	\$342	\$93	(\$41)	(\$3)
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$4,831	\$1,320	\$8,563	\$8,563	\$8,563	\$2,340	(\$1,020)	(\$84)
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$546	\$149	\$968	\$968	\$968	\$264	(\$115)	(\$9)
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$14,275	\$3,900	\$25,306	\$25,306	\$25,306	\$6,913	(\$3,014)	(\$248)
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$132	\$36	\$235	\$235	\$235	\$64	(\$28)	(\$2)
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$980	\$268	\$1,738	\$1,738	\$1,738	\$475	(\$207)	(\$17)
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$513	\$140	\$910	\$910	\$910	\$249	(\$108)	(\$9)
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,183	\$323	\$2,098	\$2,098	\$2,098	\$573	(\$250)	(\$21)
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$651	\$178	\$1,154	\$1,154	\$1,154	\$315	(\$137)	(\$11)
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$580	\$158	\$1,028	\$1,028	\$1,028	\$281	(\$122)	(\$10)
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$313	\$86	\$555	\$555	\$555	\$152	(\$66)	(\$5)
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,303	\$356	\$2,310	\$2,310	\$2,310	\$631	(\$275)	(\$23)
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$147	\$40	\$261	\$261	\$261	\$71	(\$31)	(\$3)
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$884	\$241	\$1,566	\$1,566	\$1,566	\$428	(\$187)	(\$15)
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$26,782	\$7,317	\$47,478	\$47,478	\$47,478	\$12,971	(\$5,656)	(\$465)
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,813	\$495	\$3,214	\$3,214	\$3,214	\$878	(\$383)	(\$31)
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$35	\$9	\$61	\$61	\$61	\$17	(\$57)	(\$1)
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$374	\$102	\$663	\$663	\$663	\$181	(\$79)	(\$7)
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$686	\$188	\$1,217	\$1,217	\$1,217	\$332	(\$145)	(\$12)
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,409	\$1,478	\$9,589	\$9,589	\$9,589	\$2,620	(\$1,142)	(\$94)
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$70	\$19	\$125	\$125	\$125	\$34	(\$15)	(\$1)
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,120	\$306	\$1,986	\$1,986	\$1,986	\$543	(\$236)	(\$19)
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$2,350	\$642	\$4,166	\$4,166	\$4,166	\$1,138	(\$496)	(\$41)
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$8,807	\$2,406	\$15,612	\$15,612	\$15,612	\$4,265	(\$1,859)	(\$153)
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$14,743	\$4,028	\$26,136	\$26,136	\$26,136	\$7,140	(\$3,112)	(\$256)
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,762	\$754	\$4,896	\$4,896	\$4,896	\$1,337	(\$583)	(\$48)
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$507	\$139	\$899	\$899	\$899	\$246	(\$107)	(\$9)
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$22,404	\$6,121	\$39,717	\$39,717	\$39,717	\$10,851	(\$4,730)	(\$389)
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$13,029	\$3,560	\$23,097	\$23,097	\$23,097	\$6,310	(\$2,751)	(\$226)
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$46,516	\$12,708	\$82,461	\$82,461	\$82,461	\$22,528	(\$9,820)	(\$808)
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$2,821	\$771	\$5,000	\$5,000	\$5,000	\$1,366	(\$595)	(\$49)
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$1,128	\$308	\$2,000	\$2,000	\$2,000	\$546	(\$238)	(\$20)
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,621	\$1,263	\$8,192	\$8,192	\$8,192	\$2,238	(\$976)	(\$80)
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$522	\$143	\$925	\$925	\$925	\$253	(\$110)	(\$9)
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$535	\$146	\$948	\$948	\$948	\$259	(\$113)	(\$9)
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$986	\$269	\$1,748	\$1,748	\$1,748	\$478	(\$208)	(\$17)
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,237	\$884	\$5,738	\$5,738	\$5,738	\$1,568	(\$683)	(\$56)
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$289	\$79	\$512	\$512	\$512	\$140	(\$61)	(\$5)
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,352	\$1,462	\$9,487	\$9,487	\$9,487	\$2,592	(\$1,130)	(\$93)
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$35,169	\$9,608	\$62,345	\$62,345	\$62,345	\$17,033	(\$7,426)	(\$611)
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$66,023	\$18,038	\$117,041	\$117,041	\$117,041	\$31,976	(\$13,938)	(\$1,147)
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$38,723	\$7,847	\$50,918	\$50,918	\$50,918	\$13,911	(\$6,064)	(\$499)
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$78,582	\$103,428	\$671,122	\$671,122	\$671,122	\$183,351	(\$79,922)	(\$6,578)
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,783	\$760	\$4,934	\$4,934	\$4,934	\$1,348	(\$588)	(\$48)
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,908	\$1,068	\$6,927	\$6,927	\$6,927	\$1,892	(\$825)	(\$68)
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$13,053	\$3,566	\$23,139	\$23,139	\$23,139	\$6,322	(\$2,756)	(\$227)
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,510	\$412	\$2,676	\$2,676	\$2,676	\$731	(\$319)	(\$26)
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$25,537	\$6,977	\$45,270	\$45,270	\$45,270	\$12,368	(\$5,391)	(\$444)
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$44,944	\$12,279	\$79,673	\$79,673	\$79,673	\$21,767	(\$9,488)	(\$781)
322	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$25,773	\$7,041	\$45,688	\$45,688	\$45,688	\$12,482	(\$5,441)	(\$448)
323	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$65,566	\$17,913	\$116,230	\$116,230	\$116,230	\$31,754	(\$13,841)	(\$1,139)
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$135,857	\$37,116	\$240,838	\$240,838	\$240,838	\$65,797	(\$28,681)	(\$2,360)
325	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$18,498	\$5,054	\$32,793	\$32,793	\$32,793	\$8,959	(\$3,905)	(\$321)

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estmt. N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J139	07/01/92	120	\$156,322	\$0	\$156,322
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/93	120	\$160,122	\$0	\$160,122
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvement	J135	07/01/93	120	\$5,337	\$0	\$5,337
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/94	120	\$55,103	\$0	\$55,103
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	07/01/94	120	\$13,154	\$0	\$13,154
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J139	07/01/94	120	\$1,633	\$0	\$1,633
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/95	120	\$41,066	\$0	\$41,066
332	ITXFER00099	SVC8000	FENCE	Structures and Improvement	J114	07/01/95	120	\$3,926	\$0	\$3,926
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/96	120	\$325,522	\$0	\$325,522
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J114	07/01/96	120	\$1,637	\$0	\$1,637
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	J114	07/01/96	120	\$5,326	\$0	\$5,326
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	07/01/96	120	\$89,703	\$0	\$89,703
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/97	120	\$71,164	\$0	\$71,164
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/97	120	\$1,364	\$0	\$1,364
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	07/01/97	120	\$410,128	\$0	\$410,128
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	07/01/98	120	\$629,697	\$0	\$629,697
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/99	120	\$109,547	\$0	\$109,547
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	07/01/00	120	\$3,258	\$0	\$3,258
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvement	J114	07/01/00	120	\$10,643	\$0	\$10,643
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	07/01/00	120	\$13,102	\$0	\$13,102
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J135	07/01/00	120	\$23,315	\$0	\$23,315
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvement	J135	07/01/00	120	\$10,643	\$0	\$10,643
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvement	J139	07/01/00	120	\$10,643	\$0	\$10,643
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	12/31/01	120	\$773,791	\$0	\$773,791
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	J114	12/31/01	120	\$138,328	\$0	\$138,328
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	12/31/01	120	\$141,361	\$0	\$141,361
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J139	03/31/02	120	\$37,149	\$0	\$37,149
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	04/30/02	120	\$554,929	\$0	\$554,929
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J139	04/30/02	120	\$67,855	\$0	\$67,855
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J139	05/31/02	120	\$30,801	\$0	\$30,801
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J139	11/25/02	120	\$1,641	\$0	\$1,641
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J063	12/06/02	120	\$34,298	\$0	\$34,298
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	12/31/02	120	\$1,250	\$0	\$1,250
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J139	01/31/03	120	\$1,257	\$0	\$1,257
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J139	09/21/03	120	\$19,174	\$0	\$19,174
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	12/29/03	120	\$63,100	\$0	\$63,100
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	12/31/03	120	\$483,123	\$0	\$483,123
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J063	03/04/04	120	\$41,145	\$0	\$41,145
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J063	05/20/04	120	\$1,280	\$0	\$1,280
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	06/09/04	120	\$3,922	\$0	\$3,922
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	06/14/04	120	\$4,269	\$0	\$4,269
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	09/29/04	120	\$8,971	\$0	\$8,971
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	11/10/04	120	\$58	\$0	\$58
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	11/24/04	120	\$209	\$0	\$209
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	12/10/04	120	\$45,339	\$0	\$45,339
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J139	12/17/04	120	\$9,514	\$0	\$9,514
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J139	12/17/04	120	\$34,502	\$0	\$34,502
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J135	12/30/04	120	\$32,070	\$0	\$32,070
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J139	12/31/04	120	\$1,394	\$0	\$1,394
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J063	12/31/04	120	\$5,780	\$0	\$5,780
375	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvement	J114	03/30/05	120	\$4,010	\$0	\$4,010
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvement	J135	05/01/05	120	\$9,007	\$0	\$9,007
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	05/25/05	120	\$1,570	\$0	\$1,570
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	08/08/05	120	\$2,690	\$0	\$2,690

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 8.2300%

Line	Work order	estment N:	Project Description	Account Description	NECO	Balance	08/31/2020	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
325	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1,532
326	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,569
327	TXFER00099	SVG8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$52
328	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$540
329	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$129
330	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$16
331	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$402
332	TXFER00099	SVG8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$38
333	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3,190
334	TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$16
335	TXFER00099	SVG8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$52
336	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$870
337	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,678
338	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$13
339	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$4,020
340	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$6,172
341	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,137
342	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$36
343	TXFER00099	SVG8000	SIGNS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$117
344	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$144
345	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$255
346	TXFER00099	SVG8000	SIGNS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$117
347	TXFER00099	SVG8000	SIGNS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$117
348	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$5,046
349	TXFER00099	SVG8000	LANDSCAPING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$902
350	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$922
351	TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$242
352	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$3,619
353	TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$442
354	TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$11
355	TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$234
356	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$9
357	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$9
358	TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$137
359	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$451
360	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3,450
361	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$294
362	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$9
363	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$28
364	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$30
365	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$67
366	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$2
367	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$338
368	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$71
369	TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$257
370	TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$230
371	TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$10
372	TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$28
373	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$30
374	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$30
375	TXFER00099	SVG8000	PLATFORM (EA)	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$67
376	TXFER00099	SVG8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$12
377	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$20
378	TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$20

THE NARRAGANSETT ELECTRIC COMPANY
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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year		Test Year	Test Year		Test Year	Rent Return
							NECO G	Allocation	NECO G	NECO G	Depn	Distribution	
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$1,532	\$0	\$0	1.5316%	\$23	\$0	\$0	3.7985%	\$58
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$1,569	\$0	\$0	6.2600%	\$98	\$0	\$0	0.0000%	\$0
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvement	\$52	\$0	\$0	1.6673%	\$1	\$0	\$0	3.3927%	\$2
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$540	\$0	\$0	6.2600%	\$34	\$0	\$0	0.0000%	\$0
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$129	\$0	\$0	1.6673%	\$2	\$0	\$0	3.3927%	\$4
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$16	\$0	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$1
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$402	\$0	\$0	6.2600%	\$25	\$0	\$0	0.0000%	\$0
332	ITXFER00099	SVC8000	FENCE	Structures and Improvement	\$38	\$0	\$0	6.2600%	\$2	\$0	\$0	0.0000%	\$0
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$3,190	\$0	\$0	6.2600%	\$200	\$0	\$0	0.0000%	\$0
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$16	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	\$52	\$0	\$0	6.2600%	\$3	\$0	\$0	0.0000%	\$0
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$879	\$0	\$0	1.6673%	\$15	\$0	\$0	3.3927%	\$30
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$1,678	\$0	\$0	6.2600%	\$105	\$0	\$0	0.0000%	\$0
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$13	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$4,020	\$0	\$0	1.6673%	\$67	\$0	\$0	3.3927%	\$136
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$6,172	\$0	\$0	1.6673%	\$103	\$0	\$0	3.3927%	\$209
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$1,137	\$0	\$0	6.2600%	\$71	\$0	\$0	0.0000%	\$0
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$36	\$0	\$0	6.2600%	\$2	\$0	\$0	0.0000%	\$0
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvement	\$117	\$0	\$0	6.2600%	\$7	\$0	\$0	0.0000%	\$0
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$144	\$0	\$0	1.6673%	\$2	\$0	\$0	3.3927%	\$5
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$255	\$0	\$0	1.6673%	\$4	\$0	\$0	3.3927%	\$9
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvement	\$117	\$0	\$0	1.6673%	\$2	\$0	\$0	3.3927%	\$4
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvement	\$117	\$0	\$0	1.5316%	\$2	\$0	\$0	3.7985%	\$4
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$5,046	\$0	\$0	6.2600%	\$316	\$0	\$0	0.0000%	\$0
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	\$902	\$0	\$0	6.2600%	\$56	\$0	\$0	0.0000%	\$0
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$922	\$0	\$0	1.6673%	\$15	\$0	\$0	3.3927%	\$31
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$242	\$0	\$0	1.5316%	\$4	\$0	\$0	3.7985%	\$9
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$3,619	\$0	\$0	1.6673%	\$60	\$0	\$0	3.3927%	\$123
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$442	\$0	\$0	1.5316%	\$7	\$0	\$0	3.7985%	\$17
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$201	\$0	\$0	1.5316%	\$3	\$0	\$0	3.7985%	\$8
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$11	\$0	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$23
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$234	\$0	\$0	4.0899%	\$10	\$0	\$0	0.0000%	\$0
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$9	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$9	\$0	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$0
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$137	\$0	\$0	1.5316%	\$2	\$0	\$0	3.7985%	\$5
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$451	\$0	\$0	6.2600%	\$28	\$0	\$0	0.0000%	\$0
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$3,450	\$0	\$0	6.2600%	\$216	\$0	\$0	0.0000%	\$0
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$294	\$0	\$0	4.0899%	\$12	\$0	\$0	9.6901%	\$28
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$9	\$0	\$0	4.0899%	\$0	\$0	\$0	9.6901%	\$1
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$28	\$0	\$0	1.6673%	\$0	\$0	\$0	3.3927%	\$1
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$30	\$0	\$0	1.6673%	\$1	\$0	\$0	3.3927%	\$1
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$67	\$0	\$0	1.6673%	\$1	\$0	\$0	3.3927%	\$2
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	1.6673%	\$0	\$0	\$0	3.3927%	\$0
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$2	\$0	\$0	1.6673%	\$0	\$0	\$0	3.3927%	\$0
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$338	\$0	\$0	6.2600%	\$21	\$0	\$0	0.0000%	\$0
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$71	\$0	\$0	1.5316%	\$1	\$0	\$0	3.7985%	\$3
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$257	\$0	\$0	1.5316%	\$4	\$0	\$0	3.7985%	\$10
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$239	\$0	\$0	1.6673%	\$4	\$0	\$0	3.3927%	\$8
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$10	\$0	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$3
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$28	\$0	\$0	4.0899%	\$1	\$0	\$0	9.6901%	\$3
375	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvement	\$30	\$0	\$0	6.2600%	\$2	\$0	\$0	0.0000%	\$0
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvement	\$67	\$0	\$0	1.6673%	\$1	\$0	\$0	3.3927%	\$2
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$12	\$0	\$0	1.6673%	\$0	\$0	\$0	3.3927%	\$0
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$20	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Distribution

09/01/19 08/31/20

Line	Work order	estimation	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
325	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$0	\$8	\$8	468	0.00%	\$0	\$86,178	\$90,186
326	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$88,272	\$92,378
327	ITXFER00099	SVCS800	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$2,942	\$3,079
328	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$30,378	\$31,790
329	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$1	\$1	468	0.00%	\$0	\$7,251	\$7,589
330	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$900	\$942
331	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$22,639	\$23,692
332	ITXFER00099	SVCS800	FENCE	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$2,165	\$2,265
333	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$179,455	\$187,801
334	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$903	\$945
335	ITXFER00099	SVCS800	YARD LIGHTING	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$2,936	\$3,073
336	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$4	\$4	468	0.00%	\$0	\$49,451	\$51,751
337	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$94,360	\$98,749
338	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$752	\$787
339	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$19	\$19	468	0.00%	\$0	\$226,096	\$236,612
340	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$29	\$29	468	0.00%	\$0	\$347,140	\$363,287
341	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$57,582	\$60,391
342	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	0.00%	\$0	\$1,629	\$1,712
343	ITXFER00099	SVCS800	SIGNS	Structures and Improvement	\$0	\$31	\$31	468	0.00%	\$0	\$5,321	\$5,594
344	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$1	\$1	468	0.00%	\$0	\$6,551	\$6,887
345	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$0	\$1	\$1	468	0.00%	\$0	\$11,657	\$12,255
346	ITXFER00099	SVCS800	SIGNS	Structures and Improvement	\$0	\$1	\$1	468	0.00%	\$0	\$5,321	\$5,594
347	ITXFER00099	SVCS800	SIGNS	Structures and Improvement	\$0	\$1	\$1	468	0.00%	\$0	\$5,321	\$5,594
348	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$357,022	\$544,034	\$554,720
349	ITXFER00099	SVCS800	LANDSCAPING	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$63,823	\$97,255	\$99,165
350	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$4	\$4	468	46.14%	\$65,223	\$99,387	\$101,339
351	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$0	\$1	\$1	468	46.14%	\$17,140	\$26,632	\$26,632
352	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$17	\$17	468	46.14%	\$256,040	\$390,157	\$397,821
353	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$0	\$2	\$2	468	46.14%	\$31,308	\$47,707	\$48,644
354	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$0	\$1	\$1	468	46.14%	\$14,211	\$21,655	\$22,081
355	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$0	\$3	\$3	468	46.14%	\$15,825	\$23,640	\$24,114
356	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$577	\$861	\$879
357	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$860	\$866	\$884
358	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$0	\$1	\$1	468	46.14%	\$8,847	\$12,951	\$13,216
359	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$29,114	\$42,621	\$43,493
360	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$222,910	\$326,328	\$333,000
361	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$4	\$4	468	46.14%	\$18,984	\$27,792	\$28,340
362	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$591	\$865	\$882
363	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$1,809	\$2,649	\$2,703
364	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$1,970	\$2,884	\$2,943
365	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$4,139	\$5,935	\$6,059
366	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$27	\$39	\$39
367	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$96	\$138	\$141
368	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$20,919	\$29,999	\$30,625
369	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$4,390	\$6,295	\$6,426
370	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$0	\$1	\$1	468	46.14%	\$15,919	\$22,828	\$23,305
371	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$0	\$1	\$1	468	46.14%	\$14,797	\$21,219	\$21,662
372	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$643	\$922	\$942
373	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$1,744	\$2,501	\$2,553
374	ITXFER00099	SVCS800	PLATFORM (EA)	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$1,850	\$2,653	\$2,708
375	ITXFER00099	SVCS800	HVAC SYSTEM INTRA-SITE	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$4,156	\$5,960	\$6,084
376	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$724	\$1,039	\$1,060
377	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$1,241	\$1,780	\$1,817
378	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	46.14%	\$1,241	\$1,780	\$1,817

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company db/a National Grid
Service Company Reimbursements
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	est	Project Description	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
325	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$88,182	\$24,091	\$156,322	\$156,322	\$160,122	\$42,707	(\$18,616)	(\$1,532)
326	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$90,325	\$24,677	\$160,122	\$160,122	\$160,122	\$43,745	(\$19,068)	(\$1,569)
327	ITXPER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$3,011	\$822	\$5,337	\$5,337	\$5,337	\$1,458	(\$636)	(\$52)
328	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$31,084	\$8,492	\$55,103	\$55,103	\$55,103	\$15,084	(\$6,562)	(\$540)
329	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,420	\$2,027	\$13,154	\$13,154	\$13,154	\$3,594	(\$1,566)	(\$129)
330	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$921	\$252	\$1,633	\$1,633	\$1,633	\$446	(\$195)	(\$16)
331	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$23,165	\$6,329	\$41,066	\$41,066	\$41,066	\$11,219	(\$4,890)	(\$402)
332	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$2,215	\$605	\$3,926	\$3,926	\$3,926	\$1,073	(\$468)	(\$38)
333	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$183,638	\$50,167	\$325,522	\$325,522	\$325,522	\$88,933	(\$38,766)	(\$3,190)
334	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$924	\$252	\$1,637	\$1,637	\$1,637	\$447	(\$195)	(\$16)
335	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$3,004	\$821	\$5,326	\$5,326	\$5,326	\$1,455	(\$634)	(\$52)
336	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$50,601	\$13,824	\$89,703	\$89,703	\$89,703	\$24,507	(\$10,682)	(\$879)
337	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$96,554	\$26,379	\$171,164	\$171,164	\$171,164	\$46,762	(\$20,383)	(\$1,678)
338	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$770	\$210	\$1,364	\$1,364	\$1,364	\$373	(\$162)	(\$13)
339	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$231,354	\$63,206	\$410,128	\$410,128	\$410,128	\$112,047	(\$48,841)	(\$4,020)
340	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$355,214	\$97,044	\$629,697	\$629,697	\$629,697	\$172,033	(\$74,989)	(\$6,172)
341	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$58,987	\$16,115	\$109,547	\$109,547	\$109,547	\$29,928	(\$13,813)	(\$1,137)
342	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,671	\$456	\$3,258	\$3,258	\$3,258	\$890	(\$434)	(\$36)
343	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	\$5,458	\$1,491	\$10,643	\$10,643	\$10,643	\$2,908	(\$1,417)	(\$117)
344	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,719	\$1,836	\$13,102	\$13,102	\$13,102	\$3,579	(\$1,748)	(\$144)
345	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$11,956	\$3,266	\$23,515	\$23,515	\$23,515	\$6,370	(\$3,105)	(\$255)
346	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	\$5,458	\$1,491	\$10,643	\$10,643	\$10,643	\$2,908	(\$1,417)	(\$117)
347	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	\$5,458	\$1,491	\$10,643	\$10,643	\$10,643	\$2,908	(\$1,417)	(\$117)
348	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$549,377	\$150,090	\$773,791	\$773,791	\$773,791	\$211,400	(\$61,310)	(\$5,046)
349	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$98,210	\$26,831	\$138,328	\$138,328	\$138,328	\$37,791	(\$10,960)	(\$902)
350	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$100,363	\$27,419	\$141,361	\$141,361	\$141,361	\$38,620	(\$11,200)	(\$922)
351	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$26,375	\$7,206	\$37,149	\$37,149	\$37,149	\$10,149	(\$2,943)	(\$242)
352	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$393,989	\$107,638	\$554,929	\$554,929	\$554,929	\$151,607	(\$43,969)	(\$3,619)
353	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$48,176	\$13,162	\$67,855	\$67,855	\$67,855	\$18,538	(\$5,376)	(\$442)
354	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$21,868	\$5,974	\$30,801	\$30,801	\$30,801	\$8,415	(\$2,440)	(\$201)
355	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,142	\$312	\$1,641	\$1,641	\$1,641	\$448	(\$136)	(\$11)
356	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$23,877	\$6,523	\$34,298	\$34,298	\$34,298	\$9,370	(\$2,847)	(\$234)
357	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$870	\$238	\$1,250	\$1,250	\$1,250	\$341	(\$104)	(\$9)
358	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$875	\$239	\$1,257	\$1,257	\$1,257	\$343	(\$104)	(\$9)
359	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$13,084	\$3,575	\$19,174	\$19,174	\$19,174	\$5,238	(\$1,664)	(\$137)
360	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$43,057	\$11,763	\$63,100	\$63,100	\$63,100	\$17,239	(\$5,476)	(\$451)
361	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$329,664	\$90,064	\$483,123	\$483,123	\$483,123	\$131,989	(\$41,925)	(\$3,450)
362	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$28,076	\$7,670	\$41,145	\$41,145	\$41,145	\$11,241	(\$3,571)	(\$294)
363	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$873	\$239	\$1,280	\$1,280	\$1,280	\$350	(\$111)	(\$9)
364	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,676	\$731	\$3,922	\$3,922	\$3,922	\$1,071	(\$340)	(\$28)
365	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,913	\$796	\$4,269	\$4,269	\$4,269	\$1,166	(\$371)	(\$30)
366	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,997	\$1,638	\$8,971	\$8,971	\$8,971	\$2,451	(\$812)	(\$67)
367	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$39	\$11	\$58	\$58	\$58	\$16	(\$5)	(\$0)
368	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$140	\$38	\$209	\$209	\$209	\$57	(\$19)	(\$2)
369	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$30,312	\$8,281	\$45,339	\$45,339	\$45,339	\$12,387	(\$4,106)	(\$338)
370	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,361	\$1,738	\$9,514	\$9,514	\$9,514	\$2,599	(\$862)	(\$71)
371	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$23,066	\$6,302	\$34,502	\$34,502	\$34,502	\$9,426	(\$3,124)	(\$257)
372	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$21,440	\$5,857	\$32,070	\$32,070	\$32,070	\$8,761	(\$2,904)	(\$239)
373	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$932	\$255	\$1,394	\$1,394	\$1,394	\$381	(\$126)	(\$10)
374	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,527	\$690	\$3,780	\$3,780	\$3,780	\$1,033	(\$342)	(\$28)
375	ITXPER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	\$2,681	\$732	\$4,010	\$4,010	\$4,010	\$1,095	(\$363)	(\$30)
376	ITXPER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$6,022	\$1,645	\$9,007	\$9,007	\$9,007	\$2,461	(\$816)	(\$67)
377	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,050	\$287	\$1,570	\$1,570	\$1,570	\$429	(\$142)	(\$12)
378	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,798	\$491	\$2,690	\$2,690	\$2,690	\$735	(\$244)	(\$20)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	08/11/05	120	\$114,459	\$0	\$114,459
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	09/06/05	120	\$142,837	\$0	\$142,837
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J139	10/22/05	120	\$8,893	\$0	\$8,893
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	12/07/05	120	\$6,272	\$0	\$6,272
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J063	12/31/05	120	\$4,315	\$0	\$4,315
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J063	12/31/05	120	\$25,000	\$0	\$25,000
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J063	12/31/05	120	\$27,558	\$0	\$27,558
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	01/24/06	120	\$176,599	\$0	\$176,599
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J139	03/19/06	120	\$17,057	\$0	\$17,057
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J139	04/18/06	120	\$4,863	\$0	\$4,863
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J063	10/01/06	120	(\$4,359)	\$0	(\$4,359)
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	03/01/07	120	\$589,724	\$0	\$589,724
401	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J114	06/01/07	120	\$9,874	\$0	\$9,874
402	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	12/01/07	120	\$6,494	\$0	\$6,494
403	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J135	09/01/08	120	\$566,129	\$0	\$566,129
404	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	J139	09/01/08	120	\$9,194	\$0	\$9,194
405	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvement	J135	10/01/08	120	\$1,470	\$0	\$1,470
406	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvement	J135	10/01/08	120	\$3,836	\$0	\$3,836
407	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvement	J135	10/01/08	120	\$3,067	\$0	\$3,067
408	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvement	J135	10/01/08	120	\$1,723	\$0	\$1,723
409	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvement	J135	10/01/08	120	\$11,760	\$0	\$11,760
410	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	05/01/09	120	\$11,559	\$0	\$11,559
411	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvement	J063	09/01/09	120	\$807,606	\$0	\$807,606
412	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvement	J063	09/01/09	120	\$1,338,332	\$0	\$1,338,332
413	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	J063	09/01/09	120	\$2,868,977	\$0	\$2,868,977
414	90000092476	SVC8000	CEILING	Structures and Improvement	J063	09/01/09	120	\$945,452	\$0	\$945,452
415	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvement	J063	09/01/09	120	\$399,848	\$0	\$399,848
416	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvement	J063	09/01/09	120	\$275,493	\$0	\$275,493
417	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvement	J063	09/01/09	120	\$262,066	\$0	\$262,066
418	90000092476	SVC8000	FLOOR COVERING	Structures and Improvement	J063	09/01/09	120	\$769,521	\$0	\$769,521
419	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvement	J063	09/01/09	120	\$112,346	\$0	\$112,346
420	90000092476	SVC8000	ROOF	Structures and Improvement	J063	09/01/09	120	\$28,856	\$0	\$28,856
421	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvement	J063	09/01/09	120	\$358,483	\$0	\$358,483
422	90000092476	SVC8000	SIGNS	Structures and Improvement	J063	09/01/09	120	\$427,005	\$0	\$427,005
423	90000092476	SVC8000	SOLAR PANELS	Structures and Improvement	J063	09/01/09	120	\$1,003,116	\$0	\$1,003,116
424	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvement	J063	09/01/09	120	\$6,769,025	\$0	\$6,769,025
425	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	J135	11/01/10	120	\$17,767	\$0	\$17,767
426	ITXFER00099	SVC8000	ROOF	Structures and Improvement	J135	11/01/10	120	\$236,493	\$0	\$236,493
427	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvement	J135	12/01/10	120	\$33,315	\$0	\$33,315
428	ITXFER00099	SVC8000	BATTERY	Structures and Improvement	J139	07/01/11	120	\$47,122	\$0	\$47,122
429	90000098934	SVC8000	Wire & Cable	Structures and Improvement	G012	04/01/12	120	\$10,620	\$0	\$10,620
430	90000102548	SVC8000	FLOOR COVERING	Structures and Improvement	J063	04/01/12	120	\$572,006	\$0	\$572,006
431	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvement	J114	07/01/12	120	\$7,740	\$0	\$7,740
432	ITXFER00099	SVC8000	HVAC	Structures and Improvement	J114	07/01/12	120	\$17,134	\$0	\$17,134
433	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J114	07/01/12	120	\$16,176	\$0	\$16,176
434	ITXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvement	J063	08/01/12	120	\$35,528	\$0	\$35,528
435	ITXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvement	J063	08/01/12	120	\$59,213	\$0	\$59,213
436	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvement	J063	09/01/12	120	\$6,419	\$0	\$6,419
437	90000124245	SVC8000	BUILDINGS	Structures and Improvement	J139	06/01/13	120	\$367,182	\$0	\$367,182
438	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	J135	06/01/13	120	\$27,674	\$0	\$27,674
439	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	J135	06/01/13	120	\$9,485	\$0	\$9,485
440	90000124286	SVC8000	BUILDINGS	Structures and Improvement	J139	06/01/13	120	\$31,766	\$0	\$31,766
441	90000124286	SVC8000	CEILING	Structures and Improvement	J139	06/01/13	120	\$71,411	\$0	\$71,411
442	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvement	J139	06/01/13	120	\$26,317	\$0	\$26,317

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 8.2300%

Line	Work order	estment N:	Project Description	Account Description	NECO	Balance	08/31/2020	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
379	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$853
380	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,109
381	1TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$69
382	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$49
383	1TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$33
384	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$194
385	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$214
386	1TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,371
387	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$132
388	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$38
389	1TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$1,271	\$1,707	\$1,489	8.23%	\$123	\$45
400	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$4,761
401	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$80
402	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$54
403	1TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$4,922
404	1TXFER00099	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$80
405	1TXFER00099	SVG8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$13
406	1TXFER00099	SVG8000	FLOOR COVERING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$33
407	1TXFER00099	SVG8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$27
408	1TXFER00099	SVG8000	OFFICE FURNITURE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$15
409	1TXFER00099	SVG8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$102
410	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$100
411	90000092476	SVG8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$7,273
412	90000092476	SVG8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$12,052
413	90000092476	SVG8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$25,835
414	90000092476	SVG8000	CEILING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$8,514
415	90000092476	SVG8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$3,601
416	90000092476	SVG8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$2,481
417	90000092476	SVG8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$2,360
418	90000092476	SVG8000	FLOOR COVERING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$6,930
419	90000092476	SVG8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1,012
420	90000092476	SVG8000	ROOF	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$260
421	90000092476	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$3,228
422	90000092476	SVG8000	SIGNS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$3,845
423	90000092476	SVG8000	SOLAR PANELS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$9,033
424	90000092476	SVG8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$60,955
425	1TXFER00099	SVG8000	BUILDINGS	Structures and Improvements	YES	\$2,073	\$296	\$1,184	8.23%	\$97	\$139
426	1TXFER00099	SVG8000	ROOF	Structures and Improvements	YES	\$27,591	\$3,942	\$15,766	8.23%	\$1,298	\$1,849
427	1TXFER00099	SVG8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	YES	\$4,164	\$833	\$2,499	8.23%	\$206	\$254
428	1TXFER00099	SVG8000	BATTERY	Structures and Improvements	YES	\$8,639	\$3,927	\$6,283	8.23%	\$517	\$298
429	90000098934	SVG8000	Wire & Cable	Structures and Improvements	YES	\$2,744	\$1,682	\$2,213	8.23%	\$182	\$52
430	90000102548	SVG8000	FLOOR COVERING	Structures and Improvements	YES	\$147,768	\$90,568	\$119,168	8.23%	\$9,808	\$2,827
431	1TXFER00099	SVG8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	NO	\$2,193	\$1,419	\$1,806	8.23%	\$149	\$34
432	1TXFER00099	SVG8000	HVAC	Structures and Improvements	NO	\$4,855	\$3,141	\$3,998	8.23%	\$329	\$75
433	1TXFER00099	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$4,583	\$2,966	\$3,774	8.23%	\$311	\$71
434	1TXFER00099	SVG8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	YES	\$10,362	\$6,810	\$8,586	8.23%	\$707	\$149
435	1TXFER00099	SVG8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	YES	\$17,270	\$11,349	\$14,310	8.23%	\$1,178	\$248
436	1TXFER00099	SVG8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	YES	\$1,926	\$1,284	\$1,605	8.23%	\$132	\$28
437	90000124245	SVG8000	BUILDINGS	Structures and Improvements	YES	\$137,693	\$100,975	\$119,334	8.23%	\$9,821	\$1,266
438	90000124256	SVG8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$10,378	\$7,610	\$8,994	8.23%	\$740	\$95
439	90000124268	SVG8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$3,557	\$2,608	\$3,083	8.23%	\$254	\$33
440	90000124286	SVG8000	BUILDINGS	Structures and Improvements	YES	\$11,912	\$8,736	\$10,324	8.23%	\$850	\$110
441	90000124286	SVG8000	CEILING	Structures and Improvements	YES	\$26,779	\$19,638	\$23,208	8.23%	\$1,910	\$246
442	90000124286	SVG8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	YES	\$9,869	\$7,237	\$8,553	8.23%	\$704	\$91

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Rentals
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
379	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$853	\$0	1.6673%	\$14	\$0	3.3927%	\$29
380	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$1,109	\$0	6.2600%	\$69	\$0	0.0000%	\$0
381	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$69	\$0	1.5316%	\$1	\$0	3.7985%	\$3
382	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$49	\$0	1.6673%	\$1	\$0	3.3927%	\$2
383	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$3	\$0	4.0899%	\$1	\$0	9.6901%	\$3
384	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$194	\$0	4.0899%	\$8	\$0	9.6901%	\$19
385	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$214	\$0	4.0899%	\$9	\$0	9.6901%	\$21
386	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$1,371	\$0	6.2600%	\$86	\$0	0.0000%	\$0
387	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$132	\$0	1.5316%	\$2	\$0	3.7985%	\$5
388	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$38	\$0	1.5316%	\$1	\$0	3.7985%	\$1
389	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$168	\$4,360	4.0899%	\$7	\$18	9.6901%	\$16
400	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$4,761	\$0	1.6673%	\$79	\$0	3.3927%	\$162
401	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$80	\$0	6.2600%	\$5	\$0	0.0000%	\$0
402	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$54	\$0	1.6673%	\$1	\$0	3.3927%	\$2
403	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$4,922	\$0	1.6673%	\$82	\$0	3.3927%	\$167
404	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$80	\$0	1.5316%	\$1	\$0	3.7985%	\$3
405	1TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvement	\$13	\$0	1.6673%	\$0	\$0	3.3927%	\$0
406	1TXFER00099	SVC8000	FLOOR COVERING	Structures and Improvement	\$33	\$0	1.6673%	\$1	\$0	3.3927%	\$1
407	1TXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvement	\$27	\$0	1.6673%	\$0	\$0	3.3927%	\$1
408	1TXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvement	\$15	\$0	1.6673%	\$0	\$0	3.3927%	\$1
409	1TXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvement	\$102	\$0	1.6673%	\$2	\$0	3.3927%	\$3
410	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$100	\$0	1.6673%	\$2	\$0	3.3927%	\$3
411	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvement	\$7,273	\$0	4.0899%	\$297	\$0	9.6901%	\$705
412	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvement	\$12,052	\$0	4.0899%	\$493	\$0	9.6901%	\$1,168
413	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	\$25,835	\$0	4.0899%	\$1,057	\$0	9.6901%	\$2,503
414	90000092476	SVC8000	CEILING	Structures and Improvement	\$8,514	\$0	4.0899%	\$348	\$0	9.6901%	\$825
415	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvement	\$3,601	\$0	4.0899%	\$147	\$0	9.6901%	\$349
416	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvement	\$2,481	\$0	4.0899%	\$101	\$0	9.6901%	\$240
417	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvement	\$2,360	\$0	4.0899%	\$97	\$0	9.6901%	\$229
418	90000092476	SVC8000	FLOOR COVERING	Structures and Improvement	\$6,930	\$0	4.0899%	\$283	\$0	9.6901%	\$671
419	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvement	\$1,012	\$0	4.0899%	\$41	\$0	9.6901%	\$98
420	90000092476	SVC8000	ROOF	Structures and Improvement	\$260	\$0	4.0899%	\$11	\$0	9.6901%	\$25
421	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$3,228	\$0	4.0899%	\$132	\$0	9.6901%	\$313
422	90000092476	SVC8000	SIGNS	Structures and Improvement	\$3,845	\$0	4.0899%	\$157	\$0	9.6901%	\$373
423	90000092476	SVC8000	SOLAR PANELS	Structures and Improvement	\$9,033	\$0	4.0899%	\$369	\$0	9.6901%	\$875
424	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvement	\$60,955	\$0	4.0899%	\$2,493	\$0	9.6901%	\$5,907
425	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$236	\$1,777	1.6673%	\$4	\$30	3.3927%	\$8
426	1TXFER00099	SVC8000	ROOF	Structures and Improvement	\$3,146	\$23,649	1.6673%	\$52	\$394	3.3927%	\$107
427	1TXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvement	\$460	\$3,331	1.6673%	\$8	\$56	3.3927%	\$16
428	1TXFER00099	SVC8000	BATTERY	Structures and Improvement	\$815	\$4,712	1.5316%	\$12	\$72	3.7985%	\$31
429	90000098934	SVC8000	Wire & Cable	Structures and Improvement	\$235	\$1,062	2.8497%	\$7	\$30	8.3686%	\$20
430	90000102548	SVC8000	FLOOR COVERING	Structures and Improvement	\$12,634	\$57,201	4.0899%	\$517	\$2,339	9.6901%	\$1,224
431	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvement	\$183	\$774	6.2600%	\$11	\$48	0.0000%	\$0
432	1TXFER00099	SVC8000	HVAC	Structures and Improvement	\$404	\$1,713	6.2600%	\$25	\$107	0.0000%	\$0
433	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$381	\$1,618	6.2600%	\$24	\$101	0.0000%	\$0
434	1TXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvement	\$856	\$3,553	4.0899%	\$35	\$145	9.6901%	\$83
435	1TXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvement	\$1,426	\$5,921	4.0899%	\$58	\$242	9.6901%	\$138
436	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvement	\$160	\$642	4.0899%	\$7	\$26	9.6901%	\$15
437	90000124245	SVC8000	BUILDINGS	Structures and Improvement	\$11,087	\$36,718	1.5316%	\$170	\$562	3.7985%	\$421
438	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	\$836	\$2,667	1.5316%	\$13	\$42	3.7985%	\$32
439	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	\$286	\$948	1.6673%	\$5	\$16	3.3927%	\$10
440	90000124286	SVC8000	BUILDINGS	Structures and Improvement	\$959	\$3,177	1.5316%	\$15	\$49	3.7985%	\$36
441	90000124286	SVC8000	CEILING	Structures and Improvement	\$2,156	\$7,141	1.5316%	\$33	\$109	3.7985%	\$82
442	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvement	\$795	\$2,632	1.5316%	\$12	\$40	3.7985%	\$30

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Distribution

09/01/19 08/31/20

Line	Work order	estimat Ni	Project Description	Account Description	Depreciation	Test Year Rent	Less IFA Salary & Wage	Allocation	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
379	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$0	\$4	\$4	\$25	468	46.14%	\$52,810	\$75,731	\$77,312
380	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	46.14%	\$65,904	\$92,535	\$94,507
381	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$0	\$0	\$2	468	46.14%	\$4,103	\$5,761	\$5,884
382	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0	\$1	468	46.14%	\$2,894	\$4,063	\$4,150
383	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$0	\$0	\$3	468	46.14%	\$1,991	\$2,795	\$2,855
384	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$3	\$3	\$3	\$16	468	46.14%	\$11,535	\$16,196	\$16,541
385	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$0	\$3	\$3	\$18	468	46.14%	\$12,715	\$17,853	\$18,234
386	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	46.14%	\$81,481	\$114,406	\$116,845
387	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$1	\$1	\$1	\$4	468	46.14%	\$7,870	\$11,050	\$11,286
388	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0	\$1	468	46.14%	\$2,244	\$3,150	\$3,217
389	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvements	(\$42)	(\$42)	(\$42)	(\$42)	(\$22)	468	46.14%	(\$2,011)	(\$6,370)	(\$6,370)
400	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$22	\$22	\$22	\$139	468	46.14%	\$272,094	\$373,899	\$382,043
401	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	46.14%	\$4,556	\$6,260	\$6,397
402	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0	\$2	468	46.14%	\$2,996	\$4,028	\$4,117
403	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvements	\$0	\$23	\$23	\$23	\$144	468	46.14%	\$261,208	\$343,302	\$351,121
404	ITXFER00099	SVCS800	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$0	\$0	\$3	468	46.14%	\$4,242	\$5,575	\$5,702
405	ITXFER00099	SVCS800	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	46.14%	\$678	\$891	\$912
406	ITXFER00099	SVCS800	FLOOR COVERING	Structures and Improvements	\$0	\$0	\$0	\$0	\$1	468	46.14%	\$1,770	\$2,326	\$2,379
407	ITXFER00099	SVCS800	LIGHTING FIXTURE	Structures and Improvements	\$0	\$0	\$0	\$0	\$1	468	46.14%	\$1,415	\$1,860	\$1,902
408	ITXFER00099	SVCS800	OFFICE FURNITURE	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	46.14%	\$795	\$1,045	\$1,068
409	ITXFER00099	SVCS800	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$0	\$0	\$0	\$0	\$3	468	46.14%	\$5,426	\$7,131	\$7,294
410	90000092476	SVCS800	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	\$0	\$3	468	46.14%	\$5,333	\$7,009	\$7,169
411	90000092476	SVCS800	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$0	\$0	\$96	\$96	\$608	468	46.14%	\$372,623	\$478,580	\$489,734
412	90000092476	SVCS800	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$0	\$0	\$160	\$160	\$1,008	468	46.14%	\$617,496	\$793,085	\$811,568
413	90000092476	SVCS800	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$0	\$0	\$342	\$342	\$2,161	468	46.14%	\$1,323,725	\$1,700,132	\$1,739,754
414	90000092476	SVCS800	CEILING	Structures and Improvements	\$0	\$113	\$113	\$113	\$712	468	46.14%	\$436,224	\$560,267	\$573,324
415	90000092476	SVCS800	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$0	\$0	\$48	\$48	\$301	468	46.14%	\$184,487	\$236,947	\$242,469
416	90000092476	SVCS800	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$0	\$0	\$33	\$33	\$208	468	46.14%	\$127,110	\$163,255	\$167,059
417	90000092476	SVCS800	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$0	\$0	\$31	\$31	\$197	468	46.14%	\$120,915	\$155,298	\$158,918
418	90000092476	SVCS800	FLOOR COVERING	Structures and Improvements	\$0	\$0	\$92	\$92	\$580	468	46.14%	\$355,051	\$456,012	\$466,639
419	90000092476	SVCS800	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$0	\$0	\$13	\$13	\$85	468	46.14%	\$51,836	\$66,576	\$68,127
420	90000092476	SVCS800	ROOF	Structures and Improvements	\$0	\$0	\$3	\$3	\$22	468	46.14%	\$13,314	\$17,100	\$17,498
421	90000092476	SVCS800	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$43	\$43	\$270	468	46.14%	\$165,402	\$212,434	\$217,385
422	90000092476	SVCS800	SIGNS	Structures and Improvements	\$0	\$0	\$51	\$51	\$322	468	46.14%	\$197,017	\$253,040	\$258,937
423	90000092476	SVCS800	SOLAR PANELS	Structures and Improvements	\$0	\$0	\$120	\$120	\$756	468	46.14%	\$462,831	\$594,439	\$608,292
424	90000092476	SVCS800	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$0	\$0	\$807	\$807	\$5,100	468	46.14%	\$3,123,178	\$4,011,269	\$4,104,752
425	ITXFER00099	SVCS800	BUILDINGS	Structures and Improvements	\$60	\$60	\$9	\$9	\$59	468	46.14%	\$8,197	\$10,283	\$10,528
426	ITXFER00099	SVCS800	ROOF	Structures and Improvements	\$802	\$802	\$124	\$124	\$785	468	46.14%	\$109,116	\$136,877	\$140,144
427	ITXFER00099	SVCS800	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$113	\$113	\$18	\$18	\$111	468	46.14%	\$15,371	\$19,282	\$19,742
428	ITXFER00099	SVCS800	BATTERY	Structures and Improvements	\$179	\$179	\$29	\$29	\$181	468	46.14%	\$21,742	\$27,273	\$27,924
429	90000098934	SVCS800	Wire & Cable	Structures and Improvements	\$84	\$84	\$14	\$14	\$90	468	46.14%	\$263,919	\$323,167	\$331,066
430	90000102548	SVCS800	FLOOR COVERING	Structures and Improvements	\$5,543	\$5,543	\$924	\$924	\$5,843	468	46.14%	\$2,631,919	\$3,233,167	\$3,310,066
431	ITXFER00099	SVCS800	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	46.14%	\$3,571	\$4,573	\$4,680
432	ITXFER00099	SVCS800	HVAC	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	46.14%	\$7,906	\$9,680	\$9,917
433	ITXFER00099	SVCS800	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	46.14%	\$7,464	\$9,139	\$9,362
434	ITXFER00099	SVCS800	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$344	\$344	\$58	\$58	\$369	468	46.14%	\$16,392	\$20,072	\$20,563
435	ITXFER00099	SVCS800	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$574	\$574	\$97	\$97	\$615	468	46.14%	\$27,320	\$33,454	\$34,271
436	ITXFER00099	SVCS800	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$62	\$62	\$11	\$11	\$67	468	46.14%	\$2,962	\$3,538	\$3,627
437	90000124245	SVCS800	BUILDINGS	Structures and Improvements	\$1,395	\$1,395	\$248	\$248	\$1,568	468	46.14%	\$153,137	\$188,811	\$194,299
438	90000124256	SVCS800	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$105	\$105	\$19	\$19	\$118	468	46.14%	\$11,544	\$14,230	\$14,644
439	90000124268	SVCS800	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$32	\$32	\$6	\$6	\$36	468	46.14%	\$3,956	\$4,877	\$5,019
440	90000124286	SVCS800	BUILDINGS	Structures and Improvements	\$121	\$121	\$21	\$21	\$136	468	46.14%	\$13,248	\$16,335	\$16,810
441	90000124286	SVCS800	CEILING	Structures and Improvements	\$271	\$271	\$48	\$48	\$305	468	46.14%	\$29,782	\$36,720	\$37,788
442	90000124286	SVCS800	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$100	\$100	\$18	\$18	\$112	468	46.14%	\$10,976	\$13,533	\$13,926

THE NARRAGANSETT ELECTRIC COMPANY
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The Narragansett Electric Company db/a National Grid
Service Company Reimbursements
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

27.32% 09/01/19 08/31/20 27.32% 8.23%

Line	Work order	est	Project Description	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$76,521	\$20,906	\$114,459	\$114,459	\$114,459	\$13,270	(\$10,346)	(\$853)
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$93,321	\$25,550	\$142,837	\$142,837	\$142,837	\$39,023	(\$13,472)	(\$1,109)
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$5,823	\$1,591	\$8,893	\$8,893	\$8,893	\$2,430	(\$639)	(\$69)
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,107	\$1,122	\$6,272	\$6,272	\$6,272	\$1,714	(\$492)	(\$49)
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,825	\$772	\$4,315	\$4,315	\$4,315	\$1,179	(\$407)	(\$33)
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$16,368	\$4,472	\$25,000	\$25,000	\$25,000	\$6,830	(\$2,336)	(\$194)
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$18,044	\$4,929	\$27,558	\$27,558	\$27,558	\$7,529	(\$2,599)	(\$214)
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$115,026	\$31,389	\$176,599	\$176,599	\$176,599	\$48,247	(\$16,658)	(\$1,371)
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$11,168	\$3,051	\$17,057	\$17,057	\$17,057	\$4,660	(\$1,609)	(\$132)
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,184	\$870	\$4,863	\$4,863	\$4,863	\$1,328	(\$459)	(\$38)
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	(\$6,370)	(\$1,740)	(\$4,359)	(\$4,359)	(\$4,359)	(\$1,191)	(\$549)	(\$45)
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$377,971	\$103,262	\$589,724	\$589,724	\$589,724	\$161,113	(\$57,851)	(\$4,761)
401	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,328	\$1,729	\$9,874	\$9,874	\$9,874	\$2,698	(\$969)	(\$80)
402	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,072	\$1,113	\$6,494	\$6,494	\$6,494	\$1,774	(\$662)	(\$54)
403	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$3,472	\$94,858	\$56,129	\$56,129	\$56,129	\$15,467	(\$59,808)	(\$4,922)
404	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$5,639	\$1,540	\$9,194	\$9,194	\$9,194	\$2,512	(\$971)	(\$80)
405	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$902	\$246	\$1,470	\$1,470	\$1,470	\$402	(\$155)	(\$13)
406	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$2,352	\$643	\$3,836	\$3,836	\$3,836	\$1,048	(\$405)	(\$33)
407	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,881	\$514	\$3,067	\$3,067	\$3,067	\$838	(\$324)	(\$27)
408	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$1,056	\$289	\$1,723	\$1,723	\$1,723	\$471	(\$182)	(\$15)
409	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$7,213	\$1,970	\$11,760	\$11,760	\$11,760	\$3,213	(\$1,242)	(\$102)
410	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,089	\$1,937	\$11,559	\$11,559	\$11,559	\$3,158	(\$1,221)	(\$100)
411	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$484,157	\$132,272	\$807,606	\$807,606	\$807,606	\$220,638	(\$88,366)	(\$7,273)
412	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$802,326	\$219,195	\$1,338,332	\$1,338,332	\$1,338,332	\$365,632	(\$146,437)	(\$12,052)
413	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$1,719,943	\$469,888	\$2,868,977	\$2,868,977	\$2,868,977	\$783,804	(\$313,916)	(\$25,835)
414	90000092476	SVC8000	CEILING	Structures and Improvements	\$566,796	\$154,849	\$945,452	\$945,452	\$945,452	\$258,297	(\$103,449)	(\$8,514)
415	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$239,708	\$65,488	\$399,848	\$399,848	\$399,848	\$109,238	(\$43,750)	(\$3,601)
416	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$165,157	\$45,121	\$275,493	\$275,493	\$275,493	\$75,265	(\$30,144)	(\$2,481)
417	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$157,108	\$42,922	\$262,066	\$262,066	\$262,066	\$71,597	(\$26,875)	(\$2,360)
418	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$461,325	\$126,034	\$769,521	\$769,521	\$769,521	\$210,233	(\$84,190)	(\$6,930)
419	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$67,351	\$18,400	\$112,346	\$112,346	\$112,346	\$30,693	(\$12,293)	(\$1,012)
420	90000092476	SVC8000	ROOF	Structures and Improvements	\$17,299	\$4,726	\$28,856	\$28,856	\$28,856	\$7,883	(\$3,157)	(\$260)
421	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$214,910	\$58,713	\$358,483	\$358,483	\$358,483	\$97,938	(\$39,224)	(\$3,228)
422	90000092476	SVC8000	SIGNS	Structures and Improvements	\$255,988	\$69,936	\$427,005	\$427,005	\$427,005	\$116,658	(\$46,722)	(\$3,845)
423	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$601,365	\$164,293	\$1,003,116	\$1,003,116	\$1,003,116	\$274,051	(\$109,758)	(\$9,033)
424	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$4,058,011	\$1,108,649	\$6,769,025	\$6,769,025	\$6,769,025	\$1,849,298	(\$740,649)	(\$60,955)
425	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$10,406	\$2,843	\$15,694	\$15,694	\$15,694	\$4,530	(\$1,687)	(\$139)
426	ITXFER00099	SVC8000	ROOF	Structures and Improvements	\$138,511	\$37,841	\$208,902	\$232,551	\$232,551	\$60,302	(\$22,461)	(\$1,849)
427	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$19,512	\$5,331	\$29,150	\$32,482	\$30,816	\$8,419	(\$3,088)	(\$254)
428	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	\$27,999	\$7,549	\$38,483	\$43,195	\$40,839	\$11,157	(\$3,617)	(\$298)
429	90000098934	SVC8000	Wire & Cable	Structures and Improvements	\$6,074	\$1,659	\$8,939	\$8,939	\$8,939	\$2,297	(\$638)	(\$52)
430	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$377,116	\$89,368	\$424,237	\$487,438	\$452,837	\$123,715	(\$34,347)	(\$2,827)
431	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$4,426	\$1,209	\$6,321	\$6,321	\$6,321	\$1,621	(\$412)	(\$34)
432	ITXFER00099	SVC8000	HVAC	Structures and Improvements	\$9,799	\$2,677	\$12,279	\$13,993	\$13,136	\$3,589	(\$912)	(\$87)
433	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$20,118	\$5,527	\$15,694	\$13,210	\$13,136	\$3,388	(\$861)	(\$71)
434	ITXFER00099	SVC8000	STRUCTURE/IMPROVEMENT	Structures and Improvements	\$20,318	\$5,551	\$25,166	\$28,718	\$26,942	\$7,361	(\$1,810)	(\$149)
435	ITXFER00099	SVC8000	STRUCTURE/IMPROVEMENT	Structures and Improvements	\$33,863	\$9,251	\$41,943	\$47,664	\$44,903	\$12,268	(\$3,016)	(\$248)
436	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$3,582	\$979	\$4,494	\$5,135	\$4,814	\$1,315	(\$337)	(\$28)
437	90000124245	SVC8000	BUILDINGS	Structures and Improvements	\$191,555	\$52,333	\$229,489	\$266,207	\$247,848	\$67,712	(\$15,379)	(\$1,266)
438	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$4,948	\$1,354	\$17,296	\$20,064	\$18,680	\$5,103	(\$1,159)	(\$95)
439	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$4,948	\$1,354	\$17,296	\$20,064	\$18,680	\$5,103	(\$1,159)	(\$95)
440	90000124286	SVC8000	BUILDINGS	Structures and Improvements	\$16,572	\$4,528	\$19,854	\$23,031	\$21,442	\$5,888	(\$1,331)	(\$110)
441	90000124286	SVC8000	CEILING	Structures and Improvements	\$37,254	\$10,178	\$44,632	\$51,773	\$48,202	\$13,169	(\$2,991)	(\$246)
442	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$13,729	\$3,751	\$16,448	\$19,080	\$17,764	\$4,853	(\$1,102)	(\$91)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Compliance Attachment 3

Workpaper 6e

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The Narragansett Electric Company d/b/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2020

Line	Work order	estmt. N	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
443	90000124286	SVC8000	FLOOR COVERING	Structures and Improvement	J139	06/01/13	120	\$20,729	\$0	\$20,729
444	90000124286	SVC8000	HVAC	Structures and Improvement	J139	06/01/13	120	\$49,184	\$0	\$49,184
445	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvement	J139	06/01/13	120	\$33,013	\$0	\$33,013
446	90000124286	SVC8000	POWER SUPPLY	Structures and Improvement	J139	06/01/13	120	\$92,108	\$0	\$92,108
447	90000124286	SVC8000	SIGNS	Structures and Improvement	J139	06/01/13	120	\$6,945	\$0	\$6,945
448	90000124287	SVC8000	POWER SUPPLY	Structures and Improvement	J139	06/01/13	120	\$77,874	\$0	\$77,874
449	90000124301	SVC8000	HVAC	Structures and Improvement	J114	06/01/13	120	\$1,134	\$0	\$1,134
450	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvement	J139	06/01/13	120	\$58,118	\$0	\$58,118
451	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvement	J135	06/01/13	120	\$11,685	\$0	\$11,685
452	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	J135	06/01/13	120	\$1,898	\$0	\$1,898
453	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvement	J135	06/01/13	120	\$11,284	\$0	\$11,284
454	90000126076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvement	J135	06/01/13	120	\$7,336	\$0	\$7,336
455	90000125044	SVC8000	FLOOR COVERING	Structures and Improvement	J139	07/01/13	120	\$193,000	\$0	\$193,000
456	90000124250	SVC8000	HVAC	Structures and Improvement	J139	10/01/13	120	\$632,461	\$0	\$632,461
457	90000124252	SVC8000	BOILER (EA)	Structures and Improvement	J139	10/01/13	120	\$332,175	\$0	\$332,175
458	90000124284	SVC8000	FLOOR COVERING	Structures and Improvement	J139	10/01/13	120	\$13,354	\$0	\$13,354
459	90000124298	SVC8000	Non-utilized	Structures and Improvement	J139	10/01/13	120	\$4,648	\$0	\$4,648
460	90000125054	SVC8000	BUILDINGS	Structures and Improvement	J139	10/01/13	120	\$286,242	\$0	\$286,242
461	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvement	J135	10/01/13	120	\$33,779	\$0	\$33,779
462	90000130276	SVC8000	BUILDINGS	Structures and Improvement	J139	10/01/13	120	\$25,732	\$0	\$25,732
463	90000130956	SVC8000	BUILDINGS	Structures and Improvement	J139	10/01/13	120	\$5,305	\$0	\$5,305
464	90000130956	SVC8000	FLOOR COVERING	Structures and Improvement	J139	10/01/13	120	\$28,112	\$0	\$28,112
465	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvement	J139	10/01/13	120	\$14,067	\$0	\$14,067
466	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvement	J063	11/01/13	120	\$5,295	\$0	\$5,295
467	90000131767	SVC8000	BUILDING COMMON & DATA CABLING PLNT	Structures and Improvement	J063	11/01/13	120	\$23,162	\$0	\$23,162
468	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	J063	11/01/13	120	\$10,312	\$0	\$10,312
469	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvement	J063	11/01/13	120	\$8,400	\$0	\$8,400
470	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvement	J063	11/01/13	120	\$9,419	\$0	\$9,419
471	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvement	J063	11/01/13	120	\$32,162	\$0	\$32,162
472	90000133716	SVC8000	HVAC	Structures and Improvement	J139	11/01/13	120	\$7,201	\$0	\$7,201
473	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvement	J063	11/01/13	120	\$13,451	\$0	\$13,451
474	90000127354	SVC8000	HVAC	Structures and Improvement	J139	12/01/13	120	\$18,524	\$0	\$18,524
475	90000135851	SVC8000	BUILDINGS	Structures and Improvement	J139	01/01/14	120	\$13,925	\$0	\$13,925
476	90000124274	SVC8000	BUILDINGS	Structures and Improvement	J139	02/01/14	120	\$19,556	\$0	\$19,556
477	90000124274	SVC8000	CEILING	Structures and Improvement	J139	02/01/14	120	\$62,521	\$0	\$62,521
478	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvement	J139	02/01/14	120	\$11,893	\$0	\$11,893
479	90000124274	SVC8000	FLOOR COVERING	Structures and Improvement	J139	02/01/14	120	\$11,981	\$0	\$11,981
480	90000124274	SVC8000	HVAC	Structures and Improvement	J139	02/01/14	120	\$40,816	\$0	\$40,816
481	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvement	J139	02/01/14	120	\$37,466	\$0	\$37,466
482	90000124274	SVC8000	POWER SUPPLY	Structures and Improvement	J139	02/01/14	120	\$35,508	\$0	\$35,508
483	90000124298	SVC8000	Non-utilized	Structures and Improvement	J139	02/01/14	120	\$58	\$0	\$58
484	90000125074	SVC8000	BUILDINGS	Structures and Improvement	J114	02/01/14	120	\$1,152,463	\$0	\$1,152,463
485	90000133466	SVC8000	Non-utilized	Structures and Improvement	J114	03/01/14	120	\$454,641	\$0	\$454,641
486	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvement	J114	03/01/14	120	\$33,194	\$0	\$33,194
487	90000133466	SVC8000	YARD LIGHTING	Structures and Improvement	J114	03/01/14	120	\$98,707	\$0	\$98,707
488	90000124257	SVC8000	HVAC	Structures and Improvement	J139	04/01/14	120	\$875,792	\$0	\$875,792
489	90000124298	SVC8000	Non-utilized	Structures and Improvement	J139	04/01/14	120	(\$17)	\$0	(\$17)
490	90000125060	SVC8000	HVAC	Structures and Improvement	J139	04/01/14	120	\$784,080	\$0	\$784,080
491	90000125074	SVC8000	Non-utilized	Structures and Improvement	J114	04/01/14	120	\$77,500	\$0	\$77,500
492	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvement	J139	04/01/14	120	\$375	\$0	\$375
493	90000135586	SVC8000	HVAC	Structures and Improvement	J139	04/01/14	120	\$136,596	\$0	\$136,596
494	90000128240	SVC8000	HVAC	Structures and Improvement	J135	06/01/14	120	\$10,484	\$0	\$10,484
495	90000136833	SVC8000	BUILDINGS	Structures and Improvement	J139	06/01/14	120	\$60,035	\$0	\$60,035
496	90000136833	SVC8000	HVAC	Structures and Improvement	J139	06/01/14	120	\$44,940	\$0	\$44,940

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 8.2300%

Line	Work order	estment N:	Project Description	Account Description	NECO	Balance	08/31/2020	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
443	90000124286	SVG8000	FLOOR COVERING	Structures and Improvements	YES	\$7,773	\$5,700	\$6,737	8.23%	\$554	\$71
444	90000124286	SVG8000	HVAC	Structures and Improvements	YES	\$18,444	\$13,526	\$15,985	8.23%	\$1,316	\$170
445	90000124286	SVG8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$12,380	\$9,078	\$10,729	8.23%	\$883	\$114
446	90000124286	SVG8000	POWER SUPPLY	Structures and Improvements	YES	\$34,540	\$25,330	\$29,935	8.23%	\$2,464	\$318
447	90000124286	SVG8000	SIGNS	Structures and Improvements	YES	\$2,605	\$1,910	\$2,257	8.23%	\$186	\$24
448	90000124287	SVG8000	POWER SUPPLY	Structures and Improvements	YES	\$29,203	\$21,415	\$25,309	8.23%	\$2,083	\$268
449	90000124301	SVG8000	HVAC	Structures and Improvements	NO	\$425	\$312	\$369	8.23%	\$30	\$4
450	90000124302	SVG8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	YES	\$21,794	\$15,983	\$18,888	8.23%	\$1,555	\$200
451	90000124307	SVG8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	YES	\$4,382	\$3,213	\$3,798	8.23%	\$313	\$40
452	90000126524	SVG8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$712	\$522	\$617	8.23%	\$51	\$7
453	90000126525	SVG8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	YES	\$4,232	\$3,103	\$3,667	8.23%	\$302	\$39
454	90000128076	SVG8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	YES	\$2,751	\$2,017	\$2,384	8.23%	\$196	\$25
455	90000125044	SVG8000	FLOOR COVERING	Structures and Improvements	YES	\$73,983	\$54,683	\$64,333	8.23%	\$5,295	\$629
456	90000124250	SVG8000	HVAC	Structures and Improvements	YES	\$258,255	\$195,009	\$226,632	8.23%	\$18,652	\$1,919
457	90000124252	SVG8000	BOILER (EA)	Structures and Improvements	YES	\$135,638	\$102,421	\$119,029	8.23%	\$9,796	\$1,008
458	90000124284	SVG8000	FLOOR COVERING	Structures and Improvements	YES	\$5,433	\$4,118	\$4,785	8.23%	\$394	\$41
459	90000124298	SVG8000	Non-united	Structures and Improvements	YES	\$1,898	\$1,433	\$1,666	8.23%	\$137	\$14
460	90000125054	SVG8000	BUILDINGS	Structures and Improvements	YES	\$116,882	\$88,258	\$102,570	8.23%	\$8,442	\$868
461	90000128160	SVG8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$13,793	\$10,415	\$12,104	8.23%	\$996	\$102
462	90000130276	SVG8000	BUILDINGS	Structures and Improvements	YES	\$10,507	\$7,934	\$9,221	8.23%	\$759	\$78
463	90000130956	SVG8000	BUILDINGS	Structures and Improvements	YES	\$2,166	\$1,636	\$1,901	8.23%	\$156	\$16
464	90000130956	SVG8000	FLOOR COVERING	Structures and Improvements	YES	\$11,479	\$8,668	\$10,074	8.23%	\$829	\$85
465	90000134909	SVG8000	AIR COMPRESSORS (EA)	Structures and Improvements	YES	\$5,744	\$4,337	\$5,041	8.23%	\$415	\$43
466	90000131767	SVG8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$2,206	\$1,677	\$1,942	8.23%	\$160	\$15
467	90000131767	SVG8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	YES	\$9,651	\$7,335	\$8,493	8.23%	\$699	\$66
468	90000131767	SVG8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$4,297	\$3,265	\$3,781	8.23%	\$311	\$29
469	90000131767	SVG8000	FINISH SYSTEMS - WALLS	Structures and Improvements	YES	\$3,500	\$2,660	\$3,080	8.23%	\$253	\$24
470	90000131767	SVG8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	YES	\$3,924	\$2,983	\$3,453	8.23%	\$284	\$27
471	90000131767	SVG8000	LIGHTING & POWER SYSTEM	Structures and Improvements	YES	\$13,401	\$10,185	\$11,793	8.23%	\$971	\$92
472	90000133716	SVG8000	HVAC	Structures and Improvements	YES	\$3,000	\$2,280	\$2,640	8.23%	\$217	\$20
473	90000133949	SVG8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$5,605	\$4,260	\$4,932	8.23%	\$406	\$38
474	90000127354	SVG8000	HVAC	Structures and Improvements	YES	\$7,873	\$6,020	\$6,946	8.23%	\$572	\$49
475	90000135851	SVG8000	BUILDINGS	Structures and Improvements	YES	\$6,034	\$4,642	\$5,338	8.23%	\$439	\$34
476	90000124274	SVG8000	BUILDINGS	Structures and Improvements	YES	\$8,637	\$6,682	\$7,659	8.23%	\$630	\$45
477	90000124274	SVG8000	CEILING	Structures and Improvements	YES	\$27,614	\$21,361	\$24,487	8.23%	\$2,015	\$143
478	90000124274	SVG8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	YES	\$5,253	\$4,063	\$4,658	8.23%	\$383	\$27
479	90000124274	SVG8000	FLOOR COVERING	Structures and Improvements	YES	\$5,292	\$4,094	\$4,693	8.23%	\$386	\$27
480	90000124274	SVG8000	HVAC	Structures and Improvements	YES	\$18,027	\$13,945	\$15,986	8.23%	\$1,316	\$93
481	90000124274	SVG8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$16,548	\$12,801	\$14,674	8.23%	\$1,208	\$86
482	90000124274	SVG8000	POWER SUPPLY	Structures and Improvements	YES	\$15,682	\$12,132	\$13,907	8.23%	\$1,145	\$81
483	90000124298	SVG8000	Non-united	Structures and Improvements	YES	\$26	\$20	\$23	8.23%	\$2	\$0
484	90000125074	SVG8000	Non-united	Structures and Improvements	NO	\$509,005	\$393,758	\$451,381	8.23%	\$37,149	\$2,632
485	90000133466	SVG8000	BUILDINGS	Structures and Improvements	NO	\$204,589	\$159,124	\$181,856	8.23%	\$14,967	\$953
486	90000133466	SVG8000	SECURITY SYSTEM	Structures and Improvements	NO	\$14,938	\$11,618	\$13,278	8.23%	\$1,093	\$70
487	90000135466	SVG8000	YARD LIGHTING	Structures and Improvements	NO	\$44,418	\$34,547	\$39,483	8.23%	\$3,249	\$307
488	90000124257	SVG8000	HVAC	Structures and Improvements	YES	\$401,405	\$313,826	\$357,615	8.23%	\$29,432	\$1,380
489	90000124298	SVG8000	Non-united	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1
490	90000125060	SVG8000	HVAC	Structures and Improvements	YES	\$359,370	\$280,962	\$320,166	8.23%	\$26,350	\$1,236
491	90000125074	SVG8000	Non-united	Structures and Improvements	NO	\$35,521	\$27,771	\$31,646	8.23%	\$2,604	\$122
492	90000135128	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$172	\$134	\$153	8.23%	\$13	\$1
493	90000135586	SVG8000	HVAC	Structures and Improvements	YES	\$62,606	\$48,947	\$55,777	8.23%	\$4,590	\$215
494	90000128240	SVG8000	HVAC	Structures and Improvements	YES	\$4,980	\$3,932	\$4,556	8.23%	\$367	\$13
495	90000136853	SVG8000	BUILDINGS	Structures and Improvements	YES	\$28,517	\$22,513	\$25,515	8.23%	\$2,100	\$72
496	90000136833	SVG8000	HVAC	Structures and Improvements	YES	\$21,347	\$16,853	\$19,100	8.23%	\$1,572	\$54

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year		Test Year		Test Year		Test Year
							NECO G	NECO G	NECO G	NECO G	NECO G	Distribution	Return
							Allocation	Rent-Return	Rent -	Allocation	Rent-Return	Allocation	Rent-Return
									Depn				
443	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$626	\$2,073	1.5316%	\$10	\$32		\$32	3.7985%	\$24
444	90000124286	SVC8000	HVAC	Structures and Improvements	\$1,485	\$4,918	1.5316%	\$23	\$75		\$75	3.7985%	\$56
445	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$997	\$3,201	1.5316%	\$15	\$51		\$51	3.7985%	\$38
446	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$2,781	\$9,211	1.5316%	\$43	\$141		\$141	3.7985%	\$106
447	90000124286	SVC8000	SIGNS	Structures and Improvements	\$210	\$695	1.5316%	\$3	\$11		\$11	3.7985%	\$8
448	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$2,351	\$7,787	1.5316%	\$36	\$119		\$119	3.7985%	\$89
449	90000124301	SVC8000	HVAC	Structures and Improvements	\$34	\$113	6.2600%	\$2	\$7		\$7	0.0000%	\$0
450	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$1,755	\$5,812	1.5316%	\$27	\$89		\$89	3.7985%	\$67
451	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$353	\$1,168	1.6673%	\$6	\$19		\$19	3.3927%	\$12
452	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$57	\$190	1.6673%	\$1	\$3		\$3	3.3927%	\$2
453	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$341	\$1,128	1.6673%	\$6	\$19		\$19	3.3927%	\$12
454	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$221	\$734	1.6673%	\$4	\$12		\$12	3.3927%	\$8
455	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	\$5,924	\$19,400	1.5316%	\$91	\$296		\$296	3.7985%	\$225
456	90000124250	SVC8000	HVAC	Structures and Improvements	\$20,570	\$63,246	1.5316%	\$315	\$969		\$969	3.7985%	\$781
457	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	\$10,804	\$33,217	1.5316%	\$165	\$509		\$509	3.7985%	\$410
458	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$434	\$1,335	1.5316%	\$7	\$20		\$20	3.7985%	\$16
459	90000124298	SVC8000	Non-unitized	Structures and Improvements	\$151	\$465	1.5316%	\$2	\$7		\$7	3.7985%	\$6
460	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$9,310	\$28,624	1.5316%	\$143	\$438		\$438	3.7985%	\$354
461	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,099	\$3,378	1.6673%	\$18	\$56		\$56	3.3927%	\$37
462	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$837	\$2,573	1.5316%	\$13	\$39		\$39	3.7985%	\$32
463	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$173	\$531	1.5316%	\$3	\$8		\$8	3.7985%	\$7
464	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$914	\$2,811	1.5316%	\$14	\$43		\$43	3.7985%	\$35
465	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$458	\$1,407	1.5316%	\$7	\$22		\$22	3.7985%	\$17
466	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$175	\$530	4.0899%	\$7	\$22		\$22	9.6901%	\$17
467	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$765	\$2,316	4.0899%	\$31	\$95		\$95	9.6901%	\$74
468	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$341	\$1,031	4.0899%	\$14	\$42		\$42	9.6901%	\$33
469	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$277	\$840	4.0899%	\$11	\$34		\$34	9.6901%	\$27
470	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$311	\$942	4.0899%	\$13	\$39		\$39	9.6901%	\$30
471	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$1,062	\$3,216	4.0899%	\$43	\$132		\$132	9.6901%	\$103
472	90000133716	SVC8000	HVAC	Structures and Improvements	\$238	\$720	1.5316%	\$4	\$11		\$11	3.7985%	\$9
473	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$444	\$1,345	4.0899%	\$18	\$55		\$55	9.6901%	\$43
474	90000127354	SVC8000	HVAC	Structures and Improvements	\$621	\$1,852	1.5316%	\$10	\$28		\$28	3.7985%	\$24
475	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$474	\$1,393	1.5316%	\$7	\$21		\$21	3.7985%	\$18
476	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$675	\$1,956	1.5316%	\$10	\$30		\$30	3.7985%	\$26
477	90000124274	SVC8000	CEILING	Structures and Improvements	\$2,158	\$6,252	1.5316%	\$33	\$96		\$96	3.7985%	\$82
478	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$411	\$1,189	1.5316%	\$6	\$18		\$18	3.7985%	\$16
479	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$414	\$1,198	1.5316%	\$6	\$18		\$18	3.7985%	\$16
480	90000124274	SVC8000	HVAC	Structures and Improvements	\$1,409	\$4,082	1.5316%	\$22	\$63		\$63	3.7985%	\$54
481	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,293	\$3,747	1.5316%	\$20	\$57		\$57	3.7985%	\$49
482	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$1,226	\$3,551	1.5316%	\$19	\$54		\$54	3.7985%	\$47
483	90000124298	SVC8000	Non-unitized	Structures and Improvements	\$2	\$6	1.5316%	\$0	\$0		\$0	3.7985%	\$0
484	90000125074	SVC8000	Non-unitized	Structures and Improvements	\$39,781	\$115,246	6.2600%	\$2,490	\$7,214		\$7,214	0.0000%	\$0
485	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$15,920	\$45,464	6.2600%	\$997	\$2,846		\$2,846	0.0000%	\$0
486	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$1,162	\$3,319	6.2600%	\$73	\$208		\$208	0.0000%	\$0
487	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	\$3,456	\$9,871	6.2600%	\$216	\$618		\$618	0.0000%	\$0
488	90000124257	SVC8000	HVAC	Structures and Improvements	\$30,812	\$87,579	1.5316%	\$472	\$1,341		\$1,341	3.7985%	\$1,170
489	90000124298	SVC8000	Non-unitized	Structures and Improvements	\$1	\$0	1.5316%	\$0	\$0		\$0	3.7985%	\$0
490	90000125060	SVC8000	HVAC	Structures and Improvements	\$27,585	\$78,408	1.5316%	\$423	\$1,201		\$1,201	3.7985%	\$1,048
491	90000125074	SVC8000	Non-unitized	Structures and Improvements	\$2,727	\$7,750	6.2600%	\$171	\$485		\$485	0.0000%	\$0
492	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$13	\$38	1.5316%	\$0	\$1		\$1	3.7985%	\$1
493	90000135586	SVC8000	HVAC	Structures and Improvements	\$4,806	\$13,660	1.5316%	\$74	\$209		\$209	3.7985%	\$183
494	90000128240	SVC8000	HVAC	Structures and Improvements	\$379	\$1,048	1.6673%	\$6	\$17		\$17	3.3927%	\$13
495	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$2,172	\$6,004	1.5316%	\$33	\$92		\$92	3.7985%	\$83
496	90000136833	SVC8000	HVAC	Structures and Improvements	\$1,626	\$4,494	1.5316%	\$25	\$69		\$69	3.7985%	\$62

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Distribution

Line	Work order	estimation	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
443	90000124286	SVCS800	FLOOR COVERING	Structures and Improvement	\$79	\$14	\$89	468	41.71%	\$8,645	\$10,659	\$10,969
444	90000124286	SVCS800	HVAC	Structures and Improvement	\$187	\$53	\$240	468	41.71%	\$20,513	\$25,291	\$26,026
445	90000124286	SVCS800	LIGHTING FIXTURE	Structures and Improvement	\$125	\$22	\$147	468	41.71%	\$13,768	\$16,976	\$17,469
446	90000124286	SVCS800	POWER SUPPLY	Structures and Improvement	\$350	\$62	\$412	468	41.71%	\$38,414	\$47,363	\$48,740
447	90000124286	SVCS800	SIGNS	Structures and Improvement	\$26	\$5	\$31	468	41.71%	\$2,897	\$3,571	\$3,675
448	90000124287	SVCS800	POWER SUPPLY	Structures and Improvement	\$296	\$53	\$349	468	41.71%	\$32,478	\$40,044	\$41,208
449	90000124301	SVCS800	HVAC	Structures and Improvement	\$0	\$0	\$0	468	41.71%	\$473	\$583	\$600
450	90000124302	SVCS800	MISCELLANEOUS ITEMS (EA)	Structures and Improvement	\$221	\$39	\$260	468	41.71%	\$24,239	\$29,885	\$30,754
451	90000124307	SVCS800	EXTERIOR DOORS & WINDOWS	Structures and Improvement	\$40	\$7	\$47	468	41.71%	\$4,873	\$6,009	\$6,183
452	90000124524	SVCS800	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	\$6	\$1	\$7	468	41.71%	\$792	\$976	\$1,004
453	90000124525	SVCS800	PLUMBING SYSTEM (ALL)	Structures and Improvement	\$38	\$7	\$45	468	41.71%	\$4,706	\$5,802	\$5,971
454	90000124576	SVCS800	PLUMBING SYSTEM (ALL)	Structures and Improvement	\$25	\$4	\$29	468	41.71%	\$3,059	\$3,772	\$3,882
455	90000125044	SVCS800	FLOOR COVERING	Structures and Improvement	\$733	\$131	\$864	468	41.71%	\$80,492	\$99,244	\$102,128
456	90000124250	SVCS800	HVAC	Structures and Improvement	\$2,402	\$435	\$2,837	468	41.71%	\$263,773	\$315,768	\$325,221
457	90000124252	SVCS800	BOILER (EA)	Structures and Improvement	\$1,262	\$228	\$1,490	468	41.71%	\$138,536	\$165,844	\$170,809
458	90000124284	SVCS800	FLOOR COVERING	Structures and Improvement	\$51	\$9	\$60	468	41.71%	\$5,570	\$6,667	\$6,867
459	90000124298	SVCS800	Non-united	Structures and Improvement	\$18	\$3	\$21	468	41.71%	\$1,939	\$2,321	\$2,390
460	90000125054	SVCS800	BUILDINGS	Structures and Improvement	\$1,087	\$197	\$1,284	468	41.71%	\$119,380	\$142,912	\$147,190
461	90000128160	SVCS800	LIGHTING FIXTURE	Structures and Improvement	\$115	\$21	\$136	468	41.71%	\$14,088	\$16,865	\$17,370
462	90000130276	SVCS800	BUILDINGS	Structures and Improvement	\$98	\$18	\$116	468	41.71%	\$10,732	\$12,847	\$13,232
463	90000130956	SVCS800	BUILDINGS	Structures and Improvement	\$20	\$4	\$24	468	41.71%	\$2,213	\$2,649	\$2,728
464	90000130956	SVCS800	FLOOR COVERING	Structures and Improvement	\$107	\$19	\$126	468	41.71%	\$11,725	\$14,036	\$14,456
465	90000134909	SVCS800	AIR COMPRESSORS (EA)	Structures and Improvement	\$53	\$10	\$63	468	41.71%	\$5,867	\$7,023	\$7,233
466	90000131767	SVCS800	BUILDING & ADDITIONS	Structures and Improvement	\$51	\$9	\$60	468	41.71%	\$2,208	\$2,644	\$2,723
467	90000131767	SVCS800	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvement	\$224	\$41	\$265	468	41.71%	\$9,660	\$11,564	\$11,910
468	90000131767	SVCS800	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	\$100	\$18	\$118	468	41.71%	\$4,301	\$5,148	\$5,302
469	90000131767	SVCS800	FINISH SYSTEMS - WALLS	Structures and Improvement	\$81	\$15	\$96	468	41.71%	\$3,303	\$4,194	\$4,319
470	90000131767	SVCS800	FINISH SYSTEMS - WINDOWS	Structures and Improvement	\$91	\$17	\$108	468	41.71%	\$3,928	\$4,702	\$4,843
471	90000131767	SVCS800	LIGHTING & POWER SYSTEM	Structures and Improvement	\$312	\$57	\$369	468	41.71%	\$13,413	\$16,057	\$16,538
472	90000133716	SVCS800	HVAC	Structures and Improvement	\$27	\$5	\$32	468	41.71%	\$3,003	\$3,595	\$3,703
473	90000133949	SVCS800	BUILDING & ADDITIONS	Structures and Improvement	\$130	\$24	\$154	468	41.71%	\$5,610	\$6,716	\$6,917
474	90000127354	SVCS800	HVAC	Structures and Improvement	\$70	\$13	\$83	468	41.71%	\$7,725	\$9,248	\$9,525
475	90000133851	SVCS800	BUILDINGS	Structures and Improvement	\$53	\$10	\$63	468	41.71%	\$5,808	\$6,952	\$7,161
476	90000124274	SVCS800	BUILDINGS	Structures and Improvement	\$74	\$14	\$88	468	41.71%	\$8,156	\$9,764	\$10,056
477	90000124274	SVCS800	CEILING	Structures and Improvement	\$237	\$44	\$281	468	41.71%	\$26,075	\$31,215	\$32,149
478	90000124274	SVCS800	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvement	\$45	\$8	\$53	468	41.71%	\$4,960	\$5,938	\$6,115
479	90000124274	SVCS800	FLOOR COVERING	Structures and Improvement	\$46	\$8	\$54	468	41.71%	\$4,997	\$5,982	\$6,161
480	90000124274	SVCS800	HVAC	Structures and Improvement	\$155	\$28	\$183	468	41.71%	\$17,022	\$20,378	\$20,988
481	90000124274	SVCS800	LIGHTING FIXTURE	Structures and Improvement	\$142	\$26	\$168	468	41.71%	\$15,626	\$18,706	\$19,266
482	90000124274	SVCS800	POWER SUPPLY	Structures and Improvement	\$135	\$25	\$160	468	41.71%	\$14,809	\$17,728	\$18,259
483	90000124298	SVCS800	Non-united	Structures and Improvement	\$0	\$0	\$0	468	41.71%	\$24	\$29	\$30
484	90000124074	SVCS800	Non-united	Structures and Improvement	\$0	\$0	\$0	468	41.71%	\$480,645	\$575,389	\$592,615
485	90000133466	SVCS800	BUILDINGS	Structures and Improvement	\$0	\$0	\$0	468	41.71%	\$189,612	\$226,988	\$233,784
486	90000133466	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$0	\$0	\$0	468	41.71%	\$13,844	\$16,573	\$17,069
487	90000133466	SVCS800	YARD LIGHTING	Structures and Improvement	\$0	\$0	\$0	468	41.71%	\$41,166	\$49,281	\$50,757
488	90000124257	SVCS800	HVAC	Structures and Improvement	\$3,327	\$614	\$3,941	468	43.46%	\$380,611	\$450,444	\$463,141
489	90000124298	SVCS800	Non-united	Structures and Improvement	\$0	\$0	\$0	468	43.46%	(\$7)	(\$24)	(\$24)
490	90000125060	SVCS800	HVAC	Structures and Improvement	\$2,978	\$550	\$3,528	468	43.46%	\$340,753	\$403,274	\$414,641
491	90000125074	SVCS800	Non-united	Structures and Improvement	\$0	\$0	\$0	468	43.46%	\$33,681	\$39,860	\$40,984
492	90000135128	SVCS800	SECURITY SYSTEM	Structures and Improvement	\$1	\$0	\$1	468	43.46%	\$163	\$193	\$198
493	90000135586	SVCS800	HVAC	Structures and Improvement	\$519	\$96	\$615	468	43.46%	\$59,363	\$70,255	\$72,235
494	90000128240	SVCS800	HVAC	Structures and Improvement	\$36	\$7	\$43	468	43.46%	\$4,556	\$5,392	\$5,544
495	90000136833	SVCS800	BUILDINGS	Structures and Improvement	\$228	\$42	\$270	468	43.46%	\$26,091	\$30,878	\$31,748
496	90000136833	SVCS800	HVAC	Structures and Improvement	\$171	\$32	\$203	468	43.46%	\$19,531	\$23,114	\$23,765

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The Narragansett Electric Company db/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estm't N:	Project Description	Account Description	09/01/2019		08/31/2020		Average		Cash to Book		Return on
					Balance	Cash Tax	Balance	Balance	Balance	Book Tax	Tax Difference	Accum Taxes	
443	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$10,814	\$2,954	\$13,956	\$13,992	\$13,992	\$3,823	(\$868)	(\$71)	
444	90000124286	SVC8000	HVAC	Structures and Improvements	\$2,659	\$7,010	\$3,659	\$3,199	\$3,199	\$9,070	(\$2,060)	(\$170)	
445	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$17,222	\$4,705	\$20,633	\$22,354	\$22,354	\$6,088	(\$1,383)	(\$114)	
446	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$48,052	\$13,128	\$75,567	\$66,778	\$66,778	\$16,986	(\$3,858)	(\$318)	
447	90000124286	SVC8000	STIGNS	Structures and Improvements	\$3,623	\$990	\$4,341	\$4,688	\$4,688	\$1,281	(\$291)	(\$24)	
448	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$40,626	\$11,099	\$48,671	\$56,458	\$56,458	\$14,361	(\$3,262)	(\$268)	
449	90000124301	SVC8000	HVAC	Structures and Improvements	\$592	\$162	\$709	\$822	\$766	\$209	(\$48)	(\$4)	
450	90000124302	SVC8000	MISCELLANEOUS ITEMS (E.A.)	Structures and Improvements	\$30,320	\$8,283	\$36,324	\$42,136	\$39,230	\$10,718	(\$2,434)	(\$200)	
451	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$6,096	\$1,665	\$7,303	\$8,472	\$7,887	\$2,155	(\$489)	(\$40)	
452	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$990	\$270	\$1,186	\$1,376	\$1,281	\$350	(\$79)	(\$7)	
453	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$5,887	\$1,608	\$7,053	\$8,181	\$7,617	\$2,081	(\$473)	(\$39)	
454	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$3,827	\$1,046	\$4,585	\$5,318	\$4,952	\$1,353	(\$307)	(\$25)	
455	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	\$100,686	\$27,507	\$119,017	\$138,317	\$128,667	\$35,152	(\$7,644)	(\$629)	
456	90000124250	SVC8000	HVAC	Structures and Improvements	\$320,495	\$87,559	\$374,206	\$437,452	\$405,829	\$110,872	(\$23,313)	(\$1,919)	
457	90000124252	SVC8000	ROILER (E.A.)	Structures and Improvements	\$168,327	\$45,987	\$196,537	\$229,754	\$213,145	\$58,231	(\$12,244)	(\$1,008)	
458	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$6,767	\$1,849	\$7,901	\$9,237	\$8,569	\$2,341	(\$492)	(\$41)	
459	90000124298	SVC8000	Non-united	Structures and Improvements	\$2,355	\$643	\$2,750	\$3,215	\$2,983	\$815	(\$171)	(\$14)	
460	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$145,051	\$39,628	\$169,360	\$197,984	\$183,672	\$50,179	(\$10,551)	(\$868)	
461	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$17,117	\$4,676	\$19,986	\$23,364	\$21,675	\$5,922	(\$1,245)	(\$102)	
462	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$13,039	\$3,562	\$15,225	\$17,798	\$16,511	\$4,511	(\$949)	(\$78)	
463	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$2,688	\$734	\$3,139	\$3,669	\$3,404	\$930	(\$196)	(\$16)	
464	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$14,246	\$3,892	\$16,633	\$19,444	\$18,039	\$4,928	(\$1,036)	(\$85)	
465	90000134909	SVC8000	AIR COMPRESSORS (E.A.)	Structures and Improvements	\$7,128	\$1,947	\$8,323	\$9,729	\$9,026	\$2,466	(\$519)	(\$43)	
466	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$2,683	\$733	\$3,109	\$3,618	\$3,354	\$916	(\$183)	(\$15)	
467	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$11,737	\$3,207	\$13,511	\$15,827	\$14,669	\$4,008	(\$801)	(\$60)	
468	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$5,225	\$1,428	\$6,015	\$7,046	\$6,531	\$1,784	(\$357)	(\$29)	
469	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$4,257	\$1,163	\$4,900	\$5,740	\$5,320	\$1,453	(\$291)	(\$24)	
470	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$4,773	\$1,304	\$5,494	\$6,436	\$5,965	\$1,630	(\$326)	(\$27)	
471	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$16,298	\$4,453	\$18,761	\$21,977	\$20,369	\$5,565	(\$1,112)	(\$92)	
472	90000133716	SVC8000	HVAC	Structures and Improvements	\$3,649	\$997	\$4,200	\$4,921	\$4,561	\$1,246	(\$249)	(\$20)	
473	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$6,816	\$1,862	\$7,847	\$9,192	\$8,519	\$2,327	(\$465)	(\$38)	
474	90000127354	SVC8000	HVAC	Structures and Improvements	\$9,387	\$2,564	\$10,651	\$12,503	\$11,577	\$3,163	(\$598)	(\$49)	
475	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$7,056	\$1,928	\$7,893	\$9,283	\$8,587	\$2,346	(\$418)	(\$34)	
476	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$31,682	\$8,656	\$34,908	\$41,160	\$38,034	\$10,391	(\$1,735)	(\$143)	
477	90000124274	SVC8000	CEILING	Structures and Improvements	\$6,027	\$1,646	\$6,640	\$7,829	\$7,235	\$1,977	(\$330)	(\$27)	
478	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$6,071	\$1,659	\$6,689	\$7,888	\$7,289	\$1,991	(\$333)	(\$27)	
479	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$20,683	\$5,651	\$22,789	\$26,870	\$24,829	\$6,783	(\$1,133)	(\$93)	
480	90000124274	SVC8000	HVAC	Structures and Improvements	\$18,986	\$5,187	\$20,919	\$24,665	\$22,792	\$6,227	(\$1,040)	(\$86)	
481	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$17,993	\$4,916	\$19,825	\$23,376	\$21,600	\$5,901	(\$986)	(\$81)	
482	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$30	\$8	\$33	\$38	\$36	\$10	(\$2)	(\$0)	
483	90000124298	SVC8000	Non-united	Structures and Improvements	\$84,002	\$15,949	\$64,349	\$75,805	\$70,082	\$19,536	(\$31,986)	(\$2,632)	
484	90000125074	SVC8000	Non-united	Structures and Improvements	\$230,386	\$62,941	\$250,053	\$295,517	\$272,785	\$74,525	(\$1,583)	(\$953)	
485	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$16,821	\$4,596	\$18,257	\$21,576	\$19,917	\$5,441	(\$846)	(\$70)	
486	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$50,019	\$13,665	\$64,289	\$64,591	\$59,224	\$16,180	(\$2,515)	(\$207)	
487	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	\$456,792	\$124,796	\$474,388	\$561,967	\$518,177	\$141,566	(\$16,770)	(\$1,380)	
488	90000124257	SVC8000	HVAC	Structures and Improvements	(\$24)	(\$7)	\$0	\$0	\$0	\$0	(\$7)	(\$1)	
489	90000124298	SVC8000	Non-united	Structures and Improvements	\$408,958	\$111,727	\$424,710	\$503,118	\$463,914	\$126,741	(\$15,014)	(\$1,236)	
490	90000125060	SVC8000	HVAC	Structures and Improvements	\$40,422	\$11,043	\$41,979	\$49,729	\$45,854	\$12,527	(\$1,484)	(\$122)	
491	90000125074	SVC8000	Non-united	Structures and Improvements	\$196	\$53	\$203	\$241	\$222	\$61	(\$7)	(\$1)	
492	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$71,245	\$19,464	\$73,989	\$87,649	\$80,819	\$22,080	(\$2,616)	(\$215)	
493	90000135586	SVC8000	HVAC	Structures and Improvements	\$5,468	\$1,494	\$5,504	\$6,553	\$6,028	\$1,647	(\$153)	(\$13)	
494	90000128240	SVC8000	HVAC	Structures and Improvements	\$31,313	\$8,555	\$31,519	\$37,522	\$34,520	\$9,431	(\$876)	(\$72)	
495	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$23,440	\$6,404	\$23,594	\$28,088	\$25,841	\$7,060	(\$656)	(\$54)	

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estment N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
497	90000128241	SVC8000	BUILDINGS	Structures and Improvement	J139	08/01/14	120	\$859,117	\$0	\$859,117
498	90000128241	SVC8000	HVAC	Structures and Improvement	J139	08/01/14	120	\$250,000	\$0	\$250,000
499	90000138578	SVC8000	HVAC	Structures and Improvement	J114	08/01/14	120	\$31,203	\$0	\$31,203
500	90000133714	SVC8000	BUILDINGS	Structures and Improvement	J139	09/01/14	120	\$8,800	\$0	\$8,800
501	90000145863	SVC8000	HVAC	Structures and Improvement	J139	10/01/14	120	\$17,784	\$0	\$17,784
502	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvement	J063	11/01/14	120	\$20,433	\$0	\$20,433
503	90000143315	SVC8000	HVAC	Structures and Improvement	J139	12/01/14	120	\$5,754	\$0	\$5,754
504	90000125074	SVC8000	Non-united	Structures and Improvement	J114	01/01/15	120	(\$1,182,642)	\$0	(\$1,182,642)
505	90000125074	SVC8000	Non-united	Structures and Improvement	J114	02/01/15	120	(\$47,321)	\$0	(\$47,321)
506	90000124298	SVC8000	Non-united	Structures and Improvement	J139	03/01/15	120	(\$4,690)	\$0	(\$4,690)
507	90000143057	SVC8000	BUILDINGS	Structures and Improvement	J139	04/01/15	120	\$194,207	\$0	\$194,207
508	90000151522	SVC8000	BATTERY	Structures and Improvement	J139	04/01/15	120	\$32,998	\$0	\$32,998
509	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvement	J063	05/01/15	120	\$18,572	\$0	\$18,572
510	90000155475	SVC8000	HVAC	Structures and Improvement	J135	06/01/15	120	\$1,506	\$0	\$1,506
511	90000141136	SVC8000	HVAC	Structures and Improvement	J139	07/01/15	120	\$122,980	\$0	\$122,980
512	90000141980	SVC8000	BUILDINGS	Structures and Improvement	J139	07/01/15	120	\$74,422	\$0	\$74,422
513	90000141980	SVC8000	CEILING	Structures and Improvement	J139	07/01/15	120	\$21,250	\$0	\$21,250
514	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvement	J139	07/01/15	120	\$27,593	\$0	\$27,593
515	90000141980	SVC8000	FLOOR COVERING	Structures and Improvement	J139	07/01/15	120	\$12,034	\$0	\$12,034
516	90000141980	SVC8000	HVAC	Structures and Improvement	J139	07/01/15	120	\$25,071	\$0	\$25,071
517	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvement	J139	07/01/15	120	\$25,907	\$0	\$25,907
518	90000141980	SVC8000	POWER SUPPLY	Structures and Improvement	J139	07/01/15	120	\$65,214	\$0	\$65,214
519	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvement	J139	07/01/15	120	\$4,179	\$0	\$4,179
520	90000153318	SVC8000	Non-united	Structures and Improvement	J063	07/01/15	120	\$257,139	\$0	\$257,139
521	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	J135	07/01/15	120	\$113,181	\$0	\$113,181
522	90000161506	SVC8000	Non-united	Structures and Improvement	G012	09/01/15	120	\$62,963	\$0	\$62,963
523	90000133467	SVC8000	BUILDINGS	Structures and Improvement	J139	11/01/15	120	\$432,471	\$0	\$432,471
524	90000133467	SVC8000	CEILING	Structures and Improvement	J139	11/01/15	120	\$80,022	\$0	\$80,022
525	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvement	J139	11/01/15	120	\$48,413	\$0	\$48,413
526	90000133467	SVC8000	FLOOR COVERING	Structures and Improvement	J139	11/01/15	120	\$103,290	\$0	\$103,290
527	90000133467	SVC8000	HVAC	Structures and Improvement	J139	11/01/15	120	\$398,494	\$0	\$398,494
528	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvement	J139	11/01/15	120	\$130,034	\$0	\$130,034
529	90000133467	SVC8000	POWER SUPPLY	Structures and Improvement	J139	11/01/15	120	\$421,099	\$0	\$421,099
530	90000160666	SVC8000	HVAC	Structures and Improvement	J135	11/01/15	120	\$9,216	\$0	\$9,216
531	90000164212	SVC8000	HVAC	Structures and Improvement	J139	11/01/15	120	\$26,980	\$0	\$26,980
532	90000153524	SVC8000	Non-united	Structures and Improvement	J139	04/01/16	120	\$304,007	\$0	\$304,007
533	90000168765	SVC8000	Non-united	Structures and Improvement	J063	04/01/16	120	\$29,497	\$0	\$29,497
534	90000168667	SVC8000	HVAC	Structures and Improvement	J135	05/01/16	120	\$3,869	\$0	\$3,869
535	90000170452	SVC8000	HVAC	Structures and Improvement	J135	05/01/16	120	\$14,413	\$0	\$14,413
536	90000171309	SVC8000	BUILDINGS	Structures and Improvement	J135	05/01/16	120	\$11,022	\$0	\$11,022
537	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvement	J135	05/01/16	120	\$7,006	\$0	\$7,006
538	90000174537	SVC8000	Non-united	Structures and Improvement	J135	07/01/16	120	\$11,969	\$0	\$11,969

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 8.2300%

Line	Work order	Estimate No.	Project Description	Account Description	NECO	Balance	08/31/2020	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
497	90000128241	SVG8000	BUILDINGS	Structures and Improvements	YES	\$422,399	\$336,487	\$39,443	8.23%	\$31,228	\$710
498	90000128241	SVG8000	HVAC	Structures and Improvements	YES	\$122,917	\$97,917	\$10,417	8.23%	\$9,087	\$207
499	90000138578	SVG8000	HVAC	Structures and Improvements	NO	\$15,341	\$12,221	\$13,781	8.23%	\$1,134	\$26
500	90000133714	SVG8000	BUILDINGS	Structures and Improvements	YES	\$4,400	\$3,520	\$3,960	8.23%	\$326	\$8
501	90000145863	SVG8000	HVAC	Structures and Improvements	YES	\$9,040	\$7,262	\$8,151	8.23%	\$671	\$14
502	90000143624	SVG8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	YES	\$10,557	\$8,514	\$9,536	8.23%	\$785	\$12
503	90000143315	SVG8000	HVAC	Structures and Improvements	YES	\$3,021	\$2,445	\$2,733	8.23%	\$225	\$2
504	90000125074	SVG8000	Non-united	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$38,147
505	90000125074	SVG8000	Non-united	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,526
506	90000124298	SVG8000	Non-united	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$151
507	90000143057	SVG8000	BUILDINGS	Structures and Improvements	YES	\$108,432	\$89,012	\$98,722	8.23%	\$8,125	(\$252)
508	90000151522	SVG8000	BATTERY	Structures and Improvements	YES	\$18,424	\$15,124	\$16,774	8.23%	\$1,380	(\$43)
509	90000135359	SVG8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$10,524	\$8,667	\$9,596	8.23%	\$790	(\$28)
510	90000155475	SVG8000	HVAC	Structures and Improvements	YES	\$866	\$716	\$791	8.23%	\$65	(\$3)
511	90000141136	SVG8000	HVAC	Structures and Improvements	YES	\$71,738	\$59,440	\$65,589	8.23%	\$5,398	(\$229)
512	90000141980	SVG8000	BUILDINGS	Structures and Improvements	YES	\$43,413	\$35,970	\$39,691	8.23%	\$3,267	(\$130)
513	90000141980	SVG8000	CEILING	Structures and Improvements	YES	\$12,396	\$10,271	\$11,333	8.23%	\$933	(\$40)
514	90000141980	SVG8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	YES	\$16,096	\$13,337	\$14,716	8.23%	\$1,211	(\$51)
515	90000141980	SVG8000	FLOOR COVERING	Structures and Improvements	YES	\$7,020	\$5,817	\$6,418	8.23%	\$528	(\$22)
516	90000141980	SVG8000	HVAC	Structures and Improvements	YES	\$14,625	\$12,118	\$13,371	8.23%	\$1,100	(\$47)
517	90000141980	SVG8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$15,113	\$12,522	\$13,817	8.23%	\$1,137	(\$48)
518	90000141980	SVG8000	POWER SUPPLY	Structures and Improvements	YES	\$38,042	\$31,520	\$34,781	8.23%	\$2,862	(\$121)
519	90000141980	SVG8000	SECURITY SYSTEM	Structures and Improvements	YES	\$2,438	\$2,020	\$2,229	8.23%	\$183	(\$8)
520	90000153318	SVG8000	Non-united	Structures and Improvements	YES	\$149,998	\$124,284	\$137,141	8.23%	\$11,287	(\$479)
521	90000157865	SVG8000	PAVEMENTS,ROADS,WALKS,CURBS 100 SQ	Structures and Improvements	YES	\$66,022	\$54,704	\$60,363	8.23%	\$4,968	(\$211)
522	90000161506	SVG8000	Non-united	Structures and Improvements	YES	\$37,778	\$31,482	\$34,630	8.23%	\$2,850	(\$122)
523	90000133467	SVG8000	BUILDINGS	Structures and Improvements	YES	\$266,690	\$223,443	\$245,067	8.23%	\$20,169	(\$1,001)
524	90000133467	SVG8000	CEILING	Structures and Improvements	YES	\$49,347	\$41,345	\$45,346	8.23%	\$3,732	(\$185)
525	90000133467	SVG8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	YES	\$29,855	\$25,013	\$27,434	8.23%	\$2,258	(\$112)
526	90000133467	SVG8000	FLOOR COVERING	Structures and Improvements	YES	\$63,696	\$53,367	\$58,531	8.23%	\$4,817	(\$239)
527	90000133467	SVG8000	HVAC	Structures and Improvements	YES	\$245,738	\$205,888	\$225,813	8.23%	\$18,584	(\$922)
528	90000133467	SVG8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$80,187	\$67,184	\$73,686	8.23%	\$6,064	(\$501)
529	90000133467	SVG8000	POWER SUPPLY	Structures and Improvements	YES	\$259,678	\$217,568	\$238,623	8.23%	\$19,639	(\$974)
530	90000160666	SVG8000	HVAC	Structures and Improvements	YES	\$5,683	\$4,761	\$5,222	8.23%	\$430	(\$21)
531	90000164212	SVG8000	HVAC	Structures and Improvements	YES	\$16,637	\$13,939	\$15,288	8.23%	\$1,258	(\$62)
532	90000155524	SVG8000	Non-united	Structures and Improvements	YES	\$200,138	\$169,738	\$184,938	8.23%	\$15,220	(\$1,088)
533	90000168765	SVG8000	Non-united	Structures and Improvements	YES	\$19,419	\$16,469	\$17,944	8.23%	\$1,477	(\$100)
534	90000168667	SVG8000	HVAC	Structures and Improvements	YES	\$2,579	\$2,192	\$2,386	8.23%	\$196	(\$15)
535	90000170452	SVG8000	HVAC	Structures and Improvements	YES	\$9,609	\$8,167	\$8,888	8.23%	\$731	(\$54)
536	90000171309	SVG8000	BUILDINGS	Structures and Improvements	YES	\$7,348	\$6,246	\$6,797	8.23%	\$559	(\$42)
537	90000171787	SVG8000	LIGHTING & POWER SYSTEM	Structures and Improvements	YES	\$4,671	\$3,970	\$4,320	8.23%	\$356	(\$20)
538	90000174537	SVG8000	Non-united	Structures and Improvements	YES	\$8,179	\$6,982	\$7,581	8.23%	\$624	(\$50)

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The Narragansett Electric Company d/b/a National Grid
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 For the Rate Year ended August 31, 2020

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent -	Test Year Distribution Allocation	Test Year Rent Return
497	90000128241	SVC8000	BUILDINGS	Structures and Improvements	\$31,938	\$85,912	1.5316%	\$489	\$13.16	3.7985%	\$1,213
498	90000128241	SVC8000	HVAC	Structures and Improvements	\$9,294	\$25,000	1.5316%	\$142	\$383	3.7985%	\$353
499	90000138578	SVC8000	HVAC	Structures and Improvements	\$1,160	\$3,120	6.2600%	\$73	\$195	0.0000%	\$0
500	90000133714	SVC8000	BUILDINGS	Structures and Improvements	\$334	\$880	1.5316%	\$5	\$13	3.7985%	\$13
501	90000145863	SVC8000	HVAC	Structures and Improvements	\$685	\$1,778	1.5316%	\$10	\$27	3.7985%	\$26
502	90000145624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$797	\$2,043	4.0899%	\$33	\$84	9.6901%	\$77
503	90000143315	SVC8000	HVAC	Structures and Improvements	\$227	\$575	1.5316%	\$3	\$9	3.7985%	\$9
504	90000125074	SVC8000	Non-unitized	Structures and Improvements	\$38,147	\$0	6.2600%	\$2,388	\$0	0.0000%	\$0
505	90000125074	SVC8000	Non-unitized	Structures and Improvements	\$1,526	\$0	6.2600%	\$96	\$0	0.0000%	\$0
506	90000124298	SVC8000	Non-unitized	Structures and Improvements	\$151	\$0	1.5316%	\$2	\$0	3.7985%	\$6
507	90000143057	SVC8000	BUILDINGS	Structures and Improvements	\$7,872	\$19,421	1.5316%	\$121	\$297	3.7985%	\$299
508	90000151522	SVC8000	BATTERY	Structures and Improvements	\$1,338	\$3,300	1.5316%	\$20	\$51	3.7985%	\$51
509	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$762	\$1,857	4.0899%	\$31	\$76	9.6901%	\$74
510	90000155475	SVC8000	HVAC	Structures and Improvements	\$63	\$151	1.6673%	\$1	\$3	3.7985%	\$2
511	90000141136	SVC8000	HVAC	Structures and Improvements	\$5,169	\$12,298	1.5316%	\$79	\$188	3.7985%	\$196
512	90000141980	SVC8000	BUILDINGS	Structures and Improvements	\$3,128	\$7,442	1.5316%	\$48	\$114	3.7985%	\$119
513	90000141980	SVC8000	CEILING	Structures and Improvements	\$893	\$2,125	1.5316%	\$14	\$33	3.7985%	\$34
514	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$1,160	\$2,759	1.5316%	\$18	\$42	3.7985%	\$44
515	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$506	\$1,203	1.5316%	\$8	\$18	3.7985%	\$19
516	90000141980	SVC8000	HVAC	Structures and Improvements	\$1,054	\$2,507	1.5316%	\$16	\$38	3.7985%	\$40
517	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,089	\$2,591	1.5316%	\$17	\$40	3.7985%	\$41
518	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$2,741	\$6,521	1.5316%	\$42	\$100	3.7985%	\$104
519	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$176	\$418	1.5316%	\$3	\$6	3.7985%	\$7
520	90000153318	SVC8000	Non-unitized	Structures and Improvements	\$10,808	\$25,714	4.0899%	\$442	\$1,052	9.6901%	\$1,047
521	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$4,757	\$11,318	1.6673%	\$79	\$189	3.9277%	\$161
522	90000161506	SVC8000	Non-unitized	Structures and Improvements	\$2,728	\$6,296	2.8497%	\$78	\$179	8.3686%	\$228
523	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$19,168	\$43,247	1.5316%	\$294	\$662	3.7985%	\$728
524	90000133467	SVC8000	CEILING	Structures and Improvements	\$3,547	\$8,002	1.5316%	\$54	\$123	3.7985%	\$135
525	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$2,146	\$4,841	1.5316%	\$33	\$74	3.7985%	\$82
526	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$4,578	\$10,329	1.5316%	\$70	\$158	3.7985%	\$174
527	90000133467	SVC8000	HVAC	Structures and Improvements	\$17,662	\$39,849	1.5316%	\$271	\$610	3.7985%	\$671
528	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$5,764	\$13,003	1.5316%	\$88	\$199	3.7985%	\$219
529	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$18,664	\$42,110	1.5316%	\$286	\$645	3.7985%	\$709
530	90000160666	SVC8000	HVAC	Structures and Improvements	\$408	\$922	1.6673%	\$7	\$15	3.9277%	\$14
531	90000164212	SVC8000	HVAC	Structures and Improvements	\$1,196	\$2,698	1.5316%	\$18	\$41	3.7985%	\$45
532	90000155524	SVC8000	Non-unitized	Structures and Improvements	\$14,133	\$30,401	1.5316%	\$216	\$466	3.7985%	\$537
533	90000168765	SVC8000	Non-unitized	Structures and Improvements	\$1,371	\$2,950	4.0899%	\$56	\$121	9.6901%	\$133
534	90000168667	SVC8000	HVAC	Structures and Improvements	\$182	\$387	1.6673%	\$3	\$6	3.9277%	\$6
535	90000170452	SVC8000	HVAC	Structures and Improvements	\$677	\$1,441	1.6673%	\$11	\$24	3.9277%	\$23
536	90000171309	SVC8000	BUILDINGS	Structures and Improvements	\$518	\$1,102	1.6673%	\$9	\$18	3.9277%	\$18
537	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$329	\$701	1.6673%	\$5	\$12	3.9277%	\$11
538	90000174557	SVC8000	Non-unitized	Structures and Improvements	\$574	\$1,197	1.6673%	\$10	\$20	3.9277%	\$19

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Distribution

Line	Work order	estimation	Project Description	Account Description	Test Year	Depreciation	Rent	Less IFA Salary & Wage	Total	Amortization Period	Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
497	90000128241	SV C8000	BUILDINGS	Structures and Improvements	\$3,263	\$611	\$3,865	\$611	\$3,865	468	43.46%	\$373,364	\$441,867	\$454,322
498	90000128241	SV C8000	HVAC	Structures and Improvements	\$950	\$178	\$1,125	\$178	\$1,125	468	43.46%	\$108,648	\$128,582	\$132,206
499	90000138578	SV C8000	HVAC	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	43.46%	\$16,049	\$16,049	\$16,501
500	90000133714	SV C8000	BUILDINGS	Structures and Improvements	\$33	\$6	\$40	\$6	\$40	468	43.46%	\$3,824	\$4,399	\$4,526
501	90000145863	SV C8000	HVAC	Structures and Improvements	\$68	\$13	\$81	\$13	\$81	468	43.46%	\$7,729	\$8,889	\$9,147
502	90000143624	SV C8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$198	\$38	\$238	\$38	\$238	468	43.46%	\$8,880	\$10,213	\$10,509
503	90000143315	SV C8000	HVAC	Structures and Improvements	\$22	\$4	\$26	\$4	\$26	468	43.46%	\$2,501	\$2,876	\$2,959
504	90000125074	SV C8000	Non-united	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	43.46%	(\$1,696,606)	(\$1,696,606)	\$2,959
505	90000125074	SV C8000	Non-united	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	468	43.46%	(\$2,056)	(\$2,056)	(\$67,886)
506	90000124298	SV C8000	Non-united	Structures and Improvements	\$0	\$1	\$5	\$1	\$5	468	43.46%	(\$2,038)	(\$6,728)	(\$6,728)
507	90000143057	SV C8000	BUILDINGS	Structures and Improvements	\$738	\$142	\$885	\$142	\$885	468	48.32%	\$93,846	\$105,426	\$107,999
508	90000151522	SV C8000	BATTERY	Structures and Improvements	\$125	\$24	\$152	\$24	\$152	468	48.32%	\$15,945	\$17,913	\$18,350
509	90000135359	SV C8000	BUILDING & ADDITIONS	Structures and Improvements	\$180	\$35	\$219	\$35	\$219	468	48.32%	\$8,975	\$10,082	\$10,328
510	90000155475	SV C8000	HVAC	Structures and Improvements	\$5	\$1	\$6	\$1	\$6	468	48.32%	\$728	\$818	\$838
511	90000141136	SV C8000	HVAC	Structures and Improvements	\$467	\$91	\$573	\$91	\$573	468	48.32%	\$59,427	\$66,760	\$68,390
512	90000141980	SV C8000	BUILDINGS	Structures and Improvements	\$283	\$55	\$347	\$55	\$347	468	48.32%	\$35,962	\$40,400	\$41,386
513	90000141980	SV C8000	CEILING	Structures and Improvements	\$81	\$16	\$99	\$16	\$99	468	48.32%	\$10,269	\$11,536	\$11,817
514	90000141980	SV C8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$105	\$20	\$129	\$20	\$129	468	48.32%	\$13,334	\$14,979	\$15,345
515	90000141980	SV C8000	FLOOR COVERING	Structures and Improvements	\$46	\$9	\$56	\$9	\$56	468	48.32%	\$5,815	\$6,533	\$6,692
516	90000141980	SV C8000	HVAC	Structures and Improvements	\$95	\$18	\$117	\$18	\$117	468	48.32%	\$12,115	\$13,610	\$13,942
517	90000141980	SV C8000	LIGHTING FIXTURE	Structures and Improvements	\$98	\$19	\$121	\$19	\$121	468	48.32%	\$12,519	\$14,064	\$14,407
518	90000141980	SV C8000	POWER SUPPLY	Structures and Improvements	\$248	\$48	\$304	\$48	\$304	468	48.32%	\$31,513	\$35,402	\$36,266
519	90000153318	SV C8000	SECURITY SYSTEM	Structures and Improvements	\$16	\$3	\$19	\$3	\$19	468	48.32%	\$2,019	\$2,268	\$2,324
520	90000157865	SV C8000	Non-united	Structures and Improvements	\$2,492	\$483	\$3,056	\$483	\$3,056	468	48.32%	\$124,256	\$139,589	\$142,996
521	90000157865	SV C8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$384	\$75	\$471	\$75	\$471	468	48.32%	\$54,692	\$61,441	\$62,941
522	90000161506	SV C8000	Non-united	Structures and Improvements	\$499	\$99	\$628	\$99	\$628	468	48.32%	\$30,425	\$33,346	\$34,180
523	90000133467	SV C8000	BUILDINGS	Structures and Improvements	\$1,643	\$324	\$2,047	\$324	\$2,047	468	48.32%	\$208,981	\$229,038	\$234,768
524	90000133467	SV C8000	CEILING	Structures and Improvements	\$304	\$60	\$379	\$60	\$379	468	48.32%	\$38,669	\$42,380	\$43,440
525	90000133467	SV C8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$184	\$36	\$229	\$36	\$229	468	48.32%	\$23,394	\$25,640	\$26,281
526	90000133467	SV C8000	FLOOR COVERING	Structures and Improvements	\$592	\$77	\$489	\$77	\$489	468	48.32%	\$49,912	\$54,703	\$56,071
527	90000133467	SV C8000	HVAC	Structures and Improvements	\$1,514	\$298	\$1,886	\$298	\$1,886	468	48.32%	\$192,562	\$211,043	\$216,323
528	90000133467	SV C8000	LIGHTING FIXTURE	Structures and Improvements	\$494	\$97	\$615	\$97	\$615	468	48.32%	\$62,836	\$68,866	\$70,589
529	90000133467	SV C8000	POWER SUPPLY	Structures and Improvements	\$1,600	\$315	\$1,993	\$315	\$1,993	468	48.32%	\$203,486	\$223,015	\$228,595
530	90000160666	SV C8000	HVAC	Structures and Improvements	\$31	\$6	\$39	\$6	\$39	468	48.32%	\$4,453	\$4,881	\$5,003
531	90000164212	SV C8000	HVAC	Structures and Improvements	\$102	\$20	\$128	\$20	\$128	468	48.32%	\$13,037	\$14,288	\$14,646
532	90000153524	SV C8000	Non-united	Structures and Improvements	\$1,155	\$231	\$1,461	\$231	\$1,461	468	49.95%	\$151,847	\$165,502	\$169,404
533	90000168765	SV C8000	Non-united	Structures and Improvements	\$286	\$57	\$362	\$57	\$362	468	49.95%	\$14,733	\$16,058	\$16,437
534	90000168667	SV C8000	HVAC	Structures and Improvements	\$13	\$3	\$17	\$3	\$17	468	49.95%	\$1,932	\$2,106	\$2,156
535	90000170452	SV C8000	HVAC	Structures and Improvements	\$49	\$10	\$62	\$10	\$62	468	49.95%	\$7,199	\$7,846	\$8,031
536	90000171309	SV C8000	BUILDINGS	Structures and Improvements	\$37	\$8	\$47	\$8	\$47	468	49.95%	\$5,305	\$6,000	\$6,142
537	90000171787	SV C8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$24	\$5	\$37	\$5	\$37	468	49.95%	\$3,499	\$3,814	\$3,904
538	90000174537	SV C8000	Non-united	Structures and Improvements	\$41	\$8	\$52	\$8	\$52	468	49.95%	\$5,978	\$6,516	\$6,670

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The Narragansett Electric Company db/a National Grid
Service Company Reims
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estimation	Project Description	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
497	90000128241	SVC8000	BUILDINGS	Structures and Improvements	\$448,095	\$122,420	\$436,718	\$522,629	\$479,674	\$131,047	(\$8,627)	(\$710)
498	90000128241	SVC8000	HVAC	Structures and Improvements	\$130,394	\$35,624	\$127,083	\$152,083	\$139,583	\$38,134	(\$2,511)	(\$207)
499	90000138578	SVC8000	HVAC	Structures and Improvements	\$16,275	\$4,446	\$15,861	\$19,982	\$17,422	\$4,760	(\$313)	(\$26)
500	90000133714	SVC8000	BUILDINGS	Structures and Improvements	\$4,462	\$1,219	\$4,400	\$5,280	\$4,840	\$1,322	(\$103)	(\$8)
501	90000145863	SVC8000	HVAC	Structures and Improvements	\$9,018	\$2,464	\$8,744	\$10,522	\$9,633	\$2,632	(\$168)	(\$14)
502	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$10,361	\$2,831	\$9,876	\$11,920	\$10,898	\$2,977	(\$147)	(\$12)
503	90000143315	SVC8000	HVAC	Structures and Improvements	\$2,918	\$797	\$2,733	\$3,308	\$3,021	\$825	(\$28)	(\$2)
504	90000125074	SVC8000	Non-untilized	Structures and Improvements	(\$1,096,606)	(\$463,513)	\$0	\$0	\$0	\$0	(\$463,513)	(\$38,147)
505	90000125074	SVC8000	Non-untilized	Structures and Improvements	(\$67,886)	(\$18,546)	\$0	\$0	\$0	\$0	(\$18,546)	(\$1,526)
506	90000124298	SVC8000	Non-untilized	Structures and Improvements	(\$6,728)	(\$1,838)	\$0	\$0	\$0	\$0	(\$1,838)	(\$151)
507	90000143057	SVC8000	BUILDINGS	Structures and Improvements	\$106,713	\$29,154	\$85,775	\$105,196	\$95,485	\$26,087	\$3,067	\$252
508	90000151522	SVC8000	BATTERY	Structures and Improvements	\$18,131	\$4,954	\$14,574	\$17,874	\$16,224	\$4,432	\$521	\$43
509	90000135359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$10,205	\$2,788	\$8,048	\$9,905	\$8,977	\$2,452	\$336	\$28
510	90000155475	SVC8000	HVAC	Structures and Improvements	\$828	\$226	\$640	\$791	\$716	\$195	\$31	\$3
511	90000141136	SVC8000	HVAC	Structures and Improvements	\$67,573	\$18,461	\$51,242	\$63,540	\$57,391	\$15,679	\$2,782	\$229
512	90000141980	SVC8000	BUILDINGS	Structures and Improvements	\$40,893	\$11,172	\$31,009	\$38,451	\$34,730	\$9,488	\$1,684	\$139
513	90000141980	SVC8000	CEILING	Structures and Improvements	\$11,676	\$3,190	\$8,854	\$10,979	\$9,917	\$2,709	\$481	\$40
514	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$15,162	\$4,142	\$11,497	\$14,256	\$12,877	\$3,518	\$624	\$51
515	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$6,613	\$1,807	\$5,014	\$6,218	\$5,616	\$1,534	\$272	\$22
516	90000141980	SVC8000	HVAC	Structures and Improvements	\$13,776	\$3,764	\$10,446	\$12,954	\$11,700	\$3,196	\$567	\$47
517	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$14,235	\$3,889	\$10,795	\$13,385	\$12,090	\$3,303	\$866	\$48
518	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$35,834	\$9,790	\$27,173	\$33,694	\$30,433	\$8,314	\$1,475	\$121
519	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,296	\$627	\$1,741	\$2,159	\$1,950	\$533	\$95	\$8
520	90000153318	SVC8000	Non-untilized	Structures and Improvements	\$141,293	\$38,601	\$107,141	\$132,855	\$119,998	\$32,784	\$5,818	\$479
521	90000157865	SVC8000	PAVEMENTS ROADS, WALKS, CURBS (100 SQ	Structures and Improvements	\$62,191	\$16,990	\$47,159	\$58,077	\$52,818	\$14,430	\$2,561	\$211
522	90000161506	SVC8000	Non-untilized	Structures and Improvements	\$33,763	\$9,224	\$25,185	\$31,482	\$28,334	\$7,741	\$1,483	\$122
523	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$231,903	\$63,356	\$165,780	\$209,028	\$187,404	\$51,199	\$12,157	\$1,001
524	90000133467	SVC8000	CEILING	Structures and Improvements	\$42,910	\$11,723	\$30,675	\$38,678	\$34,676	\$9,474	\$2,249	\$185
525	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$25,960	\$7,092	\$18,558	\$23,400	\$20,979	\$5,731	\$1,361	\$112
526	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$55,387	\$15,132	\$39,595	\$49,924	\$44,759	\$12,228	\$2,904	\$239
527	90000133467	SVC8000	HVAC	Structures and Improvements	\$213,683	\$58,378	\$152,756	\$192,605	\$172,681	\$47,176	\$11,202	\$922
528	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$69,728	\$19,050	\$49,846	\$62,850	\$56,348	\$15,394	\$3,655	\$301
529	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$225,805	\$61,690	\$161,421	\$203,531	\$182,476	\$49,853	\$11,837	\$974
530	90000160666	SVC8000	HVAC	Structures and Improvements	\$4,942	\$1,350	\$3,533	\$4,454	\$3,993	\$1,091	\$259	\$21
531	90000164212	SVC8000	HVAC	Structures and Improvements	\$14,467	\$3,952	\$10,342	\$13,040	\$11,691	\$3,194	\$758	\$62
532	90000153524	SVC8000	Non-untilized	Structures and Improvements	\$167,453	\$45,748	\$103,869	\$134,270	\$119,070	\$32,530	\$13,218	\$1,088
533	90000168765	SVC8000	Non-untilized	Structures and Improvements	\$16,248	\$4,439	\$10,078	\$13,028	\$11,553	\$3,156	\$1,283	\$106
534	90000168667	SVC8000	HVAC	Structures and Improvements	\$2,131	\$582	\$1,290	\$1,676	\$1,483	\$405	\$177	\$15
535	90000170452	SVC8000	HVAC	Structures and Improvements	\$7,939	\$2,169	\$4,804	\$6,246	\$5,525	\$1,509	\$659	\$54
536	90000171309	SVC8000	BUILDINGS	Structures and Improvements	\$6,071	\$1,659	\$3,674	\$4,716	\$4,225	\$1,154	\$504	\$42
537	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$3,959	\$1,054	\$2,335	\$3,036	\$2,686	\$734	\$321	\$26
538	90000174557	SVC8000	Non-untilized	Structures and Improvements	\$6,593	\$1,801	\$3,790	\$4,987	\$4,389	\$1,199	\$602	\$50

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
539	90000175582	SVC8000	Non-united	Structures and Improvement	J139	07/01/16	120	\$23,437	\$0	\$23,437
540	90000176635	SVC8000	Non-united	Structures and Improvement	J139	11/01/16	120	\$101,974	\$0	\$101,974
541	90000177563	SVC8000	Non-united	Structures and Improvement	J139	11/01/16	120	\$24,849	\$0	\$24,849
542	90000132991	SVC8000	Non-united	Structures and Improvement	G012	12/01/16	120	(\$236,641)	\$0	(\$236,641)
543	90000172632	SVC8000	Non-united	Structures and Improvement	J063	12/01/16	120	\$202,324	\$0	\$202,324
544	90000174537	SVC8000	Non-united	Structures and Improvement	J135	12/01/16	120	\$596	\$0	\$596
545	90000174540	SVC8000	Non-united	Structures and Improvement	J139	12/01/16	120	\$4,282	\$0	\$4,282
546	90000176635	SVC8000	Non-united	Structures and Improvement	J139	12/01/16	120	(\$17)	\$0	(\$17)
547	90000177563	SVC8000	Non-united	Structures and Improvement	J139	12/01/16	120	\$15,919	\$0	\$15,919
548	90000174537	SVC8000	Non-united	Structures and Improvement	J135	01/01/17	120	\$2,314	\$0	\$2,314
549	90000174540	SVC8000	Non-united	Structures and Improvement	J139	01/01/17	120	\$11	\$0	\$11
550	90000177563	SVC8000	Non-united	Structures and Improvement	J139	01/01/17	120	\$460	\$0	\$460
551	90000174537	SVC8000	Non-united	Structures and Improvement	J135	02/01/17	120	\$39	\$0	\$39
552	90000174540	SVC8000	Non-united	Structures and Improvement	J139	03/01/17	120	\$1,348	\$0	\$1,348
553	90000177563	SVC8000	Non-united	Structures and Improvement	J139	03/01/17	120	\$9,640	\$0	\$9,640
554	90000174540	SVC8000	Non-united	Structures and Improvement	J139	04/01/17	120	\$30,331	\$0	\$30,331
555	90000181496	SVC8000	Non-united	Structures and Improvement	J135	04/01/17	120	\$237,608	\$0	\$237,608
556	90000182013	SVC8000	Non-united	Structures and Improvement	J063	04/01/17	120	\$55,044	\$0	\$55,044
557	90000172633	SVC8000	Non-united	Structures and Improvement	J139	05/01/17	120	\$13,966	\$0	\$13,966
558	90000181493	SVC8000	Non-united	Structures and Improvement	J114	05/01/17	120	\$905,115	\$0	\$905,115
559	90000182262	SVC8000	Non-united	Structures and Improvement	J063	05/01/17	120	\$102,991	\$0	\$102,991
560	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	J114	07/01/87	120	\$4,920	\$0	\$4,920
561	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/87	120	\$1,094	\$0	\$1,094
562	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/87	120	\$1,475	\$0	\$1,475
563	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	J114	07/01/88	120	\$3,051	\$0	\$3,051
564	ITXFER000099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	J139	07/01/88	120	\$256	\$0	\$256
565	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J139	07/01/88	120	\$7,472	\$0	\$7,472
566	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J139	07/01/88	120	\$638	\$0	\$638
567	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/88	120	\$3,774	\$0	\$3,774
568	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/89	120	\$400	\$0	\$400
569	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J114	07/01/89	120	\$962	\$0	\$962
570	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/89	120	\$25,642	\$0	\$25,642
571	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/89	120	\$3,899	\$0	\$3,899
572	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/90	120	\$3,361	\$0	\$3,361
573	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/90	120	\$9,154	\$0	\$9,154
574	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J139	07/01/90	120	\$2,970	\$0	\$2,970
575	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J139	07/01/90	120	\$2,737	\$0	\$2,737
576	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/90	120	\$7,439	\$0	\$7,439
577	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/91	120	\$2,231	\$0	\$2,231
578	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J114	07/01/91	120	\$9,017	\$0	\$9,017
579	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/91	120	\$3,269	\$0	\$3,269
580	ITXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	J139	07/01/91	120	\$2,614	\$0	\$2,614
581	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/91	120	\$9,549	\$0	\$9,549
582	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$1,118	\$0	\$1,118
583	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$1,527	\$0	\$1,527
584	ITXFER000099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	J114	07/01/92	120	\$1,685	\$0	\$1,685
585	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$2,323	\$0	\$2,323
586	ITXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$580	\$0	\$580
587	ITXFER000099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equi	J139	07/01/92	120	\$3,349	\$0	\$3,349
588	ITXFER000099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	J139	07/01/92	120	\$8,832	\$0	\$8,832
589	ITXFER000099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J139	07/01/92	120	\$13,336	\$0	\$13,336
590	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/92	120	\$1,825	\$0	\$1,825
591	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/93	120	\$975	\$0	\$975
592	ITXFER000099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/93	120	\$2,758	\$0	\$2,758

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 8.2300%

Line	Work order	estment N:	Project Description	Account Description	NECO	Balance	08/31/2020	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
539	90000175582	SVC8000 Non-united		Structures and Improvements	YES	\$16,015	\$13,672	\$14,844	8.23%	\$1,222	(\$97)
540	90000176635	SVC8000 Non-united		Structures and Improvements	YES	\$73,082	\$62,884	\$67,983	8.23%	\$5,595	(\$469)
541	90000177563	SVC8000 Non-united		Structures and Improvements	YES	\$17,808	\$15,324	\$16,566	8.23%	\$1,363	(\$14)
542	90000132991	SVC8000 Non-united		Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$7,978
543	90000172632	SVC8000 Non-united		Structures and Improvements	YES	\$146,685	\$126,452	\$136,568	8.23%	\$11,240	(\$969)
544	90000174537	SVC8000 Non-united		Structures and Improvements	YES	\$432	\$372	\$402	8.23%	\$33	(\$5)
545	90000174540	SVC8000 Non-united		Structures and Improvements	YES	\$3,104	\$2,676	\$2,890	8.23%	\$238	(\$21)
546	90000176635	SVC8000 Non-united		Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1
547	90000177563	SVC8000 Non-united		Structures and Improvements	YES	\$11,541	\$9,949	\$10,745	8.23%	\$884	(\$76)
548	90000174537	SVC8000 Non-united		Structures and Improvements	YES	\$1,697	\$1,466	\$1,581	8.23%	\$130	(\$12)
549	90000174540	SVC8000 Non-united		Structures and Improvements	YES	\$8	\$7	\$7	8.23%	\$1	(\$0)
550	90000177563	SVC8000 Non-united		Structures and Improvements	YES	\$337	\$291	\$314	8.23%	\$26	(\$2)
551	90000174537	SVC8000 Non-united		Structures and Improvements	YES	\$29	\$25	\$27	8.23%	\$2	(\$0)
552	90000174540	SVC8000 Non-united		Structures and Improvements	YES	\$1,011	\$876	\$944	8.23%	\$78	(\$7)
553	90000177563	SVC8000 Non-united		Structures and Improvements	YES	\$7,230	\$6,266	\$6,748	8.23%	\$555	(\$52)
554	90000174540	SVC8000 Non-united		Structures and Improvements	YES	\$23,001	\$19,968	\$21,485	8.23%	\$1,768	(\$168)
555	90000181496	SVC8000 Non-united		Structures and Improvements	YES	\$180,186	\$156,425	\$168,306	8.23%	\$13,852	(\$1,316)
556	90000182013	SVC8000 Non-united		Structures and Improvements	YES	\$41,742	\$36,237	\$38,990	8.23%	\$3,209	(\$305)
557	90000172633	SVC8000 Non-united		Structures and Improvements	YES	\$10,707	\$9,311	\$10,009	8.23%	\$824	(\$80)
558	90000181493	SVC8000 Non-united		Structures and Improvements	NO	\$693,921	\$603,410	\$648,665	8.23%	\$53,385	(\$5,182)
559	90000182262	SVC8000 Non-united		Structures and Improvements	YES	\$78,960	\$68,661	\$73,810	8.23%	\$6,075	(\$590)
560	1TXFER00099	SVC8000 GARAGE & REPAIR EQUIPMENT		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$17
561	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$4
562	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$5
563	1TXFER00099	SVC8000 GARAGE & REPAIR EQUIPMENT		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$12
564	1TXFER00099	SVC8000 MACHINE TOOLS (EA)		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$1
565	1TXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$30
566	1TXFER00099	SVC8000 SPECIAL MACHINES		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$3
567	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$15
568	1TXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$2
569	1TXFER00099	SVC8000 SPECIAL MACHINES		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$4
570	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$118
571	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$18
572	1TXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$17
573	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$47
574	1TXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$15
575	1TXFER00099	SVC8000 SPECIAL MACHINES		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$14
576	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$39
577	1TXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$13
578	1TXFER00099	SVC8000 SPECIAL MACHINES		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$52
579	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$19
580	1TXFER00099	SVC8000 CRANES & HOISTING EQUIPMENT		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$15
581	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$55
582	1TXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$7
583	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$10
584	1TXFER00099	SVC8000 GARAGE & REPAIR EQUIPMENT		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$11
585	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$15
586	1TXFER00099	SVC8000 MISCELLANEOUS ITEMS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$4
587	1TXFER00099	SVC8000 ANVILS, FORGES & SMITHING EQUIPMENT		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$21
588	1TXFER00099	SVC8000 CRANES & HOISTING EQUIPMENT		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$56
589	1TXFER00099	SVC8000 SPECIAL MACHINES		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$85
590	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$12
591	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$7
592	1TXFER00099	SVC8000 TOOLS & IMPLEMENTS (EA)		Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$19

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	Estimate N:	Project Description	Account Description	Year		Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depn	Test Year Distribution Allocation	Test Year Rent Return
					Total Return	Amortization					
539	90000175582	SVC8000	Non-unitized	Structures and Improvements	\$1,125	\$2,344	1.5316%	\$17	\$36	3.7985%	\$43
540	90000176635	SVC8000	Non-unitized	Structures and Improvements	\$5,126	\$10,197	1.5316%	\$79	\$156	3.7985%	\$195
541	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$1,249	\$2,485	1.5316%	\$27	\$38	3.7985%	\$47
542	90000132991	SVC8000	Non-unitized	Structures and Improvements	\$7,978	\$0	2.8497%	\$227	\$0	8.3686%	\$668
543	90000172632	SVC8000	Non-unitized	Structures and Improvements	\$10,271	\$20,232	4.0899%	\$420	\$827	9.6901%	\$995
544	90000174537	SVC8000	Non-unitized	Structures and Improvements	\$30	\$60	1.6673%	\$1	\$1	3.3927%	\$1
545	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$217	\$428	1.5316%	\$3	\$7	3.7985%	\$8
546	90000176635	SVC8000	Non-unitized	Structures and Improvements	\$1	\$0	1.5316%	\$0	\$0	3.7985%	\$0
547	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$808	\$1,592	1.5316%	\$12	\$24	3.7985%	\$31
548	90000174537	SVC8000	Non-unitized	Structures and Improvements	\$119	\$231	1.6673%	\$2	\$4	3.3927%	\$4
549	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$1	\$1	1.5316%	\$0	\$0	3.7985%	\$0
550	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$24	\$46	1.5316%	\$0	\$1	3.7985%	\$1
551	90000174537	SVC8000	Non-unitized	Structures and Improvements	\$2	\$4	1.6673%	\$0	\$0	3.3927%	\$0
552	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$70	\$135	1.5316%	\$1	\$2	3.7985%	\$3
553	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$504	\$964	1.5316%	\$8	\$15	3.7985%	\$19
554	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$1,600	\$3,033	1.5316%	\$25	\$46	3.7985%	\$61
555	90000181496	SVC8000	Non-unitized	Structures and Improvements	\$12,536	\$23,761	1.6673%	\$209	\$396	3.3927%	\$425
556	90000182013	SVC8000	Non-unitized	Structures and Improvements	\$2,904	\$5,504	4.0899%	\$119	\$225	9.6901%	\$281
557	90000172633	SVC8000	Non-unitized	Structures and Improvements	\$744	\$1,397	1.5316%	\$11	\$21	3.7985%	\$28
558	90000181493	SVC8000	Non-unitized	Structures and Improvements	\$48,203	\$90,511	6.2600%	\$3,017	\$5,666	0.0000%	\$0
559	90000182262	SVC8000	Non-unitized	Structures and Improvements	\$5,485	\$10,299	4.0899%	\$224	\$421	9.6901%	\$531
560	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	\$17	\$0	6.2600%	\$1	\$0	0.0000%	\$0
561	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$4	\$0	6.2600%	\$0	\$0	0.0000%	\$0
562	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$5	\$0	1.5316%	\$0	\$0	3.7985%	\$0
563	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	\$12	\$0	6.2600%	\$1	\$0	0.0000%	\$0
564	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	\$1	\$0	1.5316%	\$0	\$0	3.7985%	\$0
565	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$30	\$0	1.5316%	\$0	\$0	3.7985%	\$1
566	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$3	\$0	1.5316%	\$0	\$0	3.7985%	\$0
567	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$15	\$0	1.5316%	\$0	\$0	3.7985%	\$1
568	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$2	\$0	6.2600%	\$0	\$0	0.0000%	\$0
569	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$4	\$0	6.2600%	\$0	\$0	0.0000%	\$0
570	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$118	\$0	6.2600%	\$7	\$0	0.0000%	\$0
571	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$18	\$0	1.5316%	\$0	\$0	3.7985%	\$1
572	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$17	\$0	6.2600%	\$1	\$0	0.0000%	\$0
573	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$47	\$0	6.2600%	\$3	\$0	0.0000%	\$0
574	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$15	\$0	1.5316%	\$0	\$0	3.7985%	\$1
575	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$14	\$0	1.5316%	\$0	\$0	3.7985%	\$1
576	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$39	\$0	1.5316%	\$1	\$0	3.7985%	\$1
577	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$13	\$0	6.2600%	\$1	\$0	0.0000%	\$0
578	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$52	\$0	6.2600%	\$3	\$0	0.0000%	\$0
579	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$19	\$0	6.2600%	\$1	\$0	0.0000%	\$0
580	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	\$15	\$0	1.5316%	\$0	\$0	3.7985%	\$1
581	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$55	\$0	1.5316%	\$1	\$0	3.7985%	\$2
582	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$7	\$0	6.2600%	\$0	\$0	0.0000%	\$0
583	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$10	\$0	6.2600%	\$1	\$0	0.0000%	\$0
584	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	\$11	\$0	6.2600%	\$1	\$0	0.0000%	\$0
585	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$15	\$0	6.2600%	\$1	\$0	0.0000%	\$0
586	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$4	\$0	6.2600%	\$0	\$0	0.0000%	\$0
587	1TXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equi	\$21	\$0	1.5316%	\$0	\$0	3.7985%	\$1
588	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	\$56	\$0	1.5316%	\$1	\$0	3.7985%	\$2
589	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$85	\$0	1.5316%	\$1	\$0	3.7985%	\$3
590	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$12	\$0	1.5316%	\$0	\$0	3.7985%	\$0
591	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$7	\$0	6.2600%	\$0	\$0	0.0000%	\$0
592	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$19	\$0	1.5316%	\$0	\$0	3.7985%	\$1

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Distribution										09/01/19		08/31/20	
Line	Work order	estimation	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage	Allocation	Total	Amortization Period	Bonus Rate	Bonus Depreciation	09/01/2019 Balance	08/31/2020 Balance
539	90000175582	SV C8000	Non-united	Structures and Improvement	\$89	\$18	\$114	\$114	468	49.95%	\$11,706	\$12,759	\$13,060
540	90000176635	SV C8000	Non-united	Structures and Improvement	\$387	\$80	\$503	\$503	468	49.95%	\$50,934	\$54,206	\$55,515
541	90000177563	SV C8000	Non-united	Structures and Improvement	\$94	\$19	\$122	\$122	468	49.95%	\$12,412	\$13,209	\$13,528
542	90000132991	SV C8000	Non-united	Structures and Improvement	\$0	\$91	\$576	\$576	468	49.95%	(\$118,198)	(\$354,839)	(\$354,839)
543	90000172632	SV C8000	Non-united	Structures and Improvement	\$1,961	\$404	\$2,552	\$2,552	468	49.95%	\$101,057	\$107,549	\$110,145
544	90000174537	SV C8000	Non-united	Structures and Improvement	\$2	\$0	\$3	\$3	468	49.95%	\$297	\$317	\$324
545	90000174540	SV C8000	Non-united	Structures and Improvement	\$16	\$3	\$21	\$21	468	49.95%	\$2,139	\$2,276	\$2,331
546	90000176635	SV C8000	Non-united	Structures and Improvement	\$60	\$12	\$79	\$79	468	49.95%	\$7,951	\$8,462	\$8,666
547	90000177563	SV C8000	Non-united	Structures and Improvement	\$8	\$2	\$10	\$10	468	49.95%	\$1,156	\$1,230	\$1,260
548	90000174537	SV C8000	Non-united	Structures and Improvement	\$0	\$0	\$0	\$0	468	49.95%	\$5	\$6	\$6
549	90000174540	SV C8000	Non-united	Structures and Improvement	\$2	\$0	\$2	\$2	468	49.95%	\$230	\$244	\$250
550	90000177563	SV C8000	Non-united	Structures and Improvement	\$0	\$0	\$0	\$0	468	49.95%	\$20	\$21	\$21
551	90000174537	SV C8000	Non-united	Structures and Improvement	\$5	\$1	\$7	\$7	468	49.95%	\$673	\$716	\$734
552	90000174540	SV C8000	Non-united	Structures and Improvement	\$37	\$8	\$48	\$48	468	49.95%	\$4,815	\$5,124	\$5,248
553	90000177563	SV C8000	Non-united	Structures and Improvement	\$115	\$24	\$152	\$152	468	49.95%	\$15,150	\$16,123	\$16,512
554	90000174540	SV C8000	Non-united	Structures and Improvement	\$806	\$168	\$1,063	\$1,063	468	49.95%	\$118,681	\$126,303	\$129,354
555	90000181496	SV C8000	Non-united	Structures and Improvement	\$533	\$111	\$703	\$703	468	49.95%	\$27,494	\$29,260	\$29,966
556	90000182013	SV C8000	Non-united	Structures and Improvement	\$53	\$11	\$70	\$70	468	49.95%	\$6,976	\$7,424	\$7,603
557	90000172633	SV C8000	Non-united	Structures and Improvement	\$0	\$0	\$0	\$0	468	49.95%	\$452,090	\$481,130	\$492,746
558	90000181493	SV C8000	Non-united	Structures and Improvement	\$998	\$209	\$1,321	\$1,321	468	49.95%	\$51,442	\$54,747	\$56,068
559	90000182262	SV C8000	Non-united	Structures and Improvement	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$4,100	\$4,226
560	ITXFER00099	SV C8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$911	\$939
561	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$1,229	\$1,267
562	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$2,464	\$2,543
563	ITXFER00099	SV C8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$206	\$213
564	ITXFER00099	SV C8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$6,035	\$6,226
565	ITXFER00099	SV C8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$515	\$531
566	ITXFER00099	SV C8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$3,049	\$3,145
567	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$313	\$323
568	ITXFER00099	SV C8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$752	\$777
569	ITXFER00099	SV C8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$20,054	\$20,711
570	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	\$1	84	0.00%	\$0	\$3,049	\$3,149
571	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$2,542	\$2,629
572	ITXFER00099	SV C8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$6,924	\$7,159
573	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$2,247	\$2,323
574	ITXFER00099	SV C8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$2,070	\$2,140
575	ITXFER00099	SV C8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$5,627	\$5,818
576	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	\$1	84	0.00%	\$0	\$1,630	\$1,688
577	ITXFER00099	SV C8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$6,590	\$6,821
578	ITXFER00099	SV C8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$2,389	\$2,473
579	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$1,910	\$1,977
580	ITXFER00099	SV C8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$6,978	\$7,223
581	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$2	\$2	84	0.00%	\$0	\$788	\$817
582	ITXFER00099	SV C8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$1,076	\$1,116
583	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$1,188	\$1,231
584	ITXFER00099	SV C8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$1,638	\$1,698
585	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$409	\$424
586	ITXFER00099	SV C8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$2,361	\$2,447
587	ITXFER00099	SV C8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$1	\$1	84	0.00%	\$0	\$6,228	\$6,454
588	ITXFER00099	SV C8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$0	\$0	\$2	\$2	84	0.00%	\$0	\$9,404	\$9,746
589	ITXFER00099	SV C8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$0	\$0	\$3	\$3	84	0.00%	\$0	\$1,287	\$1,334
590	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$663	\$688
591	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$1,874	\$1,944
592	ITXFER00099	SV C8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	\$1	84	0.00%	\$0	\$1,874	\$1,944

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The Narragansett Electric Company db/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estm	N	Project Description	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
539	90000175582	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$12,910	\$3,527	\$7,422	\$9,765	\$8,594	\$2,348	\$1,179	\$97
540	90000176635	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$54,861	\$14,988	\$28,893	\$39,090	\$33,091	\$9,286	\$5,701	\$469
541	90000177563	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$13,368	\$3,652	\$7,041	\$9,225	\$8,283	\$2,263	\$1,389	\$114
542	90000132991	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	(\$354,539)	(\$96,942)	\$0	\$0	\$0	\$0	(\$96,942)	(\$7,978)
543	90000172652	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$108,847	\$29,737	\$55,639	\$75,871	\$65,755	\$17,964	\$11,773	\$969
544	90000174537	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$320	\$88	\$164	\$223	\$194	\$53	\$35	\$3
545	90000174540	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$2,303	\$629	\$1,177	\$1,606	\$1,392	\$380	\$249	\$21
546	90000176635	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	(\$20)	(\$7)	\$0	\$0	\$0	\$0	(\$7)	(\$1)
547	90000177563	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$8,564	\$2,340	\$4,378	\$5,970	\$5,174	\$1,413	\$926	\$76
548	90000174537	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$1,245	\$340	\$617	\$849	\$733	\$200	\$140	\$12
549	90000174540	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$6	\$2	\$3	\$4	\$3	\$1	\$1	\$0
550	90000177563	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$247	\$68	\$123	\$169	\$146	\$40	\$28	\$2
551	90000174537	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$21	\$6	\$10	\$14	\$12	\$3	\$2	\$0
552	90000174540	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$725	\$198	\$337	\$472	\$404	\$110	\$88	\$7
553	90000177563	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$5,186	\$1,417	\$2,410	\$3,374	\$2,892	\$790	\$627	\$52
554	90000174540	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$16,318	\$4,458	\$7,330	\$10,363	\$8,847	\$2,417	\$2,041	\$168
555	90000181496	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$127,830	\$34,923	\$57,422	\$81,183	\$69,302	\$18,933	\$15,990	\$1,316
556	90000182013	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$29,613	\$8,090	\$13,302	\$18,807	\$16,055	\$4,386	\$3,704	\$305
557	90000172653	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$7,513	\$2,053	\$3,259	\$4,655	\$3,957	\$1,081	\$972	\$80
558	90000181493	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$486,938	\$133,032	\$211,193	\$301,705	\$256,449	\$70,062	\$62,970	\$5,182
559	90000182262	SVC8000	Non-united	Structures and Improvements	Structures and Improvements	\$55,408	\$15,137	\$24,031	\$34,430	\$29,181	\$7,972	\$7,165	\$590
560	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$4,163	\$1,137	\$4,920	\$4,920	\$4,920	\$1,344	(\$207)	(\$17)	(\$17)
561	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$925	\$253	\$1,094	\$1,094	\$1,094	\$299	(\$46)	(\$4)	(\$4)
562	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,248	\$341	\$1,475	\$1,475	\$1,475	\$403	(\$62)	(\$5)	(\$5)
563	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$2,503	\$684	\$3,051	\$3,051	\$3,051	\$834	(\$150)	(\$12)	(\$12)
564	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$210	\$57	\$256	\$256	\$256	\$70	(\$13)	(\$1)	(\$1)
565	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$6,131	\$1,675	\$7,472	\$7,472	\$7,472	\$2,041	(\$366)	(\$30)	(\$30)
566	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$523	\$143	\$638	\$638	\$638	\$174	(\$31)	(\$3)	(\$3)
567	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3,097	\$846	\$3,774	\$3,774	\$3,774	\$1,031	(\$185)	(\$15)	(\$15)
568	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$318	\$87	\$400	\$400	\$400	\$109	(\$22)	(\$2)	(\$2)
569	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$765	\$209	\$962	\$962	\$962	\$263	(\$54)	(\$4)	(\$4)
570	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$20,382	\$5,568	\$25,642	\$25,642	\$25,642	\$7,006	(\$1,437)	(\$118)	(\$118)
571	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3,099	\$847	\$3,899	\$3,899	\$3,899	\$1,065	(\$219)	(\$18)	(\$18)
572	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$2,586	\$706	\$3,361	\$3,361	\$3,361	\$918	(\$212)	(\$17)	(\$17)
573	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$7,042	\$1,924	\$9,154	\$9,154	\$9,154	\$2,501	(\$577)	(\$47)	(\$47)
574	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$2,285	\$624	\$2,970	\$2,970	\$2,970	\$811	(\$187)	(\$15)	(\$15)
575	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$2,105	\$575	\$2,737	\$2,737	\$2,737	\$748	(\$173)	(\$14)	(\$14)
576	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$5,722	\$1,563	\$7,439	\$7,439	\$7,439	\$2,032	(\$469)	(\$39)	(\$39)
577	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$1,659	\$453	\$2,231	\$2,231	\$2,231	\$610	(\$156)	(\$13)	(\$13)
578	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$6,705	\$1,832	\$9,017	\$9,017	\$9,017	\$2,464	(\$632)	(\$52)	(\$52)
579	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$2,431	\$664	\$3,269	\$3,269	\$3,269	\$893	(\$229)	(\$19)	(\$19)
580	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$1,943	\$531	\$2,614	\$2,614	\$2,614	\$714	(\$185)	(\$15)	(\$15)
581	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$7,100	\$1,940	\$9,549	\$9,549	\$9,549	\$2,609	(\$669)	(\$55)	(\$55)
582	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$802	\$219	\$1,118	\$1,118	\$1,118	\$305	(\$86)	(\$7)	(\$7)
583	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,096	\$299	\$1,527	\$1,527	\$1,527	\$417	(\$118)	(\$10)	(\$10)
584	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$1,210	\$330	\$1,685	\$1,685	\$1,685	\$460	(\$130)	(\$11)	(\$11)
585	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,668	\$456	\$2,323	\$2,323	\$2,323	\$635	(\$179)	(\$15)	(\$15)
586	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$416	\$114	\$580	\$580	\$580	\$158	(\$45)	(\$4)	(\$4)
587	1TXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equip	\$2,404	\$657	\$3,349	\$3,349	\$3,349	\$915	(\$258)	(\$21)	(\$21)
588	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$6,341	\$1,732	\$8,832	\$8,832	\$8,832	\$2,413	(\$681)	(\$56)	(\$56)
589	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$9,575	\$2,616	\$13,336	\$13,336	\$13,336	\$3,644	(\$1,028)	(\$85)	(\$85)
590	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,310	\$358	\$1,825	\$1,825	\$1,825	\$499	(\$141)	(\$12)	(\$12)
591	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$675	\$184	\$975	\$975	\$975	\$266	(\$82)	(\$7)	(\$7)
592	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,909	\$522	\$2,738	\$2,738	\$2,738	\$753	(\$232)	(\$19)	(\$19)

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	estm't N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
593	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/93	120	\$429	\$0	\$429
594	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/94	120	\$13,116	\$0	\$13,116
595	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/94	120	\$5,885	\$0	\$5,885
596	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/95	120	\$14,584	\$0	\$14,584
597	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/96	120	\$13,815	\$0	\$13,815
598	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J135	07/01/97	120	\$4,171	\$0	\$4,171
599	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/97	120	\$23,557	\$0	\$23,557
600	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J063	06/17/03	120	\$9,040	\$0	\$9,040
601	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	12/31/03	120	\$80,414	\$0	\$80,414
602	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J063	12/31/03	120	\$37,482	\$0	\$37,482
603	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J063	05/17/04	120	\$4,980	\$0	\$4,980
604	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J063	06/17/04	120	\$500,899	\$0	\$500,899
605	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	12/17/04	120	\$2,550	\$0	\$2,550
606	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J139	07/24/05	120	\$5,954	\$0	\$5,954
607	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	11/22/05	120	\$4,362	\$0	\$4,362
608	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	J139	05/01/06	120	\$3,358	\$0	\$3,358
609	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J063	07/01/06	120	\$5,296	\$0	\$5,296
610	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	12/01/06	120	\$25,883	\$0	\$25,883
611	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equi	J139	06/01/07	120	\$553	\$0	\$553
612	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J063	10/01/08	120	\$81,633	\$0	\$81,633
613	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equi	J139	01/31/09	120	\$17,352	\$0	\$17,352
614	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J063	06/30/10	120	\$311,717	\$0	\$311,717
615	90000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equi	G012	07/01/10	120	\$268,088	\$0	\$268,088
616	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/12	120	\$18,797	\$0	\$18,797
617	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J139	08/01/12	120	\$9,038	\$0	\$9,038
618	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$294,748	\$0	\$294,748
619	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$8,203	\$0	\$8,203
620	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$20,813	\$0	\$20,813
621	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$9,165	\$0	\$9,165
622	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$12,109	\$0	\$12,109
623	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$3,347	\$0	\$3,347
624	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$1,525	\$0	\$1,525
625	Total							\$476,119,248	\$0	\$476,119,248
626	Check							\$476,119,248		
627	Difference							(80)		

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

09/01/19 08/31/20 8.2300%

Line	Work order	Investment N°	Project Description	Account Description	NECO	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
593	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$5
594	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	NO	\$0	\$0	\$0	8.23%	\$0	\$98
595	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$44
596	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$118
597	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$119
598	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$38
599	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$217
600	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$62
601	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$574
602	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$268
603	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$30
604	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$36
605	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$3,733
606	TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$19
607	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$46
608	TXFER00099	SVG8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$34
609	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$26
610	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$41
611	TXFER00099	SVG8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$209
612	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$4
613	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$710
614	TXFER00099	SVG8000	GENERATOR	Tools Shop and Garage Equip	YES	\$0	\$0	\$0	8.23%	\$0	\$151
615	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$25,976	\$0	\$12,988	8.23%	\$1,069	\$2,515
616	90000097933	SVG8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equip	YES	\$22,341	\$0	\$11,170	8.23%	\$919	\$2,163
617	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$5,326	\$3,446	\$4,386	8.23%	\$361	\$82
618	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$2,636	\$1,732	\$2,184	8.23%	\$180	\$38
619	TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$85,968	\$56,493	\$71,231	8.23%	\$5,862	\$1,236
620	TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$2,393	\$1,572	\$1,982	8.23%	\$163	\$34
621	TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$6,071	\$3,989	\$5,030	8.23%	\$414	\$87
622	TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$2,673	\$1,757	\$2,215	8.23%	\$182	\$38
623	TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$3,532	\$2,321	\$2,926	8.23%	\$241	\$51
624	TXFER00099	SVG8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	YES	\$976	\$641	\$809	8.23%	\$67	\$14
625	TXFER00099	SVG8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	YES	\$445	\$292	\$369	8.23%	\$30	\$6
626	Total					\$47,112,122	\$35,298,935	\$41,205,529		\$3,391,215	\$1,567,959
627	Check										
628	Difference										

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Gas

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Depn	Test Year Distribution Allocation	Test Year Rent Return
593	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3	\$0	1.5316%	\$0	\$0	3.7985%	\$0
594	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$98	\$0	6.2600%	\$6	\$0	0.0000%	\$0
595	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$44	\$0	1.5316%	\$1	\$0	3.7985%	\$2
596	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$118	\$0	1.5316%	\$2	\$0	3.7985%	\$4
597	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$119	\$0	1.5316%	\$2	\$0	3.7985%	\$5
598	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$38	\$0	1.6673%	\$1	\$0	3.3927%	\$1
599	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$217	\$0	1.5316%	\$3	\$0	3.7985%	\$8
600	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$62	\$0	4.0899%	\$3	\$0	9.6901%	\$6
601	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$574	\$0	1.5316%	\$9	\$0	3.7985%	\$22
602	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$268	\$0	4.0899%	\$11	\$0	9.6901%	\$26
603	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$30	\$0	4.0899%	\$1	\$0	9.6901%	\$3
604	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$36	\$0	4.0899%	\$1	\$0	9.6901%	\$3
605	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3,733	\$0	1.5316%	\$57	\$0	3.7985%	\$142
606	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$19	\$0	1.5316%	\$0	\$0	3.7985%	\$1
607	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$46	\$0	1.5316%	\$1	\$0	3.7985%	\$2
608	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$34	\$0	1.5316%	\$1	\$0	3.7985%	\$1
609	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$26	\$0	4.0899%	\$1	\$0	9.6901%	\$3
610	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$41	\$0	4.0899%	\$2	\$0	9.6901%	\$4
611	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$209	\$0	1.5316%	\$3	\$0	3.7985%	\$8
612	1TXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equip	\$4	\$0	1.5316%	\$0	\$0	3.7985%	\$0
613	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$710	\$0	4.0899%	\$29	\$0	9.6901%	\$69
614	1TXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equip	\$151	\$0	1.5316%	\$2	\$0	3.7985%	\$6
615	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3,584	\$25,976	4.0899%	\$147	\$1,062	9.6901%	\$347
616	9000007933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equip	\$3,082	\$22,341	2.8497%	\$88	\$637	8.3686%	\$258
617	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$443	\$1,880	1.5316%	\$7	\$29	3.7985%	\$17
618	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$218	\$904	1.5316%	\$3	\$14	3.7985%	\$8
619	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$7,098	\$29,475	4.0899%	\$290	\$1,205	9.6901%	\$688
620	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$198	\$820	4.0899%	\$8	\$34	9.6901%	\$19
621	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$501	\$2,081	4.0899%	\$20	\$85	9.6901%	\$49
622	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$221	\$917	4.0899%	\$9	\$37	9.6901%	\$21
623	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$292	\$1,211	4.0899%	\$12	\$50	9.6901%	\$28
624	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$81	\$535	4.0899%	\$3	\$14	9.6901%	\$8
625	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$37	\$153	4.0899%	\$2	\$6	9.6901%	\$4
626	Total				\$4,959,174	\$11,746,454		\$45,934	\$139,712		\$88,882
627	Check										
628	Difference										
Gas											185,646

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Distribution												09/01/19	08/31/20
Line	Work order	Project Description	Account Description	Test Year Rent	Less IFA & Salary & Wage	Total	Amortiz ion Period	Bonus Rate	Bonus Depreciation	09/01/2019		08/31/2020	
										Balance	Balance	Balance	Balance
593	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$291	\$0	\$302
594	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$8,576	\$0	\$8,912
595	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$3,848	\$0	\$3,999
596	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$4	\$0	84	0.00%	\$0	\$9,162	\$0	\$9,536
597	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$4	\$0	84	0.00%	\$0	\$8,325	\$0	\$8,679
598	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	0.00%	\$0	\$2,407	\$0	\$2,514
599	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$7	\$0	84	0.00%	\$0	\$13,590	\$0	\$14,194
600	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$5	\$0	84	46.14%	\$4,171	\$6,231	\$6	\$6,356
601	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$3	\$19	\$0	84	46.14%	\$37,103	\$54,316	\$55	\$55,427
602	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$4	\$22	\$0	84	46.14%	\$17,294	\$25,318	\$25	\$25,835
603	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$3	\$0	84	46.14%	\$1,938	\$2,837	\$2	\$2,895
604	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$3	\$0	84	46.14%	\$2,298	\$3,364	\$3	\$3,433
605	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$19	\$122	\$0	84	46.14%	\$231,111	\$331,417	\$338	\$338,334
606	ITXFER00099	SYC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	\$0	84	46.14%	\$1,177	\$1,687	\$1	\$1,722
607	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$2	\$0	84	46.14%	\$2,747	\$3,857	\$3	\$3,940
608	ITXFER00099	SYC8000 MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	\$0	84	46.14%	\$2,013	\$2,826	\$2	\$2,886
609	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$2	\$0	84	46.14%	\$1,549	\$2,175	\$2	\$2,222
610	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$3	\$0	84	46.14%	\$2,443	\$3,431	\$3	\$3,504
611	ITXFER00099	SYC8000 MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$7	\$0	84	46.14%	\$11,942	\$16,411	\$16	\$16,768
612	ITXFER00099	SYC8000 MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	\$0	84	46.14%	\$255	\$350	\$3	\$358
613	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$9	\$59	\$0	84	46.14%	\$37,665	\$49,502	\$50	\$50,630
614	ITXFER00099	SYC8000 GENERATOR	Tools Shop and Garage Equip	\$0	\$1	\$5	\$0	84	46.14%	\$8,006	\$10,522	\$10	\$10,762
615	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$2,517	\$391	\$2,473	\$0	84	46.14%	\$143,824	\$184,721	\$189	\$189,026
616	90000097933	SYC8000 GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equip	\$1,771	\$277	\$1,752	\$0	84	46.14%	\$123,694	\$158,867	\$162	\$162,569
617	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$71	\$12	\$76	\$0	84	46.14%	\$8,673	\$10,620	\$10	\$10,879
618	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$34	\$6	\$37	\$0	84	46.14%	\$4,170	\$5,106	\$5	\$5,231
619	ITXFER00099	SYC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$2,856	\$484	\$3,060	\$0	84	46.14%	\$135,995	\$166,524	\$170	\$170,595
620	ITXFER00099	SYC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$79	\$13	\$85	\$0	84	46.14%	\$3,785	\$4,635	\$4	\$4,748
621	ITXFER00099	SYC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$202	\$34	\$216	\$0	84	46.14%	\$9,603	\$11,759	\$12	\$12,046
622	ITXFER00099	SYC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$89	\$15	\$95	\$0	84	46.14%	\$4,229	\$5,178	\$5	\$5,305
623	ITXFER00099	SYC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$117	\$20	\$126	\$0	84	46.14%	\$5,387	\$6,841	\$7	\$7,009
624	ITXFER00099	SYC8000 TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$32	\$5	\$35	\$0	84	46.14%	\$1,544	\$1,891	\$1	\$1,937
625	ITXFER00099	SYC8000 MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$15	\$3	\$16	\$0	84	46.14%	\$704	\$862	\$8	\$8,883
626	Total			\$317,407	\$55,499	\$350,790			\$91,716,130	\$364,038,335	\$369,998,244		
627	Check												
628	Difference												
Distribution												350,790	

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
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d/b/a NATIONAL GRID

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The Narragansett Electric Company db/a National Grid
Service Company Reimb
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2020

Line	Work order	est	N	Project Description	Account Description	Average Balance	Cash Tax	09/01/2019 Balance	08/31/2020 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
593	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$297	\$81	\$429	\$429	\$429	\$117	(\$36)	(\$3)
594	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$8,744	\$2,389	\$13,116	\$13,116	\$13,116	\$3,583	(\$1,194)	(\$98)
595	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$3,923	\$1,072	\$5,885	\$5,885	\$5,885	\$1,608	(\$530)	(\$44)
596	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$9,349	\$2,554	\$14,584	\$14,584	\$14,584	\$3,984	(\$1,430)	(\$118)
597	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$8,502	\$2,323	\$13,815	\$13,815	\$13,815	\$3,774	(\$1,452)	(\$119)
598	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$2,460	\$672	\$4,171	\$4,171	\$4,171	\$1,140	(\$468)	(\$38)
599	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$13,892	\$3,795	\$23,557	\$23,557	\$23,557	\$6,436	(\$2,640)	(\$217)
600	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$6,293	\$1,719	\$9,040	\$9,040	\$9,040	\$2,470	(\$750)	(\$62)
601	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$54,872	\$14,991	\$80,414	\$80,414	\$80,414	\$21,969	(\$6,978)	(\$574)
602	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$25,576	\$6,987	\$37,482	\$37,482	\$37,482	\$10,240	(\$3,253)	(\$268)
603	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$2,866	\$783	\$4,200	\$4,200	\$4,200	\$1,147	(\$364)	(\$30)
604	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$3,398	\$928	\$4,980	\$4,980	\$4,980	\$1,361	(\$432)	(\$36)
605	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$334,875	\$91,488	\$500,899	\$500,899	\$500,899	\$136,846	(\$45,358)	(\$3,733)
606	ITXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$1,705	\$466	\$2,550	\$2,550	\$2,550	\$697	(\$231)	(\$19)
607	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$3,899	\$1,065	\$5,954	\$5,954	\$5,954	\$1,627	(\$562)	(\$46)
608	ITXFER00099	SVC8000		MACHINE TOOLS (EA)	Tools Shop and Garage Equi	\$2,856	\$780	\$4,362	\$4,362	\$4,362	\$1,192	(\$411)	(\$34)
609	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$2,199	\$601	\$3,358	\$3,358	\$3,358	\$917	(\$317)	(\$26)
610	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$3,467	\$947	\$5,296	\$5,296	\$5,296	\$1,447	(\$500)	(\$41)
611	ITXFER00099	SVC8000		MACHINE TOOLS (EA)	Tools Shop and Garage Equi	\$16,589	\$4,532	\$25,883	\$25,883	\$25,883	\$7,071	(\$2,539)	(\$209)
612	ITXFER00099	SVC8000		MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equi	\$354	\$97	\$553	\$553	\$553	\$151	(\$54)	(\$6)
613	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$50,066	\$13,678	\$81,653	\$81,653	\$81,653	\$22,302	(\$8,624)	(\$710)
614	ITXFER00099	SVC8000		GENERATOR	Tools Shop and Garage Equi	\$10,642	\$2,907	\$17,352	\$17,352	\$17,352	\$4,740	(\$1,833)	(\$151)
615	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$186,873	\$51,054	\$285,740	\$311,717	\$298,729	\$81,613	(\$30,559)	(\$2,515)
616	90000097933	SVC8000		GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equi	\$160,718	\$43,908	\$245,748	\$268,088	\$256,918	\$70,190	(\$26,282)	(\$2,163)
617	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$10,750	\$2,937	\$13,471	\$13,471	\$13,471	\$3,937	(\$1,000)	(\$82)
618	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$5,168	\$1,412	\$6,402	\$7,305	\$6,854	\$1,872	(\$460)	(\$38)
619	ITXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$168,559	\$46,050	\$208,780	\$238,255	\$223,517	\$61,065	(\$15,014)	(\$1,236)
620	ITXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$4,691	\$1,282	\$5,811	\$6,631	\$6,221	\$1,700	(\$418)	(\$34)
621	ITXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$11,903	\$3,252	\$14,743	\$16,624	\$15,783	\$4,312	(\$1,060)	(\$87)
622	ITXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$5,241	\$1,432	\$6,492	\$7,409	\$6,950	\$1,899	(\$467)	(\$38)
623	ITXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$6,925	\$1,892	\$8,577	\$9,788	\$9,183	\$2,509	(\$617)	(\$51)
624	ITXFER00099	SVC8000		TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	\$1,914	\$523	\$2,571	\$2,705	\$2,538	\$693	(\$170)	(\$14)
625	ITXFER00099	SVC8000		MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$872	\$238	\$1,080	\$1,233	\$1,157	\$316	(\$78)	(\$6)
626	Total					\$367,018,290	\$100,269,397	\$430,868,818	\$442,638,833	\$436,753,826	\$118,709,736	(\$18,906,395)	(\$1,555,996)
627	Check												
628	Difference												

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE- ALL SIZES	Communication Equipment	J139	07/01/97	120	\$2,600	\$0	\$2,600
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	12/20/02	120	\$48,803	\$0	\$48,803
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	08/26/04	120	\$560,942	\$0	\$560,942
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	10/31/04	120	\$10,055	\$0	\$10,055
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J063	04/23/05	120	\$86,734	\$0	\$86,734
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	03/19/06	120	\$4,520	\$0	\$4,520
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	J139	09/01/06	120	\$103,619	\$0	\$103,619
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	J139	12/01/06	120	\$40,743	\$0	\$40,743
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	J063	09/01/09	120	\$114,338	\$0	\$114,338
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	J063	03/01/10	120	\$738,816	\$0	\$738,816
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	J139	08/01/12	120	\$1,001	\$0	\$1,001
12	90000098633	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$3,658	\$0	\$3,658
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$18,292	\$0	\$18,292
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$7,317	\$0	\$7,317
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$11,096	\$0	\$11,096
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$10,975	\$0	\$10,975
17	90000098634	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$5,754	\$0	\$5,754
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$11,507	\$0	\$11,507
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$2,301	\$0	\$2,301
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$12,223	\$0	\$12,223
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$5,754	\$0	\$5,754
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$161,102	\$0	\$161,102
23	90000098635	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$6,070	\$0	\$6,070
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$30,840	\$0	\$30,840
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$2,428	\$0	\$2,428
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$12,895	\$0	\$12,895
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$6,070	\$0	\$6,070
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$218,519	\$0	\$218,519
29	90000098636	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$15,339	\$0	\$15,339
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$30,157	\$0	\$30,157
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$5,936	\$0	\$5,936
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$47,485	\$0	\$47,485
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$5,936	\$0	\$5,936
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$213,685	\$0	\$213,685
35	90000098638	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$9,903	\$0	\$9,903
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$12,873	\$0	\$12,873
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$4,951	\$0	\$4,951
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$4,951	\$0	\$4,951
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$2,971	\$0	\$2,971
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$108,928	\$0	\$108,928
41	90000098638	SVC8000	TOWER	Communication Equipment	J063	12/01/13	120	\$38,634	\$0	\$38,634
42	90000098721	SVC8000	BATTERY	Communication Equipment	J063	12/01/13	120	\$16,225	\$0	\$16,225
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	J063	12/01/13	120	\$34,944	\$0	\$34,944
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	J063	12/01/13	120	\$6,878	\$0	\$6,878
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	J063	12/01/13	120	\$55,023	\$0	\$55,023
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	J063	12/01/13	120	\$6,878	\$0	\$6,878
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	J063	12/01/13	120	\$123,802	\$0	\$123,802
48	90000098721	SVC8000	TOWER	Communication Equipment	J063	12/01/13	120	\$123,802	\$0	\$123,802
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	G012	06/01/17	120	\$3,384	\$0	\$3,384
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	G012	07/01/11	120	\$78,019	\$0	\$78,019
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	G012	07/01/11	120	\$23,213	\$0	\$23,213
52	90000098936	SVC8000	Wire & Cable	Improvements	G012	07/01/11	120	\$253	\$0	\$253
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J135	07/01/87	120	\$1,462	\$0	\$1,462
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	06/17/03	120	\$7,784	\$0	\$7,784

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

09/01/20 08/31/21 8.2300%

Line	Work order	Estment N°	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
1	1TXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
2	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
3	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
4	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
5	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
6	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
7	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
8	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
11	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	YES	\$192	\$92	\$142	8.23%	\$12	(\$3)
12	90000098633	SVC8000	BATTERY	Communication Equipment	YES	\$1,189	\$823	\$1,006	8.23%	\$83	(\$22)
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$5,945	\$4,116	\$5,030	8.23%	\$414	(\$108)
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$2,378	\$1,646	\$2,012	8.23%	\$166	(\$43)
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$3,606	\$2,497	\$3,051	8.23%	\$251	(\$65)
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	YES	\$3,567	\$2,469	\$3,018	8.23%	\$248	(\$65)
17	90000098634	SVC8000	BATTERY	Communication Equipment	YES	\$1,870	\$1,295	\$1,582	8.23%	\$130	(\$34)
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$3,740	\$2,589	\$3,164	8.23%	\$260	(\$68)
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$748	\$518	\$633	8.23%	\$52	(\$14)
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$3,972	\$2,750	\$3,361	8.23%	\$277	(\$72)
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	YES	\$1,870	\$1,295	\$1,582	8.23%	\$130	(\$34)
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$52,338	\$36,248	\$44,303	8.23%	\$3,646	(\$949)
23	90000098635	SVC8000	BATTERY	Communication Equipment	YES	\$1,973	\$1,366	\$1,669	8.23%	\$137	(\$36)
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$10,023	\$6,939	\$8,481	8.23%	\$698	(\$182)
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$789	\$546	\$668	8.23%	\$55	(\$14)
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$4,191	\$2,901	\$3,546	8.23%	\$292	(\$76)
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	YES	\$1,973	\$1,366	\$1,669	8.23%	\$137	(\$36)
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$71,019	\$49,167	\$60,093	8.23%	\$4,946	(\$1,287)
29	90000098636	SVC8000	BATTERY	Communication Equipment	YES	\$4,985	\$3,451	\$4,218	8.23%	\$347	(\$90)
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$9,801	\$6,785	\$8,293	8.23%	\$683	(\$178)
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$1,929	\$1,336	\$1,632	8.23%	\$134	(\$35)
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$15,433	\$10,684	\$13,059	8.23%	\$1,075	(\$280)
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	YES	\$1,929	\$1,336	\$1,632	8.23%	\$134	(\$35)
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$69,448	\$48,079	\$58,763	8.23%	\$4,836	(\$1,259)
35	90000098638	SVC8000	BATTERY	Communication Equipment	YES	\$3,218	\$2,228	\$2,723	8.23%	\$224	(\$58)
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$4,184	\$2,897	\$3,540	8.23%	\$291	(\$76)
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$1,609	\$1,114	\$1,362	8.23%	\$112	(\$29)
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$1,609	\$1,114	\$1,362	8.23%	\$112	(\$29)
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	YES	\$966	\$668	\$817	8.23%	\$67	(\$18)
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$35,402	\$24,509	\$29,955	8.23%	\$2,465	(\$642)
41	90000098638	SVC8000	TOWER	Communication Equipment	YES	\$12,556	\$8,693	\$10,624	8.23%	\$874	(\$228)
42	90000098721	SVC8000	BATTERY	Communication Equipment	YES	\$5,273	\$3,651	\$4,462	8.23%	\$367	(\$96)
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	YES	\$11,357	\$7,862	\$9,610	8.23%	\$791	(\$206)
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	YES	\$2,235	\$1,548	\$1,891	8.23%	\$156	(\$41)
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	YES	\$17,883	\$12,380	\$15,131	8.23%	\$1,245	(\$324)
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	YES	\$2,235	\$1,548	\$1,891	8.23%	\$156	(\$41)
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$40,236	\$27,856	\$34,046	8.23%	\$2,802	(\$729)
48	90000098721	SVC8000	TOWER	Communication Equipment	YES	\$40,236	\$27,856	\$34,046	8.23%	\$2,802	(\$729)
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	YES	\$2,284	\$1,946	\$2,115	8.23%	\$174	(\$37)
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	YES	\$6,502	\$0	\$0	8.23%	\$268	(\$73)
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	YES	\$1,934	\$0	\$967	8.23%	\$80	(\$22)
52	90000098936	SVC8000	Wire & Cable	Improvements	YES	\$21	\$0	\$11	8.23%	\$1	(\$0)
53	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
54	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Retire
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Depn	Test Year Distribution Allocation	Test Year Rent Return
1	1TXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
2	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
3	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
4	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
5	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
6	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
7	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
8	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
11	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$8	\$100	1.5316%	\$0	\$2	3.7985%	\$0
12	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$61	\$366	4.0899%	\$3	\$15	9.6901%	\$6
13	9000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$306	\$1,829	4.0899%	\$13	\$75	9.6901%	\$30
14	9000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$122	\$732	4.0899%	\$5	\$30	9.6901%	\$12
15	9000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$186	\$1,110	4.0899%	\$8	\$45	9.6901%	\$18
16	9000098633	SVC8000	JACK FIELD	Communication Equipment	\$184	\$1,098	4.0899%	\$8	\$45	9.6901%	\$18
17	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$96	\$575	4.0899%	\$4	\$24	9.6901%	\$9
18	9000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$193	\$1,151	4.0899%	\$8	\$47	9.6901%	\$19
19	9000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$39	\$230	4.0899%	\$2	\$9	9.6901%	\$4
20	9000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$205	\$1,222	4.0899%	\$8	\$50	9.6901%	\$20
21	9000098634	SVC8000	JACK FIELD	Communication Equipment	\$96	\$575	4.0899%	\$4	\$24	9.6901%	\$9
22	9000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,697	\$16,110	4.0899%	\$110	\$659	9.6901%	\$261
23	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$102	\$607	4.0899%	\$4	\$25	9.6901%	\$10
24	9000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$516	\$3,084	4.0899%	\$21	\$126	9.6901%	\$50
25	9000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$41	\$243	4.0899%	\$2	\$10	9.6901%	\$4
26	9000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$216	\$1,290	4.0899%	\$9	\$53	9.6901%	\$21
27	9000098635	SVC8000	JACK FIELD	Communication Equipment	\$102	\$607	4.0899%	\$4	\$25	9.6901%	\$10
28	9000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$3,658	\$21,852	4.0899%	\$150	\$894	9.6901%	\$354
29	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$257	\$1,534	4.0899%	\$11	\$63	9.6901%	\$25
30	9000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$505	\$3,016	4.0899%	\$21	\$123	9.6901%	\$49
31	9000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$99	\$594	4.0899%	\$4	\$24	9.6901%	\$10
32	9000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$795	\$4,749	4.0899%	\$33	\$194	9.6901%	\$77
33	9000098636	SVC8000	JACK FIELD	Communication Equipment	\$99	\$594	4.0899%	\$4	\$24	9.6901%	\$10
34	9000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$3,577	\$21,368	4.0899%	\$146	\$874	9.6901%	\$347
35	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$166	\$990	4.0899%	\$7	\$41	9.6901%	\$16
36	9000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$216	\$1,287	4.0899%	\$9	\$53	9.6901%	\$21
37	9000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$83	\$495	4.0899%	\$3	\$20	9.6901%	\$8
38	9000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$83	\$495	4.0899%	\$3	\$20	9.6901%	\$8
39	9000098638	SVC8000	JACK FIELD	Communication Equipment	\$50	\$297	4.0899%	\$2	\$12	9.6901%	\$5
40	9000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,824	\$10,893	4.0899%	\$75	\$446	9.6901%	\$177
41	9000098638	SVC8000	TOWER	Communication Equipment	\$647	\$3,863	4.0899%	\$26	\$158	9.6901%	\$63
42	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$272	\$1,622	4.0899%	\$11	\$66	9.6901%	\$26
43	9000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$585	\$3,494	4.0899%	\$24	\$143	9.6901%	\$57
44	9000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$115	\$688	4.0899%	\$5	\$28	9.6901%	\$11
45	9000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$921	\$5,402	4.0899%	\$38	\$225	9.6901%	\$89
46	9000098721	SVC8000	JACK FIELD	Communication Equipment	\$115	\$688	4.0899%	\$5	\$28	9.6901%	\$11
47	9000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,073	\$12,380	4.0899%	\$85	\$506	9.6901%	\$201
48	9000098721	SVC8000	TOWER	Communication Equipment	\$2,073	\$12,380	4.0899%	\$85	\$506	9.6901%	\$201
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$137	\$538	2.8497%	\$4	\$10	8.3686%	\$11
50	9000098936	SVC8000	OFFICE FURNITURE	Improvements	\$194	\$6,902	2.8497%	\$6	\$185	8.3686%	\$16
51	9000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	\$58	\$1,934	2.8497%	\$2	\$55	8.3686%	\$5
52	9000098936	SVC8000	Wire & Cable	Improvements	\$1	\$21	2.8497%	\$0	\$1	8.3686%	\$0
53	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
54	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution

09/01/20

08/31/21

Line	Work order	estimate N.	Project Description	Account Description	Depreciation	Less IFA Salary & Wage	Amortizat ion	Period	Rate	Bonus	Depreciation	09/01/20	Balance	08/31/21	Balance
1	1TXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$0	\$2,600	\$2,600	\$0	\$2,600
2	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$0	\$0	\$48,803	\$48,803	\$0	\$48,803
3	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$0	\$0	\$560,942	\$560,942	\$0	\$560,942
4	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$0	\$0	\$10,055	\$10,055	\$0	\$10,055
5	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$0	\$0	\$86,734	\$86,734	\$0	\$86,734
6	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$0	\$0	\$4,520	\$4,520	\$0	\$4,520
7	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$0	\$0	\$103,619	\$103,619	\$0	\$103,619
8	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$0	\$0	\$40,743	\$40,743	\$0	\$40,743
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$0	\$0	\$114,338	\$114,338	\$0	\$114,338
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$0	\$0	\$0	84	46.14%	\$0	\$0	\$738,816	\$738,816	\$0	\$738,816
11	1TXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$4	\$1	\$4	84	46.14%	\$0	\$4	\$1,001	\$1,001	\$0	\$1,001
12	90000098633	SVC8000	BATTERY	Communication Equipment	\$35	\$6	\$36	84	41.71%	\$1,526	\$3,563	\$3,568	\$3,568	\$0	\$3,568
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$177	\$28	\$179	84	41.71%	\$7,629	\$17,816	\$17,816	\$17,816	\$0	\$17,816
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$71	\$11	\$71	84	41.71%	\$5,052	\$7,127	\$7,127	\$7,127	\$0	\$7,127
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$108	\$17	\$108	84	41.71%	\$4,628	\$10,808	\$10,808	\$10,808	\$0	\$10,808
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	\$106	\$17	\$107	84	41.71%	\$4,577	\$10,690	\$10,690	\$10,690	\$0	\$10,690
17	90000098634	SVC8000	BATTERY	Communication Equipment	\$56	\$9	\$56	84	41.71%	\$2,400	\$5,604	\$5,604	\$5,604	\$0	\$5,604
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$112	\$18	\$112	84	41.71%	\$4,799	\$11,208	\$11,208	\$11,208	\$0	\$11,208
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$22	\$4	\$22	84	41.71%	\$960	\$2,242	\$2,242	\$2,242	\$0	\$2,242
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$118	\$19	\$119	84	41.71%	\$5,098	\$11,905	\$11,905	\$11,905	\$0	\$11,905
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	\$56	\$9	\$56	84	41.71%	\$2,400	\$5,604	\$5,604	\$5,604	\$0	\$5,604
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,561	\$249	\$1,573	84	41.71%	\$67,189	\$156,913	\$156,913	\$156,913	\$0	\$156,913
23	90000098635	SVC8000	BATTERY	Communication Equipment	\$59	\$9	\$59	84	41.71%	\$2,532	\$5,912	\$5,912	\$5,912	\$0	\$5,912
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$299	\$48	\$301	84	41.71%	\$12,862	\$30,038	\$30,038	\$30,038	\$0	\$30,038
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$24	\$4	\$24	84	41.71%	\$1,013	\$2,365	\$2,365	\$2,365	\$0	\$2,365
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$125	\$20	\$126	84	41.71%	\$5,378	\$12,560	\$12,560	\$12,560	\$0	\$12,560
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	\$59	\$9	\$59	84	41.71%	\$2,532	\$5,912	\$5,912	\$5,912	\$0	\$5,912
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,117	\$338	\$2,134	84	41.71%	\$91,135	\$212,838	\$212,838	\$212,838	\$0	\$212,838
29	90000098636	SVC8000	BATTERY	Communication Equipment	\$149	\$24	\$150	84	41.71%	\$6,397	\$14,941	\$14,941	\$14,941	\$0	\$14,941
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$292	\$47	\$295	84	41.71%	\$12,577	\$29,373	\$29,373	\$29,373	\$0	\$29,373
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$58	\$9	\$58	84	41.71%	\$2,476	\$5,781	\$5,781	\$5,781	\$0	\$5,781
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$460	\$73	\$464	84	41.71%	\$19,804	\$46,251	\$46,251	\$46,251	\$0	\$46,251
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	\$58	\$9	\$58	84	41.71%	\$2,476	\$5,781	\$5,781	\$5,781	\$0	\$5,781
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,071	\$330	\$2,087	84	41.71%	\$89,119	\$208,129	\$208,129	\$208,129	\$0	\$208,129
35	90000098638	SVC8000	BATTERY	Communication Equipment	\$96	\$15	\$97	84	41.71%	\$4,130	\$9,645	\$9,645	\$9,645	\$0	\$9,645
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$125	\$20	\$126	84	41.71%	\$5,369	\$12,539	\$12,539	\$12,539	\$0	\$12,539
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$48	\$8	\$48	84	41.71%	\$2,065	\$4,823	\$4,823	\$4,823	\$0	\$4,823
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$48	\$8	\$48	84	41.71%	\$2,065	\$4,823	\$4,823	\$4,823	\$0	\$4,823
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	\$29	\$5	\$29	84	41.71%	\$1,239	\$2,894	\$2,894	\$2,894	\$0	\$2,894
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,056	\$168	\$1,064	84	41.71%	\$45,430	\$106,096	\$106,096	\$106,096	\$0	\$106,096
41	90000098638	SVC8000	TOWER	Communication Equipment	\$374	\$60	\$377	84	41.71%	\$16,112	\$37,629	\$37,629	\$37,629	\$0	\$37,629
42	90000098721	SVC8000	BATTERY	Communication Equipment	\$157	\$25	\$158	84	41.71%	\$6,767	\$15,803	\$15,803	\$15,803	\$0	\$15,803
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$339	\$54	\$341	84	41.71%	\$14,574	\$34,036	\$34,036	\$34,036	\$0	\$34,036
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$67	\$11	\$67	84	41.71%	\$2,868	\$6,699	\$6,699	\$6,699	\$0	\$6,699
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$533	\$85	\$537	84	41.71%	\$22,948	\$53,593	\$53,593	\$53,593	\$0	\$53,593
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	\$67	\$11	\$67	84	41.71%	\$2,868	\$6,699	\$6,699	\$6,699	\$0	\$6,699
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$1,200	\$191	\$1,209	84	41.71%	\$51,633	\$120,583	\$120,583	\$120,583	\$0	\$120,583
48	90000098721	SVC8000	TOWER	Communication Equipment	\$1,200	\$191	\$1,209	84	41.71%	\$51,633	\$120,583	\$120,583	\$120,583	\$0	\$120,583
49	90000161645	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$27	\$5	\$27	84	49.95%	\$1,690	\$3,006	\$3,006	\$3,006	\$0	\$3,006
50	90000098936	SVC8000	OFFICE FURNITURE	Improvements	\$515	\$73	\$459	84	46.14%	\$35,997	\$78,019	\$78,019	\$78,019	\$0	\$78,019
51	90000098936	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	\$153	\$22	\$137	84	46.14%	\$10,711	\$23,213	\$23,213	\$23,213	\$0	\$23,213
52	90000098936	SVC8000	Wire & Cable	Improvements	\$52	\$0	\$51	84	46.14%	\$1,171	\$2,523	\$2,523	\$2,523	\$0	\$2,523
53	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$0	\$1,462	\$1,462	\$0	\$1,462
54	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	46.14%	\$5,591	\$7,784	\$7,784	\$7,784	\$0	\$7,784

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Remits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	Estimate N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
1	ITXFER00099	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Communication Equipment	\$2,600	\$710	\$2,600	\$2,400	\$2,600	\$710	\$0	\$0
2	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$48,803	\$13,333	\$48,803	\$48,803	\$48,803	\$13,333	\$0	\$0
3	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$560,942	\$153,249	\$560,942	\$560,942	\$560,942	\$153,249	\$0	\$0
4	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$10,055	\$2,747	\$10,055	\$10,055	\$10,055	\$2,747	\$0	\$0
5	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$86,734	\$23,696	\$86,734	\$86,734	\$86,734	\$23,696	\$0	\$0
6	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$4,520	\$1,235	\$4,520	\$4,520	\$4,520	\$1,235	\$0	\$0
7	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Communication Equipment	\$103,619	\$28,309	\$103,619	\$103,619	\$103,619	\$28,309	\$0	\$0
8	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$40,743	\$11,131	\$40,743	\$40,743	\$40,743	\$11,131	\$0	\$0
9	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$114,338	\$31,237	\$114,338	\$114,338	\$114,338	\$31,237	\$0	\$0
10	90000092476	SVC8000	TELEPHONE EQUIPMENT	Communication Equipment	\$738,816	\$201,845	\$738,816	\$738,816	\$738,816	\$201,845	\$0	\$0
11	ITXFER00099	SVC8000	COMMUNICATION EQP	Communication Equipment	\$909	\$273	\$809	\$909	\$859	\$225	\$39	\$3
12	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$3,611	\$986	\$2,469	\$2,835	\$2,632	\$725	\$22	\$22
13	90000098633	SVC8000	BATTERY CHARGER	Communication Equipment	\$18,054	\$4,932	\$12,437	\$14,176	\$13,263	\$3,633	\$1,309	\$108
14	90000098633	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$7,222	\$1,973	\$4,939	\$5,671	\$5,505	\$1,449	\$524	\$43
15	90000098633	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$10,952	\$2,992	\$7,490	\$8,600	\$8,045	\$2,198	\$794	\$65
16	90000098633	SVC8000	JACK FIELD	Communication Equipment	\$10,833	\$2,959	\$7,408	\$8,506	\$7,957	\$2,174	\$786	\$65
17	90000098634	SVC8000	BATTERY	Communication Equipment	\$5,679	\$1,551	\$3,884	\$4,459	\$4,171	\$1,140	\$412	\$34
18	90000098634	SVC8000	BATTERY CHARGER	Communication Equipment	\$11,358	\$3,103	\$7,767	\$8,918	\$8,343	\$2,279	\$824	\$68
19	90000098634	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$2,272	\$621	\$1,553	\$1,784	\$1,669	\$456	\$165	\$14
20	90000098634	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$12,064	\$3,296	\$8,251	\$9,473	\$8,862	\$2,421	\$875	\$72
21	90000098634	SVC8000	JACK FIELD	Communication Equipment	\$5,609	\$1,551	\$3,884	\$4,459	\$4,171	\$1,140	\$412	\$34
22	90000098634	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$159,008	\$43,441	\$108,744	\$124,854	\$116,799	\$31,909	\$11,531	\$949
23	90000098635	SVC8000	BATTERY	Communication Equipment	\$5,991	\$1,637	\$4,097	\$4,704	\$4,401	\$1,202	\$434	\$36
24	90000098635	SVC8000	BATTERY CHARGER	Communication Equipment	\$30,439	\$8,316	\$20,817	\$23,901	\$22,359	\$6,109	\$2,208	\$182
25	90000098635	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$2,306	\$655	\$1,639	\$1,882	\$1,760	\$481	\$174	\$14
26	90000098635	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$12,728	\$3,477	\$8,704	\$9,994	\$9,349	\$2,554	\$923	\$76
27	90000098635	SVC8000	JACK FIELD	Communication Equipment	\$5,991	\$1,637	\$4,097	\$4,704	\$4,401	\$1,202	\$434	\$36
28	90000098635	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$215,679	\$58,923	\$147,501	\$169,352	\$158,426	\$43,282	\$15,641	\$1,287
29	90000098636	SVC8000	BATTERY	Communication Equipment	\$15,140	\$4,136	\$10,354	\$11,888	\$11,121	\$3,038	\$1,098	\$90
30	90000098636	SVC8000	BATTERY CHARGER	Communication Equipment	\$29,765	\$8,132	\$20,356	\$23,372	\$21,864	\$5,973	\$2,159	\$178
31	90000098636	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$5,859	\$1,601	\$4,007	\$4,600	\$4,303	\$1,176	\$425	\$35
32	90000098636	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$46,868	\$12,804	\$32,053	\$36,801	\$34,427	\$9,405	\$3,399	\$280
33	90000098636	SVC8000	JACK FIELD	Communication Equipment	\$5,859	\$1,601	\$4,007	\$4,600	\$4,303	\$1,176	\$425	\$35
34	90000098636	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$210,907	\$57,620	\$144,237	\$165,606	\$154,921	\$42,325	\$15,295	\$1,259
35	90000098638	SVC8000	BATTERY	Communication Equipment	\$9,774	\$2,670	\$6,684	\$7,674	\$7,179	\$1,961	\$709	\$58
36	90000098638	SVC8000	BATTERY CHARGER	Communication Equipment	\$12,706	\$3,471	\$8,690	\$9,977	\$9,333	\$2,550	\$921	\$76
37	90000098638	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$4,887	\$1,335	\$3,342	\$3,837	\$3,590	\$981	\$354	\$29
38	90000098638	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$4,887	\$1,335	\$3,342	\$3,837	\$3,590	\$981	\$354	\$29
39	90000098638	SVC8000	JACK FIELD	Communication Equipment	\$2,932	\$801	\$2,005	\$2,402	\$2,154	\$588	\$213	\$18
40	90000098638	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$107,512	\$29,372	\$73,527	\$84,419	\$78,973	\$21,575	\$7,797	\$642
41	90000098638	SVC8000	TOWER	Communication Equipment	\$38,131	\$10,417	\$26,078	\$29,941	\$28,009	\$7,652	\$2,765	\$228
42	90000098721	SVC8000	BATTERY	Communication Equipment	\$16,014	\$4,375	\$10,952	\$12,574	\$11,763	\$3,214	\$1,161	\$96
43	90000098721	SVC8000	BATTERY CHARGER	Communication Equipment	\$34,490	\$9,423	\$23,587	\$27,082	\$25,335	\$6,921	\$2,501	\$206
44	90000098721	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Communication Equipment	\$6,789	\$1,855	\$4,643	\$5,330	\$4,986	\$1,362	\$492	\$41
45	90000098721	SVC8000	DATA CHANNEL MODEMS	Communication Equipment	\$54,308	\$14,837	\$37,141	\$42,643	\$39,892	\$10,898	\$3,938	\$324
46	90000098721	SVC8000	JACK FIELD	Communication Equipment	\$6,789	\$1,855	\$4,643	\$5,330	\$4,986	\$1,362	\$492	\$41
47	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$122,193	\$33,383	\$83,567	\$95,947	\$89,757	\$24,522	\$8,862	\$729
48	90000098721	SVC8000	TOWER	Communication Equipment	\$122,193	\$33,383	\$83,567	\$95,947	\$89,757	\$24,522	\$8,862	\$729
49	90000098721	SVC8000	NETWORK MICROWAVE EQUIPMENT	Communication Equipment	\$2,931	\$801	\$1,100	\$1,438	\$1,269	\$347	\$454	\$37
50	90000098721	SVC8000	OFFICE FURNITURE	Improvements	\$78,019	\$21,315	\$71,518	\$78,019	\$74,768	\$20,427	\$888	\$73
51	90000098721	SVC8000	PC & MISC COMPUTER EQUIPMENT	Improvements	\$23,213	\$6,342	\$21,279	\$23,213	\$22,246	\$6,078	\$264	\$22
52	90000098721	SVC8000	Wire & Cable	Improvements	\$23	\$69	\$232	\$253	\$242	\$66	\$3	\$0
53	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$1,462	\$399	\$1,462	\$1,462	\$1,462	\$399	\$0	\$0
54	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$7,784	\$2,127	\$7,784	\$7,784	\$7,784	\$2,127	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	08/17/03	120	\$11,008	\$0	\$11,008
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	04/17/04	120	\$21,599	\$0	\$21,599
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	06/17/04	120	\$7,219	\$0	\$7,219
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	10/31/04	120	\$684	\$0	\$684
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	03/31/05	120	\$5,326	\$0	\$5,326
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	J063	05/31/05	120	\$33,331	\$0	\$33,331
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	J135	07/01/00	120	\$145,055.42	\$0	\$145,055
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	J135	07/01/08	120	\$854,944.58	\$0	\$854,945
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/91	120	\$1,239	\$0	\$1,239
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	J114	07/01/92	120	\$93,468	\$0	\$93,468
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J114	07/01/93	120	\$3,178	\$0	\$3,178
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/93	120	\$4,514	\$0	\$4,514
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J135	07/01/93	120	\$531	\$0	\$531
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J135	07/01/94	120	\$19,839	\$0	\$19,839
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	J135	07/01/95	120	\$13,868	\$0	\$13,868
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	07/01/96	120	\$7,151	\$0	\$7,151
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	J139	07/01/96	120	\$4,023	\$0	\$4,023
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J114	07/01/97	120	\$2,208	\$0	\$2,208
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J135	07/01/97	120	\$515	\$0	\$515
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J135	07/01/97	120	\$8,663	\$0	\$8,663
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J114	07/01/99	120	\$8,117	\$0	\$8,117
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J135	07/01/99	120	\$24,031	\$0	\$24,031
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	12/31/01	120	\$9,848	\$0	\$9,848
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/31/02	120	\$1,140	\$0	\$1,140
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	11/20/02	120	\$4,000	\$0	\$4,000
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	01/31/03	120	\$5,576	\$0	\$5,576
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	03/31/03	120	\$8,684	\$0	\$8,684
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	06/20/03	120	\$2,300	\$0	\$2,300
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	12/31/03	120	\$2,759	\$0	\$2,759
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	01/20/04	120	\$1,000	\$0	\$1,000
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/06	120	\$30,825	\$0	\$30,825
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/06	120	\$70,912	\$0	\$70,912
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/06	120	\$1,345	\$0	\$1,345
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/06	120	\$41,201	\$0	\$41,201
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	J139	10/01/07	120	\$4,904	\$0	\$4,904
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	10/01/07	120	\$11,299	\$0	\$11,299
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	11/01/07	120	\$3,433	\$0	\$3,433
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	09/01/08	120	\$16,993	\$0	\$16,993
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J063	09/01/09	120	\$38,273	\$0	\$38,273
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	G012	11/01/10	120	\$18,867	\$0	\$18,867
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	G012	11/01/10	120	\$18,247	\$0	\$18,247
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	G012	10/30/11	120	\$55,182	\$0	\$55,182
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/11	120	\$367,531	\$0	\$367,531
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	07/01/12	120	\$8,736	\$0	\$8,736
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$5,947	\$0	\$5,947
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	07/01/12	120	\$14,126	\$0	\$14,126
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	07/01/12	120	\$57,649	\$0	\$57,649
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	J139	08/01/12	120	\$53,489	\$0	\$53,489
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	08/01/12	120	\$114,767	\$0	\$114,767
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/12	120	\$11,601	\$0	\$11,601
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J063	08/01/12	120	\$2,451	\$0	\$2,451
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	10/01/12	120	\$21,955	\$0	\$21,955
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	J139	10/01/12	120	\$1,711	\$0	\$1,711
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	J063	09/01/13	120	\$25,353	\$0	\$25,353

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.2300%

09/01/20 08/31/21

Line	Work order	estmt N°	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
55	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
56	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
57	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
58	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
59	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
60	ITXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
61	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	YES	\$0	\$0	\$0	8.23%	\$0	\$0
62	ITXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	YES	\$0	\$0	\$0	8.23%	\$0	\$0
63	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
64	ITXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
65	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
66	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
67	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
68	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
69	ITXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
70	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
71	ITXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
72	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
73	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
74	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
75	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
76	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
77	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
78	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
79	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
80	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
81	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
82	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
83	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
84	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
85	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
86	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
87	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
88	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
89	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
90	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
91	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
92	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
93	9000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$314	\$0	\$157	8.23%	\$13	(\$4)
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$304	\$0	\$152	8.23%	\$13	(\$3)
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	YES	\$4,598	\$6,126	\$2,299	8.23%	\$189	(\$52)
97	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$42,879	\$6,126	\$24,502	8.23%	\$2,017	(\$51)
98	ITXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$1,602	\$728	\$1,165	8.23%	\$96	(\$26)
99	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$1,090	\$496	\$793	8.23%	\$65	(\$18)
100	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$2,590	\$1,177	\$1,883	8.23%	\$155	(\$42)
101	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$10,569	\$4,804	\$7,687	8.23%	\$633	(\$173)
102	ITXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	YES	\$10,252	\$4,903	\$7,578	8.23%	\$624	(\$170)
103	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$21,997	\$10,520	\$16,259	8.23%	\$1,338	(\$366)
104	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$2,223	\$1,063	\$1,643	8.23%	\$135	(\$37)
105	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$470	\$225	\$347	8.23%	\$29	(\$8)
106	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$4,574	\$2,378	\$3,476	8.23%	\$286	(\$78)
107	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	YES	\$357	\$185	\$271	8.23%	\$22	(\$6)
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	YES	\$7,606	\$5,071	\$6,338	8.23%	\$522	(\$135)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year		Test Year		Test Year		Test Year		Test Year
					Total Return	Amortization	NECO G Allocation	NECO G Rent-Return	NECO G Rent - Depn	Distribution	Allocation	Rent Return	
55	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
56	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
57	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
58	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
59	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
60	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
61	1TXFER00099	SVC8000	HIX Old County Rd. Bldg	Land and Land Rights	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
62	1TXFER00099	SVC8000	HIX Old County Rd. Bldg	Land and Land Rights	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
63	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
64	1TXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
65	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
66	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
67	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
68	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
69	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
70	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
71	1TXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
72	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
73	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
74	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
75	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
76	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
77	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
78	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
79	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
80	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
81	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
82	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
83	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
84	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
85	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
86	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
87	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
88	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
89	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
90	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
91	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
92	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	0.0000%	\$0	\$0	\$0	0.0000%	\$0	\$0
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$9	\$314	2.8497%	\$0	\$9	\$9	8.3686%	\$1	\$1
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$9	\$504	2.8497%	\$0	\$9	\$9	8.3686%	\$1	\$1
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$138	\$4,598	2.8497%	\$4	\$131	\$131	8.3686%	\$12	\$12
97	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,466	\$36,753	1.5316%	\$22	\$563	\$563	3.7985%	\$56	\$56
98	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$70	\$874	1.5316%	\$1	\$13	\$13	3.7985%	\$3	\$3
99	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$47	\$595	1.5316%	\$1	\$9	\$9	3.7985%	\$2	\$2
100	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$113	\$1,413	1.5316%	\$2	\$22	\$22	3.7985%	\$4	\$4
101	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$460	\$5,765	4.0899%	\$19	\$236	\$236	9.6901%	\$45	\$45
102	1TXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$453	\$5,349	1.5316%	\$7	\$82	\$82	3.7985%	\$17	\$17
103	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$973	\$11,477	1.5316%	\$15	\$176	\$176	3.7985%	\$37	\$37
104	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$98	\$1,160	4.0899%	\$4	\$47	\$47	9.6901%	\$10	\$10
105	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$21	\$245	4.0899%	\$1	\$10	\$10	9.6901%	\$2	\$2
106	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$208	\$2,195	1.5316%	\$3	\$34	\$34	3.7985%	\$8	\$8
107	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$16	\$171	1.5316%	\$0	\$3	\$3	3.7985%	\$1	\$1
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$387	\$2,535	4.0899%	\$16	\$104	\$104	9.6901%	\$37	\$37

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution

09/01/20 08/31/21

Line	Work order	estment N	Project Description	Account Description	Depreciation	Less IFA Salary & Wage	Amortizat ion	Bonus	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance
55	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	\$5,079	\$21,008	\$11,008
56	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	\$9,966	\$21,599	\$21,599
57	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	\$3,331	\$7,219	\$7,219
58	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	\$684	\$684	\$684
59	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	\$2,457	\$5,326	\$5,326
60	1TXFER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$0	\$0	\$0	84	\$15,379	\$33,331	\$33,331
61	1TXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$0	\$0	\$0	84	\$0	\$145,055	\$145,055
62	1TXFER00099	SVC8000	HIX Old Country Rd. Bldg	Land and Land Rights	\$0	\$0	\$0	84	\$0	\$854,945	\$854,945
63	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$1,239	\$1,239
64	1TXFER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$93,468	\$93,468
65	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$3,178	\$3,178
66	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$4,514	\$4,514
67	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$531	\$531
68	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$19,839	\$19,839
69	1TXFER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$13,868	\$13,868
70	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$7,151	\$7,151
71	1TXFER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$4,023	\$4,023
72	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$2,208	\$2,208
73	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$515	\$515
74	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$8,663	\$8,663
75	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$8,117	\$8,117
76	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$0	\$24,031	\$24,031
77	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$4,544	\$9,848	\$9,848
78	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$526	\$1,140	\$1,140
79	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$1,846	\$4,000	\$4,000
80	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$2,573	\$5,576	\$5,576
81	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$4,007	\$8,684	\$8,684
82	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$1,061	\$2,300	\$2,300
83	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$1,273	\$2,759	\$2,759
84	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$461	\$1,000	\$1,000
85	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$14,223	\$30,825	\$30,825
86	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$32,718	\$70,912	\$70,912
87	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$621	\$1,345	\$1,345
88	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$19,010	\$41,201	\$41,201
89	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$2,263	\$4,904	\$4,904
90	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$5,213	\$11,299	\$11,299
91	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$1,584	\$3,433	\$3,433
92	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$0	\$0	\$0	84	\$7,841	\$16,993	\$16,993
93	90000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$0	\$0	\$0	84	\$17,659	\$38,273	\$38,273
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$25	\$4	\$22	84	\$8,705	\$18,867	\$18,867
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$24	\$3	\$21	84	\$8,419	\$18,247	\$18,247
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$365	\$51	\$325	84	\$25,461	\$55,182	\$55,182
97	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,396	\$198	\$1,253	84	\$169,576	\$367,531	\$367,531
98	1TXFER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$53	\$5	\$51	84	\$4,031	\$8,736	\$8,736
99	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$23	\$3	\$21	84	\$2,744	\$5,947	\$5,947
100	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$54	\$8	\$50	84	\$6,518	\$14,126	\$14,126
101	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$559	\$82	\$521	84	\$26,599	\$57,649	\$57,649
102	1TXFER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$203	\$30	\$190	84	\$24,680	\$53,489	\$53,489
103	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$436	\$65	\$408	84	\$52,952	\$114,767	\$114,767
104	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$112	\$17	\$105	84	\$5,352	\$11,601	\$11,601
105	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$24	\$4	\$22	84	\$6,144	\$13,131	\$13,131
106	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$83	\$12	\$79	84	\$10,130	\$21,955	\$21,955
107	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$7	\$1	\$6	84	\$790	\$1,711	\$1,711
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$246	\$39	\$244	84	\$10,574	\$24,694	\$24,694

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23%

27.32%

08/31/21

09/01/20

27.32%

Line	Work order	estment N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
55	ITXPER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$11,008	\$3,007	\$11,008	\$11,008	\$11,008	\$3,007	\$0	\$0
56	ITXPER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$21,599	\$5,901	\$21,599	\$21,599	\$21,599	\$5,901	\$0	\$0
57	ITXPER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$7,219	\$1,972	\$7,219	\$7,219	\$7,219	\$1,972	\$0	\$0
58	ITXPER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$684	\$187	\$684	\$684	\$684	\$187	\$0	\$0
59	ITXPER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$5,326	\$1,455	\$5,326	\$5,326	\$5,326	\$1,455	\$0	\$0
59	ITXPER00099	SVC8000	LABORATORY EQUIPMENT (EA)	Laboratory Equipment	\$33,331	\$9,106	\$33,331	\$33,331	\$33,331	\$9,106	\$0	\$0
61	ITXPER00099	SVC8000	HUX Old Country Rd. Bldg	Land and Land Rights	\$145,055	\$39,629	\$145,055	\$145,055	\$145,055	\$39,629	\$0	\$0
62	ITXPER00099	SVC8000	HUX Old Country Rd. Bldg	Land and Land Rights	\$854,945	\$233,571	\$854,945	\$854,945	\$854,945	\$233,571	\$0	\$0
63	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$1,239	\$339	\$1,239	\$1,239	\$1,239	\$339	\$0	\$0
64	ITXPER00099	SVC8000	RECREATION EQUIPMENT & FACILITIES (	Miscellaneous Equipment	\$93,468	\$25,535	\$93,468	\$93,468	\$93,468	\$25,535	\$0	\$0
65	ITXPER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$3,178	\$868	\$3,178	\$3,178	\$3,178	\$868	\$0	\$0
66	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$4,514	\$1,233	\$4,514	\$4,514	\$4,514	\$1,233	\$0	\$0
67	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$531	\$145	\$531	\$531	\$531	\$145	\$0	\$0
68	ITXPER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$19,839	\$5,420	\$19,839	\$19,839	\$19,839	\$5,420	\$0	\$0
69	ITXPER00099	SVC8000	HOSPITAL EQUIPMENT (EA)	Miscellaneous Equipment	\$13,868	\$3,789	\$13,868	\$13,868	\$13,868	\$3,789	\$0	\$0
70	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$7,151	\$1,954	\$7,151	\$7,151	\$7,151	\$1,954	\$0	\$0
71	ITXPER00099	SVC8000	REST OR LOUNGE ROOM EQUIPMENT (EA)	Miscellaneous Equipment	\$4,023	\$1,099	\$4,023	\$4,023	\$4,023	\$1,099	\$0	\$0
72	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$2,208	\$603	\$2,208	\$2,208	\$2,208	\$603	\$0	\$0
73	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$515	\$141	\$515	\$515	\$515	\$141	\$0	\$0
74	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,663	\$2,367	\$8,663	\$8,663	\$8,663	\$2,367	\$0	\$0
75	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,117	\$2,218	\$8,117	\$8,117	\$8,117	\$2,218	\$0	\$0
76	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$24,031	\$6,565	\$24,031	\$24,031	\$24,031	\$6,565	\$0	\$0
77	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$9,848	\$2,690	\$9,848	\$9,848	\$9,848	\$2,690	\$0	\$0
78	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,140	\$311	\$1,140	\$1,140	\$1,140	\$311	\$0	\$0
79	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$4,000	\$1,093	\$4,000	\$4,000	\$4,000	\$1,093	\$0	\$0
80	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$5,576	\$1,523	\$5,576	\$5,576	\$5,576	\$1,523	\$0	\$0
81	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$8,684	\$2,373	\$8,684	\$8,684	\$8,684	\$2,373	\$0	\$0
82	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,300	\$628	\$2,300	\$2,300	\$2,300	\$628	\$0	\$0
83	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,759	\$754	\$2,759	\$2,759	\$2,759	\$754	\$0	\$0
84	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,000	\$273	\$1,000	\$1,000	\$1,000	\$273	\$0	\$0
85	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$30,825	\$8,422	\$30,825	\$30,825	\$30,825	\$8,422	\$0	\$0
86	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$70,912	\$19,373	\$70,912	\$70,912	\$70,912	\$19,373	\$0	\$0
87	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,345	\$367	\$1,345	\$1,345	\$1,345	\$367	\$0	\$0
88	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$41,201	\$11,256	\$41,201	\$41,201	\$41,201	\$11,256	\$0	\$0
89	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Miscellaneous Equipment	\$4,904	\$1,340	\$4,904	\$4,904	\$4,904	\$1,340	\$0	\$0
90	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$11,299	\$3,087	\$11,299	\$11,299	\$11,299	\$3,087	\$0	\$0
91	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$3,433	\$938	\$3,433	\$3,433	\$3,433	\$938	\$0	\$0
92	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$16,993	\$4,643	\$16,993	\$16,993	\$16,993	\$4,643	\$0	\$0
93	9000092476	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$38,273	\$10,456	\$38,273	\$38,273	\$38,273	\$10,456	\$0	\$0
94	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$18,867	\$5,154	\$18,867	\$18,867	\$18,867	\$5,154	\$43	\$4
95	90000100683	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$18,247	\$4,985	\$18,247	\$18,247	\$18,095	\$4,943	\$42	\$3
96	90000104230	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$55,182	\$15,076	\$50,583	\$55,182	\$52,883	\$14,448	\$628	\$52
97	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$867,531	\$100,410	\$324,653	\$361,406	\$343,029	\$93,716	\$6,694	\$551
98	ITXPER00099	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$8,726	\$2,387	\$7,134	\$8,008	\$7,571	\$2,068	\$318	\$26
99	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$5,947	\$1,625	\$4,857	\$5,451	\$5,154	\$1,408	\$217	\$18
100	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$14,126	\$3,859	\$11,536	\$12,049	\$12,242	\$3,345	\$515	\$42
101	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$57,649	\$15,750	\$47,080	\$52,845	\$49,963	\$13,650	\$2,100	\$173
102	ITXPER00099	SVC8000	FORK LIFT TRUCK	Miscellaneous Equipment	\$53,489	\$14,613	\$43,237	\$48,586	\$45,912	\$12,543	\$2,070	\$170
103	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$14,767	\$3,354	\$92,770	\$104,346	\$98,508	\$26,912	\$4,442	\$366
104	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$11,601	\$3,160	\$9,377	\$10,537	\$9,957	\$2,720	\$449	\$37
105	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$2,451	\$670	\$1,981	\$2,226	\$2,104	\$575	\$95	\$8
106	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$21,955	\$5,998	\$17,381	\$19,576	\$18,479	\$5,048	\$950	\$78
107	ITXPER00099	SVC8000	OFFICE EQUIPMENT	Miscellaneous Equipment	\$1,711	\$468	\$1,355	\$1,526	\$1,440	\$394	\$74	\$6
108	90000117719	SVC8000	GENERAL PLANT \$20,000 OR >	Miscellaneous Equipment	\$25,024	\$6,836	\$17,747	\$20,283	\$19,015	\$5,195	\$1,642	\$135

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	03/01/14	120	\$69,561	\$0	\$69,561
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	J139	11/01/15	120	\$2,967	\$0	\$2,967
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	G012	12/01/15	120	\$356,485	\$0	\$356,485
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	J139	12/01/15	120	\$10,213	\$0	\$10,213
113	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/91	120	\$26,761	\$0	\$26,761
114	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/91	120	\$448	\$0	\$448
115	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/91	120	\$4,882	\$0	\$4,882
116	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/92	120	\$2,616	\$0	\$2,616
117	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/92	120	\$648	\$0	\$648
118	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/93	120	\$21,634	\$0	\$21,634
119	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/93	120	\$184,339	\$0	\$184,339
120	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/93	120	\$959	\$0	\$959
121	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J114	07/01/94	120	\$365	\$0	\$365
122	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/95	120	\$3,329	\$0	\$3,329
123	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J135	07/01/98	120	\$92,977	\$0	\$92,977
124	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/31/03	120	\$1,434	\$0	\$1,434
125	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	04/30/04	120	\$885	\$0	\$885
126	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	08/31/04	120	\$1,727	\$0	\$1,727
127	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	11/16/04	120	\$8,266	\$0	\$8,266
128	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	12/31/04	120	\$1,385	\$0	\$1,385
129	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	05/01/06	120	\$7,507	\$0	\$7,507
130	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	05/01/06	120	\$808	\$0	\$808
131	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	J139	07/01/06	120	\$868	\$0	\$868
132	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	07/01/06	120	\$896	\$0	\$896
133	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/06	120	\$733	\$0	\$733
134	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	02/01/07	120	\$1,523	\$0	\$1,523
135	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/07	120	\$822	\$0	\$822
136	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	10/01/07	120	\$1,333	\$0	\$1,333
137	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/01/07	120	\$1,278	\$0	\$1,278
138	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J063	10/01/07	120	\$1,986	\$0	\$1,986
139	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	11/01/07	120	\$1,113	\$0	\$1,113
140	ITXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	J139	11/01/07	120	\$3,029	\$0	\$3,029
141	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	05/01/08	120	\$4,828	\$0	\$4,828
142	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	05/01/08	120	\$4,771	\$0	\$4,771
143	ITXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J135	09/01/08	120	\$27,414	\$0	\$27,414
144	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	09/01/08	120	\$26,343	\$0	\$26,343
145	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/08	120	\$13,923	\$0	\$13,923
146	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/09	120	\$1,060,027	\$0	\$1,060,027
147	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	09/01/09	120	\$10,049,373	\$0	\$10,049,373
148	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	01/30/10	120	\$10,284	\$0	\$10,284
149	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	02/28/10	120	\$5,043	\$0	\$5,043
150	9000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J063	03/01/10	120	\$3,700,194	\$0	\$3,700,194
151	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	03/01/10	120	\$1,421,224	\$0	\$1,421,224
152	ITXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	05/01/10	120	\$6,178	\$0	\$6,178
153	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	05/01/10	120	\$2,725	\$0	\$2,725
154	90000996381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	07/01/10	120	\$794,589	\$0	\$794,589
155	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	11/30/10	120	\$554	\$0	\$554
156	90000996494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	G012	12/01/10	120	\$110,181	\$0	\$110,181
157	90000999322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/10	120	\$1510,991	\$0	\$1,510,991
158	90000999323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/10	120	\$872,089	\$0	\$872,089
159	ITXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	04/30/11	120	\$1,273	\$0	\$1,273
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	07/01/11	120	\$1,876,588	\$0	\$1,876,588
161	90000998663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$692,618	\$0	\$692,618
162	90000998710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$1,231,084	\$0	\$1,231,084

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

09/01/20 08/31/21 8.2300%

Line	Work order	Estment N°	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$24,346	\$17,590	\$20,868	8.23%	\$1,717	(\$449)
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	YES	\$1,533	\$1,236	\$1,384	8.23%	\$114	(\$25)
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	YES	\$187,155	\$151,506	\$169,330	8.23%	\$13,936	(\$3,068)
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	YES	\$5,362	\$4,340	\$4,851	8.23%	\$399	(\$88)
113	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
114	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
115	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
116	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
117	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
118	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
119	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
120	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
121	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	NO	\$0	\$0	\$0	8.23%	\$0	\$0
122	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
123	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
124	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
125	TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
126	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
127	TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
128	TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
129	TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
130	TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
131	TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
132	TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
133	TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
134	TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
135	TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
136	TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
137	TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
138	TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
139	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
140	TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
141	TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
142	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
143	TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
144	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
145	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
146	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
147	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
148	TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
149	TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
150	9000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
151	9000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
152	TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
153	TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
154	9000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
155	TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$14	\$0	\$7	8.23%	\$11	(\$0)
156	9000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	YES	\$2,755	\$0	\$1,377	8.23%	\$113	(\$31)
157	9000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$37,775	\$0	\$18,887	8.23%	\$1,554	(\$425)
158	9000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$21,802	\$0	\$10,901	8.23%	\$897	(\$245)
159	TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$85	\$0	\$42	8.23%	\$3	(\$1)
160	9000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$156,382	\$0	\$78,191	8.23%	\$6,435	(\$1,758)
161	9000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$69,262	\$0	\$34,631	8.23%	\$2,850	(\$719)
162	9000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$123,108	\$0	\$61,554	8.23%	\$5,066	(\$1,384)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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Gas

The Narragansett Electric Company d/b/a National Grid
Service Company Retains
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Depr	Test Year Distribution Allocation	Test Year Rent Return
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$1,269	\$6,956	1.5316%	\$19	\$107	3.7985%	\$48
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$89	\$297	1.5316%	\$1	\$5	3.7985%	\$3
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$10,868	\$35,648	2.8497%	\$310	\$1,016	8.3686%	\$909
112	90000166608	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$311	\$1,021	1.5316%	\$5	\$16	3.7985%	\$12
113	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
114	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
115	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
116	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
117	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
118	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
119	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
120	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
121	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
122	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
123	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
124	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
125	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
126	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
127	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
128	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
129	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
130	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
131	1TXFER000099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
132	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
133	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
134	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
135	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
136	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
137	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
138	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
139	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
140	1TXFER000099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
141	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
142	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
143	1TXFER000099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
144	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
145	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
148	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
149	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
152	1TXFER000099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
153	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
155	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$14	1.5316%	\$0	\$0	3.7985%	\$0
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$82	\$2,755	2.8497%	\$2	\$78	8.3686%	\$7
157	9000009322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,130	\$37,175	2.8497%	\$32	\$1,076	8.3686%	\$95
158	9000009323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$652	\$21,802	2.8497%	\$19	\$621	8.3686%	\$55
159	1TXFER000099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3	\$85	1.5316%	\$1	\$1	3.7985%	\$0
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4,677	\$156,382	2.8497%	\$133	\$4,456	8.3686%	\$391
161	90000095663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,071	\$69,262	2.8497%	\$59	\$1,974	8.3686%	\$173
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,682	\$123,108	2.8497%	\$105	\$3,508	8.3686%	\$308

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution

09/01/20

08/31/21

Less IFA													
Salary & Wage													
Test Year Rent													
Depreciation													
Allocator													
Total													
Amortizat ion													
Rate													
Bonus													
Bonus Depreciation													
Balance													
09/01/2020													
Balance													
08/31/2021													
Balance													
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$264	\$43	\$270	84	41.71%	\$29,011	\$67,752	\$69,561	
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$11	\$2	\$13	84	48.32%	\$1,434	\$2,625	\$2,761	
111	90000166440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$2,826	\$510	\$3,225	84	48.32%	\$172,262	\$315,385	\$331,818	
112	90000116440	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$39	\$7	\$44	84	48.32%	\$4,935	\$9,035	\$9,506	
113	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$26,761	\$26,761	
114	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$448	\$448	
115	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$4,882	\$4,882	
116	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$2,616	\$2,616	
117	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$648	\$648	
118	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$21,634	\$21,634	
119	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$184,339	\$184,339	
120	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$959	\$959	
121	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$365	\$365	
122	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$3,329	\$3,329	
123	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	0.00%	\$0	\$92,977	\$92,977	
124	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$662	\$1,434	\$1,434	
125	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$408	\$885	\$885	
126	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$797	\$1,727	\$1,727	
127	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$3,814	\$8,266	\$8,266	
128	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$1,385	\$1,385	\$1,385	
129	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$3,464	\$7,507	\$7,507	
130	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$373	\$808	\$808	
131	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$401	\$868	\$868	
132	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$413	\$896	\$896	
133	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$338	\$733	\$733	
134	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$703	\$1,523	\$1,523	
135	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$379	\$822	\$822	
136	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$615	\$1,333	\$1,333	
137	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$589	\$1,278	\$1,278	
138	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$1,986	\$1,986	\$1,986	
139	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$514	\$1,113	\$1,113	
140	1TXFER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$1,397	\$3,029	\$3,029	
141	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$2,227	\$4,828	\$4,828	
142	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$2,201	\$4,771	\$4,771	
143	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$12,649	\$27,414	\$27,414	
144	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$12,154	\$26,343	\$26,343	
145	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$6,424	\$13,923	\$13,923	
146	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$489,089	\$1,060,027	\$1,060,027	
147	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$4,636,707	\$10,049,373	\$10,049,373	
148	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$4,745	\$10,284	\$10,284	
149	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$2,327	\$5,043	\$5,043	
150	90000092476	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$1,707,242	\$3,700,194	\$3,700,194	
151	90000092476	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$655,742	\$1,421,224	\$1,421,224	
152	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$2,850	\$6,178	\$6,178	
153	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$1,257	\$2,725	\$2,725	
154	90000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$0	\$0	\$0	84	46.14%	\$366,617	\$794,589	\$794,589	
155	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1	\$0	\$0	84	46.14%	\$256	\$554	\$554	
156	90000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$218	\$31	\$194	84	46.14%	\$50,837	\$110,181	\$110,181	
157	90000099322	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,994	\$422	\$2,667	84	46.14%	\$697,160	\$1,510,991	\$1,510,991	
158	90000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,728	\$244	\$1,539	84	46.14%	\$402,375	\$872,089	\$872,089	
159	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3	\$0	\$3	84	46.14%	\$587	\$1,273	\$1,273	
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$12,397	\$1,747	\$11,041	84	46.14%	\$865,844	\$1,876,588	\$1,876,588	
161	90000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,490	\$774	\$4,890	84	46.14%	\$319,569	\$692,618	\$692,618	
162	90000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$9,759	\$1,375	\$8,692	84	46.14%	\$568,013	\$1,231,084	\$1,231,084	

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23%

27.32%

08/31/21

09/01/20

27.32%

Line	Work order	estment N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
109	90000136212	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$68,656	\$18,757	\$45,214	\$52,170	\$48,692	\$13,303	\$5,454	\$449
110	90000133467	SVC8000	KITCHEN EQUIPMENT	Miscellaneous Equipment	\$2,693	\$736	\$1,454	\$1,731	\$1,731	\$432	\$303	\$25
111	90000116440	SVC8000	GENERAL PLANT > \$20,000	Miscellaneous Equipment	\$323,693	\$88,408	\$169,330	\$204,979	\$187,155	\$51,131	\$37,277	\$3,068
112	90000166068	SVC8000	MISCELLANEOUS ITEMS (EA)	Miscellaneous Equipment	\$9,271	\$2,533	\$4,851	\$5,872	\$5,362	\$1,465	\$1,068	\$88
113	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$26,761	\$7,311	\$26,761	\$26,761	\$26,761	\$7,311	\$0	\$0
114	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$448	\$122	\$448	\$448	\$448	\$122	\$0	\$0
115	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,882	\$1,334	\$4,882	\$4,882	\$4,882	\$1,334	\$0	\$0
116	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,616	\$715	\$2,616	\$2,616	\$2,616	\$715	\$0	\$0
117	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$648	\$177	\$648	\$648	\$648	\$177	\$0	\$0
118	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$21,634	\$5,910	\$21,634	\$21,634	\$21,634	\$5,910	\$0	\$0
119	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$184,339	\$50,361	\$184,339	\$184,339	\$184,339	\$50,361	\$0	\$0
120	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$959	\$262	\$959	\$959	\$959	\$262	\$0	\$0
121	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$365	\$100	\$365	\$365	\$365	\$100	\$0	\$0
122	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$3,329	\$909	\$3,329	\$3,329	\$3,329	\$909	\$0	\$0
123	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$92,977	\$25,401	\$92,977	\$92,977	\$92,977	\$25,401	\$0	\$0
124	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,434	\$392	\$1,434	\$1,434	\$1,434	\$392	\$0	\$0
125	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$885	\$242	\$885	\$885	\$885	\$242	\$0	\$0
126	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,727	\$472	\$1,727	\$1,727	\$1,727	\$472	\$0	\$0
127	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$8,266	\$2,258	\$8,266	\$8,266	\$8,266	\$2,258	\$0	\$0
128	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,385	\$378	\$1,385	\$1,385	\$1,385	\$378	\$0	\$0
129	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$7,507	\$2,051	\$7,507	\$7,507	\$7,507	\$2,051	\$0	\$0
130	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$808	\$221	\$808	\$808	\$808	\$221	\$0	\$0
131	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Office Furniture and Equipment	\$868	\$237	\$868	\$868	\$868	\$237	\$0	\$0
132	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$896	\$245	\$896	\$896	\$896	\$245	\$0	\$0
133	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$733	\$200	\$733	\$733	\$733	\$200	\$0	\$0
134	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,523	\$416	\$1,523	\$1,523	\$1,523	\$416	\$0	\$0
135	ITXPER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$822	\$225	\$822	\$822	\$822	\$225	\$0	\$0
136	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,333	\$364	\$1,333	\$1,333	\$1,333	\$364	\$0	\$0
137	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,278	\$349	\$1,278	\$1,278	\$1,278	\$349	\$0	\$0
138	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$1,986	\$543	\$1,986	\$1,986	\$1,986	\$543	\$0	\$0
139	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,113	\$304	\$1,113	\$1,113	\$1,113	\$304	\$0	\$0
140	ITXPER00099	SVC8000	OFFICE MECHANICAL EQUIPMENT (EA)	Office Furniture and Equipment	\$3,029	\$827	\$3,029	\$3,029	\$3,029	\$827	\$0	\$0
141	ITXPER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$4,828	\$1,319	\$4,828	\$4,828	\$4,828	\$1,319	\$0	\$0
142	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$4,771	\$1,303	\$4,771	\$4,771	\$4,771	\$1,303	\$0	\$0
143	ITXPER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$27,414	\$7,490	\$27,414	\$27,414	\$27,414	\$7,490	\$0	\$0
144	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$26,343	\$7,197	\$26,343	\$26,343	\$26,343	\$7,197	\$0	\$0
145	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$13,923	\$3,804	\$13,923	\$13,923	\$13,923	\$3,804	\$0	\$0
146	9000092276	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,060,027	\$289,599	\$1,060,027	\$1,060,027	\$1,060,027	\$289,599	\$0	\$0
147	9000092276	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,049,373	\$2,745,489	\$1,049,373	\$1,049,373	\$1,049,373	\$2,745,489	\$0	\$0
148	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$10,284	\$2,809	\$10,284	\$10,284	\$10,284	\$2,809	\$0	\$0
149	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$5,043	\$1,378	\$5,043	\$5,043	\$5,043	\$1,378	\$0	\$0
150	9000092276	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$3,700,194	\$1,010,893	\$3,700,194	\$3,700,194	\$3,700,194	\$1,010,893	\$0	\$0
151	9000092276	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,421,224	\$388,278	\$1,421,224	\$1,421,224	\$1,421,224	\$388,278	\$0	\$0
152	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$6,178	\$1,688	\$6,178	\$6,178	\$6,178	\$1,688	\$0	\$0
153	9000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$744	\$217,082	\$744	\$744	\$744	\$217,082	\$0	\$0
154	9000096381	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$794,589	\$217,082	\$794,589	\$794,589	\$794,589	\$217,082	\$0	\$0
155	9000096494	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$554	\$151	\$554	\$554	\$554	\$151	\$2	\$0
156	9000096494	SVC8000	GENERAL PLANT \$20,000 OR >	Office Furniture and Equipment	\$110,181	\$30,102	\$107,427	\$110,181	\$108,804	\$29,725	\$376	\$31
157	9000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,510,991	\$412,803	\$1,473,217	\$1,510,991	\$1,492,104	\$407,643	\$5,160	\$425
158	9000099323	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$872,089	\$238,255	\$850,287	\$872,089	\$861,188	\$235,276	\$2,978	\$245
159	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,273	\$448	\$1,188	\$1,273	\$1,230	\$336	\$12	\$1
160	90000104063	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,876,588	\$512,648	\$1,720,205	\$1,876,588	\$1,798,397	\$491,322	\$21,362	\$1,758
161	9000098663	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$692,618	\$189,223	\$623,356	\$692,618	\$657,987	\$179,762	\$9,461	\$779
162	9000098710	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,231,084	\$336,332	\$1,107,976	\$1,231,084	\$1,169,530	\$319,516	\$16,817	\$1,384

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/11	120	\$3,334,420	\$0	\$3,334,420
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/11	120	\$6,680	\$0	\$6,680
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/11	120	\$4,659	\$0	\$4,659
166	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/30/11	120	\$1,446	\$0	\$1,446
167	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/30/11	120	\$83,833	\$0	\$83,833
168	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	11/30/11	120	\$1,959	\$0	\$1,959
169	9000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	12/01/11	120	\$1,676,102	\$0	\$1,676,102
170	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	01/01/12	120	\$14,177	\$0	\$14,177
171	9000095532	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	02/01/12	120	\$517,010	\$0	\$517,010
172	9000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$51,126	\$0	\$51,126
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$828,258	\$0	\$828,258
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/12	120	\$1,093,094	\$0	\$1,093,094
175	9000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/12	120	\$24,681	\$0	\$24,681
176	9000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	04/01/12	120	\$10,620	\$0	\$10,620
177	9000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/12	120	\$10,620	\$0	\$10,620
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	06/01/12	120	\$264,686	\$0	\$264,686
179	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	07/01/12	120	\$23,963	\$0	\$23,963
180	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/12	120	\$30,388	\$0	\$30,388
181	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/01/12	120	\$144,374	\$0	\$144,374
182	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	07/16/12	120	\$15,451	\$0	\$15,451
183	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$9,497	\$0	\$9,497
184	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$6,380	\$0	\$6,380
185	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$967	\$0	\$967
186	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	08/01/12	120	\$79,317	\$0	\$79,317
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	09/01/12	120	\$145,066	\$0	\$145,066
188	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	10/01/12	120	\$7,754	\$0	\$7,754
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	10/01/12	120	\$146,505	\$0	\$146,505
190	9000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	11/01/12	120	\$63,793	\$0	\$63,793
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	06/01/13	120	\$2,181	\$0	\$2,181
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	06/01/13	120	\$31,222	\$0	\$31,222
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	07/01/13	120	\$5,336	\$0	\$5,336
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/01/13	120	\$162,133	\$0	\$162,133
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/13	120	\$33,751	\$0	\$33,751
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	10/01/13	120	\$32,844	\$0	\$32,844
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	10/01/13	120	\$81,731	\$0	\$81,731
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/13	120	\$11,355	\$0	\$11,355
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/13	120	\$6,396	\$0	\$6,396
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	02/01/14	120	\$2,444	\$0	\$2,444
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	02/01/14	120	\$54,909	\$0	\$54,909
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	04/01/14	120	\$241,230	\$0	\$241,230
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/14	120	\$45,242	\$0	\$45,242
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	08/01/14	120	\$86,459	\$0	\$86,459
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	08/01/14	120	\$706,421	\$0	\$706,421
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	08/01/14	120	\$274,180	\$0	\$274,180
207	90000999327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	10/01/14	120	\$44,636	\$0	\$44,636
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	G012	10/01/14	120	\$44,636	\$0	\$44,636
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J063	11/01/14	120	\$27,341	\$0	\$27,341
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	J139	12/01/14	120	\$18,483	\$0	\$18,483
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	03/01/15	120	\$1,483,732	\$0	\$1,483,732
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J139	03/01/15	120	\$225,882	\$0	\$225,882
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J063	03/01/15	120	\$1,385,615	\$0	\$1,385,615
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	07/01/15	120	\$102,993	\$0	\$102,993
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	08/01/15	120	\$148,052	\$0	\$148,052
216	90000153467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	J139	11/01/15	120	\$499,067	\$0	\$499,067

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6f

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.2300%

08/31/21

09/01/20

Line	Work order	estment N°	Project Description	Account Description	NECO	Balance	09/01/2020	08/31/2021	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$333,442		\$0	\$166,721	8.23%	\$13,721	(\$3,749)
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$724		\$56	\$390	8.23%	\$32	(\$9)
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$505		\$272	\$272	8.23%	\$22	(\$6)
166	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$169		\$24	\$96	8.23%	\$8	(\$2)
167	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$9,780		\$1,397	\$5,589	8.23%	\$460	(\$126)
168	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$245		\$49	\$147	8.23%	\$12	(\$3)
169	9000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$209,513		\$41,903	\$125,708	8.23%	\$10,346	(\$2,826)
170	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$1,890		\$473	\$118	8.23%	\$97	(\$27)
171	9000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$73,243		\$21,542	\$47,393	8.23%	\$3,900	(\$1,066)
172	9000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$7,669		\$2,556	\$5,113	8.23%	\$421	(\$115)
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$124,239		\$41,413	\$82,826	8.23%	\$6,817	(\$1,862)
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$163,964		\$54,655	\$109,309	8.23%	\$8,996	(\$2,458)
175	9000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$3,908		\$1,440	\$2,674	8.23%	\$220	(\$60)
176	9000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$1,682		\$620	\$1,151	8.23%	\$95	(\$26)
177	9000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$1,682		\$620	\$1,151	8.23%	\$95	(\$26)
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$46,320		\$19,851	\$33,086	8.23%	\$2,723	(\$744)
179	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$4,393		\$1,997	\$3,195	8.23%	\$263	(\$72)
180	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$5,571		\$2,532	\$4,052	8.23%	\$333	(\$91)
181	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$26,469		\$12,031	\$19,250	8.23%	\$1,584	(\$433)
182	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$2,833		\$1,288	\$2,060	8.23%	\$170	(\$46)
183	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$1,820		\$871	\$1,345	8.23%	\$111	(\$30)
184	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$1,223		\$585	\$904	8.23%	\$74	(\$20)
185	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$185		\$89	\$137	8.23%	\$11	(\$3)
186	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$15,202		\$7,271	\$11,237	8.23%	\$925	(\$253)
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$29,013		\$14,507	\$21,760	8.23%	\$1,791	(\$489)
188	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$1,615		\$840	\$1,228	8.23%	\$101	(\$28)
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$30,522		\$15,871	\$23,197	8.23%	\$1,909	(\$522)
190	9000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$13,822		\$7,442	\$10,632	8.23%	\$875	(\$239)
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$600		\$382	\$491	8.23%	\$40	(\$11)
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$8,586		\$5,464	\$7,025	8.23%	\$578	(\$158)
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$1,512		\$978	\$1,245	8.23%	\$102	(\$28)
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$49,991		\$33,778	\$41,884	8.23%	\$3,447	(\$894)
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$10,407		\$7,032	\$8,719	8.23%	\$718	(\$186)
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$10,127		\$6,843	\$8,485	8.23%	\$698	(\$181)
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$25,201		\$17,027	\$21,114	8.23%	\$1,738	(\$451)
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$3,596		\$2,460	\$3,028	8.23%	\$249	(\$65)
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$2,025		\$1,386	\$1,706	8.23%	\$140	(\$36)
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$835		\$591	\$713	8.23%	\$59	(\$15)
201	90000103771	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$18,761		\$13,270	\$16,015	8.23%	\$1,318	(\$344)
202	90000124274	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$86,441		\$62,318	\$74,379	8.23%	\$6,121	(\$1,604)
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$17,343		\$12,819	\$15,081	8.23%	\$1,241	(\$326)
204	90000111026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$33,863		\$20,604	\$24,361	8.23%	\$19,864	(\$5,227)
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$276,682		\$206,217	\$29,540	8.23%	\$2,431	(\$640)
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$107,387		\$79,969	\$93,678	8.23%	\$7,710	(\$2,029)
207	9000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$18,396		\$13,891	\$16,143	8.23%	\$1,329	(\$312)
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$18,226		\$13,763	\$15,995	8.23%	\$1,316	(\$309)
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$11,392		\$8,658	\$10,025	8.23%	\$825	(\$194)
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	YES	\$7,855		\$6,007	\$6,931	8.23%	\$570	(\$135)
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$667,679		\$519,306	\$593,493	8.23%	\$48,844	(\$11,661)
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$101,647		\$79,059	\$90,353	8.23%	\$7,436	(\$1,775)
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$623,527		\$484,965	\$554,246	8.23%	\$45,614	(\$10,890)
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$49,780		\$39,481	\$44,630	8.23%	\$3,673	(\$897)
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$72,792		\$57,987	\$65,389	8.23%	\$5,382	(\$1,317)
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	YES	\$257,851		\$207,945	\$232,898	8.23%	\$19,167	(\$4,201)

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

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THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6f

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The Narragansett Electric Company db/a National Grid
Service Company Remits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution

09/01/20 08/31/21

Line	Work order	estmt N:	Project Description	Account Description	Depreciation	Test Year Rent	Less IFA Salary & Wage	Amortization	Bonus	Rate	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance
163	90000105262	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$26,432		\$3,725	\$23,542	84	46.14%	\$1,538,477	\$3,334,420	\$3,334,420
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$53		\$7	\$47	84	46.14%	\$3,082	\$6,680	\$6,680
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$37		\$5	\$33	84	46.14%	\$2,149	\$4,659	\$4,659
166	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$5		\$1	\$5	84	46.14%	\$667	\$1,446	\$1,446
167	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$318		\$45	\$286	84	46.14%	\$38,680	\$83,833	\$83,833
168	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$7		\$1	\$7	84	46.14%	\$904	\$1,959	\$1,959
169	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$13,287		\$1,901	\$12,015	84	46.14%	\$773,341	\$1,676,102	\$1,676,102
170	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$54		\$8	\$49	84	46.14%	\$6,541	\$14,177	\$14,177
171	90000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4,098		\$592	\$3,743	84	46.14%	\$238,545	\$517,010	\$517,010
172	90000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$405		\$59	\$372	84	46.14%	\$23,589	\$51,126	\$51,126
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,566		\$954	\$6,027	84	46.14%	\$382,152	\$828,258	\$828,258
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$8,665		\$1,258	\$7,954	84	46.14%	\$504,345	\$1,093,094	\$1,093,094
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$196		\$29	\$180	84	46.14%	\$11,388	\$24,681	\$24,681
176	90000098934	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$84		\$12	\$78	84	46.14%	\$4,900	\$10,620	\$10,620
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$84		\$12	\$78	84	46.14%	\$4,900	\$10,620	\$10,620
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$2,098		\$309	\$1,955	84	46.14%	\$122,124	\$264,686	\$264,686
179	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$91		\$13	\$85	84	46.14%	\$11,056	\$23,963	\$23,963
180	1TXFER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$115		\$17	\$108	84	46.14%	\$14,021	\$30,388	\$30,388
181	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$548		\$81	\$511	84	46.14%	\$66,613	\$144,374	\$144,374
182	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$59		\$9	\$55	84	46.14%	\$7,129	\$15,451	\$15,451
183	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$36		\$5	\$34	84	46.14%	\$4,382	\$9,497	\$9,497
184	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$24		\$4	\$23	84	46.14%	\$2,944	\$6,380	\$6,380
185	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4		\$1	\$3	84	46.14%	\$446	\$967	\$967
186	1TXFER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$301		\$45	\$282	84	46.14%	\$36,596	\$79,317	\$79,317
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,150		\$172	\$1,087	84	46.14%	\$66,932	\$145,066	\$145,066
188	1TXFER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$29		\$4	\$28	84	46.14%	\$3,578	\$7,754	\$7,754
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,161		\$175	\$1,103	84	46.14%	\$67,596	\$146,505	\$146,505
190	90000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$506		\$76	\$483	84	46.14%	\$29,433	\$63,793	\$63,793
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$8		\$1	\$8	84	41.71%	\$910	\$2,181	\$2,181
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$119		\$18	\$116	84	41.71%	\$13,021	\$31,222	\$31,222
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$20		\$3	\$20	84	41.71%	\$2,225	\$5,336	\$5,336
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$616		\$97	\$615	84	41.71%	\$67,619	\$157,918	\$162,133
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$128		\$20	\$128	84	41.71%	\$14,076	\$32,874	\$33,751
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$125		\$20	\$125	84	41.71%	\$13,698	\$31,990	\$32,844
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$310		\$49	\$310	84	41.71%	\$34,087	\$79,606	\$81,731
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$110		\$17	\$110	84	41.71%	\$4,736	\$11,060	\$11,355
199	90000133949	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$62		\$10	\$62	84	41.71%	\$2,668	\$6,230	\$6,396
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$9		\$1	\$9	84	41.71%	\$1,019	\$2,381	\$2,444
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$209		\$34	\$212	84	41.71%	\$22,900	\$53,482	\$54,909
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,912		\$313	\$1,977	84	43.46%	\$104,836	\$235,147	\$241,230
203	90000140693	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$172		\$28	\$178	84	43.46%	\$19,662	\$45,242	\$45,242
204	9000011026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$685		\$114	\$721	84	43.46%	\$37,574	\$84,279	\$86,459
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,683		\$442	\$2,683	84	43.46%	\$307,004	\$688,607	\$706,421
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$2,173		\$362	\$2,287	84	43.46%	\$119,156	\$267,265	\$274,180
207	90000099327	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$357		\$60	\$382	84	43.46%	\$19,578	\$41,640	\$43,914
208	90000111311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$354		\$60	\$378	84	43.46%	\$19,398	\$44,257	\$46,510
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$285		\$45	\$285	84	43.46%	\$11,882	\$25,271	\$26,651
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$70		\$12	\$75	84	43.46%	\$8,033	\$17,084	\$18,017
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$11,762		\$2,032	\$12,842	84	43.46%	\$644,815	\$1,371,401	\$1,446,316
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$858		\$147	\$926	84	43.46%	\$98,166	\$208,780	\$220,186
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$13,427		\$2,294	\$14,498	84	43.46%	\$602,174	\$1,280,712	\$1,350,673
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$391		\$68	\$429	84	48.32%	\$49,769	\$95,866	\$100,619
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,174		\$207	\$1,307	84	48.32%	\$71,542	\$137,807	\$144,639
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$1,896		\$337	\$2,128	84	48.32%	\$241,162	\$441,528	\$464,533

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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The Narragansett Electric Company d/b/a National Grid
Service Company Reimbursements
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
163	90000105263	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$3,334,420	\$910,963	\$3,000,978	\$3,334,420	\$3,167,699	\$865,415	\$45,548	\$3,749
164	90000104123	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,680	\$1,825	\$5,956	\$6,624	\$6,290	\$1,718	\$106	\$9
165	90000104180	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4,659	\$1,273	\$4,156	\$4,620	\$4,387	\$1,198	\$74	\$6
166	ITXPER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$1,446	\$395	\$1,277	\$1,422	\$1,349	\$369	\$26	\$2
167	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$83,833	\$22,903	\$74,052	\$82,436	\$78,244	\$21,376	\$1,527	\$126
168	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,959	\$535	\$1,714	\$1,910	\$1,812	\$495	\$40	\$3
169	90000096390	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,676,102	\$457,911	\$1,466,589	\$1,634,090	\$1,550,394	\$43,568	\$34,343	\$2,826
170	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$14,177	\$3,873	\$12,287	\$13,705	\$12,996	\$3,550	\$323	\$27
171	90000095332	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$317,010	\$141,247	\$443,767	\$495,468	\$469,617	\$128,299	\$12,948	\$1,066
172	90000098376	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$51,126	\$13,968	\$43,457	\$48,570	\$46,013	\$12,571	\$1,397	\$115
173	90000103784	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$828,258	\$226,280	\$704,019	\$786,845	\$745,432	\$203,652	\$22,628	\$1,862
174	90000107088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,093,094	\$298,633	\$929,129	\$1,038,439	\$983,784	\$268,770	\$29,863	\$2,458
175	90000098786	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$24,681	\$6,743	\$20,773	\$23,241	\$22,007	\$6,012	\$730	\$60
176	90000098534	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$10,620	\$2,901	\$8,939	\$10,001	\$9,470	\$2,587	\$314	\$26
177	90000098934	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$10,620	\$2,901	\$8,939	\$10,001	\$9,470	\$2,587	\$314	\$26
178	90000104088	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$264,686	\$72,312	\$218,366	\$244,834	\$231,600	\$63,273	\$9,039	\$744
179	ITXPER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$23,963	\$6,547	\$19,570	\$21,966	\$20,768	\$5,674	\$873	\$72
180	ITXPER00099	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$30,388	\$8,302	\$24,817	\$27,856	\$26,336	\$7,195	\$1,107	\$91
181	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$144,374	\$39,443	\$117,906	\$132,343	\$125,124	\$34,184	\$5,259	\$433
182	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$15,451	\$4,221	\$12,618	\$14,163	\$13,391	\$3,658	\$563	\$46
183	ITXPER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$9,497	\$2,595	\$7,677	\$8,627	\$8,152	\$2,227	\$368	\$30
184	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$6,380	\$1,743	\$5,157	\$5,795	\$5,476	\$1,496	\$247	\$20
185	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$967	\$264	\$781	\$878	\$830	\$227	\$37	\$3
186	ITXPER00099	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$79,317	\$21,669	\$64,115	\$72,046	\$68,080	\$18,600	\$3,070	\$253
187	90000104110	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$45,066	\$39,632	\$16,053	\$130,590	\$123,306	\$33,687	\$5,945	\$489
188	ITXPER00099	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$7,754	\$2,118	\$6,139	\$6,914	\$6,526	\$1,783	\$335	\$28
189	90000106246	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$146,505	\$40,025	\$115,983	\$130,634	\$123,309	\$33,688	\$6,337	\$522
190	9000097849	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$63,793	\$17,428	\$49,971	\$56,550	\$53,160	\$14,523	\$2,905	\$239
191	90000124286	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$2,181	\$596	\$1,581	\$1,799	\$1,690	\$462	\$134	\$11
192	90000124286	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$31,222	\$8,530	\$22,636	\$25,458	\$24,197	\$6,611	\$1,919	\$158
193	90000125044	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$5,336	\$1,458	\$3,824	\$4,457	\$4,091	\$1,118	\$340	\$28
194	90000124284	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$160,026	\$43,719	\$112,142	\$128,356	\$120,249	\$32,852	\$10,867	\$894
195	90000129327	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$33,312	\$9,101	\$23,345	\$26,720	\$25,032	\$6,839	\$2,262	\$186
196	90000130956	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$32,417	\$8,856	\$22,717	\$26,002	\$24,360	\$6,635	\$2,201	\$181
197	90000131807	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$80,669	\$22,039	\$56,531	\$64,704	\$60,617	\$16,561	\$5,478	\$451
198	90000131767	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$11,207	\$3,062	\$7,759	\$8,895	\$8,327	\$2,275	\$787	\$65
199	90000133049	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$6,313	\$1,725	\$4,371	\$5,010	\$4,691	\$1,281	\$443	\$36
200	90000124274	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$2,412	\$659	\$1,609	\$1,854	\$1,731	\$473	\$186	\$15
201	90000124274	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$54,196	\$14,806	\$36,149	\$41,640	\$38,894	\$10,626	\$4,180	\$344
202	90000103771	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$238,188	\$65,073	\$154,789	\$178,912	\$166,851	\$45,584	\$19,489	\$1,604
203	90000140593	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$34,672	\$12,204	\$27,899	\$32,423	\$30,161	\$8,240	\$3,964	\$326
204	9000011026	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$85,369	\$23,323	\$52,596	\$61,242	\$56,919	\$15,550	\$7,773	\$640
205	90000128241	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$697,514	\$190,561	\$429,740	\$500,382	\$465,061	\$127,055	\$63,506	\$5,227
206	90000140143	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$270,723	\$73,961	\$166,793	\$194,211	\$180,502	\$49,213	\$24,648	\$2,029
207	90000099527	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$42,777	\$11,687	\$26,655	\$31,160	\$28,907	\$7,897	\$3,789	\$302
208	90000113311	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$42,383	\$11,579	\$26,410	\$30,873	\$28,641	\$7,825	\$3,754	\$309
209	90000143624	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$25,961	\$7,093	\$15,949	\$18,083	\$17,316	\$4,731	\$2,362	\$194
210	90000146687	SVC8000	OFFICE EQUIPMENT	Office Furniture and Equipment	\$17,550	\$4,795	\$10,628	\$12,476	\$11,552	\$3,156	\$1,639	\$135
211	90000114690	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,408,859	\$384,900	\$816,035	\$964,266	\$890,239	\$243,213	\$141,687	\$11,661
212	90000130716	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$214,483	\$58,597	\$124,235	\$146,923	\$135,529	\$37,027	\$21,570	\$1,775
213	90000133046	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,315,692	\$359,447	\$762,088	\$900,649	\$831,569	\$227,130	\$13,317	\$10,890
214	90000141980	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$98,243	\$26,840	\$53,213	\$58,312	\$58,363	\$15,945	\$10,895	\$897
215	90000146788	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$141,223	\$38,582	\$75,260	\$90,065	\$82,662	\$22,583	\$15,999	\$1,317
216	90000133467	SVC8000	OFFICE FURNITURE	Office Furniture and Equipment	\$453,031	\$123,768	\$241,216	\$291,122	\$266,169	\$72,717	\$51,051	\$4,201

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	G012	11/01/15	120	\$135,118	\$0	\$135,118
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	J063	08/01/16	120	\$1,674,075	\$0	\$1,674,075
219	90000182190	SVC8000	Non-unionized	Office Furniture and Equipment	G012	05/01/17	120	\$3,936,746	\$0	\$3,936,746
220	ITXFER00099	SVC8000	BINS BUNKERS SHEL VING	Stores Equipment	J063	10/01/07	120	\$5,435	\$0	\$5,435
221	ITXFER00099	SVC8000	BINS BUNKERS SHEL VING	Stores Equipment	J063	07/01/12	120	\$6,600	\$0	\$6,600
222	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/23	120	\$311	\$0	\$311
223	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/27	120	\$528	\$0	\$528
224	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/27	120	\$97	\$0	\$97
225	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/28	120	\$1,567	\$0	\$1,567
226	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/29	120	\$106,846	\$0	\$106,846
227	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/29	120	\$522	\$0	\$522
228	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/30	120	\$87	\$0	\$87
229	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/31	120	\$24	\$0	\$24
230	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/32	120	\$2,788	\$0	\$2,788
231	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J114	07/01/32	120	\$312	\$0	\$312
232	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/35	120	\$2,615	\$0	\$2,615
233	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/36	120	\$256	\$0	\$256
234	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/36	120	\$3,542	\$0	\$3,542
235	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/40	120	\$274	\$0	\$274
236	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/40	120	\$129	\$0	\$129
237	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/41	120	\$383	\$0	\$383
238	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/41	120	\$833	\$0	\$833
239	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/42	120	\$252	\$0	\$252
240	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/44	120	\$384	\$0	\$384
241	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/45	120	\$92	\$0	\$92
242	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/47	120	\$8,724	\$0	\$8,724
243	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/48	120	\$1,684	\$0	\$1,684
244	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/49	120	\$7,072	\$0	\$7,072
245	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/50	120	\$2,007	\$0	\$2,007
246	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/51	120	\$652	\$0	\$652
247	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/51	120	\$146	\$0	\$146
248	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/52	120	\$1,648	\$0	\$1,648
249	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/52	120	\$1,855	\$0	\$1,855
250	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/53	120	\$322	\$0	\$322
251	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/53	120	\$620	\$0	\$620
252	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J114	07/01/53	120	\$1,216	\$0	\$1,216
253	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/53	120	\$595	\$0	\$595
254	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/54	120	\$1,350	\$0	\$1,350
255	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/55	120	\$230	\$0	\$230
256	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/55	120	\$3,012	\$0	\$3,012
257	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/56	120	\$36,498	\$0	\$36,498
258	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/56	120	\$257	\$0	\$257
259	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/56	120	\$2,726	\$0	\$2,726
260	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/56	120	\$6,158	\$0	\$6,158
261	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/56	120	\$799	\$0	\$799
262	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/57	120	\$5,087	\$0	\$5,087
263	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	J114	07/01/57	120	\$4,642	\$0	\$4,642
264	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/57	120	\$1,879	\$0	\$1,879
265	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/58	120	\$300	\$0	\$300
266	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/59	120	\$3,250	\$0	\$3,250
267	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/59	120	\$1,461	\$0	\$1,461
268	ITXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	J114	07/01/59	120	\$125	\$0	\$125
269	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/60	120	\$564	\$0	\$564
270	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/60	120	\$2,743	\$0	\$2,743

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.2300%

08/31/21

09/01/20

Line	Work order	Estment N°	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$69,811	\$56,299	\$63,055	8.23%	\$5,189	(\$1,138)
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	YES	\$990,494	\$823,087	\$906,790	8.23%	\$74,629	(\$17,026)
219	90000182190	SVC8000	Non-Unitized	Office Furniture and Equipment	YES	\$2,624,497	\$2,230,823	\$2,427,660	8.23%	\$199,796	(\$42,722)
220	1TXFER000099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	YES	\$0	\$0	\$0	8.23%	\$0	\$0
221	1TXFER000099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	YES	\$1,210	\$550	\$880	8.23%	\$72	(\$20)
222	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
223	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
224	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
225	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
226	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
227	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
228	1TXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
229	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
230	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
231	1TXFER000099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
232	1TXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
233	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
234	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
235	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
236	1TXFER000099	SVC8000	FENCE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
237	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
238	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
239	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
240	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
241	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
242	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
243	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
244	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
245	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
246	1TXFER000099	SVC8000	LANDSCAPING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
247	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
248	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
249	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
250	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
251	1TXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
252	1TXFER000099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
253	1TXFER000099	SVC8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
254	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
255	1TXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
256	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$0
257	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$337
258	1TXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$2
259	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$25
260	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$7
261	1TXFER000099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$7
262	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$47
263	1TXFER000099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$43
264	1TXFER000099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$17
265	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3
266	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$30
267	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$13
268	1TXFER000099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1
269	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$5
270	1TXFER000099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$25

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Gas

The Narragansett Electric Company d/b/a National Grid
 Service Company Rents
 Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
 For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Total Return	Year Amortization	NECO G Allocation	NECO G Rent-Return	NECO G Depn	Test Year Distribution Allocation	Test Year Rent Return
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$4,052	\$13,512	2.8497%	\$115	\$385	8.3686%	\$339
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$57,603	\$167,407	4.0899%	\$2,356	\$6,847	9.6901%	\$5,582
219	90000182190	SVC8000	Non-unitized	Office Furniture and Equipment	\$157,074	\$393,675	2.8497%	\$4,476	\$11,219	8.3686%	\$13,145
220	1TXFER00099	SVC8000	BINS BUNKERS SHELVLING	Stores Equipment	\$53	\$660	0.0000%	\$0	\$0	0.0000%	\$0
221	1TXFER00099	SVC8000	BINS BUNKERS SHELVLING	Stores Equipment	\$53	\$660	4.0899%	\$2	\$27	9.6901%	\$5
222	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
223	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
224	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
225	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
226	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
227	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
228	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
229	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
230	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
231	1TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
232	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
233	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
234	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
235	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
236	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
237	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
238	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
239	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
240	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
241	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
242	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
243	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
244	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
245	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
246	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
247	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
248	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
249	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
250	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
251	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
252	1TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
253	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
254	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
255	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	0.0000%	\$0	\$0	0.0000%	\$0
256	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$337	\$0	0.0000%	\$21	\$0	0.0000%	\$0
257	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2	\$0	6.2600%	\$0	\$0	0.0000%	\$0
258	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$25	\$0	6.2600%	\$2	\$0	0.0000%	\$0
259	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$57	\$0	6.2600%	\$4	\$0	0.0000%	\$0
260	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7	\$0	6.2600%	\$0	\$0	0.0000%	\$0
261	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$47	\$0	6.2600%	\$3	\$0	0.0000%	\$0
262	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$43	\$0	6.2600%	\$3	\$0	0.0000%	\$0
263	1TXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$17	\$0	6.2600%	\$1	\$0	0.0000%	\$0
264	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$3	\$0	6.2600%	\$0	\$0	0.0000%	\$0
265	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$30	\$0	6.2600%	\$2	\$0	0.0000%	\$0
266	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$13	\$0	6.2600%	\$1	\$0	0.0000%	\$0
267	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5	\$0	6.2600%	\$0	\$0	0.0000%	\$0
268	1TXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$25	\$0	6.2600%	\$2	\$0	0.0000%	\$0
269	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$25	\$0	6.2600%	\$2	\$0	0.0000%	\$0
270	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$25	\$0	6.2600%	\$2	\$0	0.0000%	\$0

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution

09/01/20 08/31/21

Line	Work order	estment N:	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage	Amortizat ion	Bonus	Bonus	09/01/2020 Balance	08/31/2021 Balance
					Depreciation	Allocat	Total	Period	Rate	Bonus	Depreciation
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,071	\$1,953	\$1,218	84	48.52%	\$65,292	\$119,540
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$16,222	\$2,978	\$18,825	84	49.95%	\$836,174	\$1,487,139
219	90000182190	SVC8000	Non-unionized	Office Furniture and Equipment	\$31,207	\$6,058	\$38,294	84	49.95%	\$1,966,342	\$3,321,192
220	1TXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$0	\$0	\$0	84	46.14%	\$2,507	\$5,435
221	1TXFER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$64	\$9	\$60	84	46.14%	\$3,045	\$6,600
222	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$311
223	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$528
224	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$97
225	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,567
226	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$106,846
227	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$522
228	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$87
229	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$24
230	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,788
231	1TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$312
232	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,615
233	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$256
234	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$3,542
235	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$274
236	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$129
237	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$383
238	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$833
239	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$252
240	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$384
241	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$92
242	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$8,724
243	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,684
244	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$7,072
245	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,007
246	1TXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$652
247	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$146
248	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,648
249	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,855
250	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$322
251	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$620
252	1TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,216
253	1TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$595
254	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,350
255	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$230
256	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$3,012
257	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$21,057
258	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$155
259	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,573
260	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$3,553
261	1TXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$461
262	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,935
263	1TXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,678
264	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,084
265	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$173
266	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,875
267	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$843
268	1TXFER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$72
269	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$325
270	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,582

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23%

27.32%

08/31/2021

09/01/2020

27.32%

Line	Work order	estment N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
217	90000150219	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,524,559	\$33,509	\$65,307	\$78,819	\$72,063	\$19,688	\$13,822	\$1,138
218	90000141768	SVC8000	PC & MISC COMPUTER EQUIPMENT	Office Furniture and Equipment	\$1,524,559	\$416,496	\$683,581	\$850,988	\$767,284	\$209,622	\$206,874	\$17,026
219	90000182190	SVC8000	Non-utlized	Office Furniture and Equipment	\$3,409,170	\$931,385	\$1,312,249	\$1,705,923	\$1,509,086	\$412,282	\$319,103	\$42,722
220	ITXPER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$5,435	\$1,485	\$5,435	\$5,435	\$5,435	\$1,485	\$0	\$0
221	ITXPER00099	SVC8000	BINS BUNKERS SHELVING	Stores Equipment	\$6,600	\$1,803	\$5,390	\$6,050	\$5,720	\$1,563	\$240	\$20
222	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$311	\$85	\$311	\$311	\$311	\$85	\$0	\$0
223	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$528	\$144	\$528	\$528	\$528	\$144	\$0	\$0
224	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$97	\$26	\$97	\$97	\$97	\$26	\$0	\$0
225	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,567	\$428	\$1,567	\$1,567	\$1,567	\$428	\$0	\$0
226	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$106,846	\$29,190	\$106,846	\$106,846	\$106,846	\$29,190	\$0	\$0
227	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$522	\$143	\$522	\$522	\$522	\$143	\$0	\$0
228	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$87	\$24	\$87	\$87	\$87	\$24	\$0	\$0
229	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$24	\$7	\$24	\$24	\$24	\$7	\$0	\$0
230	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,788	\$762	\$2,788	\$2,788	\$2,788	\$762	\$0	\$0
231	ITXPER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$312	\$85	\$312	\$312	\$312	\$85	\$0	\$0
232	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$2,615	\$714	\$2,615	\$2,615	\$2,615	\$714	\$0	\$0
233	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$256	\$70	\$256	\$256	\$256	\$70	\$0	\$0
234	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,542	\$968	\$3,542	\$3,542	\$3,542	\$968	\$0	\$0
235	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$274	\$75	\$274	\$274	\$274	\$75	\$0	\$0
236	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$129	\$35	\$129	\$129	\$129	\$35	\$0	\$0
237	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$383	\$105	\$383	\$383	\$383	\$105	\$0	\$0
238	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$833	\$227	\$833	\$833	\$833	\$227	\$0	\$0
239	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$252	\$69	\$252	\$252	\$252	\$69	\$0	\$0
240	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$384	\$105	\$384	\$384	\$384	\$105	\$0	\$0
241	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$92	\$25	\$92	\$92	\$92	\$25	\$0	\$0
242	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$8,724	\$2,383	\$8,724	\$8,724	\$8,724	\$2,383	\$0	\$0
243	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,684	\$460	\$1,684	\$1,684	\$1,684	\$460	\$0	\$0
244	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,072	\$1,932	\$7,072	\$7,072	\$7,072	\$1,932	\$0	\$0
245	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,007	\$548	\$2,007	\$2,007	\$2,007	\$548	\$0	\$0
246	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$652	\$178	\$652	\$652	\$652	\$178	\$0	\$0
247	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$146	\$40	\$146	\$146	\$146	\$40	\$0	\$0
248	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,648	\$450	\$1,648	\$1,648	\$1,648	\$450	\$0	\$0
249	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,855	\$507	\$1,855	\$1,855	\$1,855	\$507	\$0	\$0
250	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$322	\$88	\$322	\$322	\$322	\$88	\$0	\$0
251	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$620	\$169	\$620	\$620	\$620	\$169	\$0	\$0
252	ITXPER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$1,216	\$332	\$1,216	\$1,216	\$1,216	\$332	\$0	\$0
253	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$595	\$163	\$595	\$595	\$595	\$163	\$0	\$0
254	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,350	\$360	\$1,350	\$1,350	\$1,350	\$360	\$0	\$0
255	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$240	\$63	\$240	\$240	\$240	\$63	\$0	\$0
256	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$3,012	\$823	\$3,012	\$3,012	\$3,012	\$823	\$0	\$0
257	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$21,525	\$5,881	\$36,498	\$36,498	\$36,498	\$9,971	(\$4,091)	(\$337)
258	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$151	\$41	\$257	\$257	\$257	\$70	(\$29)	(\$2)
259	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,608	\$439	\$2,726	\$2,726	\$2,726	\$745	(\$306)	(\$25)
260	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,652	\$992	\$6,158	\$6,158	\$6,158	\$1,682	(\$600)	(\$57)
261	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$471	\$129	\$799	\$799	\$799	\$218	(\$90)	(\$7)
262	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,000	\$820	\$5,087	\$5,087	\$5,087	\$1,390	(\$570)	(\$47)
263	ITXPER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$2,738	\$748	\$4,642	\$4,642	\$4,642	\$1,268	(\$43)	(\$43)
264	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,108	\$303	\$1,879	\$1,879	\$1,879	\$513	(\$211)	(\$17)
265	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$177	\$48	\$300	\$300	\$300	\$82	(\$34)	(\$3)
266	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1917	\$524	\$3,250	\$3,250	\$3,250	\$888	(\$364)	(\$30)
267	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$862	\$235	\$1,461	\$1,461	\$1,461	\$399	(\$164)	(\$13)
268	ITXPER00099	SVC8000	WATER SUPPLY SYSTEM	Structures and Improvements	\$74	\$20	\$125	\$125	\$125	\$34	(\$14)	(\$1)
269	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$333	\$91	\$564	\$564	\$564	\$154	(\$63)	(\$5)
270	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,617	\$442	\$2,743	\$2,743	\$2,743	\$749	(\$307)	(\$25)

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/60	120	\$2,238	\$0	\$2,238
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/60	120	\$1,182	\$0	\$1,182
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/61	120	\$342	\$0	\$342
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/62	120	\$8,563	\$0	\$8,563
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/62	120	\$968	\$0	\$968
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/62	120	\$25,306	\$0	\$25,306
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/62	120	\$235	\$0	\$235
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/62	120	\$1,738	\$0	\$1,738
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/64	120	\$910	\$0	\$910
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/64	120	\$2,098	\$0	\$2,098
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/64	120	\$1,154	\$0	\$1,154
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/64	120	\$1,028	\$0	\$1,028
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/65	120	\$555	\$0	\$555
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/65	120	\$2,310	\$0	\$2,310
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/66	120	\$261	\$0	\$261
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/66	120	\$1,566	\$0	\$1,566
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/67	120	\$47,478	\$0	\$47,478
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/67	120	\$3,214	\$0	\$3,214
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/68	120	\$61	\$0	\$61
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	07/01/69	120	\$663	\$0	\$663
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/69	120	\$1,217	\$0	\$1,217
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/69	120	\$9,589	\$0	\$9,589
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/71	120	\$125	\$0	\$125
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/73	120	\$1,986	\$0	\$1,986
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	J139	07/01/73	120	\$4,166	\$0	\$4,166
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/74	120	\$15,612	\$0	\$15,612
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/74	120	\$26,136	\$0	\$26,136
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/74	120	\$4,896	\$0	\$4,896
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/77	120	\$899	\$0	\$899
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/77	120	\$39,717	\$0	\$39,717
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/78	120	\$23,097	\$0	\$23,097
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/78	120	\$82,461	\$0	\$82,461
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	J135	07/01/78	120	\$5,000	\$0	\$5,000
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J135	07/01/78	120	\$2,000	\$0	\$2,000
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/79	120	\$8,192	\$0	\$8,192
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J139	07/01/79	120	\$925	\$0	\$925
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J139	07/01/79	120	\$1,748	\$0	\$1,748
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J135	07/01/80	120	\$5,738	\$0	\$5,738
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/81	120	\$512	\$0	\$512
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/82	120	\$9,487	\$0	\$9,487
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/84	120	\$62,345	\$0	\$62,345
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/85	120	\$117,041	\$0	\$117,041
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/86	120	\$50,918	\$0	\$50,918
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/86	120	\$671,122	\$0	\$671,122
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/87	120	\$4,934	\$0	\$4,934
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/87	120	\$6,927	\$0	\$6,927
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/87	120	\$23,139	\$0	\$23,139
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/88	120	\$2,676	\$0	\$2,676
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/90	120	\$45,270	\$0	\$45,270
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/91	120	\$79,673	\$0	\$79,673
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/91	120	\$45,688	\$0	\$45,688
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J135	07/01/91	120	\$116,230	\$0	\$116,230
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/92	120	\$240,838	\$0	\$240,838
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/92	120	\$32,793	\$0	\$32,793

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid

Service Company Rents

Service Company Capital for Facilities allocated to Operating Companies as Rent Expense

For the Rate Year ended August 31, 2021

8.2300%

08/31/21

09/01/20

Line	Work order	estmt N:	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
271	ITXFER00099	SVC8000	FENCE	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$21
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$11
273	ITXFER00099	SVC8000	FENCE	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$3
274	ITXFER00099	SVC8000	FENCE	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$79
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$9
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$233
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$2
278	ITXFER00099	SVC8000	FENCE	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$16
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$8
280	ITXFER00099	SVC8000	FENCE	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$19
281	ITXFER00099	SVC8000	FENCE	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$11
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$9
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$5
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$21
285	ITXFER00099	SVC8000	FENCE	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$2
286	ITXFER00099	SVC8000	FENCE	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$14
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$438
288	ITXFER00099	SVC8000	FENCE	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$30
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$1
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$6
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$11
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$88
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$1
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$18
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$38
296	ITXFER00099	SVC8000	FENCE	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$144
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$241
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$45
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$8
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$366
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$213
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$761
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$46
304	ITXFER00099	SVC8000	FENCE	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$18
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$76
306	ITXFER00099	SVC8000	FENCE	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$9
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$16
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$53
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$5
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$88
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$575
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$1,080
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$470
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$6,191
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$46
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$64
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$213
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$25
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$418
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$735
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$421
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$1,072
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$2,222
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$302

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The Narragansett Electric Company d/b/a National Grid
Service Company Rentals
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year		Test Year		Test Year		Test Year		Test Year
					Total Return	Amortization	NECO G	Allocation	NECO G	Rent-Return	NECO G	Depn	Rent Return
271	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$21	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
272	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$11	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
273	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$3	\$0	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$0
274	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$79	\$0	\$0	6.2600%	\$5	\$0	\$0	0.0000%	\$0
275	TXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	\$9	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
276	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$233	\$0	\$0	6.2600%	\$15	\$0	\$0	0.0000%	\$0
277	TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	\$2	\$0	\$0	6.2600%	\$0	\$0	\$0	0.0000%	\$0
278	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$16	\$0	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$1
279	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$8	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
280	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$19	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
281	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$11	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
282	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$9	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
283	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$5	\$0	\$0	6.2600%	\$0	\$0	\$0	0.0000%	\$0
284	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$21	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
285	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$2	\$0	\$0	6.2600%	\$0	\$0	\$0	0.0000%	\$0
286	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$14	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
287	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$438	\$0	\$0	6.2600%	\$27	\$0	\$0	0.0000%	\$0
288	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$30	\$0	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$1
289	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$1	\$0	\$0	6.2600%	\$0	\$0	\$0	0.0000%	\$0
290	TXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	\$6	\$0	\$0	6.2600%	\$0	\$0	\$0	0.0000%	\$0
291	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$11	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
292	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$88	\$0	\$0	1.5316%	\$1	\$0	\$0	3.7985%	\$3
293	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$1	\$0	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$0
294	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$18	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
295	TXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	\$38	\$0	\$0	1.5316%	\$1	\$0	\$0	3.7985%	\$1
296	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$144	\$0	\$0	6.2600%	\$9	\$0	\$0	0.0000%	\$0
297	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$241	\$0	\$0	6.2600%	\$15	\$0	\$0	0.0000%	\$0
298	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$45	\$0	\$0	6.2600%	\$3	\$0	\$0	0.0000%	\$0
299	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$8	\$0	\$0	6.2600%	\$1	\$0	\$0	0.0000%	\$0
300	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$366	\$0	\$0	6.2600%	\$23	\$0	\$0	0.0000%	\$0
301	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$213	\$0	\$0	6.2600%	\$13	\$0	\$0	0.0000%	\$0
302	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$761	\$0	\$0	1.6673%	\$13	\$0	\$0	3.3927%	\$26
303	TXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvement	\$46	\$0	\$0	1.6673%	\$1	\$0	\$0	3.3927%	\$2
304	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$18	\$0	\$0	1.6673%	\$29	\$0	\$0	3.3927%	\$1
305	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$76	\$0	\$0	1.6673%	\$1	\$0	\$0	3.3927%	\$3
306	TXFER00099	SVC8000	FENCE	Structures and Improvement	\$9	\$0	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$0
307	TXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	\$16	\$0	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$1
308	TXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvement	\$53	\$0	\$0	1.6673%	\$1	\$0	\$0	3.3927%	\$2
309	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$5	\$0	\$0	6.2600%	\$0	\$0	\$0	0.0000%	\$0
310	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$88	\$0	\$0	6.2600%	\$5	\$0	\$0	0.0000%	\$0
311	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$575	\$0	\$0	6.2600%	\$36	\$0	\$0	0.0000%	\$0
312	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$1080	\$0	\$0	1.6673%	\$18	\$0	\$0	3.3927%	\$37
313	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$470	\$0	\$0	6.2600%	\$29	\$0	\$0	0.0000%	\$0
314	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$6,191	\$0	\$0	1.6673%	\$103	\$0	\$0	3.3927%	\$210
315	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$46	\$0	\$0	6.2600%	\$3	\$0	\$0	0.0000%	\$0
316	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$64	\$0	\$0	6.2600%	\$4	\$0	\$0	0.0000%	\$0
317	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$213	\$0	\$0	1.6673%	\$4	\$0	\$0	3.3927%	\$7
318	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$25	\$0	\$0	6.2600%	\$2	\$0	\$0	0.0000%	\$0
319	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$418	\$0	\$0	6.2600%	\$26	\$0	\$0	0.0000%	\$0
320	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$735	\$0	\$0	6.2600%	\$46	\$0	\$0	0.0000%	\$0
321	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$421	\$0	\$0	1.6673%	\$7	\$0	\$0	3.3927%	\$14
322	TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$1,072	\$0	\$0	1.6673%	\$18	\$0	\$0	3.3927%	\$36
323	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$2,222	\$0	\$0	6.2600%	\$139	\$0	\$0	0.0000%	\$0
324	TXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$302	\$0	\$0	1.5316%	\$5	\$0	\$0	3.7985%	\$11

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution 09/01/20 08/31/21

Line	Work order	estment N:	Project Description	Account Description	Test Year Rent Depreciation	Less IFA Salary & Wage Allocator	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2020 Balance	08/31/2021 Balance
271	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,291	\$1,348
272	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$682	\$712
273	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$197	\$206
274	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$4,940	\$5,160
275	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$558	\$583
276	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$14,599	\$15,248
277	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$135	\$141
278	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$1,003	\$1,047
279	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$525	\$548
280	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,210	\$1,264
281	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$666	\$695
282	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$593	\$620
283	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$320	\$334
284	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,333	\$1,392
285	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$151	\$157
286	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$904	\$944
287	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$27,391	\$28,608
288	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$1,854	\$1,936
289	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$35	\$37
290	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$383	\$400
291	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$702	\$733
292	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$3	468	0.00%	\$0	\$5,532	\$5,778
293	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$72	\$75
294	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,146	\$1,197
295	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$2,403	\$2,510
296	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$9,007	\$9,407
297	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$15,078	\$15,748
298	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,824	\$2,950
299	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$519	\$542
300	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$22,914	\$23,932
301	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$13,525	\$13,917
302	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4	\$22	468	0.00%	\$0	\$47,574	\$49,688
303	ITXFER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$2,885	\$3,013
304	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,154	\$1,205
305	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$2	468	0.00%	\$0	\$4,726	\$4,936
306	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$534	\$557
307	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$1,009	\$1,053
308	ITXFER00099	SVC8000	HVAC SYSTEM INTRA- SITE	Structures and Improvements	\$0	\$0	\$2	468	0.00%	\$0	\$3,310	\$3,457
309	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$296	\$309
310	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$5,473	\$5,716
311	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$35,968	\$37,567
312	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$5	\$32	468	0.00%	\$0	\$67,524	\$70,525
313	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$29,376	\$30,681
314	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$29	\$181	468	0.00%	\$0	\$387,186	\$404,394
315	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,846	\$2,973
316	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$3,996	\$4,174
317	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$6	468	0.00%	\$0	\$13,349	\$13,943
318	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,544	\$1,613
319	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$26,118	\$27,278
320	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$45,965	\$48,008
321	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$2	\$12	468	0.00%	\$0	\$26,359	\$27,530
322	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$5	\$31	468	0.00%	\$0	\$67,056	\$70,036
323	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$138,945	\$145,120
324	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$2	\$10	468	0.00%	\$0	\$18,919	\$19,760

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The Narragansett Electric Company d/b/a National Grid
Service Company Reins
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
271	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$1,320	\$361	\$2,238	\$2,238	\$2,238	\$611	(\$251)	8.23%
272	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$697	\$190	\$1,182	\$1,182	\$1,182	\$323	(\$132)	
273	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$201	\$55	\$342	\$342	\$342	\$93	(\$38)	
274	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$5,050	\$1,380	\$8,563	\$8,563	\$8,563	\$2,340	(\$960)	
275	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$571	\$156	\$968	\$968	\$968	\$264	(\$108)	
276	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$14,924	\$4,077	\$25,306	\$25,306	\$25,306	\$6,913	(\$2,836)	
277	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$138	\$38	\$235	\$235	\$235	\$64	(\$26)	
278	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$1,025	\$280	\$1,738	\$1,738	\$1,738	\$475	(\$195)	
279	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$536	\$147	\$910	\$910	\$910	\$249	(\$102)	
280	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$1,237	\$338	\$2,098	\$2,098	\$2,098	\$573	(\$235)	
281	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$681	\$186	\$1,154	\$1,154	\$1,154	\$315	(\$129)	
282	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$607	\$166	\$1,028	\$1,028	\$1,028	\$281	(\$115)	
283	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$327	\$89	\$555	\$555	\$555	\$152	(\$62)	
284	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,363	\$372	\$2,310	\$2,310	\$2,310	\$631	(\$259)	
285	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$154	\$42	\$261	\$261	\$261	\$71	(\$29)	
286	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$924	\$252	\$1,566	\$1,566	\$1,566	\$428	(\$176)	
287	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$28,000	\$7,650	\$47,478	\$47,478	\$47,478	\$12,971	(\$5,321)	
288	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$1,895	\$518	\$3,214	\$3,214	\$3,214	\$878	(\$360)	
289	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$36	\$10	\$61	\$61	\$61	\$17	(\$7)	
290	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$391	\$107	\$663	\$663	\$663	\$181	(\$74)	
291	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$718	\$196	\$1,217	\$1,217	\$1,217	\$332	(\$136)	
292	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,655	\$1,545	\$9,589	\$9,589	\$9,589	\$2,620	(\$1,075)	
293	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$74	\$20	\$125	\$125	\$125	\$34	(\$14)	
294	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,171	\$320	\$1,986	\$1,986	\$1,986	\$543	(\$223)	
295	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$2,457	\$671	\$4,166	\$4,166	\$4,166	\$1,138	(\$467)	
296	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$9,207	\$2,515	\$15,612	\$15,612	\$15,612	\$4,265	(\$1,750)	
297	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$15,413	\$4,211	\$26,136	\$26,136	\$26,136	\$7,140	(\$2,929)	
298	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,887	\$789	\$4,896	\$4,896	\$4,896	\$1,337	(\$549)	
299	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$530	\$145	\$899	\$899	\$899	\$246	(\$101)	
300	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$23,423	\$6,399	\$39,717	\$39,717	\$39,717	\$10,851	(\$4,452)	
301	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$13,621	\$3,721	\$23,097	\$23,097	\$23,097	\$6,310	(\$2,589)	
302	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$48,651	\$13,286	\$82,461	\$82,461	\$82,461	\$22,528	(\$9,242)	
303	ITXPER00099	SVC8000	DRAINAGE SYSTEM - OUTSIDE	Structures and Improvements	\$2,949	\$806	\$5,000	\$5,000	\$5,000	\$1,566	(\$560)	
304	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$1,179	\$322	\$2,000	\$2,000	\$2,000	\$546	(\$224)	
305	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,831	\$1,320	\$8,192	\$8,192	\$8,192	\$2,238	(\$918)	
306	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$546	\$149	\$925	\$925	\$925	\$253	(\$104)	
307	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$1,031	\$282	\$1,748	\$1,748	\$1,748	\$478	(\$196)	
308	ITXPER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$3,384	\$924	\$5,738	\$5,738	\$5,738	\$1,568	(\$643)	
309	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$302	\$83	\$512	\$512	\$512	\$140	(\$57)	
310	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$5,595	\$1,529	\$9,487	\$9,487	\$9,487	\$2,592	(\$1,063)	
311	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$36,767	\$10,045	\$62,345	\$62,345	\$62,345	\$17,033	(\$6,988)	
312	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$69,024	\$18,857	\$117,041	\$117,041	\$117,041	\$31,976	(\$13,118)	
313	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$30,028	\$8,204	\$50,918	\$50,918	\$50,918	\$13,911	(\$5,707)	
314	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$395,700	\$108,130	\$671,122	\$671,122	\$671,122	\$183,251	(\$75,221)	
315	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,910	\$795	\$4,934	\$4,934	\$4,934	\$1,348	(\$553)	
316	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,085	\$1,116	\$6,927	\$6,927	\$6,927	\$1,892	(\$776)	
317	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$13,646	\$3,728	\$23,139	\$23,139	\$23,139	\$6,322	(\$2,593)	
318	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,578	\$431	\$2,676	\$2,676	\$2,676	\$731	(\$300)	
319	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$26,698	\$7,294	\$45,270	\$45,270	\$45,270	\$12,568	(\$5,074)	
320	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$46,986	\$12,837	\$79,673	\$79,673	\$79,673	\$21,767	(\$8,930)	
321	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$26,944	\$7,361	\$45,688	\$45,688	\$45,688	\$12,482	(\$5,121)	
322	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$68,546	\$18,727	\$116,230	\$116,230	\$116,230	\$31,754	(\$13,027)	
323	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$142,033	\$38,803	\$240,838	\$240,838	\$240,838	\$65,797	(\$26,994)	
324	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$19,339	\$5,283	\$32,793	\$32,793	\$32,793	\$8,959	(\$3,675)	

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N.	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J139	07/01/92	120	\$156,322	\$0	\$156,322
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/93	120	\$160,122	\$0	\$160,122
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J135	07/01/93	120	\$5,337	\$0	\$5,337
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/94	120	\$55,103	\$0	\$55,103
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/94	120	\$13,154	\$0	\$13,154
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/94	120	\$1,633	\$0	\$1,633
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/95	120	\$41,066	\$0	\$41,066
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	J114	07/01/95	120	\$3,926	\$0	\$3,926
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/96	120	\$325,522	\$0	\$325,522
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J114	07/01/96	120	\$1,637	\$0	\$1,637
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	J114	07/01/96	120	\$5,326	\$0	\$5,326
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/96	120	\$89,703	\$0	\$89,703
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/97	120	\$171,164	\$0	\$171,164
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/97	120	\$1,364	\$0	\$1,364
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/97	120	\$410,128	\$0	\$410,128
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/98	120	\$629,697	\$0	\$629,697
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/99	120	\$109,547	\$0	\$109,547
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	07/01/00	120	\$3,258	\$0	\$3,258
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	J114	07/01/00	120	\$10,643	\$0	\$10,643
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	07/01/00	120	\$13,102	\$0	\$13,102
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J135	07/01/00	120	\$23,315	\$0	\$23,315
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	J135	07/01/00	120	\$10,643	\$0	\$10,643
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	J139	07/01/00	120	\$10,643	\$0	\$10,643
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/01	120	\$773,791	\$0	\$773,791
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	J114	12/31/01	120	\$138,328	\$0	\$138,328
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/31/01	120	\$141,361	\$0	\$141,361
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	03/31/02	120	\$37,149	\$0	\$37,149
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	04/30/02	120	\$554,929	\$0	\$554,929
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	04/30/02	120	\$67,855	\$0	\$67,855
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	05/31/02	120	\$30,801	\$0	\$30,801
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J139	11/25/02	120	\$1,641	\$0	\$1,641
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/06/02	120	\$34,298	\$0	\$34,298
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/02	120	\$1,250	\$0	\$1,250
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	01/31/03	120	\$1,257	\$0	\$1,257
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	09/21/03	120	\$19,174	\$0	\$19,174
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/29/03	120	\$63,100	\$0	\$63,100
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/31/03	120	\$483,123	\$0	\$483,123
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	03/04/04	120	\$41,145	\$0	\$41,145
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	05/20/04	120	\$1,280	\$0	\$1,280
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	06/09/04	120	\$3,922	\$0	\$3,922
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	06/14/04	120	\$4,269	\$0	\$4,269
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	09/29/04	120	\$8,971	\$0	\$8,971
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/10/04	120	\$58	\$0	\$58
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/24/04	120	\$209	\$0	\$209
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	12/10/04	120	\$45,339	\$0	\$45,339
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	12/17/04	120	\$9,514	\$0	\$9,514
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	12/17/04	120	\$34,502	\$0	\$34,502
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J135	12/30/04	120	\$32,070	\$0	\$32,070
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	12/31/04	120	\$1,394	\$0	\$1,394
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/04	120	\$3,780	\$0	\$3,780
375	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	J114	03/30/05	120	\$4,010	\$0	\$4,010
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	J135	05/01/05	120	\$9,007	\$0	\$9,007
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	05/25/05	120	\$1,570	\$0	\$1,570
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	08/08/05	120	\$2,690	\$0	\$2,690

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.2300%

08/31/21

09/01/20

Line	Work order	estmt N°	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS 100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1,442
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,477
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$49
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$508
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$121
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$15
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$379
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$36
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3,003
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$15
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$49
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$827
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,579
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$13
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$5,783
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$5,809
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,074
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$34
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$110
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$136
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS 100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$242
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$110
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$110
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$4,806
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$859
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$878
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$231
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$3,446
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$421
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$191
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS 100 SQ	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$11
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$224
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$8
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$8
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$131
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$431
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$3,300
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$281
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$9
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$27
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$29
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$64
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$0
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$324
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$68
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$246
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$229
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$10
374	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$29
375	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$27
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$64
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$11
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$19

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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Workpaper 6f

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The Narragansett Electric Company d/b/a National Grid
Service Company Rentals
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Gas

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year		Test Year		Test Year		Test Year
							NECO G	Allocation	NECO G	Rent-Return	NECO G	Rent - Depn	Rent Return
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$1,442	\$0	1.5316%	\$0	\$22	\$0	3.7985%	\$0	\$55
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$1,477	\$0	6.2600%	\$0	\$92	\$0	0.0000%	\$0	\$0
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvement	\$49	\$0	1.6673%	\$0	\$1	\$0	3.3927%	\$0	\$2
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$508	\$0	6.2600%	\$0	\$32	\$0	0.0000%	\$0	\$0
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$121	\$0	1.6673%	\$0	\$2	\$0	3.3927%	\$0	\$4
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$15	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$0	\$1
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$379	\$0	6.2600%	\$0	\$24	\$0	0.0000%	\$0	\$0
332	ITXFER00099	SVC8000	FENCE	Structures and Improvement	\$36	\$0	6.2600%	\$0	\$2	\$0	0.0000%	\$0	\$0
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$3,003	\$0	6.2600%	\$0	\$188	\$0	0.0000%	\$0	\$0
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$15	\$0	6.2600%	\$0	\$1	\$0	0.0000%	\$0	\$0
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvement	\$49	\$0	6.2600%	\$0	\$3	\$0	0.0000%	\$0	\$0
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$827	\$0	1.6673%	\$0	\$14	\$0	3.3927%	\$0	\$28
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$1,579	\$0	6.2600%	\$0	\$99	\$0	0.0000%	\$0	\$0
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$13	\$0	6.2600%	\$0	\$1	\$0	0.0000%	\$0	\$0
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$3,783	\$0	1.6673%	\$0	\$63	\$0	3.3927%	\$0	\$128
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$5,809	\$0	1.6673%	\$0	\$97	\$0	3.3927%	\$0	\$197
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$1,074	\$0	6.2600%	\$0	\$67	\$0	0.0000%	\$0	\$0
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$34	\$0	6.2600%	\$0	\$2	\$0	0.0000%	\$0	\$0
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvement	\$110	\$0	6.2600%	\$0	\$7	\$0	0.0000%	\$0	\$0
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$136	\$0	1.6673%	\$0	\$2	\$0	3.3927%	\$0	\$5
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$242	\$0	1.6673%	\$0	\$4	\$0	3.3927%	\$0	\$8
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvement	\$110	\$0	1.6673%	\$0	\$2	\$0	3.3927%	\$0	\$4
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvement	\$110	\$0	1.5316%	\$0	\$2	\$0	3.7985%	\$0	\$4
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$4,806	\$0	6.2600%	\$0	\$301	\$0	0.0000%	\$0	\$0
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvement	\$859	\$0	6.2600%	\$0	\$54	\$0	0.0000%	\$0	\$0
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$878	\$0	1.6673%	\$0	\$15	\$0	3.3927%	\$0	\$30
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$231	\$0	1.5316%	\$0	\$4	\$0	3.7985%	\$0	\$9
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$3,446	\$0	1.6673%	\$0	\$57	\$0	3.3927%	\$0	\$117
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$421	\$0	1.5316%	\$0	\$6	\$0	3.7985%	\$0	\$16
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$191	\$0	1.5316%	\$0	\$3	\$0	3.7985%	\$0	\$7
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	\$11	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$0	\$0
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$224	\$0	4.0899%	\$0	\$9	\$0	9.6901%	\$0	\$22
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$8	\$0	6.2600%	\$0	\$1	\$0	0.0000%	\$0	\$0
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$8	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$0	\$0
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$131	\$0	1.5316%	\$0	\$2	\$0	3.7985%	\$0	\$5
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$431	\$0	6.2600%	\$0	\$27	\$0	0.0000%	\$0	\$0
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$3,300	\$0	6.2600%	\$0	\$207	\$0	0.0000%	\$0	\$0
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$281	\$0	4.0899%	\$0	\$11	\$0	9.6901%	\$0	\$27
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$9	\$0	4.0899%	\$0	\$0	\$0	9.6901%	\$0	\$1
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$27	\$0	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$1
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$29	\$0	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$1
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$64	\$0	1.6673%	\$0	\$1	\$0	3.3927%	\$0	\$2
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$0	\$0	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$1	\$0	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$324	\$0	6.2600%	\$0	\$20	\$0	0.0000%	\$0	\$0
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$68	\$0	1.5316%	\$0	\$1	\$0	3.7985%	\$0	\$3
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$246	\$0	1.5316%	\$0	\$4	\$0	3.7985%	\$0	\$8
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	\$229	\$0	1.6673%	\$0	\$4	\$0	3.3927%	\$0	\$8
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$10	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$0	\$3
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$27	\$0	4.0899%	\$0	\$1	\$0	9.6901%	\$0	\$3
375	ITXFER00099	SVC8000	PLATFORM (EA)	Structures and Improvement	\$29	\$0	6.2600%	\$0	\$2	\$0	0.0000%	\$0	\$0
376	ITXFER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvement	\$64	\$0	1.6673%	\$0	\$1	\$0	3.3927%	\$0	\$2
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$11	\$0	1.6673%	\$0	\$0	\$0	3.3927%	\$0	\$0
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	\$19	\$0	6.2600%	\$0	\$1	\$0	0.0000%	\$0	\$0

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution

09/01/20 08/31/21

Line	Work order	estment N:	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage	Amortizat ion	Bonus Rate	Bonus Rate	Depreciation	09/01/20 Balance	08/31/2021 Balance
325	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$7	\$47	468	0.00%	\$0	\$90,186	\$94,194
326	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$92,378	\$96,484
327	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0	\$1	468	0.00%	\$0	\$3,079	\$3,216
328	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$31,790	\$33,203
329	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$4	468	0.00%	\$0	\$7,589	\$7,926
330	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$942	\$984
331	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$23,692	\$24,745
332	ITXFER00099	SVC8000	FENCE	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$2,265	\$2,366
333	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$187,801	\$196,148
334	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$945	\$987
335	ITXFER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$3,073	\$3,209
336	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4	\$24	468	0.00%	\$0	\$51,751	\$54,052
337	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$98,749	\$103,137
338	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$787	\$822
339	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$18	\$111	468	0.00%	\$0	\$236,612	\$247,129
340	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$27	\$170	468	0.00%	\$0	\$363,287	\$379,433
341	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$60,391	\$63,200
342	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$1,712	\$1,796
343	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$0	\$0	\$0	468	0.00%	\$0	\$5,594	\$5,867
344	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$4	468	0.00%	\$0	\$6,887	\$7,223
345	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$1	\$7	468	0.00%	\$0	\$12,255	\$12,853
346	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$0	\$1	\$3	468	0.00%	\$0	\$5,594	\$5,867
347	ITXFER00099	SVC8000	SIGNS	Structures and Improvements	\$0	\$1	\$4	468	0.00%	\$0	\$5,594	\$5,867
348	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$557,022	\$554,720	\$565,407
349	ITXFER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$63,823	\$99,165	\$101,076
350	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4	\$26	468	46.14%	\$65,223	\$101,339	\$103,292
351	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$1	\$8	468	46.14%	\$26,632	\$27,145	\$27,145
352	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$16	\$101	468	46.14%	\$256,040	\$397,821	\$405,485
353	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$2	\$14	468	46.14%	\$31,308	\$48,644	\$49,581
354	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$1	\$6	468	46.14%	\$14,211	\$22,081	\$22,506
355	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$757	\$1,154	\$1,176
356	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$3	\$19	468	46.14%	\$15,825	\$24,114	\$24,588
357	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$577	\$879	\$896
358	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$580	\$884	\$901
359	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1	\$4	468	46.14%	\$8,847	\$13,216	\$13,481
360	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$29,114	\$43,493	\$44,364
361	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$222,910	\$333,000	\$339,672
362	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4	\$24	468	46.14%	\$18,984	\$28,360	\$28,928
363	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$1	468	46.14%	\$591	\$882	\$900
364	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$1	468	46.14%	\$1,809	\$2,703	\$2,757
365	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$1,970	\$2,943	\$3,002
366	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$6	\$2	468	46.14%	\$4,139	\$6,059	\$6,183
367	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$27	\$39	\$40
368	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$96	\$141	\$144
369	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$20,919	\$30,625	\$31,251
370	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$2	468	46.14%	\$4,390	\$6,426	\$6,538
371	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$1	\$8	468	46.14%	\$15,919	\$23,305	\$23,781
372	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$1	\$7	468	46.14%	\$14,797	\$21,662	\$22,105
373	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$643	\$942	\$961
374	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$2	468	46.14%	\$1,744	\$2,553	\$2,605
375	ITXFER00099	SVC8000	HVAC PLATFORM (EA)	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$1,850	\$2,708	\$2,764
376	ITXFER00099	SVC8000	INTRA-SITE	Structures and Improvements	\$0	\$6	\$2	468	46.14%	\$4,156	\$6,084	\$6,208
377	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$724	\$1,060	\$1,082
378	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	46.14%	\$1,241	\$1,817	\$1,854

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6f

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The Narragansett Electric Company d/b/a National Grid
Service Company Reits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
325	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$92,190	\$25,186	\$156,322	\$156,322	\$156,322	\$42,707	(\$17,521)	8.23%
326	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$94,431	\$25,799	\$160,122	\$160,122	\$160,122	\$43,745	(\$17,947)	8.23%
327	ITXPER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$3,147	\$860	\$5,337	\$5,337	\$5,337	\$1,438	(\$598)	8.23%
328	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$32,497	\$8,878	\$55,103	\$55,103	\$55,103	\$15,054	(\$6,176)	8.23%
329	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,757	\$2,119	\$13,154	\$13,154	\$13,154	\$3,594	(\$1,474)	8.23%
330	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$963	\$263	\$1,633	\$1,633	\$1,633	\$446	(\$183)	8.23%
331	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$24,218	\$6,616	\$41,066	\$41,066	\$41,066	\$11,219	(\$4,603)	8.23%
332	ITXPER00099	SVC8000	FENCE	Structures and Improvements	\$2,316	\$633	\$3,926	\$3,926	\$3,926	\$1,073	(\$440)	8.23%
333	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$19,1975	\$52,447	\$325,522	\$325,522	\$325,522	\$88,933	(\$36,485)	8.23%
334	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$966	\$264	\$1,637	\$1,637	\$1,637	\$447	(\$184)	8.23%
335	ITXPER00099	SVC8000	YARD LIGHTING	Structures and Improvements	\$53,141	\$858	\$5,326	\$5,326	\$5,326	\$1,455	(\$597)	8.23%
336	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$52,901	\$14,453	\$89,703	\$89,703	\$89,703	\$24,507	(\$10,054)	8.23%
337	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$100,943	\$27,578	\$171,164	\$171,164	\$171,164	\$46,762	(\$19,184)	8.23%
338	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$895	\$220	\$1,364	\$1,364	\$1,364	\$373	(\$153)	8.23%
339	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$24,1870	\$66,079	\$410,128	\$410,128	\$410,128	\$12,047	(\$45,968)	8.23%
340	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$371,360	\$101,455	\$629,697	\$629,697	\$629,697	\$172,033	(\$70,578)	8.23%
341	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$61,796	\$16,883	\$109,547	\$109,547	\$109,547	\$29,928	(\$13,046)	8.23%
342	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,754	\$479	\$3,258	\$3,258	\$3,258	\$890	(\$411)	8.23%
343	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	\$5,731	\$1,566	\$10,643	\$10,643	\$10,643	\$2,908	(\$1,342)	8.23%
344	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,055	\$1,927	\$13,102	\$13,102	\$13,102	\$3,579	(\$1,652)	8.23%
345	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$12,554	\$3,430	\$23,315	\$23,315	\$23,315	\$6,370	(\$2,940)	8.23%
346	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	\$5,731	\$1,566	\$10,643	\$10,643	\$10,643	\$2,908	(\$1,342)	8.23%
347	ITXPER00099	SVC8000	SIGNS	Structures and Improvements	\$560,063	\$153,009	\$773,791	\$773,791	\$773,791	\$211,400	(\$86,391)	8.23%
348	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$100,120	\$27,353	\$138,328	\$138,328	\$138,328	\$37,791	(\$10,438)	8.23%
349	ITXPER00099	SVC8000	LANDSCAPING	Structures and Improvements	\$102,316	\$27,953	\$141,361	\$141,361	\$141,361	\$38,620	(\$10,667)	8.23%
350	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$26,888	\$7,346	\$37,149	\$37,149	\$37,149	\$10,149	(\$2,803)	8.23%
351	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$401,653	\$109,732	\$554,929	\$554,929	\$554,929	\$151,607	(\$41,875)	8.23%
352	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$49,113	\$13,418	\$67,855	\$67,855	\$67,855	\$18,538	(\$5,120)	8.23%
353	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$22,293	\$6,091	\$30,801	\$30,801	\$30,801	\$8,415	(\$2,324)	8.23%
354	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$1,165	\$318	\$1,641	\$1,641	\$1,641	\$448	(\$130)	8.23%
355	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$24,351	\$6,653	\$34,298	\$34,298	\$34,298	\$9,370	(\$2,718)	8.23%
356	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$887	\$242	\$1,250	\$1,250	\$1,250	\$341	(\$99)	8.23%
357	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$892	\$244	\$1,257	\$1,257	\$1,257	\$343	(\$100)	8.23%
358	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$13,349	\$3,647	\$19,174	\$19,174	\$19,174	\$5,238	(\$1,592)	8.23%
359	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$43,928	\$12,001	\$63,100	\$63,100	\$63,100	\$17,239	(\$5,238)	8.23%
360	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$336,336	\$91,887	\$483,123	\$483,123	\$483,123	\$131,989	(\$40,102)	8.23%
361	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$28,644	\$7,826	\$41,145	\$41,145	\$41,145	\$11,241	(\$3,415)	8.23%
362	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$891	\$243	\$1,280	\$1,280	\$1,280	\$350	(\$106)	8.23%
363	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,730	\$746	\$3,922	\$3,922	\$3,922	\$1,071	(\$326)	8.23%
364	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,972	\$812	\$4,269	\$4,269	\$4,269	\$1,166	(\$354)	8.23%
365	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,121	\$1,672	\$8,971	\$8,971	\$8,971	\$2,451	(\$778)	8.23%
366	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$40	\$11	\$58	\$58	\$58	\$16	(\$5)	8.23%
367	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$143	\$39	\$209	\$209	\$209	\$57	(\$18)	8.23%
368	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$30,938	\$8,452	\$45,339	\$45,339	\$45,339	\$12,387	(\$3,935)	8.23%
369	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$6,492	\$1,774	\$9,514	\$9,514	\$9,514	\$2,599	(\$826)	8.23%
370	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$23,543	\$6,432	\$34,502	\$34,502	\$34,502	\$9,426	(\$3,502)	8.23%
371	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$21,883	\$5,978	\$32,070	\$32,070	\$32,070	\$8,761	(\$2,783)	8.23%
372	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$951	\$260	\$1,394	\$1,394	\$1,394	\$381	(\$121)	8.23%
373	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,579	\$705	\$3,780	\$3,780	\$3,780	\$1,033	(\$328)	8.23%
374	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$2,736	\$747	\$4,010	\$4,010	\$4,010	\$1,095	(\$348)	8.23%
375	ITXPER00099	SVC8000	HVAC SYSTEM INTRA-SITE	Structures and Improvements	\$6,146	\$1,679	\$9,007	\$9,007	\$9,007	\$2,461	(\$782)	8.23%
376	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,071	\$293	\$1,570	\$1,570	\$1,570	\$429	(\$136)	8.23%
377	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,855	\$501	\$2,690	\$2,690	\$2,690	\$735	(\$233)	8.23%
378	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements								

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	08/11/05	120	\$114,459	\$0	\$114,459
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	09/06/05	120	\$142,837	\$0	\$142,837
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	10/22/05	120	\$8,893	\$0	\$8,893
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/07/05	120	\$6,272	\$0	\$6,272
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	12/31/05	120	\$4,315	\$0	\$4,315
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/05	120	\$25,000	\$0	\$25,000
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J063	12/31/05	120	\$27,558	\$0	\$27,558
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	01/24/06	120	\$176,599	\$0	\$176,599
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	03/19/06	120	\$17,057	\$0	\$17,057
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	04/18/06	120	\$4,863	\$0	\$4,863
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	10/01/06	120	(\$4,359)	\$0	(\$4,359)
390	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	03/01/07	120	\$589,724	\$0	\$589,724
391	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J114	06/01/07	120	\$9,874	\$0	\$9,874
392	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	12/01/07	120	\$6,494	\$0	\$6,494
393	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J135	09/01/08	120	\$566,129	\$0	\$566,129
394	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	09/01/08	120	\$9,194	\$0	\$9,194
395	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	J135	10/01/08	120	\$1,470	\$0	\$1,470
396	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	J135	10/01/08	120	\$3,836	\$0	\$3,836
397	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J135	10/01/08	120	\$3,067	\$0	\$3,067
398	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	J135	10/01/08	120	\$1,723	\$0	\$1,723
399	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	J135	10/01/08	120	\$11,760	\$0	\$11,760
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	05/01/09	120	\$11,559	\$0	\$11,559
401	9000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	09/01/09	120	\$807,606	\$0	\$807,606
402	9000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	J063	09/01/09	120	\$1,338,332	\$0	\$1,338,332
403	9000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J063	09/01/09	120	\$2,868,977	\$0	\$2,868,977
404	9000092476	SVC8000	CEILING	Structures and Improvements	J063	09/01/09	120	\$945,452	\$0	\$945,452
405	9000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J063	09/01/09	120	\$399,848	\$0	\$399,848
406	9000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	J063	09/01/09	120	\$275,493	\$0	\$275,493
407	9000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	J063	09/01/09	120	\$262,066	\$0	\$262,066
408	9000092476	SVC8000	FLOOR COVERING	Structures and Improvements	J063	09/01/09	120	\$769,521	\$0	\$769,521
409	9000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J063	09/01/09	120	\$112,346	\$0	\$112,346
410	9000092476	SVC8000	ROOF	Structures and Improvements	J063	09/01/09	120	\$28,856	\$0	\$28,856
411	9000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	J063	09/01/09	120	\$358,483	\$0	\$358,483
412	9000092476	SVC8000	SIGNS	Structures and Improvements	J063	09/01/09	120	\$427,005	\$0	\$427,005
413	9000092476	SVC8000	SOLAR PANELS	Structures and Improvements	J063	09/01/09	120	\$1,003,116	\$0	\$1,003,116
414	9000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	J063	09/01/09	120	\$6,769,025	\$0	\$6,769,025
415	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J135	11/01/10	120	\$17,767	\$0	\$17,767
416	ITXFER00099	SVC8000	ROOF	Structures and Improvements	J135	11/01/10	120	\$236,493	\$0	\$236,493
417	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	J135	12/01/10	120	\$33,315	\$0	\$33,315
418	ITXFER00099	SVC8000	BATTERY	Structures and Improvements	J139	07/01/11	120	\$47,122	\$0	\$47,122
419	9000098934	SVC8000	Wire & Cable	Structures and Improvements	G012	04/01/12	120	\$10,620	\$0	\$10,620
420	9000102548	SVC8000	FLOOR COVERING	Structures and Improvements	J063	04/01/12	120	\$572,006	\$0	\$572,006
421	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J114	07/01/12	120	\$7,740	\$0	\$7,740
422	ITXFER00099	SVC8000	HVAC	Structures and Improvements	J114	07/01/12	120	\$17,134	\$0	\$17,134
423	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J114	07/01/12	120	\$16,176	\$0	\$16,176
424	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	J063	08/01/12	120	\$35,528	\$0	\$35,528
425	ITXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	J063	08/01/12	120	\$59,213	\$0	\$59,213
426	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J063	09/01/12	120	\$6,419	\$0	\$6,419
427	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/13	120	\$367,182	\$0	\$367,182
428	9000012425	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J135	06/01/13	120	\$9,485	\$0	\$9,485
429	9000012426	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J139	06/01/13	120	\$31,766	\$0	\$31,766
430	9000012426	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/13	120	\$71,411	\$0	\$71,411
431	9000012426	SVC8000	CEILING	Structures and Improvements	J139	06/01/13	120	\$26,317	\$0	\$26,317
432	9000012426	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	06/01/13	120	\$26,317	\$0	\$26,317
433	9000012426	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	06/01/13	120	\$26,317	\$0	\$26,317

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23000%

08/31/21

09/01/20

Line	Work order	estmt N:	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
379	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$817
380	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$1,064
381	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$66
382	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$47
383	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$52
384	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$186
385	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$205
386	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$1,316
387	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$127
388	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$36
389	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	YES	\$1,707	\$2,143	\$1,925	8.23%	\$158	\$45
390	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$4,578
391	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	NO	\$0	\$0	\$0	8.23%	\$0	\$77
392	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$52
393	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$4,746
394	ITXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$77
395	ITXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$12
396	ITXFER00099	SVC8000	FLOOR COVERING	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$32
397	ITXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$26
398	ITXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$14
399	ITXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$99
400	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$97
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$7,022
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$11,636
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$24,944
404	90000092476	SVC8000	CEILING	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$8,220
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$3,476
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$2,395
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$2,279
408	90000092476	SVC8000	FLOOR COVERING	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$6,691
409	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$977
410	90000092476	SVC8000	ROOF	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$251
411	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$3,117
412	90000092476	SVC8000	SIGNS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$3,713
413	90000092476	SVC8000	SOLAR PANELS	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$8,722
414	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$58,854
415	ITXFER00099	SVC8000	BUILDINGS	Structures and Improvement	YES	\$296	\$0	\$148	8.23%	\$12	\$157
416	ITXFER00099	SVC8000	ROOF	Structures and Improvement	YES	\$3,942	\$0	\$1,971	8.23%	\$162	\$2,085
417	ITXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvement	YES	\$833	\$0	\$416	8.23%	\$34	\$291
418	ITXFER00099	SVC8000	BATTERY	Structures and Improvement	YES	\$3,927	\$0	\$1,963	8.23%	\$162	\$380
419	90000098954	SVC8000	Wire & Cable	Structures and Improvement	YES	\$1,682	\$620	\$1,151	8.23%	\$95	\$73
420	90000102548	SVC8000	FLOOR COVERING	Structures and Improvement	YES	\$90,568	\$33,367	\$61,967	8.23%	\$5,100	\$3,935
422	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvement	NO	\$1,419	\$645	\$1,032	8.23%	\$85	\$49
423	ITXFER00099	SVC8000	HVAC	Structures and Improvement	NO	\$3,141	\$1,428	\$2,285	8.23%	\$188	\$108
424	ITXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvement	NO	\$2,966	\$1,348	\$2,157	8.23%	\$178	\$102
425	ITXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvement	YES	\$6,810	\$3,257	\$5,033	8.23%	\$414	\$218
426	ITXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvement	YES	\$11,349	\$5,428	\$8,389	8.23%	\$690	\$363
427	ITXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvement	YES	\$1,284	\$642	\$963	8.23%	\$79	\$40
428	90000124245	SVC8000	BUILDINGS	Structures and Improvement	YES	\$100,975	\$64,257	\$82,616	8.23%	\$6,799	\$1,968
429	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	YES	\$7,610	\$4,843	\$6,227	8.23%	\$512	\$148
430	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvement	YES	\$2,608	\$1,660	\$2,134	8.23%	\$176	\$51
431	90000124286	SVC8000	BUILDINGS	Structures and Improvement	YES	\$8,736	\$5,559	\$7,147	8.23%	\$588	\$170
432	90000124286	SVC8000	CEILING	Structures and Improvement	YES	\$19,638	\$12,497	\$16,067	8.23%	\$1,322	\$383
433	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvement	YES	\$7,237	\$4,606	\$5,921	8.23%	\$487	\$141

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Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Year Amortization	Test Year NECO G Allocation	Test Year NECO G Rent-Return	Test Year NECO G Rent - Deprn	Test Year Distribution Allocation	Test Year Rent Return
379	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$817	\$0	1.6673%	\$14	\$0	3.3927%	\$28
380	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$1,064	\$0	6.2600%	\$67	\$0	0.0000%	\$0
381	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$66	\$0	1.5316%	\$1	\$0	3.7985%	\$3
382	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$47	\$0	1.6673%	\$1	\$0	3.3927%	\$2
383	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$32	\$0	4.0899%	\$1	\$0	9.6901%	\$3
384	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$186	\$0	4.0899%	\$8	\$0	9.6901%	\$18
385	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$205	\$0	4.0899%	\$8	\$0	9.6901%	\$20
386	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$1,316	\$0	6.2600%	\$82	\$0	0.0000%	\$0
387	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$127	\$0	1.5316%	\$2	\$0	3.7985%	\$5
388	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$36	\$0	1.5316%	\$1	\$0	3.7985%	\$1
389	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$204	\$8436	4.0899%	\$8	\$18	9.6901%	\$20
390	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,578	\$0	1.6673%	\$76	\$0	3.3927%	\$155
391	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$77	\$0	6.2600%	\$5	\$0	0.0000%	\$0
392	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$52	\$0	1.6673%	\$1	\$0	3.3927%	\$2
393	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$4,746	\$0	1.6673%	\$79	\$0	3.3927%	\$161
394	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$77	\$0	1.5316%	\$1	\$0	3.7985%	\$3
395	1TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA SITE	Structures and Improvements	\$12	\$0	1.6673%	\$0	\$0	3.3927%	\$0
396	1TXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$32	\$0	1.6673%	\$1	\$0	3.3927%	\$1
397	1TXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$26	\$0	1.6673%	\$0	\$0	3.3927%	\$1
398	1TXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$14	\$0	1.6673%	\$0	\$0	3.3927%	\$0
399	1TXFER00099	SVC8000	WIRE CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$99	\$0	1.6673%	\$2	\$0	3.3927%	\$3
400	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$97	\$0	1.6673%	\$2	\$0	3.3927%	\$3
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$7,022	\$0	4.0899%	\$287	\$0	9.6901%	\$680
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$11,636	\$0	4.0899%	\$476	\$0	9.6901%	\$1,128
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$24,944	\$0	4.0899%	\$1,020	\$0	9.6901%	\$2,417
404	90000092476	SVC8000	CEILING	Structures and Improvements	\$8,220	\$0	4.0899%	\$336	\$0	9.6901%	\$797
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$3,476	\$0	4.0899%	\$142	\$0	9.6901%	\$337
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$2,395	\$0	4.0899%	\$98	\$0	9.6901%	\$232
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$2,279	\$0	4.0899%	\$93	\$0	9.6901%	\$221
408	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$6,691	\$0	4.0899%	\$274	\$0	9.6901%	\$648
409	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$977	\$0	4.0899%	\$40	\$0	9.6901%	\$95
410	90000092476	SVC8000	ROOF	Structures and Improvements	\$251	\$0	4.0899%	\$10	\$0	9.6901%	\$24
411	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$3,117	\$0	4.0899%	\$127	\$0	9.6901%	\$302
412	90000092476	SVC8000	SIGNS	Structures and Improvements	\$3,713	\$0	4.0899%	\$152	\$0	9.6901%	\$360
413	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$8,722	\$0	4.0899%	\$357	\$0	9.6901%	\$845
414	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$58,854	\$0	4.0899%	\$2,407	\$0	9.6901%	\$5,703
415	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$169	\$296	1.6673%	\$3	\$5	3.3927%	\$6
416	1TXFER00099	SVC8000	ROOF	Structures and Improvements	\$2,248	\$3,942	1.6673%	\$37	\$66	3.3927%	\$76
417	1TXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$325	\$833	1.6673%	\$5	\$14	3.3927%	\$21
418	1TXFER00099	SVC8000	BATTERY	Structures and Improvements	\$542	\$3,927	1.5316%	\$8	\$60	3.7985%	\$21
419	90000098934	SVC8000	Wire & Cable	Structures and Improvements	\$168	\$1,062	2.8467%	\$5	\$30	8.3686%	\$14
420	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$9,035	\$57,201	4.0899%	\$370	\$2,339	9.6901%	\$876
422	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$134	\$774	6.2600%	\$8	\$48	0.0000%	\$0
423	1TXFER00099	SVC8000	HVAC	Structures and Improvements	\$296	\$1,713	6.2600%	\$19	\$107	0.0000%	\$0
424	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$280	\$1,618	6.2600%	\$18	\$101	0.0000%	\$0
425	1TXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$632	\$3,553	4.0899%	\$26	\$145	9.6901%	\$61
426	1TXFER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$1,053	\$5,921	4.0899%	\$43	\$242	9.6901%	\$102
427	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$119	\$642	4.0899%	\$5	\$26	9.6901%	\$12
428	90000124245	SVC8000	BUILDINGS	Structures and Improvements	\$8,767	\$36,718	1.5316%	\$134	\$562	3.7985%	\$333
429	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$661	\$2,667	1.5316%	\$10	\$42	3.7985%	\$25
430	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$226	\$948	1.6673%	\$4	\$16	3.3927%	\$8
431	90000124286	SVC8000	BUILDINGS	Structures and Improvements	\$758	\$3,177	1.5316%	\$12	\$49	3.7985%	\$29
432	90000124286	SVC8000	CEILING	Structures and Improvements	\$1,705	\$7,141	1.5316%	\$26	\$109	3.7985%	\$65
433	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$628	\$2,632	1.5316%	\$10	\$40	3.7985%	\$24

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution

09/01/20 08/31/21

Line	Work order	estment N:	Project Description	Account Description	Depreciation	Less IFA Salary & Wage	Test Year Rent	Amortizat ion	Bonus	09/01/2020 Balance	08/31/2021 Balance
						Allocator		Period	Rate	Bonus Depreciation	
379	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$4		\$24	468	\$65,810	\$78,892
380	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0		\$0	468	\$65,904	\$96,480
381	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0		\$2	468	\$4,103	\$6,007
382	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0		\$1	468	\$2,894	\$4,237
383	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0		\$3	468	\$2,855	\$2,914
384	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$2		\$16	468	\$11,535	\$16,541
385	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$3		\$17	468	\$12,715	\$18,614
386	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0		\$0	468	\$81,481	\$119,284
387	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$1		\$4	468	\$11,286	\$11,521
388	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0		\$1	468	\$2,244	\$3,284
389	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	(\$42)	(\$3)		(\$19)	468	\$2,011	(\$6,370)
390	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$21		\$134	468	\$382,043	\$390,188
391	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0		\$0	468	\$6,397	\$6,533
392	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0		\$2	468	\$2,996	\$4,207
393	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$22		\$139	468	\$351,121	\$358,939
394	1TXFER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0		\$3	468	\$4,242	\$5,702
395	1TXFER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$0	\$0		\$0	468	\$678	\$932
396	1TXFER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$0	\$0		\$1	468	\$1,770	\$2,432
397	1TXFER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$0	\$0		\$1	468	\$1,415	\$1,944
398	1TXFER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$0	\$0		\$0	468	\$795	\$1,092
399	1TXFER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$0	\$0		\$3	468	\$5,426	\$7,456
400	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0		\$3	468	\$7,169	\$7,328
401	90000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$0	\$93		\$587	468	\$372,623	\$489,734
402	90000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$0	\$154		\$974	468	\$617,496	\$811,568
403	90000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$0	\$330		\$2,087	468	\$1,323,725	\$1,739,754
404	90000092476	SVC8000	CEILING	Structures and Improvements	\$0	\$109		\$688	468	\$436,224	\$586,381
405	90000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$0	\$46		\$291	468	\$184,487	\$247,991
406	90000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$0	\$32		\$200	468	\$167,059	\$170,864
407	90000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$0	\$30		\$191	468	\$120,915	\$162,537
408	90000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$0	\$89		\$560	468	\$355,051	\$477,267
409	90000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$0	\$13		\$82	468	\$51,836	\$69,679
410	90000092476	SVC8000	ROOF	Structures and Improvements	\$0	\$3		\$21	468	\$13,314	\$17,897
411	90000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$41		\$261	468	\$165,402	\$217,385
412	90000092476	SVC8000	SIGNS	Structures and Improvements	\$0	\$49		\$311	468	\$197,017	\$264,834
413	90000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$0	\$115		\$730	468	\$462,831	\$622,146
414	90000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$0	\$779		\$4,924	468	\$3,123,178	\$4,198,236
415	1TXFER00099	SVC8000	BUILDINGS	Structures and Improvements	\$10	\$2		\$14	468	\$8,197	\$10,774
416	1TXFER00099	SVC8000	ROOF	Structures and Improvements	\$134	\$29		\$181	468	\$109,116	\$143,410
417	1TXFER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$28	\$5		\$34	468	\$15,371	\$20,402
418	1TXFER00099	SVC8000	BATTERY	Structures and Improvements	\$149	\$23		\$147	468	\$21,742	\$28,575
419	90000098934	SVC8000	Wire & Cable	Structures and Improvements	\$84	\$13		\$85	468	\$4,900	\$6,294
420	90000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$5,543	\$877		\$5,542	468	\$263,919	\$338,966
422	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$0	\$0		\$0	468	\$3,571	\$4,480
423	1TXFER00099	SVC8000	HVAC	Structures and Improvements	\$0	\$0		\$0	468	\$7,906	\$10,153
424	1TXFER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$0	\$0		\$0	468	\$7,464	\$9,586
425	1TXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	\$344	\$55		\$350	468	\$16,392	\$21,054
426	1TXFER00099	SVC8000	STRUCTURE /IMPROVEMENT	Structures and Improvements	\$574	\$92		\$584	468	\$27,320	\$35,089
427	1TXFER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$62	\$10		\$64	468	\$2,962	\$3,715
428	90000124245	SVC8000	BUILDINGS	Structures and Improvements	\$1,395	\$236		\$1,492	468	\$153,137	\$199,787
429	90000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$105	\$18		\$112	468	\$11,542	\$15,058
430	90000124268	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$32	\$5		\$34	468	\$3,956	\$5,161
431	90000124286	SVC8000	BUILDINGS	Structures and Improvements	\$121	\$20		\$129	468	\$13,248	\$17,284
432	90000124286	SVC8000	CEILING	Structures and Improvements	\$271	\$46		\$290	468	\$29,782	\$38,855
433	90000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$100	\$17		\$107	468	\$10,976	\$14,320

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company d/b/a National Grid
Service Company Reins
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	edment N:	Project Description	Account Description	Average		Cash Tax	09/01/2020		08/31/2021	Average		Book Tax	Cash to Book		Return on
					Balance	Balance		Balance	Balance		Balance	Balance		Tax Difference	Tax Difference	
379	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$78,102	\$114,459	\$21,337	\$114,459	\$114,459	\$142,837	\$114,459	\$31,270	(\$9,933)	(\$817)		
380	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$95,494	\$142,837	\$26,089	\$142,837	\$142,837	\$142,837	\$142,837	\$39,023	(\$12,934)	(\$1,064)		
381	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$5,946	\$8,893	\$1,624	\$8,893	\$8,893	\$8,893	\$8,893	\$2,430	(\$805)	(\$566)		
382	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,193	\$1,146	\$1,146	\$6,272	\$6,272	\$6,272	\$6,272	\$1,714	(\$568)	(\$47)		
383	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,885	\$788	\$788	\$4,315	\$4,315	\$4,315	\$4,315	\$1,179	(\$391)	(\$32)		
384	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$16,714	\$25,000	\$4,566	\$25,000	\$25,000	\$25,000	\$25,000	\$6,830	(\$2,264)	(\$186)		
385	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$18,424	\$27,558	\$5,033	\$27,558	\$27,558	\$27,558	\$27,558	\$7,529	(\$2,495)	(\$205)		
386	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$118,065	\$176,599	\$32,255	\$176,599	\$176,599	\$176,599	\$176,599	\$48,247	(\$15,991)	(\$1,316)		
387	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$11,403	\$17,057	\$3,115	\$17,057	\$17,057	\$17,057	\$17,057	\$4,660	(\$1,545)	(\$127)		
388	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$3,251	\$4,863	\$888	\$4,863	\$4,863	\$4,863	\$4,863	\$1,328	(\$440)	(\$326)		
389	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	(\$6,370)	(\$4,359)	(\$1,740)	(\$4,359)	(\$4,359)	(\$4,359)	(\$4,359)	(\$1,191)	(\$549)	(\$45)		
390	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$386,115	\$589,724	\$105,487	\$589,724	\$589,724	\$589,724	\$589,724	\$161,113	(\$55,626)	(\$4,578)		
391	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$6,465	\$9,874	\$1,766	\$9,874	\$9,874	\$9,874	\$9,874	\$2,698	(\$931)	(\$57)		
392	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$4,162	\$6,494	\$1,137	\$6,494	\$6,494	\$6,494	\$6,494	\$1,774	(\$637)	(\$32)		
393	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$355,030	\$566,129	\$96,994	\$566,129	\$566,129	\$566,129	\$566,129	\$154,667	(\$37,672)	(\$4,746)		
394	ITXPER00099	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$5,766	\$9,194	\$1,575	\$9,194	\$9,194	\$9,194	\$9,194	\$2,512	(\$937)	(\$57)		
395	ITXPER00099	SVC8000	COMMUNICATION SYSTEM INTRA-SITE	Structures and Improvements	\$922	\$252	\$252	\$1,470	\$1,470	\$1,470	\$1,470	\$402	(\$150)	(\$12)		
396	ITXPER00099	SVC8000	FLOOR COVERING	Structures and Improvements	\$2,405	\$3,836	\$657	\$3,836	\$3,836	\$3,836	\$3,836	\$1,048	(\$391)	(\$32)		
397	ITXPER00099	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,923	\$3,067	\$255	\$3,067	\$3,067	\$3,067	\$3,067	\$838	(\$312)	(\$26)		
398	ITXPER00099	SVC8000	OFFICE FURNITURE	Structures and Improvements	\$1,080	\$1,723	\$295	\$1,723	\$1,723	\$1,723	\$1,723	\$471	(\$175)	(\$14)		
399	ITXPER00099	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$7,575	\$11,760	\$2,015	\$11,760	\$11,760	\$11,760	\$11,760	\$3,213	(\$1,198)	(\$99)		
400	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$7,249	\$11,559	\$1,980	\$11,559	\$11,559	\$11,559	\$11,559	\$3,158	(\$1,177)	(\$97)		
401	9000092476	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$495,311	\$135,319	\$135,319	\$807,606	\$807,606	\$807,606	\$807,606	\$220,632	(\$85,319)	(\$7,022)		
402	9000092476	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$820,809	\$1,338,332	\$224,245	\$1,338,332	\$1,338,332	\$1,338,332	\$1,338,332	\$365,632	(\$141,387)	(\$11,636)		
403	9000092476	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$1,759,565	\$480,713	\$480,713	\$2,868,977	\$2,868,977	\$2,868,977	\$2,868,977	\$783,804	(\$303,091)	(\$24,944)		
404	9000092476	SVC8000	CEILING	Structures and Improvements	\$579,853	\$158,416	\$158,416	\$945,452	\$945,452	\$945,452	\$945,452	\$258,297	(\$99,882)	(\$8,220)		
405	9000092476	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$245,230	\$66,997	\$66,997	\$399,848	\$399,848	\$399,848	\$399,848	\$109,238	(\$42,242)	(\$3,476)		
406	9000092476	SVC8000	FIBER OPTIC CABLE - ALL SIZES	Structures and Improvements	\$168,962	\$46,160	\$46,160	\$275,493	\$275,493	\$275,493	\$275,493	\$75,268	(\$29,104)	(\$2,395)		
407	9000092476	SVC8000	FIRE FIGHTING EQUIPMENT	Structures and Improvements	\$160,727	\$43,911	\$43,911	\$262,066	\$262,066	\$262,066	\$262,066	\$71,597	(\$27,686)	(\$2,279)		
408	9000092476	SVC8000	FLOOR COVERING	Structures and Improvements	\$471,953	\$128,938	\$128,938	\$769,521	\$769,521	\$769,521	\$769,521	\$210,233	(\$81,296)	(\$6,691)		
409	9000092476	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$68,903	\$18,824	\$18,824	\$112,346	\$112,346	\$112,346	\$112,346	\$30,693	(\$11,869)	(\$977)		
410	9000092476	SVC8000	ROOF	Structures and Improvements	\$17,698	\$4,835	\$4,835	\$28,856	\$28,856	\$28,856	\$28,856	\$7,883	(\$3,048)	(\$251)		
411	9000092476	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$219,860	\$60,066	\$60,066	\$358,483	\$358,483	\$358,483	\$358,483	\$97,938	(\$37,872)	(\$3,117)		
412	9000092476	SVC8000	SIGNS	Structures and Improvements	\$261,885	\$71,547	\$71,547	\$427,005	\$427,005	\$427,005	\$427,005	\$116,658	(\$45,111)	(\$3,713)		
413	9000092476	SVC8000	SOLAR PANELS	Structures and Improvements	\$615,219	\$168,078	\$168,078	\$1,003,116	\$1,003,116	\$1,003,116	\$1,003,116	\$274,051	(\$105,974)	(\$8,722)		
414	9000092476	SVC8000	WIRE/CABLE BY SIZE & KIND (100 FT)	Structures and Improvements	\$4,151,494	\$1,134,188	\$1,134,188	\$6,769,025	\$6,769,025	\$6,769,025	\$6,769,025	\$1,849,298	(\$715,109)	(\$38,854)		
415	ITXPER00099	SVC8000	BUILDINGS	Structures and Improvements	\$10,651	\$17,470	\$2,910	\$17,470	\$17,470	\$17,470	\$17,470	\$4,813	(\$1,904)	(\$157)		
416	ITXPER00099	SVC8000	ROOF	Structures and Improvements	\$141,777	\$38,733	\$38,733	\$232,551	\$232,551	\$232,551	\$232,551	\$64,071	(\$25,338)	(\$2,085)		
417	ITXPER00099	SVC8000	AIR CONDITIONER UNIT (EA)	Structures and Improvements	\$19,972	\$5,456	\$5,456	\$32,482	\$32,482	\$32,482	\$32,482	\$8,988	(\$3,531)	(\$291)		
418	ITXPER00099	SVC8000	BATTERY	Structures and Improvements	\$28,250	\$7,718	\$7,718	\$43,195	\$43,195	\$43,195	\$43,195	\$12,337	(\$4,620)	(\$380)		
419	9000098934	SVC8000	Wire & Cable	Structures and Improvements	\$6,220	\$1,699	\$1,699	\$8,939	\$8,939	\$8,939	\$8,939	\$2,587	(\$888)	(\$73)		
420	9000102548	SVC8000	FLOOR COVERING	Structures and Improvements	\$335,016	\$91,526	\$91,526	\$481,438	\$481,438	\$481,438	\$481,438	\$139,342	(\$47,816)	(\$3,935)		
421	ITXPER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$4,533	\$6,321	\$1,238	\$6,321	\$6,321	\$6,321	\$6,321	\$1,833	(\$594)	(\$49)		
422	ITXPER00099	SVC8000	HVAC	Structures and Improvements	\$10,035	\$2,742	\$2,742	\$13,993	\$13,993	\$13,993	\$13,993	\$4,057	(\$1,315)	(\$108)		
423	ITXPER00099	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$9,474	\$2,588	\$2,588	\$13,210	\$13,210	\$13,210	\$13,210	\$3,830	(\$1,242)	(\$102)		
424	ITXPER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$20,808	\$28,718	\$5,685	\$28,718	\$28,718	\$28,718	\$28,718	\$8,331	(\$2,646)	(\$218)		
425	ITXPER00099	SVC8000	STRUCTURE / IMPROVEMENT	Structures and Improvements	\$34,680	\$9,475	\$9,475	\$47,864	\$47,864	\$47,864	\$47,864	\$13,885	(\$4,411)	(\$363)		
426	ITXPER00099	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$3,671	\$1,003	\$1,003	\$5,135	\$5,135	\$5,135	\$5,135	\$1,491	(\$488)	(\$40)		
427	9000124245	SVC8000	BUILDINGS	Structures and Improvements	\$197,043	\$53,832	\$53,832	\$266,207	\$266,207	\$266,207	\$266,207	\$77,743	(\$23,911)	(\$1,968)		
428	9000124245	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$14,851	\$4,057	\$4,057	\$20,064	\$20,064	\$20,064	\$20,064	\$5,859	(\$1,802)	(\$148)		
429	9000124256	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$5,090	\$1,391	\$1,391	\$6,877	\$6,877	\$6,877	\$6,877	\$2,008	(\$618)	(\$51)		
430	9000124268	SVC8000	BUILDINGS	Structures and Improvements	\$17,047	\$4,657	\$4,657	\$23,031	\$23,031	\$23,031	\$23,031	\$6,726	(\$2,069)	(\$170)		
431	9000124286	SVC8000	CEILING	Structures and Improvements	\$38,322	\$10,469	\$10,469	\$51,773	\$51,773	\$51,773	\$51,773	\$15,120	(\$4,650)	(\$383)		
432	9000124286	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements				\$19,080	\$19,080	\$19,080	\$19,080	\$5,572	(\$1,714)	(\$141)		

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
434	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	J139	06/01/13	120	\$20,729	\$0	\$20,729
435	90000124286	SVC8000	HVAC	Structures and Improvements	J139	06/01/13	120	\$49,184	\$0	\$49,184
436	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	06/01/13	120	\$33,013	\$0	\$33,013
437	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	J139	06/01/13	120	\$92,108	\$0	\$92,108
438	90000124286	SVC8000	SIGNS	Structures and Improvements	J139	06/01/13	120	\$6,945	\$0	\$6,945
439	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	J139	06/01/13	120	\$77,874	\$0	\$77,874
440	90000124301	SVC8000	HVAC	Structures and Improvements	J114	06/01/13	120	\$1,134	\$0	\$1,134
441	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	J139	06/01/13	120	\$58,118	\$0	\$58,118
442	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	J135	06/01/13	120	\$11,685	\$0	\$11,685
443	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J135	06/01/13	120	\$1,898	\$0	\$1,898
444	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J135	06/01/13	120	\$11,284	\$0	\$11,284
445	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	J135	06/01/13	120	\$7,336	\$0	\$7,336
446	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	J139	07/01/13	120	\$193,000	\$0	\$193,000
447	90000124250	SVC8000	HVAC	Structures and Improvements	J139	10/01/13	120	\$632,461	\$0	\$632,461
448	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	J139	10/01/13	120	\$332,175	\$0	\$332,175
449	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	J139	10/01/13	120	\$13,354	\$0	\$13,354
450	90000124298	SVC8000	Non-united	Structures and Improvements	J139	10/01/13	120	\$4,648	\$0	\$4,648
451	90000125054	SVC8000	BUILDINGS	Structures and Improvements	J135	10/01/13	120	\$286,242	\$0	\$286,242
452	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J135	10/01/13	120	\$33,779	\$0	\$33,779
453	90000130276	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$25,732	\$0	\$25,732
454	90000130956	SVC8000	BUILDINGS	Structures and Improvements	J139	10/01/13	120	\$5,305	\$0	\$5,305
455	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	J139	10/01/13	120	\$28,112	\$0	\$28,112
456	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	J139	10/01/13	120	\$14,067	\$0	\$14,067
457	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	11/01/13	120	\$5,295	\$0	\$5,295
458	90000131767	SVC8000	BUILDING COMMON & DATA CABLING PLNT	Structures and Improvements	J063	11/01/13	120	\$23,162	\$0	\$23,162
459	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	J063	11/01/13	120	\$10,312	\$0	\$10,312
460	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	J063	11/01/13	120	\$8,400	\$0	\$8,400
461	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	J063	11/01/13	120	\$9,419	\$0	\$9,419
462	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	J063	11/01/13	120	\$32,162	\$0	\$32,162
463	90000133716	SVC8000	HVAC	Structures and Improvements	J139	11/01/13	120	\$7,201	\$0	\$7,201
464	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	11/01/13	120	\$13,451	\$0	\$13,451
465	90000127354	SVC8000	HVAC	Structures and Improvements	J139	12/01/13	120	\$18,524	\$0	\$18,524
466	90000135851	SVC8000	BUILDINGS	Structures and Improvements	J139	01/01/14	120	\$13,925	\$0	\$13,925
467	90000124274	SVC8000	BUILDINGS	Structures and Improvements	J139	02/01/14	120	\$19,556	\$0	\$19,556
468	90000124274	SVC8000	CEILING	Structures and Improvements	J139	02/01/14	120	\$62,521	\$0	\$62,521
469	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	02/01/14	120	\$11,893	\$0	\$11,893
470	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	J139	02/01/14	120	\$11,981	\$0	\$11,981
471	90000124274	SVC8000	HVAC	Structures and Improvements	J139	02/01/14	120	\$40,816	\$0	\$40,816
472	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	02/01/14	120	\$37,466	\$0	\$37,466
473	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	J139	02/01/14	120	\$35,508	\$0	\$35,508
474	90000124298	SVC8000	Non-united	Structures and Improvements	J139	02/01/14	120	\$58	\$0	\$58
475	90000125074	SVC8000	Non-united	Structures and Improvements	J114	02/01/14	120	\$1,152,463	\$0	\$1,152,463
476	90000133466	SVC8000	BUILDINGS	Structures and Improvements	J114	03/01/14	120	\$454,641	\$0	\$454,641
477	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	J114	03/01/14	120	\$33,194	\$0	\$33,194
478	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	J114	03/01/14	120	\$98,707	\$0	\$98,707
479	90000124257	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$875,792	\$0	\$875,792
480	90000124298	SVC8000	Non-united	Structures and Improvements	J139	04/01/14	120	(\$17)	\$0	(\$17)
481	90000125060	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$784,080	\$0	\$784,080
482	90000125074	SVC8000	Non-united	Structures and Improvements	J114	04/01/14	120	\$77,500	\$0	\$77,500
483	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	04/01/14	120	\$375	\$0	\$375
484	90000135586	SVC8000	HVAC	Structures and Improvements	J139	04/01/14	120	\$136,596	\$0	\$136,596
485	90000128240	SVC8000	HVAC	Structures and Improvements	J135	06/01/14	120	\$10,484	\$0	\$10,484
486	90000136833	SVC8000	BUILDINGS	Structures and Improvements	J139	06/01/14	120	\$60,035	\$0	\$60,035
487	90000136833	SVC8000	HVAC	Structures and Improvements	J139	06/01/14	120	\$44,940	\$0	\$44,940

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.2300%

08/31/21

09/01/20

Line	Work order	Estment N°	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
434	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$5,700	\$3,628	\$4,664	8.23%	\$384	\$111
435	90000124286	SVC8000	HVAC	Structures and Improvements	YES	\$8,607	\$13,526	\$11,066	8.23%	\$911	\$264
436	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$9,078	\$5,777	\$7,428	8.23%	\$611	\$177
437	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	YES	\$25,330	\$16,119	\$20,724	8.23%	\$1,706	\$494
438	90000124286	SVC8000	SIGNS	Structures and Improvements	YES	\$1,910	\$1,215	\$1,563	8.23%	\$129	\$37
439	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	YES	\$13,628	\$17,522	\$17,442	8.23%	\$1,442	\$417
440	90000124301	SVC8000	HVAC	Structures and Improvements	NO	\$312	\$199	\$255	8.23%	\$21	\$6
441	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	YES	\$15,983	\$10,171	\$13,077	8.23%	\$1,076	\$311
442	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	YES	\$3,213	\$2,045	\$2,629	8.23%	\$216	\$63
443	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$522	\$332	\$427	8.23%	\$35	\$10
444	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	YES	\$3,103	\$1,975	\$2,539	8.23%	\$209	\$60
445	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	YES	\$2,017	\$1,284	\$1,651	8.23%	\$136	\$39
446	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$54,683	\$35,383	\$45,033	8.23%	\$3,706	\$998
447	90000124250	SVC8000	HVAC	Structures and Improvements	YES	\$195,009	\$131,763	\$163,386	8.23%	\$13,447	\$3,128
448	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	YES	\$102,421	\$69,203	\$85,812	8.23%	\$7,062	\$1,643
449	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$4,118	\$2,782	\$3,450	8.23%	\$284	\$66
450	90000124298	SVC8000	Non-united	Structures and Improvements	YES	\$1,433	\$968	\$1,201	8.23%	\$99	\$23
451	90000125054	SVC8000	BUILDINGS	Structures and Improvements	YES	\$88,258	\$59,634	\$73,946	8.23%	\$6,086	\$1,416
452	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$10,415	\$7,037	\$8,726	8.23%	\$718	\$167
453	90000130276	SVC8000	BUILDINGS	Structures and Improvements	YES	\$7,934	\$5,361	\$6,647	8.23%	\$547	\$127
454	90000130956	SVC8000	BUILDINGS	Structures and Improvements	YES	\$1,636	\$1,105	\$1,371	8.23%	\$113	\$26
455	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$8,668	\$5,857	\$7,262	8.23%	\$598	\$139
456	90000131767	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	YES	\$4,337	\$2,931	\$3,634	8.23%	\$299	\$70
457	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$1,677	\$1,147	\$1,412	8.23%	\$116	\$25
458	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	YES	\$7,335	\$5,018	\$6,176	8.23%	\$508	\$110
459	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	YES	\$3,265	\$2,234	\$2,740	8.23%	\$226	\$49
460	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	YES	\$2,660	\$1,820	\$2,240	8.23%	\$184	\$40
461	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	YES	\$2,983	\$2,041	\$2,512	8.23%	\$207	\$45
462	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	YES	\$10,185	\$6,968	\$8,576	8.23%	\$706	\$153
463	90000133716	SVC8000	HVAC	Structures and Improvements	YES	\$2,280	\$1,560	\$1,920	8.23%	\$158	\$34
464	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$4,260	\$2,914	\$3,587	8.23%	\$295	\$64
465	90000127354	SVC8000	HVAC	Structures and Improvements	YES	\$6,020	\$4,168	\$5,094	8.23%	\$419	\$85
466	90000135851	SVC8000	BUILDINGS	Structures and Improvements	YES	\$4,642	\$3,249	\$3,945	8.23%	\$325	\$61
467	90000124274	SVC8000	BUILDINGS	Structures and Improvements	YES	\$6,682	\$4,726	\$5,704	8.23%	\$469	\$82
468	90000124274	SVC8000	CEILING	Structures and Improvements	YES	\$21,361	\$15,109	\$18,235	8.23%	\$1,501	\$262
469	90000124274	SVC8000	FIRE PROTECTION SYSTEM4-OUTSIDE	Structures and Improvements	YES	\$4,063	\$2,874	\$3,469	8.23%	\$285	\$50
470	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$4,094	\$2,895	\$3,494	8.23%	\$288	\$50
471	90000124274	SVC8000	HVAC	Structures and Improvements	YES	\$13,945	\$9,864	\$11,905	8.23%	\$980	\$171
472	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$12,801	\$9,054	\$10,928	8.23%	\$899	\$157
473	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	YES	\$12,132	\$8,581	\$10,356	8.23%	\$852	\$149
474	90000124298	SVC8000	Non-united	Structures and Improvements	YES	\$20	\$14	\$17	8.23%	\$1	\$0
475	90000125074	SVC8000	Non-united	Structures and Improvements	NO	\$393,758	\$278,512	\$336,135	8.23%	\$27,664	\$4,836
476	90000133466	SVC8000	BUILDINGS	Structures and Improvements	NO	\$159,124	\$113,660	\$136,392	8.23%	\$11,225	\$1,823
477	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	NO	\$11,618	\$8,299	\$9,958	8.23%	\$820	\$133
478	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	NO	\$34,547	\$24,677	\$29,612	8.23%	\$2,437	\$396
479	90000124257	SVC8000	HVAC	Structures and Improvements	YES	\$313,826	\$226,246	\$270,036	8.23%	\$22,224	\$3,064
480	90000124298	SVC8000	Non-united	Structures and Improvements	YES	\$0	\$0	\$0	8.23%	\$0	\$1
481	90000125060	SVC8000	HVAC	Structures and Improvements	YES	\$280,962	\$202,554	\$241,758	8.23%	\$19,897	\$2,743
482	90000125074	SVC8000	Non-united	Structures and Improvements	NO	\$27,771	\$20,021	\$23,896	8.23%	\$1,967	\$271
483	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$134	\$97	\$116	8.23%	\$10	\$1
484	90000135586	SVC8000	HVAC	Structures and Improvements	YES	\$48,947	\$35,287	\$42,117	8.23%	\$3,466	\$478
485	90000128240	SVC8000	HVAC	Structures and Improvements	YES	\$3,932	\$2,883	\$3,407	8.23%	\$280	\$33
486	90000136833	SVC8000	BUILDINGS	Structures and Improvements	YES	\$22,513	\$16,510	\$19,512	8.23%	\$1,606	\$188
487	90000136833	SVC8000	HVAC	Structures and Improvements	YES	\$16,853	\$12,359	\$14,606	8.23%	\$1,202	\$140

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year		Test Year		Test Year		Test Year	
					Total Return	Amortization	NECO G Allocation	NECO G Rent-Return	NECO G Rent -	Distribution	Test Year	Test Year
										Allocation	Return	Return
434	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$495	\$2,073	1.5316%	\$8	\$32	3.7985%	\$19	\$45
435	90000124286	SVC8000	HVAC	Structures and Improvements	\$1,174	\$4,918	1.5316%	\$18	\$75	3.7985%	\$30	\$30
436	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$788	\$3,301	1.5316%	\$12	\$51	3.7985%	\$84	\$84
437	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$2,199	\$9,211	1.5316%	\$34	\$141	3.7985%	\$6	\$6
438	90000124286	SVC8000	SIGNS	Structures and Improvements	\$1,666	\$6,695	1.5316%	\$3	\$11	3.7985%	\$71	\$71
439	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$1,859	\$7,787	1.5316%	\$28	\$119	3.7985%	\$0	\$0
440	90000124301	SVC8000	HVAC	Structures and Improvements	\$27	\$113	6.2600%	\$2	\$7	0.0000%	\$53	\$53
441	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$1,388	\$5,812	1.5316%	\$21	\$89	3.7985%	\$9	\$9
442	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$279	\$1,168	1.6673%	\$5	\$19	3.3927%	\$2	\$2
443	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$45	\$190	1.6673%	\$1	\$3	3.3927%	\$9	\$9
444	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$269	\$1,128	1.6673%	\$4	\$19	3.3927%	\$6	\$6
445	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$175	\$734	1.6673%	\$3	\$12	3.3927%	\$179	\$179
446	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	\$4,704	\$19,300	1.5316%	\$72	\$296	3.7985%	\$630	\$630
447	90000124250	SVC8000	HVAC	Structures and Improvements	\$16,575	\$63,246	1.5316%	\$254	\$969	3.7985%	\$331	\$331
448	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	\$8,705	\$33,217	1.5316%	\$133	\$509	3.7985%	\$13	\$13
449	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$350	\$1,335	1.5316%	\$5	\$20	3.7985%	\$5	\$5
450	90000124298	SVC8000	Non-united	Structures and Improvements	\$122	\$465	1.5316%	\$2	\$7	3.7985%	\$285	\$285
451	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$7,502	\$28,624	1.5316%	\$115	\$438	3.3927%	\$56	\$56
452	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$885	\$3,378	1.6673%	\$15	\$56	3.3927%	\$26	\$26
453	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$674	\$2,573	1.5316%	\$10	\$39	3.7985%	\$5	\$5
454	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$139	\$531	1.5316%	\$2	\$8	3.7985%	\$28	\$28
455	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$737	\$2,811	1.5316%	\$11	\$43	3.7985%	\$14	\$14
456	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$141	\$1,407	1.5316%	\$6	\$22	9.6901%	\$60	\$60
457	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$619	\$2,316	4.0899%	\$25	\$95	9.6901%	\$27	\$27
458	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$275	\$1,031	4.0899%	\$11	\$42	9.6901%	\$22	\$22
459	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$224	\$840	4.0899%	\$9	\$34	9.6901%	\$24	\$24
460	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$252	\$942	4.0899%	\$10	\$39	9.6901%	\$83	\$83
461	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$859	\$3,216	4.0899%	\$35	\$132	9.6901%	\$7	\$7
462	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$192	\$720	1.5316%	\$3	\$11	3.7985%	\$19	\$19
463	90000133716	SVC8000	HVAC	Structures and Improvements	\$359	\$1,345	4.0899%	\$15	\$55	3.7985%	\$15	\$15
464	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$504	\$1,852	1.5316%	\$8	\$28	3.7985%	\$21	\$21
465	90000127354	SVC8000	HVAC	Structures and Improvements	\$386	\$1,393	1.5316%	\$6	\$21	3.7985%	\$67	\$67
466	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$551	\$1,956	1.5316%	\$8	\$30	3.7985%	\$13	\$13
467	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$1,763	\$6,252	1.5316%	\$27	\$96	3.7985%	\$13	\$13
468	90000124274	SVC8000	CEILING	Structures and Improvements	\$335	\$1,189	1.5316%	\$5	\$18	3.7985%	\$44	\$44
469	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$338	\$1,198	1.5316%	\$5	\$18	3.7985%	\$40	\$40
470	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$1,151	\$4,082	1.5316%	\$18	\$63	3.7985%	\$38	\$38
471	90000124274	SVC8000	HVAC	Structures and Improvements	\$1,057	\$3,747	1.5316%	\$16	\$57	3.7985%	\$0	\$0
472	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$1,001	\$3,451	1.5316%	\$15	\$54	3.7985%	\$0	\$0
473	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$2	\$6	1.5316%	\$0	\$0	3.7985%	\$0	\$0
474	90000124298	SVC8000	Non-united	Structures and Improvements	\$32,500	\$115,246	6.2600%	\$2,035	\$7,214	0.0000%	\$0	\$0
475	90000125074	SVC8000	Non-united	Structures and Improvements	\$13,048	\$45,464	6.2600%	\$817	\$2,846	0.0000%	\$0	\$0
476	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$953	\$3,319	6.2600%	\$60	\$208	0.0000%	\$0	\$0
477	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,833	\$9,871	6.2600%	\$177	\$618	0.0000%	\$0	\$0
478	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	\$25,288	\$87,579	1.5316%	\$387	\$1,341	3.7985%	\$961	\$961
479	90000124257	SVC8000	HVAC	Structures and Improvements	\$1	\$0	1.5316%	\$0	\$0	3.7985%	\$860	\$860
480	90000124298	SVC8000	Non-united	Structures and Improvements	\$22,640	\$78,408	1.5316%	\$347	\$1,201	3.7985%	\$0	\$0
481	90000125060	SVC8000	HVAC	Structures and Improvements	\$2,238	\$7,750	6.2600%	\$140	\$485	0.0000%	\$0	\$0
482	90000125074	SVC8000	Non-united	Structures and Improvements	\$11	\$38	1.5316%	\$0	\$1	3.7985%	\$0	\$0
483	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$3,944	\$13,660	1.5316%	\$60	\$209	3.7985%	\$150	\$150
484	90000135586	SVC8000	HVAC	Structures and Improvements	\$313	\$1,048	1.6673%	\$5	\$17	3.3927%	\$11	\$11
485	90000128240	SVC8000	HVAC	Structures and Improvements	\$1,793	\$6,044	1.5316%	\$27	\$92	3.7985%	\$68	\$68
486	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$1,342	\$4,494	1.5316%	\$21	\$69	3.7985%	\$51	\$51
487	90000136833	SVC8000	HVAC	Structures and Improvements								

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

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The Narragansett Electric Company db/a National Grid
Service Company Remits
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution

09/01/20 08/31/21

Line	Work order	estment N:	Project Description	Account Description	Test Year Rent	Less IFA Salary & Wage	Amortizat ion	Period	Rate	Bonus	Depreciation	09/01/2020 Balance	08/31/2021 Balance
434	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$79	\$13	\$84	468	41.71%		\$8,645	\$10,969	\$11,279
435	90000124286	SVC8000	HVAC	Structures and Improvements	\$187	\$32	\$200	468	41.71%		\$20,513	\$26,026	\$26,762
436	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$125	\$21	\$134	468	41.71%		\$13,768	\$17,469	\$17,963
437	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$350	\$59	\$374	468	41.71%		\$38,414	\$48,740	\$50,117
438	90000124286	SVC8000	SIGNS	Structures and Improvements	\$26	\$4	\$28	468	41.71%		\$2,897	\$3,675	\$3,779
439	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$296	\$50	\$316	468	41.71%		\$32,478	\$41,208	\$42,372
440	90000124301	SVC8000	HVAC	Structures and Improvements	\$0	\$0	\$0	468	41.71%		\$473	\$600	\$617
441	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$221	\$37	\$236	468	41.71%		\$24,239	\$30,754	\$31,623
442	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$40	\$7	\$42	468	41.71%		\$4,873	\$6,183	\$6,338
443	90000126524	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$6	\$1	\$7	468	41.71%		\$792	\$1,004	\$1,033
444	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$38	\$6	\$41	468	41.71%		\$4,706	\$5,971	\$6,140
445	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$25	\$4	\$27	468	41.71%		\$3,059	\$3,882	\$3,991
446	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	\$733	\$125	\$787	468	41.71%		\$80,492	\$102,128	\$105,013
447	90000124250	SVC8000	HVAC	Structures and Improvements	\$2,402	\$414	\$2,618	468	41.71%		\$263,773	\$325,221	\$334,675
448	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	\$1,262	\$218	\$1,375	468	41.71%		\$138,536	\$170,809	\$175,775
449	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$51	\$9	\$55	468	41.71%		\$5,570	\$6,867	\$7,067
450	90000124298	SVC8000	Non-united	Structures and Improvements	\$18	\$3	\$19	468	41.71%		\$1,939	\$2,390	\$2,460
451	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$1,087	\$187	\$1,185	468	41.71%		\$119,388	\$147,190	\$151,469
452	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$115	\$20	\$125	468	41.71%		\$14,088	\$17,370	\$17,875
453	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$98	\$17	\$107	468	41.71%		\$10,732	\$13,232	\$13,616
454	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$20	\$3	\$22	468	41.71%		\$2,213	\$2,728	\$2,807
455	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$107	\$18	\$116	468	41.71%		\$11,725	\$14,456	\$14,876
456	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$53	\$9	\$58	468	41.71%		\$5,867	\$7,233	\$7,444
457	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$51	\$9	\$56	468	41.71%		\$2,208	\$2,723	\$2,802
458	90000131767	SVC8000	BUILDING COMMUN & DATA CABLE PLNT	Structures and Improvements	\$224	\$39	\$246	468	41.71%		\$9,660	\$11,910	\$12,256
459	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$100	\$17	\$109	468	41.71%		\$4,301	\$5,302	\$5,457
460	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$81	\$14	\$89	468	41.71%		\$3,503	\$4,319	\$4,445
461	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$91	\$16	\$107	468	41.71%		\$3,928	\$4,843	\$4,984
462	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$312	\$54	\$341	468	41.71%		\$13,413	\$16,538	\$17,019
463	90000133716	SVC8000	HVAC	Structures and Improvements	\$27	\$5	\$30	468	41.71%		\$3,003	\$3,703	\$3,810
464	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$130	\$23	\$143	468	41.71%		\$5,610	\$6,917	\$7,118
465	90000127354	SVC8000	HVAC	Structures and Improvements	\$70	\$12	\$77	468	41.71%		\$7,725	\$9,525	\$9,802
466	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$53	\$9	\$58	468	41.71%		\$5,808	\$7,161	\$7,369
467	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$74	\$13	\$82	468	41.71%		\$8,156	\$10,056	\$10,348
468	90000124274	SVC8000	CEILING	Structures and Improvements	\$237	\$42	\$263	468	41.71%		\$26,075	\$32,149	\$33,084
469	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$45	\$8	\$50	468	41.71%		\$4,960	\$6,115	\$6,293
470	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$46	\$8	\$50	468	41.71%		\$4,997	\$6,161	\$6,340
471	90000124274	SVC8000	HVAC	Structures and Improvements	\$172	\$27	\$172	468	41.71%		\$17,022	\$20,988	\$21,598
472	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$142	\$25	\$158	468	41.71%		\$15,626	\$19,266	\$19,826
473	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$135	\$24	\$149	468	41.71%		\$14,809	\$18,259	\$18,789
474	90000124298	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	468	41.71%		\$24	\$30	\$31
475	90000125074	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	468	41.71%		\$480,645	\$592,615	\$609,841
476	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$0	\$0	\$0	468	41.71%		\$189,612	\$233,784	\$240,579
477	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$0	\$0	\$0	468	41.71%		\$13,844	\$17,069	\$17,565
478	90000133466	SVC8000	YARD LIGHTING	Structures and Improvements	\$0	\$0	\$0	468	41.71%		\$41,166	\$50,757	\$52,232
479	90000124257	SVC8000	HVAC	Structures and Improvements	\$3,327	\$586	\$3,702	468	43.46%		\$380,611	\$463,141	\$475,838
480	90000124298	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	468	43.46%		\$7	\$24	\$24
481	90000125060	SVC8000	HVAC	Structures and Improvements	\$2,978	\$524	\$3,314	468	43.46%		\$340,753	\$414,641	\$426,009
482	90000125074	SVC8000	Non-united	Structures and Improvements	\$0	\$0	\$0	468	43.46%		\$33,681	\$40,984	\$42,107
483	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$1	\$0	\$2	468	43.46%		\$163	\$198	\$204
484	90000135586	SVC8000	HVAC	Structures and Improvements	\$519	\$91	\$577	468	43.46%		\$59,363	\$72,235	\$74,216
485	90000128240	SVC8000	HVAC	Structures and Improvements	\$36	\$6	\$40	468	43.46%		\$4,556	\$5,544	\$5,696
486	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$228	\$40	\$256	468	43.46%		\$26,091	\$31,748	\$32,619
487	90000136833	SVC8000	HVAC	Structures and Improvements	\$171	\$30	\$191	468	43.46%		\$19,531	\$23,765	\$24,417

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 6f

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The Narragansett Electric Company d/b/a National Grid
Service Company Reimbursements
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
434	90000124286	SVC8000	FLOOR COVERING	Structures and Improvements	\$1,124	\$3,039	\$15,029	\$17,101	\$16,065	\$4,389	(\$1,350)	(\$111)
435	90000124286	SVC8000	HVAC	Structures and Improvements	\$26,394	\$7,211	\$35,659	\$40,577	\$38,118	\$10,414	(\$3,203)	(\$264)
436	90000124286	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$17,116	\$4,840	\$23,954	\$26,577	\$25,585	\$6,990	(\$2,150)	(\$177)
437	90000124286	SVC8000	POWER SUPPLY	Structures and Improvements	\$49,428	\$13,504	\$66,778	\$75,989	\$71,383	\$19,502	(\$5,998)	(\$494)
438	90000124286	SVC8000	SIGNS	Structures and Improvements	\$3,727	\$1,018	\$5,035	\$5,730	\$5,383	\$1,471	(\$452)	(\$37)
439	90000124287	SVC8000	POWER SUPPLY	Structures and Improvements	\$41,790	\$11,417	\$56,458	\$64,246	\$60,332	\$16,488	(\$5,071)	(\$417)
440	90000124301	SVC8000	HVAC	Structures and Improvements	\$609	\$166	\$822	\$936	\$879	\$240	(\$74)	(\$6)
441	90000124302	SVC8000	MISCELLANEOUS ITEMS (EA)	Structures and Improvements	\$31,188	\$8,521	\$42,136	\$47,948	\$45,042	\$12,505	(\$3,785)	(\$311)
442	90000124307	SVC8000	EXTERIOR DOORS & WINDOWS	Structures and Improvements	\$6,271	\$1,713	\$8,472	\$9,640	\$9,056	\$2,474	(\$761)	(\$63)
443	90000124324	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$1,018	\$278	\$1,376	\$1,566	\$1,471	\$402	(\$124)	(\$10)
444	90000126525	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$6,055	\$1,654	\$8,181	\$9,309	\$8,745	\$2,389	(\$735)	(\$60)
445	90000128076	SVC8000	PLUMBING SYSTEM (ALL)	Structures and Improvements	\$3,937	\$1,075	\$5,318	\$6,052	\$5,685	\$1,553	(\$478)	(\$39)
446	90000125044	SVC8000	FLOOR COVERING	Structures and Improvements	\$103,571	\$28,296	\$138,317	\$157,617	\$147,967	\$40,424	(\$12,129)	(\$998)
447	90000124250	SVC8000	HVAC	Structures and Improvements	\$229,948	\$90,142	\$437,452	\$500,698	\$469,075	\$128,151	(\$38,009)	(\$3,128)
448	90000124252	SVC8000	BOILER (EA)	Structures and Improvements	\$17,292	\$47,343	\$29,754	\$262,972	\$246,363	\$67,506	(\$19,963)	(\$1,643)
449	90000124284	SVC8000	FLOOR COVERING	Structures and Improvements	\$6,967	\$1,903	\$9,237	\$10,572	\$9,904	\$2,706	(\$803)	(\$66)
450	90000124298	SVC8000	Non-unionized	Structures and Improvements	\$2,425	\$662	\$3,215	\$3,680	\$3,447	\$942	(\$279)	(\$23)
451	90000125054	SVC8000	BUILDINGS	Structures and Improvements	\$149,329	\$40,797	\$197,984	\$226,608	\$212,296	\$57,999	(\$17,203)	(\$1,416)
452	90000128160	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$17,622	\$4,814	\$23,364	\$26,742	\$25,053	\$6,844	(\$2,030)	(\$167)
453	90000130276	SVC8000	BUILDINGS	Structures and Improvements	\$13,424	\$3,667	\$17,798	\$20,371	\$19,085	\$5,214	(\$1,546)	(\$127)
454	90000130956	SVC8000	BUILDINGS	Structures and Improvements	\$2,768	\$756	\$3,669	\$4,200	\$3,935	\$1,075	(\$319)	(\$26)
455	90000130956	SVC8000	FLOOR COVERING	Structures and Improvements	\$14,666	\$4,007	\$19,444	\$22,256	\$20,850	\$5,696	(\$1,689)	(\$139)
456	90000134909	SVC8000	AIR COMPRESSORS (EA)	Structures and Improvements	\$7,338	\$2,005	\$9,729	\$11,136	\$10,433	\$2,850	(\$845)	(\$75)
457	90000131767	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$2,762	\$755	\$3,618	\$4,148	\$3,883	\$1,061	(\$306)	(\$25)
458	90000131767	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$12,083	\$3,301	\$15,827	\$18,143	\$16,985	\$4,640	(\$1,339)	(\$110)
459	90000131767	SVC8000	BUILDING HEATING/COOLING SYSTEM	Structures and Improvements	\$5,380	\$1,470	\$7,046	\$8,077	\$7,562	\$2,066	(\$596)	(\$49)
460	90000131767	SVC8000	FINISH SYSTEMS - WALLS	Structures and Improvements	\$4,382	\$1,197	\$5,740	\$6,580	\$6,160	\$2,683	(\$486)	(\$40)
461	90000131767	SVC8000	FINISH SYSTEMS - WINDOWS	Structures and Improvements	\$4,914	\$1,342	\$6,436	\$7,378	\$6,907	\$2,887	(\$454)	(\$45)
462	90000131767	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$16,778	\$4,584	\$21,977	\$25,193	\$23,585	\$6,443	(\$1,860)	(\$153)
463	90000133716	SVC8000	HVAC	Structures and Improvements	\$3,757	\$1,026	\$4,921	\$5,641	\$5,281	\$1,443	(\$416)	(\$34)
464	90000133949	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$7,017	\$1,917	\$9,192	\$10,537	\$9,864	\$2,695	(\$778)	(\$64)
465	90000127554	SVC8000	HVAC	Structures and Improvements	\$9,664	\$2,640	\$12,503	\$14,356	\$13,430	\$3,669	(\$1,029)	(\$85)
466	90000135851	SVC8000	BUILDINGS	Structures and Improvements	\$23,265	\$1,985	\$9,283	\$10,676	\$9,980	\$2,726	(\$742)	(\$61)
467	90000124274	SVC8000	BUILDINGS	Structures and Improvements	\$10,202	\$2,787	\$12,874	\$14,830	\$13,852	\$3,784	(\$997)	(\$82)
468	90000124274	SVC8000	CEILING	Structures and Improvements	\$32,617	\$8,911	\$41,160	\$47,412	\$44,286	\$12,099	(\$3,188)	(\$262)
469	90000124274	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$6,204	\$1,695	\$7,829	\$9,019	\$8,424	\$2,301	(\$606)	(\$50)
470	90000124274	SVC8000	FLOOR COVERING	Structures and Improvements	\$6,250	\$1,708	\$7,888	\$9,086	\$8,487	\$2,319	(\$611)	(\$50)
471	90000124274	SVC8000	HVAC	Structures and Improvements	\$21,293	\$5,817	\$26,870	\$30,952	\$28,911	\$7,898	(\$2,081)	(\$171)
472	90000124274	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$19,546	\$5,340	\$24,665	\$28,412	\$26,539	\$7,280	(\$1,910)	(\$157)
473	90000124274	SVC8000	POWER SUPPLY	Structures and Improvements	\$18,524	\$5,061	\$23,376	\$26,927	\$25,151	\$6,871	(\$1,811)	(\$149)
474	90000124298	SVC8000	Non-unionized	Structures and Improvements	\$30	\$8	\$38	\$44	\$41	\$11	(\$3)	(\$0)
475	90000125074	SVC8000	Non-unionized	Structures and Improvements	\$601,228	\$164,255	\$758,705	\$873,951	\$816,328	\$223,021	(\$58,765)	(\$4,836)
476	90000133466	SVC8000	BUILDINGS	Structures and Improvements	\$237,181	\$64,798	\$295,517	\$340,981	\$318,249	\$86,946	(\$22,148)	(\$1,823)
477	90000133466	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$17,317	\$4,731	\$21,576	\$24,896	\$23,236	\$6,348	(\$1,617)	(\$133)
478	90000134666	SVC8000	YARD LIGHTING	Structures and Improvements	\$51,494	\$14,068	\$64,159	\$74,030	\$69,095	\$18,877	(\$4,808)	(\$396)
479	90000124257	SVC8000	HVAC	Structures and Improvements	\$469,489	\$128,265	\$561,967	\$649,546	\$605,756	\$165,493	(\$37,228)	(\$3,064)
480	90000124298	SVC8000	Non-unionized	Structures and Improvements	(\$24)	(\$7)	\$0	\$0	\$0	\$0	(\$7)	(\$0)
481	90000125060	SVC8000	HVAC	Structures and Improvements	\$420,325	\$114,833	\$503,118	\$581,526	\$542,322	\$148,162	(\$33,330)	(\$2,743)
482	90000125074	SVC8000	Non-unionized	Structures and Improvements	\$41,545	\$11,350	\$49,729	\$57,279	\$53,604	\$14,645	(\$3,294)	(\$271)
483	90000135128	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$201	\$55	\$241	\$278	\$260	\$71	(\$16)	(\$1)
484	90000135866	SVC8000	HVAC	Structures and Improvements	\$7,4225	\$20,005	\$87,649	\$101,309	\$94,479	\$25,812	(\$5,806)	(\$478)
485	90000128240	SVC8000	HVAC	Structures and Improvements	\$5,620	\$1,535	\$6,553	\$7,601	\$7,077	\$1,933	(\$398)	(\$33)
486	90000136833	SVC8000	BUILDINGS	Structures and Improvements	\$32,183	\$8,793	\$37,522	\$43,526	\$40,524	\$11,071	(\$2,279)	(\$188)
487	90000136833	SVC8000	HVAC	Structures and Improvements	\$24,091	\$6,382	\$28,088	\$32,582	\$30,335	\$8,287	(\$1,706)	(\$140)

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Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
488	90000128241	SVC8000	BUILDINGS	Structures and Improvements	J139	08/01/14	120	\$859,117	\$0	\$859,117
489	90000128241	SVC8000	HVAC	Structures and Improvements	J139	08/01/14	120	\$250,000	\$0	\$250,000
490	90000138578	SVC8000	HVAC	Structures and Improvements	J114	08/01/14	120	\$31,203	\$0	\$31,203
491	90000133714	SVC8000	BUILDINGS	Structures and Improvements	J139	09/01/14	120	\$8,800	\$0	\$8,800
492	90000145863	SVC8000	HVAC	Structures and Improvements	J139	10/01/14	120	\$17,784	\$0	\$17,784
493	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	J063	11/01/14	120	\$20,433	\$0	\$20,433
494	90000143315	SVC8000	HVAC	Structures and Improvements	J139	12/01/14	120	\$5,754	\$0	\$5,754
495	90000125074	SVC8000	Non-utilized	Structures and Improvements	J114	01/01/15	120	(\$1,182,642)	\$0	(\$1,182,642)
496	90000125074	SVC8000	Non-utilized	Structures and Improvements	J114	02/01/15	120	(\$47,321)	\$0	(\$47,321)
497	90000124298	SVC8000	Non-utilized	Structures and Improvements	J139	03/01/15	120	(\$4,690)	\$0	(\$4,690)
498	90000143057	SVC8000	BUILDINGS	Structures and Improvements	J139	04/01/15	120	\$194,207	\$0	\$194,207
499	90000151522	SVC8000	BATTERY	Structures and Improvements	J139	04/01/15	120	\$32,998	\$0	\$32,998
500	90000135559	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	J063	05/01/15	120	\$18,572	\$0	\$18,572
501	90000155475	SVC8000	HVAC	Structures and Improvements	J135	06/01/15	120	\$1,506	\$0	\$1,506
502	90000141136	SVC8000	HVAC	Structures and Improvements	J139	07/01/15	120	\$122,980	\$0	\$122,980
503	90000141980	SVC8000	BUILDINGS	Structures and Improvements	J139	07/01/15	120	\$74,422	\$0	\$74,422
504	90000141980	SVC8000	CEILING	Structures and Improvements	J139	07/01/15	120	\$21,250	\$0	\$21,250
505	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	07/01/15	120	\$27,593	\$0	\$27,593
506	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	J139	07/01/15	120	\$12,034	\$0	\$12,034
507	90000141980	SVC8000	HVAC	Structures and Improvements	J139	07/01/15	120	\$25,071	\$0	\$25,071
508	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	07/01/15	120	\$25,907	\$0	\$25,907
509	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	J139	07/01/15	120	\$65,214	\$0	\$65,214
510	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	J139	07/01/15	120	\$4,179	\$0	\$4,179
511	90000153318	SVC8000	Non-utilized	Structures and Improvements	J063	07/01/15	120	\$257,139	\$0	\$257,139
512	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	J135	07/01/15	120	\$113,181	\$0	\$113,181
513	90000161506	SVC8000	Non-utilized	Structures and Improvements	G012	09/01/15	120	\$62,963	\$0	\$62,963
514	90000133467	SVC8000	BUILDINGS	Structures and Improvements	J139	11/01/15	120	\$432,471	\$0	\$432,471
515	90000133467	SVC8000	CEILING	Structures and Improvements	J139	11/01/15	120	\$80,022	\$0	\$80,022
516	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	J139	11/01/15	120	\$48,413	\$0	\$48,413
517	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	J139	11/01/15	120	\$103,290	\$0	\$103,290
518	90000133467	SVC8000	HVAC	Structures and Improvements	J139	11/01/15	120	\$398,494	\$0	\$398,494
519	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	J139	11/01/15	120	\$130,034	\$0	\$130,034
520	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	J139	11/01/15	120	\$421,099	\$0	\$421,099
521	90000160666	SVC8000	HVAC	Structures and Improvements	J135	11/01/15	120	\$9,216	\$0	\$9,216
522	90000164212	SVC8000	HVAC	Structures and Improvements	J139	11/01/15	120	\$26,980	\$0	\$26,980
523	90000153524	SVC8000	Non-utilized	Structures and Improvements	J139	04/01/16	120	\$304,007	\$0	\$304,007
524	90000168765	SVC8000	Non-utilized	Structures and Improvements	J063	04/01/16	120	\$29,497	\$0	\$29,497
525	90000168667	SVC8000	HVAC	Structures and Improvements	J135	05/01/16	120	\$3,869	\$0	\$3,869
526	90000170452	SVC8000	HVAC	Structures and Improvements	J135	05/01/16	120	\$14,413	\$0	\$14,413
527	90000171309	SVC8000	BUILDINGS	Structures and Improvements	J135	05/01/16	120	\$11,022	\$0	\$11,022
528	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	J135	05/01/16	120	\$7,006	\$0	\$7,006
529	90000174537	SVC8000	Non-utilized	Structures and Improvements	J135	07/01/16	120	\$11,969	\$0	\$11,969

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Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
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09/01/20 08/31/21 8.2300%

Line	Work order	Estment N°	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
488	90000128241	SVC8000	BUILDINGS	Structures and Improvements	YES	\$336,487	\$250,576	\$295,532	8.23%	\$24,158	\$2,362
489	90000128241	SVC8000	HVAC	Structures and Improvements	YES	\$97,917	\$72,917	\$85,417	8.23%	\$7,030	\$687
490	90000138578	SVC8000	HVAC	Structures and Improvements	NO	\$12,221	\$9,101	\$10,660	8.23%	\$877	\$86
491	90000138714	SVC8000	BUILDINGS	Structures and Improvements	YES	\$3,520	\$2,640	\$3,080	8.23%	\$253	\$25
492	90000145863	SVC8000	HVAC	Structures and Improvements	YES	\$7,262	\$5,483	\$6,373	8.23%	\$524	\$48
493	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	YES	\$8,514	\$6,471	\$7,492	8.23%	\$617	\$51
494	90000143315	SVC8000	HVAC	Structures and Improvements	YES	\$2,445	\$1,870	\$2,158	8.23%	\$178	\$13
495	90000125074	SVC8000	Non-united	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$38,147
496	90000125074	SVC8000	Non-united	Structures and Improvements	NO	\$0	\$0	\$0	8.23%	\$0	\$1,526
497	90000124298	SVC8000	BUILDINGS	Structures and Improvements	YES	\$89,012	\$69,591	\$79,301	8.23%	\$6,527	\$126
498	90000143057	SVC8000	BATTERY	Structures and Improvements	YES	\$15,124	\$11,824	\$13,474	8.23%	\$1,109	\$21
499	90000151522	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	YES	\$8,667	\$6,810	\$7,739	8.23%	\$637	\$9
500	90000135359	SVC8000	HVAC	Structures and Improvements	YES	\$716	\$565	\$640	8.23%	\$53	\$0
501	90000155475	SVC8000	HVAC	Structures and Improvements	YES	\$59,440	\$47,142	\$53,291	8.23%	\$4,386	\$11
502	90000141136	SVC8000	BUILDINGS	Structures and Improvements	YES	\$35,970	\$28,528	\$32,249	8.23%	\$2,654	\$7
503	90000141980	SVC8000	BUILDINGS	Structures and Improvements	YES	\$10,271	\$8,146	\$9,208	8.23%	\$758	\$2
504	90000141980	SVC8000	CEILING	Structures and Improvements	YES	\$13,337	\$10,577	\$11,957	8.23%	\$984	\$2
505	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	YES	\$5,817	\$4,613	\$5,215	8.23%	\$429	\$1
506	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$12,118	\$9,611	\$10,864	8.23%	\$894	\$2
507	90000141980	SVC8000	HVAC	Structures and Improvements	YES	\$12,522	\$9,931	\$11,226	8.23%	\$924	\$2
508	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$31,520	\$24,999	\$28,260	8.23%	\$2,326	\$6
509	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	YES	\$2,020	\$1,602	\$1,811	8.23%	\$149	\$0
510	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	YES	\$124,284	\$98,570	\$111,427	8.23%	\$9,170	\$23
511	90000153318	SVC8000	Non-united	Structures and Improvements	YES	\$54,704	\$43,386	\$49,045	8.23%	\$4,036	\$10
512	90000157865	SVC8000	PAVEMENT'S ROADS, WALKS, CURBS 100 SQ	Structures and Improvements	YES	\$31,482	\$25,185	\$28,334	8.23%	\$2,332	\$1
513	90000161506	SVC8000	Non-united	Structures and Improvements	YES	\$223,443	\$180,196	\$201,820	8.23%	\$16,610	(\$157)
514	90000133467	SVC8000	BUILDINGS	Structures and Improvements	YES	\$41,345	\$33,343	\$37,344	8.23%	\$3,073	(\$29)
515	90000133467	SVC8000	CEILING	Structures and Improvements	YES	\$25,013	\$20,172	\$22,593	8.23%	\$1,859	(\$18)
516	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	YES	\$53,367	\$43,038	\$48,202	8.23%	\$3,967	(\$37)
517	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	YES	\$205,888	\$166,039	\$185,964	8.23%	\$15,305	(\$145)
518	90000133467	SVC8000	HVAC	Structures and Improvements	YES	\$67,184	\$54,181	\$60,682	8.23%	\$4,994	(\$47)
519	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	YES	\$217,568	\$175,458	\$196,513	8.23%	\$16,173	(\$153)
520	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	YES	\$4,761	\$3,840	\$4,301	8.23%	\$354	(\$5)
521	90000160666	SVC8000	HVAC	Structures and Improvements	YES	\$13,939	\$11,241	\$12,590	8.23%	\$1,036	(\$10)
522	90000164212	SVC8000	Non-united	Structures and Improvements	YES	\$169,738	\$139,337	\$154,537	8.23%	\$12,718	(\$492)
523	90000153524	SVC8000	Non-united	Structures and Improvements	YES	\$16,469	\$13,519	\$14,994	8.23%	\$1,234	(\$48)
524	90000168765	SVC8000	Non-united	Structures and Improvements	YES	\$2,192	\$1,805	\$1,999	8.23%	\$164	(\$7)
525	90000168667	SVC8000	HVAC	Structures and Improvements	YES	\$8,167	\$6,726	\$7,447	8.23%	\$613	(\$26)
526	90000170452	SVC8000	HVAC	Structures and Improvements	YES	\$6,246	\$5,144	\$5,695	8.23%	\$469	(\$20)
527	90000171309	SVC8000	BUILDINGS	Structures and Improvements	YES	\$3,970	\$3,270	\$3,620	8.23%	\$298	(\$13)
528	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	YES	\$6,982	\$5,785	\$6,384	8.23%	\$525	(\$26)
529	90000174537	SVC8000	Non-united	Structures and Improvements	YES						

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Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
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Distribution										09/01/20	08/31/21
Line	Work order	est	N	Project Description	Account Description	Depreciation	Test Year Rent	Less IFA Salary & Wage	Amortization	09/01/20 Balance	08/31/21 Balance
488	90000128241	SVC8000	BUILDINGS		Structures and Improvements	\$3,263		\$583	\$3,687	\$454,322	\$466,778
489	90000128241	SVC8000	HVAC		Structures and Improvements	\$950		\$170	\$1,073	\$132,206	\$135,831
490	90000138578	SVC8000	HVAC		Structures and Improvements	\$0		\$0	\$0	\$13,560	\$16,953
491	90000133714	SVC8000	BUILDINGS		Structures and Improvements	\$33		\$6	\$38	\$4,526	\$4,654
492	90000145863	SVC8000	HVAC		Structures and Improvements	\$68		\$12	\$77	\$9,147	\$9,405
493	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT		Structures and Improvements	\$198		\$36	\$227	\$8,880	\$10,806
494	90000143315	SVC8000	HVAC		Structures and Improvements	\$22		\$4	\$25	\$2,501	\$3,043
495	90000125074	SVC8000	Non-untized		Structures and Improvements	\$0		\$0	\$0	(\$13,964)	(\$1,696,606)
496	90000125074	SVC8000	Non-untized		Structures and Improvements	\$0		\$0	\$0	(\$20,565)	(\$67,886)
497	90000124298	SVC8000	Non-untized		Structures and Improvements	\$0		\$0	\$0	(\$6,728)	(\$6,728)
498	90000143057	SVC8000	BUILDINGS		Structures and Improvements	\$738		\$135	\$855	\$93,846	\$107,999
499	90000151522	SVC8000	BATTERY		Structures and Improvements	\$125		\$23	\$145	\$15,945	\$18,787
500	90000135359	SVC8000	BUILDING & ADDITIONS		Structures and Improvements	\$180		\$33	\$209	\$8,975	\$10,328
501	90000155475	SVC8000	HVAC		Structures and Improvements	\$5		\$1	\$6	\$728	\$838
502	90000141136	SVC8000	HVAC		Structures and Improvements	\$467		\$87	\$548	\$59,427	\$68,390
503	90000141980	SVC8000	BUILDINGS		Structures and Improvements	\$283		\$52	\$331	\$35,962	\$41,386
504	90000141980	SVC8000	CEILING		Structures and Improvements	\$81		\$15	\$95	\$10,269	\$11,817
505	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE		Structures and Improvements	\$105		\$19	\$123	\$13,334	\$15,710
506	90000141980	SVC8000	FLOOR COVERING		Structures and Improvements	\$46		\$8	\$54	\$5,815	\$6,852
507	90000141980	SVC8000	HVAC		Structures and Improvements	\$95		\$18	\$112	\$12,115	\$14,275
508	90000141980	SVC8000	LIGHTING FIXTURE		Structures and Improvements	\$98		\$18	\$115	\$12,519	\$14,750
509	90000141980	SVC8000	POWER SUPPLY		Structures and Improvements	\$248		\$46	\$290	\$31,513	\$37,130
510	90000141980	SVC8000	SECURITY SYSTEM		Structures and Improvements	\$16		\$3	\$19	\$2,019	\$2,379
511	90000153318	SVC8000	Non-untized		Structures and Improvements	\$2,492		\$462	\$2,920	\$124,256	\$146,403
512	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ		Structures and Improvements	\$384		\$71	\$450	\$54,692	\$64,440
513	90000161506	SVC8000	Non-untized		Structures and Improvements	\$499		\$95	\$599	\$30,425	\$34,180
514	90000133467	SVC8000	BUILDINGS		Structures and Improvements	\$1,643		\$310	\$1,958	\$208,981	\$234,768
515	90000133467	SVC8000	CEILING		Structures and Improvements	\$304		\$57	\$362	\$38,669	\$43,440
516	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE		Structures and Improvements	\$184		\$35	\$219	\$23,394	\$26,281
517	90000133467	SVC8000	FLOOR COVERING		Structures and Improvements	\$392		\$74	\$468	\$49,912	\$57,440
518	90000133467	SVC8000	HVAC		Structures and Improvements	\$1,514		\$285	\$1,804	\$192,562	\$216,523
519	90000133467	SVC8000	LIGHTING FIXTURE		Structures and Improvements	\$494		\$93	\$589	\$62,836	\$70,589
520	90000133467	SVC8000	POWER SUPPLY		Structures and Improvements	\$1,600		\$302	\$1,906	\$203,486	\$234,175
521	90000160666	SVC8000	HVAC		Structures and Improvements	\$31		\$6	\$37	\$4,453	\$5,125
522	90000164212	SVC8000	HVAC		Structures and Improvements	\$102		\$19	\$122	\$13,037	\$15,003
523	90000153524	SVC8000	Non-untized		Structures and Improvements	\$1,155		\$221	\$1,398	\$151,847	\$173,305
524	90000168765	SVC8000	Non-untized		Structures and Improvements	\$286		\$55	\$346	\$14,733	\$16,437
525	90000168667	SVC8000	HVAC		Structures and Improvements	\$13		\$3	\$16	\$1,932	\$2,156
526	90000170452	SVC8000	HVAC		Structures and Improvements	\$49		\$9	\$59	\$8,031	\$8,216
527	90000171309	SVC8000	BUILDINGS		Structures and Improvements	\$37		\$7	\$45	\$5,505	\$6,142
528	90000171787	SVC8000	LIGHTING & POWER SYSTEM		Structures and Improvements	\$24		\$5	\$29	\$3,499	\$3,904
529	90000174537	SVC8000	Non-untized		Structures and Improvements	\$41		\$8	\$50	\$5,978	\$6,823

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The Narragansett Electric Company d/b/a National Grid
Service Company Rems
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
488	90000128241	SVC8000	BUILDINGS	Structures and Improvements	\$460,550	\$125,822	\$522,629	\$608,341	\$565,585	\$154,518	(\$28,696)	(\$2,362)
489	90000128241	SVC8000	HVAC	Structures and Improvements	\$134,018	\$36,614	\$152,083	\$177,083	\$164,583	\$44,964	(\$88,350)	(\$687)
490	90000138578	SVC8000	HVAC	Structures and Improvements	\$16,727	\$4,570	\$18,982	\$22,102	\$20,542	\$5,612	(\$1,042)	(\$86)
491	90000133714	SVC8000	BUILDINGS	Structures and Improvements	\$4,590	\$1,254	\$5,280	\$6,160	\$5,720	\$1,563	(\$309)	(\$25)
492	90000145863	SVC8000	HVAC	Structures and Improvements	\$9,276	\$2,534	\$10,522	\$12,301	\$11,412	\$3,118	(\$583)	(\$48)
493	90000143624	SVC8000	BUILDING COMMUN & DATA CABLING PLNT	Structures and Improvements	\$10,658	\$2,912	\$11,920	\$13,963	\$12,941	\$3,536	(\$624)	(\$51)
494	90000143315	SVC8000	HVAC	Structures and Improvements	\$3,001	\$820	\$3,308	\$3,884	\$3,596	\$982	(\$163)	(\$13)
495	90000125074	SVC8000	Non-utlized	Structures and Improvements	(\$1,696,606)	(\$463,513)	\$0	\$0	\$0	\$0	(\$463,513)	(\$38,147)
496	90000125074	SVC8000	Non-utlized	Structures and Improvements	(\$67,886)	(\$18,546)	\$0	\$0	\$0	\$0	(\$18,546)	(\$1,526)
497	90000124298	SVC8000	Non-utlized	Structures and Improvements	(\$66,728)	(\$1,838)	\$0	\$0	\$0	\$0	(\$1,838)	(\$151)
498	90000143057	SVC8000	BUILDINGS	Structures and Improvements	\$109,286	\$29,857	\$105,196	\$124,616	\$114,906	\$31,392	(\$1,535)	(\$126)
499	90000151522	SVC8000	BATTERY	Structures and Improvements	\$18,569	\$5,073	\$17,874	\$21,173	\$19,524	\$5,334	(\$261)	(\$21)
500	90000155359	SVC8000	BUILDING & ADDITIONS	Structures and Improvements	\$10,451	\$2,855	\$9,905	\$11,663	\$10,834	\$2,960	(\$105)	(\$9)
501	90000155475	SVC8000	HVAC	Structures and Improvements	\$848	\$232	\$791	\$941	\$866	\$237	(\$5)	(\$0)
502	90000141156	SVC8000	BUILDINGS	Structures and Improvements	\$69,204	\$18,907	\$63,540	\$75,838	\$69,689	\$19,039	(\$132)	(\$11)
503	90000141980	SVC8000	CEILING	Structures and Improvements	\$41,879	\$11,441	\$38,451	\$45,893	\$42,172	\$11,521	(\$880)	(\$7)
504	90000141980	SVC8000	CEILING	Structures and Improvements	\$11,958	\$3,267	\$10,979	\$13,104	\$12,042	\$3,290	(\$23)	(\$2)
505	90000141980	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$15,527	\$4,242	\$14,256	\$17,016	\$15,636	\$4,272	(\$50)	(\$2)
506	90000141980	SVC8000	FLOOR COVERING	Structures and Improvements	\$6,772	\$1,850	\$6,218	\$7,421	\$6,819	\$1,863	(\$13)	(\$1)
507	90000141980	SVC8000	HVAC	Structures and Improvements	\$14,108	\$3,854	\$12,954	\$15,461	\$14,207	\$3,881	(\$27)	(\$2)
508	90000141980	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$14,579	\$3,983	\$13,385	\$15,976	\$14,681	\$4,011	(\$28)	(\$2)
509	90000141980	SVC8000	POWER SUPPLY	Structures and Improvements	\$36,698	\$10,026	\$33,694	\$40,216	\$36,955	\$10,096	(\$70)	(\$6)
510	90000141980	SVC8000	SECURITY SYSTEM	Structures and Improvements	\$2,351	\$642	\$2,159	\$2,577	\$2,368	\$647	(\$4)	(\$0)
511	90000153318	SVC8000	Non-utlized	Structures and Improvements	\$144,700	\$39,532	\$132,855	\$158,569	\$145,712	\$39,809	(\$277)	(\$23)
512	90000157865	SVC8000	PAVEMENTS,ROADS,WALKS,CURBS (100 SQ	Structures and Improvements	\$63,690	\$17,400	\$58,477	\$69,795	\$64,136	\$17,522	(\$122)	(\$10)
513	90000161506	SVC8000	Non-utlized	Structures and Improvements	\$34,597	\$9,452	\$31,482	\$37,778	\$34,630	\$9,461	(\$9)	(\$1)
514	90000133467	SVC8000	BUILDINGS	Structures and Improvements	\$237,653	\$64,921	\$209,028	\$252,275	\$230,651	\$63,014	\$1,908	\$157
515	90000133467	SVC8000	CEILING	Structures and Improvements	\$43,971	\$12,013	\$38,678	\$46,680	\$42,679	\$11,660	\$353	\$29
516	90000133467	SVC8000	FIRE PROTECTION SYSTEM-OUTSIDE	Structures and Improvements	\$26,602	\$7,268	\$23,400	\$28,241	\$25,820	\$7,054	\$214	\$18
517	90000133467	SVC8000	FLOOR COVERING	Structures and Improvements	\$56,756	\$15,506	\$49,924	\$60,253	\$55,088	\$15,050	\$456	\$37
518	90000133467	SVC8000	HVAC	Structures and Improvements	\$218,964	\$59,821	\$192,605	\$232,455	\$212,530	\$58,063	\$1,758	\$145
519	90000133467	SVC8000	LIGHTING FIXTURE	Structures and Improvements	\$71,451	\$19,520	\$62,850	\$75,853	\$69,351	\$18,947	\$574	\$47
520	90000133467	SVC8000	POWER SUPPLY	Structures and Improvements	\$231,585	\$63,214	\$203,551	\$245,641	\$224,586	\$61,557	\$1,857	\$153
521	90000160666	SVC8000	HVAC	Structures and Improvements	\$5,064	\$1,383	\$4,454	\$5,376	\$4,915	\$1,343	\$41	\$3
522	90000164212	SVC8000	HVAC	Structures and Improvements	\$14,825	\$4,050	\$13,040	\$15,738	\$14,389	\$3,931	\$119	\$10
523	90000153524	SVC8000	Non-utlized	Structures and Improvements	\$171,355	\$46,814	\$134,270	\$164,671	\$149,470	\$40,835	\$5,979	\$492
524	90000168765	SVC8000	Non-utlized	Structures and Improvements	\$16,626	\$4,542	\$13,028	\$15,978	\$14,503	\$3,962	\$580	\$48
525	90000168667	SVC8000	HVAC	Structures and Improvements	\$2,181	\$596	\$1,676	\$2,063	\$1,870	\$511	\$85	\$7
526	90000170452	SVC8000	HVAC	Structures and Improvements	\$8,124	\$2,219	\$6,246	\$7,687	\$6,966	\$1,903	\$316	\$26
527	90000171909	SVC8000	BUILDINGS	Structures and Improvements	\$6,213	\$1,697	\$4,776	\$5,878	\$5,327	\$1,455	\$242	\$20
528	90000171787	SVC8000	LIGHTING & POWER SYSTEM	Structures and Improvements	\$3,949	\$1,079	\$3,036	\$3,737	\$3,386	\$925	\$154	\$13
529	90000174537	SVC8000	Non-utlized	Structures and Improvements	\$6,747	\$1,843	\$4,987	\$6,184	\$5,586	\$1,526	\$317	\$26

8.23%

27.32%

08/31/21

09/01/20

27.32%

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
530	90000175582	SVC8000	Non-united	Structures and Improvements	J139	07/01/16	120	\$23,437	\$0	\$23,437
531	90000176635	SVC8000	Non-united	Structures and Improvements	J139	11/01/16	120	\$101,974	\$0	\$101,974
532	90000175563	SVC8000	Non-united	Structures and Improvements	J139	11/01/16	120	\$24,849	\$0	\$24,849
533	90000132991	SVC8000	Non-united	Structures and Improvements	G012	12/01/16	120	(\$236,641)	\$0	(\$236,641)
534	90000172632	SVC8000	Non-united	Structures and Improvements	J063	12/01/16	120	\$202,324	\$0	\$202,324
535	90000174537	SVC8000	Non-united	Structures and Improvements	J135	12/01/16	120	\$596	\$0	\$596
536	90000174540	SVC8000	Non-united	Structures and Improvements	J139	12/01/16	120	\$4,282	\$0	\$4,282
537	90000176635	SVC8000	Non-united	Structures and Improvements	J139	12/01/16	120	(\$17)	\$0	(\$17)
538	90000175563	SVC8000	Non-united	Structures and Improvements	J139	12/01/16	120	\$15,919	\$0	\$15,919
539	90000174537	SVC8000	Non-united	Structures and Improvements	J135	01/01/17	120	\$2,314	\$0	\$2,314
540	90000174540	SVC8000	Non-united	Structures and Improvements	J139	01/01/17	120	\$11	\$0	\$11
541	90000175563	SVC8000	Non-united	Structures and Improvements	J139	01/01/17	120	\$460	\$0	\$460
542	90000174537	SVC8000	Non-united	Structures and Improvements	J135	02/01/17	120	\$39	\$0	\$39
543	90000174540	SVC8000	Non-united	Structures and Improvements	J139	03/01/17	120	\$1,348	\$0	\$1,348
544	90000175563	SVC8000	Non-united	Structures and Improvements	J139	03/01/17	120	\$9,640	\$0	\$9,640
545	90000174540	SVC8000	Non-united	Structures and Improvements	J139	04/01/17	120	\$30,331	\$0	\$30,331
546	90000181496	SVC8000	Non-united	Structures and Improvements	J135	04/01/17	120	\$237,608	\$0	\$237,608
547	90000182013	SVC8000	Non-united	Structures and Improvements	J063	04/01/17	120	\$55,044	\$0	\$55,044
548	90000172633	SVC8000	Non-united	Structures and Improvements	J139	05/01/17	120	\$13,966	\$0	\$13,966
549	90000181493	SVC8000	Non-united	Structures and Improvements	J114	05/01/17	120	\$905,115	\$0	\$905,115
550	90000182562	SVC8000	Non-united	Structures and Improvements	J063	05/01/17	120	\$102,991	\$0	\$102,991
551	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	J114	07/01/87	120	\$4,920	\$0	\$4,920
552	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/87	120	\$1,094	\$0	\$1,094
553	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/87	120	\$1,475	\$0	\$1,475
554	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	J114	07/01/88	120	\$3,051	\$0	\$3,051
555	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	J139	07/01/88	120	\$256	\$0	\$256
556	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J139	07/01/88	120	\$7,472	\$0	\$7,472
557	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J139	07/01/88	120	\$638	\$0	\$638
558	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/88	120	\$3,774	\$0	\$3,774
559	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/89	120	\$400	\$0	\$400
560	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J114	07/01/89	120	\$962	\$0	\$962
561	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/89	120	\$25,642	\$0	\$25,642
562	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/89	120	\$3,899	\$0	\$3,899
563	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/90	120	\$3,361	\$0	\$3,361
564	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/90	120	\$9,154	\$0	\$9,154
565	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J139	07/01/90	120	\$2,970	\$0	\$2,970
566	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J139	07/01/90	120	\$2,737	\$0	\$2,737
567	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/90	120	\$7,439	\$0	\$7,439
568	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/91	120	\$2,231	\$0	\$2,231
569	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J114	07/01/91	120	\$9,017	\$0	\$9,017
570	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/91	120	\$3,269	\$0	\$3,269
571	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	J139	07/01/91	120	\$2,614	\$0	\$2,614
572	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/91	120	\$9,549	\$0	\$9,549
573	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$1,118	\$0	\$1,118
574	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$1,527	\$0	\$1,527
575	ITXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	J114	07/01/92	120	\$1,685	\$0	\$1,685
576	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$2,323	\$0	\$2,323
577	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J114	07/01/92	120	\$580	\$0	\$580
578	ITXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equi	J139	07/01/92	120	\$3,349	\$0	\$3,349
579	ITXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	J139	07/01/92	120	\$8,832	\$0	\$8,832
580	ITXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	J139	07/01/92	120	\$13,336	\$0	\$13,336
581	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/92	120	\$1,825	\$0	\$1,825
582	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/93	120	\$975	\$0	\$975
583	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/93	120	\$2,758	\$0	\$2,758

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

09/01/20 08/31/21 8.2300%

Line	Work order	estmt N°	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
530	90000175582	SVC8000	Non-united	Structures and Improvement	YES	\$13,672	\$11,328	\$12,500	8.23%	\$1,029	(\$51)
531	90000176635	SVC8000	Non-united	Structures and Improvement	YES	\$62,884	\$52,687	\$57,785	8.23%	\$4,756	(\$269)
532	90000177563	SVC8000	Non-united	Structures and Improvement	YES	\$15,324	\$12,839	\$14,081	8.23%	\$1,159	(\$66)
533	90000132991	SVC8000	Non-united	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$7,978
534	90000172632	SVC8000	Non-united	Structures and Improvement	YES	\$126,452	\$106,220	\$116,336	8.23%	\$9,574	(\$572)
535	90000174537	SVC8000	Non-united	Structures and Improvement	YES	\$372	\$313	\$342	8.23%	\$28	(\$2)
536	90000174540	SVC8000	Non-united	Structures and Improvement	YES	\$2,676	\$2,248	\$2,462	8.23%	\$203	(\$12)
537	90000176635	SVC8000	Non-united	Structures and Improvement	YES	\$0	\$0	\$0	8.23%	\$0	\$1
538	90000177563	SVC8000	Non-united	Structures and Improvement	YES	\$9,949	\$8,357	\$9,153	8.23%	\$753	(\$45)
539	90000174537	SVC8000	Non-united	Structures and Improvement	YES	\$1,466	\$1,234	\$1,350	8.23%	\$111	(\$7)
540	90000174540	SVC8000	Non-united	Structures and Improvement	YES	\$7	\$6	\$6	8.23%	\$1	(\$0)
541	90000177563	SVC8000	Non-united	Structures and Improvement	YES	\$291	\$245	\$268	8.23%	\$22	(\$1)
542	90000174537	SVC8000	Non-united	Structures and Improvement	YES	\$25	\$21	\$23	8.23%	\$2	(\$0)
543	90000174540	SVC8000	Non-united	Structures and Improvement	YES	\$876	\$741	\$809	8.23%	\$67	(\$5)
544	90000177563	SVC8000	Non-united	Structures and Improvement	YES	\$6,266	\$5,302	\$5,784	8.23%	\$476	(\$33)
545	90000174540	SVC8000	Non-united	Structures and Improvement	YES	\$19,968	\$16,935	\$18,452	8.23%	\$1,519	(\$109)
546	90000181496	SVC8000	Non-united	Structures and Improvement	YES	\$156,425	\$132,665	\$144,545	8.23%	\$11,896	(\$850)
547	90000182013	SVC8000	Non-united	Structures and Improvement	YES	\$36,237	\$30,733	\$33,485	8.23%	\$2,756	(\$197)
548	90000172633	SVC8000	Non-united	Structures and Improvement	YES	\$9,311	\$7,914	\$8,612	8.23%	\$709	(\$53)
549	90000181493	SVC8000	Non-united	Structures and Improvement	NO	\$603,410	\$512,898	\$558,154	8.23%	\$45,936	(\$3,408)
550	90000182262	SVC8000	Non-united	Structures and Improvement	YES	\$68,661	\$58,361	\$63,511	8.23%	\$5,227	(\$388)
551	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$14
552	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$3
553	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$4
554	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$11
555	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$1
556	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$26
557	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$2
558	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$13
559	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$2
560	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$4
561	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$103
562	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$16
563	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$16
564	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$42
565	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$14
566	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$13
567	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$34
568	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$12
569	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$47
570	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$17
571	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$14
572	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$50
573	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$6
574	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$9
575	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$10
576	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$13
577	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$3
578	1TXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$19
579	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$51
580	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$77
581	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$11
582	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$6
583	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$17

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Year		Test Year		Test Year		Test Year		Test Year
					Total Return	Amortization	NECO G Allocation	NECO G Rent-Return	NECO G Rent - Depn	Distribution	Allocation	Rent Return	
530	90000175582	SVC8000	Non-unitized	Structures and Improvements	\$978	\$2,344	1.5316%	\$15	\$36	3.7985%	\$36	3.7985%	\$37
531	90000176635	SVC8000	Non-unitized	Structures and Improvements	\$4,486	\$10,197	1.5316%	\$69	\$156	3.7985%	\$156	3.7985%	\$170
532	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$1,093	\$2,485	1.5316%	\$17	\$38	3.7985%	\$38	3.7985%	\$42
533	90000132991	SVC8000	Non-unitized	Structures and Improvements	\$7,978	\$0	2.8497%	\$227	\$0	8.3686%	\$0	8.3686%	\$668
534	90000172632	SVC8000	Non-unitized	Structures and Improvements	\$9,002	\$20,232	4.0899%	\$368	\$827	9.6901%	\$827	9.6901%	\$872
535	90000174537	SVC8000	Non-unitized	Structures and Improvements	\$26	\$60	1.6673%	\$0	\$1	3.3927%	\$1	3.3927%	\$1
536	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$191	\$428	1.5316%	\$3	\$7	3.7985%	\$7	3.7985%	\$7
537	90000176635	SVC8000	Non-unitized	Structures and Improvements	\$1	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$0
538	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$708	\$1,592	1.5316%	\$11	\$24	3.7985%	\$24	3.7985%	\$27
539	90000174537	SVC8000	Non-unitized	Structures and Improvements	\$104	\$231	1.6673%	\$2	\$4	3.3927%	\$4	3.3927%	\$4
540	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$0	\$1	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$0
541	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$21	\$46	1.5316%	\$0	\$1	3.7985%	\$1	3.7985%	\$1
542	90000174537	SVC8000	Non-unitized	Structures and Improvements	\$2	\$4	1.6673%	\$0	\$0	3.3927%	\$0	3.3927%	\$0
543	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$62	\$135	1.5316%	\$1	\$2	3.7985%	\$2	3.7985%	\$2
544	90000177563	SVC8000	Non-unitized	Structures and Improvements	\$443	\$964	1.5316%	\$7	\$15	3.7985%	\$15	3.7985%	\$17
545	90000174540	SVC8000	Non-unitized	Structures and Improvements	\$1,410	\$3,033	1.5316%	\$22	\$46	3.7985%	\$46	3.7985%	\$54
546	90000181496	SVC8000	Non-unitized	Structures and Improvements	\$11,046	\$23,761	1.6673%	\$184	\$396	3.3927%	\$396	3.3927%	\$375
547	90000182013	SVC8000	Non-unitized	Structures and Improvements	\$2,559	\$5,504	4.0899%	\$105	\$225	9.6901%	\$225	9.6901%	\$248
548	90000172633	SVC8000	Non-unitized	Structures and Improvements	\$656	\$1,397	1.5316%	\$10	\$21	3.7985%	\$21	3.7985%	\$25
549	90000181493	SVC8000	Non-unitized	Structures and Improvements	\$42,528	\$90,511	6.2600%	\$2,662	\$5,666	0.0000%	\$0	0.0000%	\$0
550	90000182262	SVC8000	Non-unitized	Structures and Improvements	\$4,839	\$10,299	4.0899%	\$198	\$421	9.6901%	\$421	9.6901%	\$469
551	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	\$14	\$0	6.2600%	\$1	\$0	0.0000%	\$0	0.0000%	\$0
552	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$3	\$0	6.2600%	\$0	\$0	0.0000%	\$0	0.0000%	\$0
553	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$4	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$0
554	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	\$11	\$0	6.2600%	\$1	\$0	0.0000%	\$0	0.0000%	\$0
555	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	\$1	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$1
556	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$26	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$1
557	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$2	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$0
558	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$13	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$0
559	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$2	\$0	6.2600%	\$0	\$0	0.0000%	\$0	0.0000%	\$0
560	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$4	\$0	6.2600%	\$0	\$0	0.0000%	\$0	0.0000%	\$0
561	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$103	\$0	6.2600%	\$6	\$0	0.0000%	\$0	0.0000%	\$0
562	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$16	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$1
563	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$16	\$0	6.2600%	\$1	\$0	0.0000%	\$0	0.0000%	\$0
564	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$42	\$0	6.2600%	\$3	\$0	0.0000%	\$0	0.0000%	\$0
565	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$14	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$1
566	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$13	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$1
567	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$34	\$0	1.5316%	\$1	\$0	3.7985%	\$1	3.7985%	\$1
568	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$12	\$0	6.2600%	\$1	\$0	0.0000%	\$0	0.0000%	\$0
569	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$47	\$0	6.2600%	\$3	\$0	0.0000%	\$0	0.0000%	\$0
570	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$17	\$0	6.2600%	\$1	\$0	0.0000%	\$0	0.0000%	\$1
571	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	\$14	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$1
572	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$50	\$0	1.5316%	\$1	\$0	3.7985%	\$1	3.7985%	\$2
573	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$6	\$0	6.2600%	\$0	\$0	0.0000%	\$0	0.0000%	\$0
574	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$9	\$0	6.2600%	\$1	\$0	0.0000%	\$0	0.0000%	\$0
575	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equi	\$10	\$0	6.2600%	\$1	\$0	0.0000%	\$0	0.0000%	\$0
576	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$13	\$0	6.2600%	\$1	\$0	0.0000%	\$0	0.0000%	\$0
577	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	\$3	\$0	6.2600%	\$0	\$0	0.0000%	\$0	0.0000%	\$0
578	1TXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equi	\$19	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$1
579	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equi	\$51	\$0	1.5316%	\$1	\$0	3.7985%	\$1	3.7985%	\$2
580	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equi	\$77	\$0	1.5316%	\$1	\$0	3.7985%	\$1	3.7985%	\$3
581	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$11	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$0
582	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$6	\$0	6.2600%	\$0	\$0	0.0000%	\$0	0.0000%	\$0
583	1TXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equi	\$17	\$0	1.5316%	\$0	\$0	3.7985%	\$0	3.7985%	\$1

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

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The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution

Less IFA													
Salary & Wage													
Line	Work order	estment N:	Project Description	Account Description	Test Year Rent	Depreciation	Allocator	Total	Amortizat ion Period	Bonus Rate	Bonus Depreciation	09/01/2020	08/31/2021
												Balance	Balance
530	90000175582	SVC8000	Non-united	Structures and Improvement		\$89	\$17	\$109	468	49.95%	\$11,706	\$13,060	\$13,361
531	90000176635	SVC8000	Non-united	Structures and Improvement		\$387	\$76	\$463	468	49.95%	\$50,934	\$55,515	\$56,824
532	90000177563	SVC8000	Non-united	Structures and Improvement		\$94	\$19	\$117	468	49.95%	\$12,412	\$13,528	\$13,847
533	90000132991	SVC8000	Non-united	Structures and Improvement		\$0	\$91	\$576	468	49.95%	(\$118,198)	(\$354,839)	(\$354,839)
534	90000172632	SVC8000	Non-united	Structures and Improvement		\$1,961	\$387	\$2,446	468	49.95%	\$101,057	\$110,145	\$112,742
535	90000174537	SVC8000	Non-united	Structures and Improvement		\$2	\$0	\$3	468	49.95%	\$297	\$324	\$332
536	90000174540	SVC8000	Non-united	Structures and Improvement		\$16	\$3	\$20	468	49.95%	\$2,139	\$2,331	\$2,386
537	90000176635	SVC8000	Non-united	Structures and Improvement		\$0	\$0	\$0	468	49.95%	(\$9)	(\$26)	(\$26)
538	90000177563	SVC8000	Non-united	Structures and Improvement		\$60	\$12	\$75	468	49.95%	\$7,951	\$8,666	\$8,871
539	90000174537	SVC8000	Non-united	Structures and Improvement		\$8	\$2	\$10	468	49.95%	\$1,156	\$1,260	\$1,290
540	90000174540	SVC8000	Non-united	Structures and Improvement		\$0	\$0	\$0	468	49.95%	\$5	\$6	\$6
541	90000177563	SVC8000	Non-united	Structures and Improvement		\$2	\$0	\$2	468	49.95%	\$230	\$250	\$256
542	90000174537	SVC8000	Non-united	Structures and Improvement		\$0	\$0	\$0	468	49.95%	\$20	\$21	\$22
543	90000174540	SVC8000	Non-united	Structures and Improvement		\$5	\$1	\$6	468	49.95%	\$673	\$734	\$751
544	90000177563	SVC8000	Non-united	Structures and Improvement		\$37	\$7	\$46	468	49.95%	\$4,815	\$5,248	\$5,372
545	90000174540	SVC8000	Non-united	Structures and Improvement		\$115	\$23	\$146	468	49.95%	\$15,150	\$16,512	\$16,902
546	90000181496	SVC8000	Non-united	Structures and Improvement		\$806	\$161	\$1,020	468	49.95%	\$118,681	\$129,354	\$132,404
547	90000182013	SVC8000	Non-united	Structures and Improvement		\$533	\$107	\$675	468	49.95%	\$27,494	\$29,966	\$30,673
548	90000172633	SVC8000	Non-united	Structures and Improvement		\$53	\$11	\$67	468	49.95%	\$6,976	\$7,603	\$7,782
549	90000181493	SVC8000	Non-united	Structures and Improvement		\$0	\$0	\$0	468	49.95%	\$452,090	\$492,746	\$504,362
550	90000182262	SVC8000	Non-united	Structures and Improvement		\$998	\$200	\$1,267	468	49.95%	\$51,442	\$56,068	\$57,390
551	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$4,226	\$4,352
552	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$939	\$967
553	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$1,267	\$1,305
554	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$2,543	\$2,621
555	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$213	\$219
556	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$1	84	0.00%	\$0	\$6,226	\$6,418
557	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$531	\$548
558	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$3,145	\$3,242
559	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$323	\$333
560	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$777	\$802
561	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$20,711	\$21,369
562	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$1	84	0.00%	\$0	\$3,149	\$3,249
563	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$2,629	\$2,715
564	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$7,159	\$7,394
565	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$2,323	\$2,390
566	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$2,140	\$2,210
567	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$1	84	0.00%	\$0	\$5,818	\$6,008
568	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$1,688	\$1,745
569	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$6,821	\$7,052
570	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$2,473	\$2,556
571	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$1,977	\$2,044
572	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$2	84	0.00%	\$0	\$7,223	\$7,468
573	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$817	\$845
574	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$1,116	\$1,155
575	1TXFER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$1,231	\$1,274
576	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$1,698	\$1,757
577	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$424	\$438
578	1TXFER00099	SVC8000	ANVILS, FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equip		\$0	\$0	\$1	84	0.00%	\$0	\$2,447	\$2,533
579	1TXFER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip		\$0	\$0	\$2	84	0.00%	\$0	\$6,454	\$6,681
580	1TXFER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip		\$0	\$0	\$3	84	0.00%	\$0	\$9,746	\$10,088
581	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$1,334	\$1,381
582	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$0	84	0.00%	\$0	\$688	\$713
583	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip		\$0	\$0	\$1	84	0.00%	\$0	\$1,944	\$2,015

THE NARRAGANSETT ELECTRIC COMPANY

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The Narragansett Electric Company d/b/a National Grid
Service Company Reins
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

8.23%

27.32%

08/31/21

09/01/20

27.32%

Line	Work order	estment N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
530	90000175582	SVC8000	Non-united	Structures and Improvements	\$13,210.9	\$3,609	\$9,765	\$12,109	\$10,937	\$2,988	\$621	\$51
531	90000176635	SVC8000	Non-united	Structures and Improvements	\$56,169	\$15,345	\$39,090	\$49,288	\$44,188	\$12,072	\$3,273	\$269
532	90000175963	SVC8000	Non-united	Structures and Improvements	\$13,687	\$3,739	\$9,525	\$12,010	\$10,708	\$2,942	\$798	\$66
533	90000132991	SVC8000	Non-united	Structures and Improvements	(\$354,839)	(\$96,942)	\$0	\$0	\$0	\$0	(\$96,942)	(\$7,978)
534	90000172632	SVC8000	Non-united	Structures and Improvements	\$111,444	\$30,446	\$75,871	\$96,104	\$85,987	\$23,492	\$6,955	\$572
535	90000174537	SVC8000	Non-united	Structures and Improvements	\$328	\$90	\$223	\$283	\$253	\$69	\$20	\$2
536	90000174540	SVC8000	Non-united	Structures and Improvements	\$2,358	\$644	\$1,606	\$2,034	\$1,820	\$497	\$147	\$12
537	90000176635	SVC8000	Non-united	Structures and Improvements	(\$826)	(\$7)	\$0	\$0	\$0	\$0	\$0	(\$1)
538	90000175963	SVC8000	Non-united	Structures and Improvements	\$8,768	\$2,396	\$5,970	\$7,361	\$6,765	\$1,848	\$547	\$45
539	90000174537	SVC8000	Non-united	Structures and Improvements	\$1,275	\$348	\$849	\$1,080	\$964	\$263	\$85	\$7
540	90000174540	SVC8000	Non-united	Structures and Improvements	\$6	\$2	\$4	\$5	\$4	\$1	\$0	\$0
541	90000175963	SVC8000	Non-united	Structures and Improvements	\$253	\$69	\$169	\$215	\$192	\$52	\$17	\$1
542	90000174537	SVC8000	Non-united	Structures and Improvements	\$22	\$6	\$14	\$18	\$16	\$4	\$2	\$0
543	90000174540	SVC8000	Non-united	Structures and Improvements	\$742	\$203	\$472	\$607	\$539	\$147	\$56	\$5
544	90000175963	SVC8000	Non-united	Structures and Improvements	\$5,310	\$1,451	\$3,374	\$4,338	\$3,856	\$1,053	\$397	\$33
545	90000174540	SVC8000	Non-united	Structures and Improvements	\$16,707	\$4,564	\$10,363	\$13,396	\$11,880	\$3,246	\$1,319	\$109
546	90000181496	SVC8000	Non-united	Structures and Improvements	\$130,879	\$35,756	\$81,183	\$104,944	\$93,063	\$25,425	\$10,331	\$850
547	90000182013	SVC8000	Non-united	Structures and Improvements	\$30,319	\$8,283	\$18,807	\$24,311	\$21,559	\$5,890	\$2,393	\$197
548	90000172633	SVC8000	Non-united	Structures and Improvements	\$7,693	\$2,102	\$4,655	\$6,052	\$5,354	\$1,463	\$639	\$53
549	90000181493	SVC8000	Non-united	Structures and Improvements	\$498,554	\$136,205	\$301,705	\$392,216	\$346,961	\$94,790	\$41,415	\$3,408
550	90000182062	SVC8000	Non-united	Structures and Improvements	\$56,729	\$15,498	\$34,330	\$44,629	\$39,480	\$10,786	\$4,713	\$388
551	ITXPER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$4,289	\$1,172	\$4,920	\$4,920	\$4,920	\$1,344	(\$172)	(\$18)
552	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$953	\$260	\$1,094	\$1,094	\$1,094	\$299	(\$38)	(\$3)
553	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,286	\$351	\$1,475	\$1,475	\$1,475	\$403	(\$52)	(\$4)
554	ITXPER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$2,582	\$705	\$3,051	\$3,051	\$3,051	\$834	(\$128)	(\$11)
555	ITXPER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$216	\$59	\$256	\$256	\$256	\$70	(\$11)	(\$1)
556	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$6,322	\$1,727	\$7,472	\$7,472	\$7,472	\$2,041	(\$314)	(\$26)
557	ITXPER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$540	\$147	\$638	\$638	\$638	\$174	(\$87)	(\$2)
558	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3,194	\$873	\$3,774	\$3,774	\$3,774	\$1,031	(\$159)	(\$13)
559	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$328	\$90	\$400	\$400	\$400	\$109	(\$20)	(\$2)
560	ITXPER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$789	\$216	\$962	\$962	\$962	\$263	(\$47)	(\$4)
561	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$21,040	\$5,748	\$25,642	\$25,642	\$25,642	\$7,006	(\$1,257)	(\$103)
562	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3,199	\$874	\$3,899	\$3,899	\$3,899	\$1,065	(\$191)	(\$16)
563	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$2,672	\$730	\$3,361	\$3,361	\$3,361	\$918	(\$188)	(\$16)
564	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$7,276	\$1,988	\$9,154	\$9,154	\$9,154	\$2,501	(\$513)	(\$42)
565	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$2,361	\$645	\$2,970	\$2,970	\$2,970	\$811	(\$166)	(\$14)
566	ITXPER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$5,913	\$1,615	\$7,439	\$7,439	\$7,439	\$2,032	(\$53)	(\$3)
567	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$5,913	\$1,615	\$7,439	\$7,439	\$7,439	\$2,032	(\$53)	(\$3)
568	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$1,716	\$469	\$2,231	\$2,231	\$2,231	\$610	(\$314)	(\$2)
569	ITXPER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$6,936	\$1,895	\$9,017	\$9,017	\$9,017	\$2,464	(\$569)	(\$47)
570	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$2,514	\$687	\$3,269	\$3,269	\$3,269	\$893	(\$206)	(\$17)
571	ITXPER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$2,010	\$549	\$2,614	\$2,614	\$2,614	\$714	(\$165)	(\$13)
572	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$7,345	\$2,007	\$9,549	\$9,549	\$9,549	\$2,609	(\$602)	(\$50)
573	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$831	\$227	\$1,118	\$1,118	\$1,118	\$305	(\$78)	(\$6)
574	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,135	\$310	\$1,527	\$1,527	\$1,527	\$417	(\$107)	(\$9)
575	ITXPER00099	SVC8000	GARAGE & REPAIR EQUIPMENT	Tools Shop and Garage Equip	\$1,253	\$342	\$1,685	\$1,685	\$1,685	\$460	(\$18)	(\$10)
576	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,727	\$472	\$2,323	\$2,323	\$2,323	\$635	(\$163)	(\$13)
577	ITXPER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$431	\$118	\$580	\$580	\$580	\$158	(\$41)	(\$3)
578	ITXPER00099	SVC8000	ANVILS FORGES & SMITHING EQUIPMENT	Tools Shop and Garage Equip	\$2,400	\$680	\$3,349	\$3,349	\$3,349	\$915	(\$235)	(\$19)
579	ITXPER00099	SVC8000	CRANES & HOISTING EQUIPMENT	Tools Shop and Garage Equip	\$6,568	\$1,794	\$8,832	\$8,832	\$8,832	\$2,413	(\$619)	(\$51)
580	ITXPER00099	SVC8000	SPECIAL MACHINES	Tools Shop and Garage Equip	\$9,917	\$2,709	\$13,336	\$13,336	\$13,336	\$3,644	(\$944)	(\$77)
581	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,357	\$371	\$1,825	\$1,825	\$1,825	\$499	(\$128)	(\$11)
582	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$700	\$191	\$975	\$975	\$975	\$266	(\$75)	(\$6)
583	ITXPER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$1,980	\$541	\$2,758	\$2,758	\$2,758	\$753	(\$212)	(\$17)

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estmt N:	Project Description	Account Description	Bill Pool	In Service Date	Amortizati on Period	Inception to Date \$	Adjustments	HTY Spend
584	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/93	120	\$429	\$0	\$429
585	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J114	07/01/94	120	\$13,116	\$0	\$13,116
586	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/94	120	\$5,885	\$0	\$5,885
587	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/95	120	\$14,584	\$0	\$14,584
588	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/96	120	\$13,815	\$0	\$13,815
589	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J135	07/01/97	120	\$4,171	\$0	\$4,171
590	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/97	120	\$23,557	\$0	\$23,557
591	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	06/17/03	120	\$9,040	\$0	\$9,040
592	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	12/31/03	120	\$80,414	\$0	\$80,414
593	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	12/31/03	120	\$37,482	\$0	\$37,482
594	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	05/17/04	120	\$4,200	\$0	\$4,200
595	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	06/17/04	120	\$4,980	\$0	\$4,980
596	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	12/17/04	120	\$500,899	\$0	\$500,899
597	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J139	07/24/05	120	\$2,550	\$0	\$2,550
598	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	11/22/05	120	\$5,954	\$0	\$5,954
599	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	J139	05/01/06	120	\$4,362	\$0	\$4,362
600	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	07/01/06	120	\$3,358	\$0	\$3,358
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	07/01/06	120	\$5,296	\$0	\$5,296
602	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	J139	12/01/06	120	\$25,883	\$0	\$25,883
603	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equi	J139	06/01/07	120	\$553	\$0	\$553
604	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	10/01/08	120	\$81,633	\$0	\$81,633
605	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equi	J139	01/31/09	120	\$17,352	\$0	\$17,352
606	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	06/30/10	120	\$311,717	\$0	\$311,717
607	9000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equi	G012	07/01/10	120	\$268,088	\$0	\$268,088
608	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	07/01/12	120	\$18,797	\$0	\$18,797
609	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J139	08/01/12	120	\$9,038	\$0	\$9,038
610	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$294,748	\$0	\$294,748
611	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$8,203	\$0	\$8,203
612	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$20,813	\$0	\$20,813
613	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$9,165	\$0	\$9,165
614	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$12,109	\$0	\$12,109
615	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$3,347	\$0	\$3,347
616	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	J063	08/01/12	120	\$1,525	\$0	\$1,525
617	Total							\$476,119,248	\$0	\$476,119,248
618	Check							\$476,119,248		
619	Difference									

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The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

09/01/20 08/31/21 8.2300%

Line	Work order	Estment N°	Project Description	Account Description	NECO	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Service Co Return	Year Return	Return on Accum Taxes
584	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$3
585	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	NO	\$0	\$0	\$0	8.23%	\$0	\$91
586	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$41
587	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$109
588	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$112
589	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$36
590	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$204
591	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$59
592	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$549
593	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$256
594	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$29
595	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$34
596	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$3,577
597	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$18
598	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$44
599	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$33
600	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$25
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$39
602	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$201
603	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$4
604	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$684
605	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$145
606	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$2,710
607	90000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equi	YES	\$0	\$0	\$0	8.23%	\$0	\$2,331
608	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$3,446	\$1,566	\$2,506	8.23%	\$206	\$119
609	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$1,732	\$828	\$1,280	8.23%	\$105	\$55
610	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$56,493	\$27,019	\$41,756	8.23%	\$3,437	\$1,807
611	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$1,572	\$752	\$1,162	8.23%	\$96	\$50
612	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$3,989	\$1,908	\$2,949	8.23%	\$243	\$128
613	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$1,757	\$840	\$1,298	8.23%	\$107	\$56
614	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$2,321	\$1,110	\$1,715	8.23%	\$141	\$74
615	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equi	YES	\$641	\$307	\$474	8.23%	\$39	\$21
616	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equi	YES	\$292	\$140	\$216	8.23%	\$18	\$9
617	Total					\$35,298,935	\$25,199,995	\$30,249,465		\$2,489,531	\$1,683,214
618	Check										
619	Difference										

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Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	Estimate N:	Project Description	Account Description	Total Return	Amortization	Test Year		Test Year		Test Year	
							NECO G	Allocation	NECO G	Rent-Return	NECO G	Depn	Allocation	Rent Return
584	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$0
585	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$91	\$0	6.2600%	\$6	\$0	\$0	0.0000%	\$0
586	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$41	\$0	1.5316%	\$1	\$0	\$0	3.7985%	\$2
587	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$109	\$0	1.5316%	\$2	\$0	\$0	3.7985%	\$4
588	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$112	\$0	1.5316%	\$2	\$0	\$0	3.7985%	\$4
589	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$36	\$0	1.6673%	\$1	\$0	\$0	3.3927%	\$1
590	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$204	\$0	1.5316%	\$3	\$0	\$0	3.7985%	\$8
591	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$59	\$0	4.0899%	\$2	\$0	\$0	9.6901%	\$6
592	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$549	\$0	1.5316%	\$8	\$0	\$0	3.7985%	\$21
593	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$256	\$0	4.0899%	\$10	\$0	\$0	9.6901%	\$25
594	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$29	\$0	4.0899%	\$1	\$0	\$0	9.6901%	\$3
595	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$34	\$0	4.0899%	\$1	\$0	\$0	9.6901%	\$3
596	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$3,577	\$0	1.5316%	\$55	\$0	\$0	3.7985%	\$136
597	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$18	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$1
598	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$44	\$0	1.5316%	\$1	\$0	\$0	3.7985%	\$2
599	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$33	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$1
600	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$25	\$0	4.0899%	\$1	\$0	\$0	9.6901%	\$2
601	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$39	\$0	4.0899%	\$2	\$0	\$0	9.6901%	\$4
602	1TXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$201	\$0	1.5316%	\$3	\$0	\$0	3.7985%	\$8
603	1TXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equip	\$4	\$0	1.5316%	\$0	\$0	\$0	3.7985%	\$0
604	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$684	\$0	4.0899%	\$28	\$0	\$0	9.6901%	\$66
605	1TXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equip	\$145	\$0	1.5316%	\$2	\$0	\$0	3.7985%	\$6
606	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$2,710	\$0	4.0899%	\$111	\$0	\$0	9.6901%	\$263
607	9000007933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equip	\$2,331	\$0	2.8497%	\$66	\$0	\$0	8.3686%	\$195
608	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$325	\$1,880	1.5316%	\$5	\$29	\$29	3.7985%	\$12
609	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$161	\$904	1.5316%	\$2	\$14	\$14	3.7985%	\$6
610	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$5,243	\$29,475	4.0899%	\$214	\$1,205	\$1,205	9.6901%	\$508
611	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$146	\$820	4.0899%	\$6	\$34	\$34	9.6901%	\$14
612	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$370	\$2,081	4.0899%	\$15	\$85	\$85	9.6901%	\$36
613	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$163	\$917	4.0899%	\$7	\$37	\$37	9.6901%	\$16
614	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$215	\$1,211	4.0899%	\$9	\$50	\$50	9.6901%	\$21
615	1TXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$60	\$335	4.0899%	\$2	\$14	\$14	9.6901%	\$6
616	1TXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$27	\$153	4.0899%	\$1	\$6	\$6	9.6901%	\$3
617	Total				\$4,172,745	\$10,077,196			\$37,326	\$117,332		\$69,102
618	Check											
619	Difference											
Gas												
154,658												

The Narragansett Electric Company db/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Distribution													09/01/20	08/31/21
Line	Work order	estment N:	Project Description	Account Description	Depreciation	Wage & Salary	Total	Ion Period	Bonus Rate	Bonus Depreciation	09/01/20 Balance	08/31/2011 Balance		
584	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$302	\$313		
585	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	0.00%	\$0	\$8,912	\$9,249		
586	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	84	0.00%	\$0	\$3,999	\$4,149		
587	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$4	84	0.00%	\$0	\$9,536	\$9,910		
588	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$4	84	0.00%	\$0	\$8,679	\$9,033		
589	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	84	0.00%	\$0	\$2,514	\$2,620		
590	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$7	84	0.00%	\$0	\$14,194	\$14,798		
591	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$5	84	46.14%	\$4,171	\$6,356	\$6,481		
592	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$3	\$18	84	46.14%	\$37,103	\$55,427	\$56,537		
593	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$3	\$21	84	46.14%	\$17,294	\$25,835	\$26,353		
594	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$2	84	46.14%	\$1,938	\$2,895	\$2,953		
595	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$3	84	46.14%	\$2,298	\$3,433	\$3,501		
596	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$19	\$117	84	46.14%	\$231,111	\$338,334	\$345,252		
597	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	46.14%	\$1,177	\$1,722	\$1,758		
598	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	84	46.14%	\$2,747	\$3,940	\$4,022		
599	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$1	84	46.14%	\$2,013	\$2,886	\$2,946		
600	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$0	\$2	84	46.14%	\$1,549	\$2,222	\$2,268		
601	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$3	84	46.14%	\$2,443	\$3,504	\$3,577		
602	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$0	\$1	\$7	84	46.14%	\$11,942	\$16,768	\$17,126		
603	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equip	\$0	\$0	\$0	84	46.14%	\$255	\$358	\$366		
604	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$9	\$57	84	46.14%	\$37,665	\$50,630	\$51,757		
605	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equip	\$0	\$1	\$5	84	46.14%	\$8,006	\$10,762	\$11,001		
606	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$0	\$36	\$227	84	46.14%	\$143,824	\$189,026	\$193,331		
607	90000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equip	\$0	\$27	\$168	84	46.14%	\$123,694	\$162,569	\$166,272		
608	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$71	\$11	\$72	84	46.14%	\$8,673	\$10,879	\$11,139		
609	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$34	\$6	\$35	84	46.14%	\$4,170	\$5,231	\$5,356		
610	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$2,856	\$460	\$2,905	84	46.14%	\$135,995	\$170,595	\$174,665		
611	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$79	\$13	\$81	84	46.14%	\$3,785	\$4,748	\$4,861		
612	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$202	\$32	\$205	84	46.14%	\$9,603	\$12,046	\$12,334		
613	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$89	\$14	\$90	84	46.14%	\$4,229	\$5,431	\$5,431		
614	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$117	\$19	\$119	84	46.14%	\$5,587	\$7,009	\$7,176		
615	ITXFER00099	SVC8000	TOOLS & IMPLEMENTS (EA)	Tools Shop and Garage Equip	\$32	\$5	\$33	84	46.14%	\$1,544	\$1,983	\$1,983		
616	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$15	\$2	\$15	84	46.14%	\$704	\$883	\$904		
617	Total				\$260,837	\$45,070	\$284,869			\$91,716,130	\$369,998,244	\$375,660,867		
618	Check													
619	Difference													
Distribution							284,869							

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Compliance Attachment 3
Workpaper 6f
Page 60 of 60

The Narragansett Electric Company d/b/a National Grid
Service Company Rents
Service Company Capital for Facilities allocated to Operating Companies as Rent Expense
For the Rate Year ended August 31, 2021

Line	Work order	estment N:	Project Description	Account Description	Average Balance	Cash Tax	09/01/2020 Balance	08/31/2021 Balance	Average Balance	Book Tax	Cash to Book Tax Difference	Return on Accum Taxes
584	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$308	\$84	\$429	\$429	\$429	\$117	(\$53)	(\$53)
585	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$9,080	\$2,481	\$13,116	\$13,116	\$13,116	\$3,583	(\$1,103)	(\$91)
586	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$4,074	\$5,885	\$5,885	\$5,885	\$5,885	\$1,608	(\$495)	(\$41)
587	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$9,723	\$2,656	\$14,584	\$14,584	\$14,584	\$3,984	(\$1,328)	(\$109)
588	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$8,856	\$2,419	\$13,815	\$13,815	\$13,815	\$3,774	(\$1,355)	(\$112)
589	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$2,567	\$701	\$4,171	\$4,171	\$4,171	\$1,140	(\$438)	(\$56)
590	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$14,496	\$3,960	\$23,557	\$23,557	\$23,557	\$6,436	(\$2,475)	(\$204)
591	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$6,418	\$1,753	\$9,040	\$9,040	\$9,040	\$2,470	(\$716)	(\$59)
592	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$55,982	\$15,294	\$80,414	\$80,414	\$80,414	\$21,969	(\$6,675)	(\$549)
593	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$26,094	\$7,129	\$37,482	\$37,482	\$37,482	\$10,240	(\$3,111)	(\$256)
594	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$2,924	\$799	\$4,200	\$4,200	\$4,200	\$1,147	(\$349)	(\$29)
595	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$3,467	\$947	\$4,980	\$4,980	\$4,980	\$1,361	(\$413)	(\$34)
596	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$34,179	\$93,378	\$500,899	\$500,899	\$500,899	\$136,846	(\$43,468)	(\$3,577)
597	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$1,740	\$475	\$2,550	\$2,550	\$2,550	\$697	(\$221)	(\$18)
598	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$5,981	\$1,088	\$5,954	\$5,954	\$5,954	\$1,627	(\$539)	(\$44)
599	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$2,916	\$797	\$4,362	\$4,362	\$4,362	\$1,192	(\$395)	(\$53)
600	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$2,245	\$613	\$3,358	\$3,358	\$3,358	\$917	(\$304)	(\$25)
601	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$3,540	\$967	\$5,296	\$5,296	\$5,296	\$1,447	(\$480)	(\$39)
602	ITXFER00099	SVC8000	MACHINE TOOLS (EA)	Tools Shop and Garage Equip	\$16,947	\$4,630	\$25,883	\$25,883	\$25,883	\$7,071	(\$2,441)	(\$201)
603	ITXFER00099	SVC8000	MOTORS & ELECTRIC EQUIPMENT (EA)	Tools Shop and Garage Equip	\$362	\$99	\$553	\$553	\$553	\$151	(\$52)	(\$4)
604	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$51,194	\$13,986	\$81,653	\$81,653	\$81,653	\$22,502	(\$8,516)	(\$684)
605	ITXFER00099	SVC8000	GENERATOR	Tools Shop and Garage Equip	\$10,882	\$2,973	\$17,352	\$17,352	\$17,352	\$4,740	(\$1,768)	(\$145)
606	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$191,178	\$52,230	\$311,717	\$311,717	\$311,717	\$85,161	(\$32,931)	(\$2,710)
607	90000097933	SVC8000	GENERAL PLANT \$20,000 OR >	Tools Shop and Garage Equip	\$164,421	\$44,920	\$268,088	\$268,088	\$268,088	\$73,242	(\$28,322)	(\$2,331)
608	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$11,009	\$3,008	\$15,351	\$17,231	\$16,291	\$4,451	(\$1,443)	(\$119)
609	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$5,293	\$1,446	\$7,305	\$8,209	\$7,757	\$2,119	(\$673)	(\$55)
610	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$172,630	\$47,163	\$238,255	\$267,730	\$252,992	\$69,117	(\$21,955)	(\$1,807)
611	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$4,805	\$1,313	\$6,651	\$7,451	\$7,041	\$1,924	(\$611)	(\$50)
612	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$12,190	\$3,330	\$16,824	\$18,906	\$17,865	\$4,881	(\$1,550)	(\$128)
613	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$5,368	\$1,467	\$7,409	\$8,225	\$7,867	\$2,149	(\$683)	(\$56)
614	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$7,092	\$1,938	\$9,788	\$10,999	\$10,394	\$2,840	(\$902)	(\$74)
615	ITXFER00099	SVC8000	TOOLS & IMPLMENTS (EA)	Tools Shop and Garage Equip	\$1,960	\$536	\$2,705	\$3,040	\$2,873	\$785	(\$249)	(\$21)
616	ITXFER00099	SVC8000	MISCELLANEOUS ITEMS (EA)	Tools Shop and Garage Equip	\$893	\$244	\$1,253	\$1,385	\$1,509	\$358	(\$114)	(\$9)
617	Total				\$372,929,556	\$101,857,035	\$442,638,833	\$462,743,338	\$447,691,085	\$121,622,649	(\$20,244,271)	(\$1,666,104)
618	Check											
619	Difference											

COMPLIANCE ATTACHMENT 3

Workpaper 7

Regulatory Assessment Fees

The Narragansett Electric Company d/b/a National Grid
Regulatory Commission Expenses
Test Year Ending June 30, 2017

	<u>Description</u>	<u>Date Paid</u>	<u>Electric Amount</u>	<u>Gas Amount</u>	<u>Total</u>
1	FY17 General Assessment - Electric	7/8/2016	\$2,000,000		
2	FY17 General Assessment - Gas	7/8/2016		\$500,000	
3	Pre-Bill	7/8/2016	\$40,000		
4	Pre-Bill	9/30/2016	\$40,000		
5	Pre-Bill	11/1/2016	\$250,000		
6	Electric Assessment from 7/1/16-6/30/17	12/3/2016	\$2,384,621		
7	Gas Assessment from 7/1/16-6/30/17	12/3/2016		\$1,295,704	
8	Pre-Bill	3/6/2017	\$250,000		
9	Pre-Bill	3/6/2017		\$100,000	
10	Pre-Bill	3/29/2017		\$1,958	
11	Total		\$4,964,621	\$1,897,662	\$6,862,283



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Division of Public Utilities and Carriers

Kevin M. Lynch
DEPUTY ADMINISTRATOR
89 Jefferson Blvd.
Warwick RI 02888
(401) 941-4500 x117

July 1, 2016

Invoice# G.A. 2017 – NGRID E1

National Grid/Electric
Michael Calviou
Senior Vice President,
U.S. Regulation and Pricing
40 Sylvan Road, W1
Waltham, MA 02451

RE: General Assessment

Dear Mr. Calviou:

In accordance with *Section 39-1-23 of the General Laws of the State of Rhode Island*, an advanced assessment is made for your proportionate share of the FY 2017 Public Utilities Commission ("Commission") and Division of Public Utilities and Carriers ("Division") budget in the amount of **\$2,000,000**.

The assessment is a preliminary calculation and will be adjusted pending our end-of-fiscal year closing.

Please make your remittance of **\$2,000,000** by August 1, 2016 payable to the Rhode Island Division of Public Utilities and Carriers and forward it with a copy of this letter to:

Division of Public Utilities and Carriers
C/O Anthony Manni
89 Jefferson Boulevard
Warwick, RI 02888

Thank you for your attention to this matter.

Sincerely,

Kevin M. Lynch
Deputy Administrator

cc: Thomas F. Ahern, Administrator



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Division of Public Utilities and Carriers

Kevin M. Lynch
DEPUTY ADMINISTRATOR
89 Jefferson Blvd.
Warwick RI 02888
(401) 941-4500 x117

July 1, 2016

Invoice# G.A. 2017 -NGRID G1

National Grid/Gas
Michael Calviou
Senior Vice President,
U.S. Regulation and Pricing
40 Sylvan Road, W1
Waltham, MA 02451

RE: General Assessment

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In accordance with *Section 39-1-23 of the General Laws of the State of Rhode Island*, an advanced assessment is made for your proportionate share of the FY 2017 Public Utilities Commission ("Commission") and Division of Public Utilities and Carriers ("Division") budget in the amount of **\$500,000**.

The assessment is a preliminary calculation and will be adjusted pending our end-of-fiscal year closing.

Please make your remittance of **\$500,000** by August 1, 2016 payable to the Rhode Island Division of Public Utilities and Carriers and forward it with a copy of this letter to:

Division of Public Utilities and Carriers
C/O Anthony Manni
89 Jefferson Boulevard
Warwick, RI 02888

Thank you for your attention to this matter.

Sincerely,



Kevin M. Lynch
Deputy Administrator

cc: Thomas F. Ahern, Administrator



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

ENERGY FACILITY SITING BOARD
89 Jefferson Boulevard
Warwick, Rhode Island 02888
(401) 780-2106

Chairperson Margaret E. Curran
Board Member Janet Coit
Board Member Parag Agrawal

July 1, 2016

National Grid/Electric
Michael Calviou
Senior Vice President
U.S. Regulation and Pricing
40 Sylvan Road, W1
Waltham, MA 02451

RE: Invoice #: EFSB PB-070116

Dear Mr. Calviou:

Rhode Island General Laws §42-98-17 authorizes the Energy Facility Siting Board (Board) to establish reasonable fees for investigations, applications and hearings, and authorizes the Board to bill the applicant prior to the hearing process. Accordingly, you are being pre-billed for expenses amounting to **\$40,000.00** relating to expenses incurred and to be incurred in multiple National Grid Electric EFSB Dockets. Please remit payment in the form of a check made payable to the State of Rhode Island, to the address above, care of Anthony Manni.

Each month, you will receive documentation and a summary of the Board's expenses these funds have been applied to, along with your existing pre-bill balance. If it becomes necessary, another pre-bill invoice will be assessed in the future.

Anthony Manni of the Division of Public Utilities & Carriers is working as the billing agent for the Board, and as such, if you have any questions regarding these invoices, you may contact him directly at 401-784-3058.

Sincerely,

A handwritten signature in black ink, appearing to read "T. A. B.", with a stylized flourish at the end.

Todd Anthony Bianco, Coordinator
RI Energy Facility Siting Board



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

ENERGY FACILITY SITING BOARD
89 Jefferson Boulevard
Warwick, Rhode Island 02888
(401) 780-2106

Chairperson Margaret E. Curran
Board Member Janet Coit
Board Member Parag Agrawal

September 28, 2016

National Grid/Electric
Michael Calviou
Senior Vice President
U.S. Regulation and Pricing
40 Sylvan Road, W1
Waltham, MA 02451

RE: Invoice #: EFSB PB-092816

Dear Mr. Calviou:

Rhode Island General Laws §42-98-17 authorizes the Energy Facility Siting Board (Board) to establish reasonable fees for investigations, applications and hearings, and authorizes the Board to bill the applicant prior to the hearing process. Accordingly, you are being pre-billed for expenses amounting to **\$40,000.00** relating to expenses incurred and to be incurred in multiple National Grid Electric EFSB Dockets. Please remit payment in the form of a check made payable to the State of Rhode Island, to the address above, care of Anthony Manni.

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Sincerely,

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Todd Anthony Bianco, Coordinator
RI Energy Facility Siting Board



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Rhode Island Division of
Public Utilities and Carriers
89 Jefferson Blvd.
Warwick RI 02888
(401) 941-4500

October 26, 2016

National Grid/Electric
Michael Calviou
Senior Vice President
U.S. Regulation and Pricing
40 Sylvan Road, W1
Waltham, MA 02451

RE: Invoice #: ELEC PB-102616

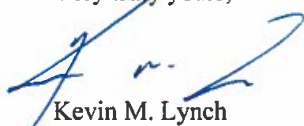
Dear Mr. Calviou:

Title 39, Chapter 1, Section 26 of the Rhode Island General Laws allows for the billings of public utility companies by the Division of Public Utilities (Division) for expenses associated with utility filings and Commission or Division initiated investigations. As you are aware, a number of dockets are ongoing dealing with National Grid, primarily the electric division. This includes a number of dockets associated with power procurement, both traditional as well as renewable, procured through competitive procurements as well as through individual negotiation with developers. The Division anticipates incurring expenses on an ongoing basis associated with dockets associated with National Grid, both electric and gas, though we anticipate a higher level of electric division activity.

The Division therefore submits this request for a pre-billing payment of **\$250,000.00** to cover the costs of invoices in hand as well as those anticipated to be received by the Division in the very near future. This will allow us to be able to pay our vendors without undue delay for these proceedings. All invoices charged against this amount will be documented to you so you can be assured of proper crediting of your payments to the Division.

If you have any questions regarding this invoice, please contact Anthony Manni at (401) 784-3058.

Very truly yours,



Kevin M. Lynch
Deputy Administrator

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

DIVISION OF PUBLIC UTILITIES AND CARRIERS

89 Jefferson Boulevard Warwick, RI 02888
Phone: (401) 941-4500 Fax: (401) 941-9248 Web: www.ripuc.ri.gov

National Grid / Electric Division
40 Sylvan Road W1
Waltham MA 02451
Attention: Mike Calviou

INVOICE NUMBER: 40

INVOICE DATE: December 1, 2016

Total Amount Due by January 1, 2017
*Interest at the rate of 6% per annum may
be added if invoice is not paid by the due
date. (R.I. GL - 39-1-24)*

ASSESSMENT INVOICE

This invoice is in accordance with Section 39-1-23 of the
General Laws of the State of Rhode Island.
For FY2017 - July 1, 2016 to June 30, 2017

Company Name:

National Grid / Electric Division

Assessment Amount Due:

\$2,384,621.33

Breakdown of Assessment Calculation

<u>Item 1</u>	<u>Item 2</u>	<u>Item 3</u>	<u>Item 4</u>	
Utility Revenue Reported FY2015	Agency Assessment FY2017	Revenues Reported All Utilities	Amount Paid In Advance	Amount Due By January 1, 2017
\$1,025,718,008	\$7,966,782	\$1,863,712,086	\$2,000,000	\$2,384,621.33

Steps for calculating the assessment

(Item 1 / Item 3 * Item 2) - Item 4 = Assessment Amount Due

R.I. General Law 39-1-23. Administrative expenses - Assessment against utilities.

The administrator shall aggregate the expenses of the division, including expenses incurred by the attorney general pursuant to 39-1-19, and expenses incurred by the commission for each upcoming fiscal year and shall apportion and assess these expenses among the state's regulated utilities based upon approved budgets .

Please Make Check Payable To:

Rhode Island Division of Public Utilities
Attn: Anthony Manni
89 Jefferson Boulevard
Warwick, Rhode Island 02888

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DIVISION OF PUBLIC UTILITIES AND CARRIERS
89 Jefferson Boulevard Warwick, RI 02888
Phone: (401) 941-4500 Fax: (401) 941-9248 Web: www.ripuc.ri.gov

National Grid / Gas Division
40 Sylvan Road W1
Waltham MA 02451
Attention: Mike Calviou

INVOICE NUMBER: 47

INVOICE DATE: December 1, 2016

Total Amount Due by January 1, 2017
*Interest at the rate of 6% per annum may
be added if invoice is not paid by the due
date. (R.I. GL - 39-1-24)*

ASSESSMENT INVOICE

This invoice is In accordance with Section 39-1-23 of the
General Laws of the State of Rhode Island.
For FY2017 - July 1, 2016 to June 30, 2017

Company Name:

National Grid / Gas Division

Assessment Amount Due:

\$1,295,703.73

Breakdown of Assessment Calculation

<u>Item 1</u>	<u>Item 2</u>	<u>Item 3</u>	<u>Item 4</u>	
Utility Revenue Reported FY2015	Agency Assessment FY2017	Revenues Reported All Utilities	Amount Paid In Advance	Amount Due By January 1, 2017
\$420,078,614	\$7,966,782	\$1,863,712,086	\$500,000	\$1,295,703.73

Steps for calculating the assessment

(Item 1 / Item 3 * Item 2) - Item 4 = Assessment Amount Due

R.I. General Law 39-1-23. Administrative expenses - Assessment against utilities.

The administrator shall aggregate the expenses of the division, including expenses incurred by the attorney general pursuant to 39-1-19, and expenses incurred by the commission for each upcoming fiscal year and shall apportion and assess these expenses among the state's regulated utilities based upon approved budgets .

Please Make Check Payable To:

Rhode Island Division of Public Utilities
Attn: Anthony Manni
89 Jefferson Boulevard
Warwick, Rhode Island 02888



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Rhode Island Division of
Public Utilities and Carriers
89 Jefferson Blvd.
Warwick RI 02888
(401) 941-4500

February 28, 2017

National Grid/Electric
Michael Calviou
Senior Vice President
U.S. Regulation and Pricing
40 Sylvan Road, W1
Waltham, MA 02451

RE: Invoice #: ELEC PB-022817

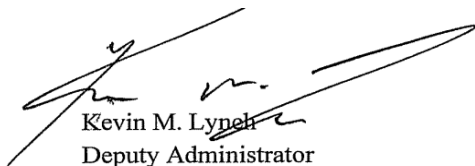
Dear Mr. Calviou:

Title 39, Chapter 1, Section 26 of the Rhode Island General Laws allows for the billings of public utility companies by the Division of Public Utilities (Division) for expenses associated with utility filings and Commission or Division initiated investigations. As you are aware, a number of dockets are ongoing dealing with National Grid, primarily the electric division. This includes a number of dockets associated with power procurement, both traditional as well as renewable, procured through competitive procurements as well as through individual negotiation with developers. The Division anticipates incurring expenses on an ongoing basis associated with dockets associated with National Grid, both electric and gas, though we anticipate a higher level of electric division activity.

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If you have any questions regarding this invoice, please contact Anthony Manni at (401) 784-3058.

Very truly yours,



Kevin M. Lynch
Deputy Administrator



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Rhode Island Division of
Public Utilities and Carriers
89 Jefferson Blvd.
Warwick RI 02888
(401) 941-4500

February 28, 2017

National Grid/Gas
Michael Calviou
Senior Vice President
U.S. Regulation and Pricing
40 Sylvan Road, W1
Waltham, MA 02451

RE: Invoice #: GAS PB-022817

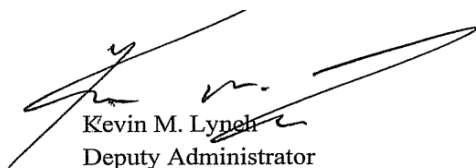
Dear Mr. Calviou:

Title 39, Chapter 1, Section 26 of the Rhode Island General Laws allows for the billings of public utility companies by the Division of Public Utilities (Division) for expenses associated with utility filings and Commission or Division initiated investigations. As you are aware, a number of dockets are ongoing dealing with National Grid, primarily the electric division. This includes a number of dockets associated with power procurement, both traditional as well as renewable, procured through competitive procurements as well as through individual negotiation with developers. The Division anticipates incurring expenses on an ongoing basis associated with dockets associated with National Grid, both electric and gas, though we anticipate a higher level of electric division activity.

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If you have any questions regarding this invoice, please contact Anthony Manni at (401) 784-3058.

Very truly yours,



Kevin M. Lynch
Deputy Administrator



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Rhode Island Division of
Public Utilities and Carriers
89 Jefferson Blvd.
Warwick RI 02888
(401) 941-4500

National Grid/Gas
Michael Calviou
Senior Vice President
U.S. Regulation and Pricing
40 Sylvan Road, W1
Waltham, MA 02451

February 28, 2017

Dear Mr. Calviou:

Included with this letter are the following invoices:

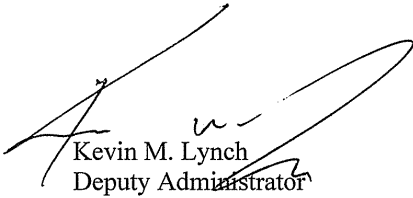
Invoice #	Amount	Pre-Bill Monies Used	Balance Owed
URC 02/17 - 4634	\$ 17,284.60	\$ (17,284.60)	\$ -
URC 02/17 - 4647	\$ 31,529.02	\$ (31,529.02)	\$ -
URC 02/17 - G4654	\$ 2,222.22	\$ (2,222.22)	\$ -
URC 02/17 - G4684	\$ 2,222.22	\$ (2,222.22)	\$ -
URC 02/17 - GCONS	\$ 127.19	\$ (127.19)	\$ -
		\$ -	\$ -
Total	\$ 53,385.25	\$ (53,385.25)	\$ -
Begin PreBill Balance:	\$ 51,426.55		
Plus: Additional PreBill	\$ -		
Less: Current Invoices:	\$ (53,385.25)		
Remaining PreBill Balance:	\$ (1,958.70)	Balance Owed	

Your pre-bill balance total prior to the above invoices being deducted is \$51,426.55. The invoices listed above will be deducted from the pre-billed amount. The billings exceeded your balance. Please remit the \$1,958.70.

Your credit is now \$0.00. Please remit the balance due of \$1,958.70.

If you have any questions regarding these invoices, please contact Anthony Manni at (401) 784-3058.

Very truly yours,



Kevin M. Lynch
Deputy Administrator

COMPLIANCE ATTACHMENT 3

Workpaper 8

PBOP & Pension

National Grid USA
Estimated Fiscal Year 2017 ASC 715 Expense - Business Unit/Company Code Allocation

Business Unit/Company Code	Service Cost (a)	Interest Cost (b)	Expected Return (c)	Prior Svc Cost Amortization (d)	(Gain)/Loss Amortization (e)	Ongoing Expense (f)	One-time Charges (g)	Total Expense (h)	Total Expense Long Island (i)	Total Expense NY / NE (j)	Total Expense (k)
KeySpan Pension											
1 KeySpan Energy Delivery New York (1)	BUG \$ 10,838,126	\$ 31,343,028	\$ (39,098,139)	\$ 19,107	\$ 35,509,551	\$ 38,610,673	\$ 0	\$ 38,610,673	\$ 225,689	\$ 38,384,974	\$ 38,610,673
2 KeySpan Energy Delivery Long Island (2)	BUL 8,899,486	14,682,393	(18,440,517)	31,303	12,706,857	17,879,522	0	17,879,522	17,042,327	837,195	17,879,522
3 KeySpan Electric Services LLC (3)	ESV 336,061	21,485,390	(26,812,735)	47,176	18,417,618	13,473,510	0	13,473,510	13,085,804	387,706	13,473,510
4 KeySpan Energy Trading Services LLC	TEG 0	228,006	(286,292)	403	213,585	156,585	0	156,585	97,543	59,042	156,585
5 KeySpan Generation LLC (4)	GEN 4,476,228	8,365,620	(10,513,155)	18,457	7,132,277	9,479,427	0	9,479,427	9,479,427	0	9,479,427
7 KeySpan Corporate Services LLC (5)	CSV 23,657,900	76,906,612	(91,337,147)	1,100,882	73,311,723	83,639,370	0	83,639,370	33,173,414	50,465,956	83,639,370
8 KeySpan Utility Services LLC	USV 0	4,679,263	(5,724,611)	5,305	4,668,213	3,818,176	0	3,818,176	926,927	2,891,249	3,818,176
9 KeySpan Engineering and Survey	KEC 5,319,838	13,876,234	(17,266,549)	30,092	11,856,192	13,815,607	0	13,815,607	13,543,040	272,567	13,815,607
11 KeySpan Energy Management Inc.	KEM 129,104	354,113	(777,245)	175	(138,057)	(431,910)	0	(431,910)	16,076	(447,986)	(431,910)
12 KeySpan Energy Services Inc.	KES 0	43,766	(99,860)	15	(21,888)	(77,967)	0	(77,967)	0	(77,967)	(77,967)
13 KeySpan Energy Solutions Inc.	KSL 0	313,946	(691,733)	160	(123,328)	(500,955)	0	(500,955)	15,346	(516,301)	(500,955)
14 KeySpan Energy Supply LLC	KSP 0	13,535	(28,950)	8	(14,035)	(19,442)	0	(19,442)	1,195	(20,637)	(19,442)
15 KeySpan Communications	KCM 0	167,741	(278,103)	246	(53,917)	(56,199)	0	(56,199)	60,638	(116,837)	(56,199)
16 KeySpan Services Inc.	KSI 0	83,465	(153,010)	24	(8,157)	(77,678)	0	(77,678)	0	(77,678)	(77,678)
17 KeySpan Plumbing & Heating Solutions LLC	PHL 0	87,264	(61,638)	9	46,991	72,626	0	72,626	0	72,626	72,626
18 KeySpan Plumbing & Heating Services Inc.	PHV 0	1,102	(2,519)	0	(551)	(1,968)	0	(1,968)	0	(1,968)	(1,968)
19 KeySpan Plumbing Solutions Inc.	PSL 0	911,966	(1,998,255)	427	(363,729)	(1,449,601)	0	(1,449,601)	34,037	(1,483,638)	(1,449,601)
20 KeySpan Home Energy Services NE	KHS 0	46,846	(66,190)	5,040	36,502	22,189	0	22,189	0	22,189	22,189
21 KeySpan Corporate Services LLC (KSI)	KSCSV 0	3,318	(7,652)	1	(1,659)	(5,992)	0	(5,992)	0	(5,992)	(5,992)
22 KeySpan Ravenswood Services Corp	RAV 0	370,624	(274,482)	111	256,770	353,023	0	353,023	29,430	323,593	353,023
24 KeySpan Northeast Ventures	KNEV 0	0	0	0	0	0	0	0	0	0	0
26 Seneca	SEN 0	382	(483)	0	434	333	0	333	0	333	333
27 Boston Gas (6)	BGC 7,298,584	13,342,713	(17,903,575)	1,327,436	10,371,016	14,436,174	0	14,436,174	0	14,436,174	14,436,174
28 Colonial Gas (excluding Transgas)	COL 1,354,010	4,488,970	(5,686,180)	212,698	4,400,137	4,778,927	0	4,778,927	0	4,778,927	4,778,927
30 Transgas	TG 7,886	317,839	(337,689)	11,905	353,742	419,663	0	419,663	0	419,663	419,663
31 Algonquin	ALG 5,118	18,923	(26,150)	2,024	14,748	14,060	0	14,060	0	14,060	14,060
32 EnergyNorth (SERP only)	ENH 0	75,000	(75,000)	0	67,000	142,000	0	142,000	0	142,000	142,000
33 Essex Gas	ESX 230,739	1,037,970	(1,284,106)	69,996	936,848	991,447	0	991,447	0	991,447	991,447
35 Total KeySpan Pension	\$ 62,630,000	\$ 193,246,000	\$ (239,172,000)	\$ 2,883,000	\$ 179,895,000	\$ 199,482,000	\$ 0	\$ 199,482,000	\$ 87,730,903	\$ 111,751,097	\$ 199,482,000
37 National Grid Pension											
38 Granite State	41 0	18,246	0	0	17,635	35,881	0	35,881	0	35,881	35,881
39 Mass Electric	5 11,848,079	28,312,345	(36,259,702)	83,903	15,476,244	19,460,869	0	19,460,869	0	19,460,869	19,460,869
40 Nantucket Electric	4 135,759	392,524	(489,243)	769	218,436	258,245	0	258,245	0	258,245	258,245
41 Narragansett Electric	49 4,396,102	11,988,324	(15,331,691)	19,744	6,552,585	7,625,064	0	7,625,064	0	7,625,064	7,625,064
42 NE Power	10 0	6,763,411	(8,464,482)	0	3,754,226	2,053,155	0	2,053,155	0	2,053,155	2,053,155
43 NGUSCO	99 18,866,221	48,560,684	(54,888,184)	69,206	28,413,021	41,020,948	0	41,020,948	0	41,020,948	41,020,948
44 NE Gas	48 3,247,839	10,259,466	(13,194,698)	149	3,791,853	4,104,609	0	4,104,609	0	4,104,609	4,104,609
46 Total National Grid Pension	\$ 38,494,000	\$ 106,295,000	\$ (128,628,000)	\$ 173,771	\$ 58,224,000	\$ 74,558,771	\$ 0	\$ 74,558,771			\$ 74,558,771
48 Niagara Mohawk Pension											
49 NGUSCO	99 4,854,375	6,204,286	(10,532,988)	213,023	5,864,268	6,602,964	0	6,602,964	0	6,602,964	6,602,964
50 Niagara Mohawk	36 24,899,625	56,153,713	(65,101,112)	3,123,160	53,069,732	42,224,219	0	42,224,219	0	42,224,219	42,224,219
51 Total Niagara Mohawk Pension	\$ 29,844,000	\$ 62,358,000	\$ (105,634,000)	\$ 3,336,183	\$ 58,933,000	\$ 46,837,183	\$ 0	\$ 46,837,183			\$ 46,837,183
52											
54 Grand Total Pension	\$ 130,968,000	\$ 361,899,000	\$ (473,434,000)	\$ 6,392,954	\$ 297,052,000	\$ 322,877,954	\$ 0	\$ 322,877,954	\$ 87,730,903	\$ 111,751,097	\$ 322,877,954

NOTES:
(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV)

Discount rate..... 4.25%
Rate of compensation increase..... 3.50%
Health care cost trend rate..... N/A

National Grid USA
Estimated Fiscal Year 2018 ASC 715 Expense - Business Unit/Company Code Allocation

Business Unit/Company Code	Service Cost (a)	Interest Cost (b)	Expected Return (c)	Prior Svc Cost Amortization (d)	(Gain)/Loss Amortization (e)	Ongoing Expense (f)	One-time Charges (g)	Total Expense (h)	Total Expense Long Island (i)	Total Expense NY / NE (j)	Total Expense (k)
KeySpan Pension											
1 KeySpan Energy Delivery New York (1)	\$ 10,396,814	\$ 31,446,317	\$ (42,252,283)	\$ 19,069	\$ 32,713,333	\$ 32,323,250	\$ 0	\$ 32,323,250	\$ 144,671	\$ 32,178,579	\$ 32,323,250
2 KeySpan Energy Delivery Long Island (2)	\$ 8,284,061	\$ 15,074,138	\$ (20,209,665)	\$ 31,909	\$ 12,034,905	\$ 15,215,348	\$ 0	\$ 15,215,348	\$ 14,401,541	\$ 813,807	\$ 15,215,348
3 KeySpan Electric Services LLC (3)	\$ 247,283	\$ 543,667	\$ (442,817)	\$ 46,792	\$ 386,095	\$ 781,020	\$ 0	\$ 781,020	\$ 3,494,741	\$ (2,713,721)	\$ 781,020
4 KeySpan Energy Trading Services LLC	\$ 0	\$ 177,492	\$ (237,660)	\$ 300	\$ 156,645	\$ 96,777	\$ 0	\$ 96,777	\$ 51,006	\$ 45,771	\$ 96,777
5 KeySpan Generation LLC (4)	\$ 4,088,255	\$ 8,438,194	\$ (11,307,950)	\$ 18,526	\$ 6,624,737	\$ 7,862,662	\$ 0	\$ 7,862,662	\$ 7,870,943	\$ (6,281)	\$ 7,862,662
6 KeySpan Corporate Services LLC (5)	\$ 22,037,879	\$ 65,885,721	\$ (82,529,860)	\$ 1,370,731	\$ 58,885,488	\$ 65,450,339	\$ 0	\$ 65,450,339	\$ 23,454,507	\$ 41,995,832	\$ 65,450,339
7 KeySpan Utility Services LLC	\$ 0	\$ 4,988,118	\$ (6,047,662)	\$ 5,116	\$ 4,413,082	\$ 2,968,734	\$ 0	\$ 2,968,734	\$ 666,044	\$ 2,302,690	\$ 2,968,734
8 KeySpan Engineering and Survey	\$ 4,852,413	\$ 7,969,948	\$ (10,549,022)	\$ 30,178	\$ 6,284,083	\$ 8,607,500	\$ 0	\$ 8,607,500	\$ 9,203,456	\$ (995,956)	\$ 8,607,500
9 KeySpan Energy Management Inc.	\$ 131,281	\$ 435,675	\$ (977,212)	\$ 197	\$ (101,728)	\$ (511,787)	\$ 0	\$ (511,787)	\$ 12,444	\$ (524,231)	\$ (511,787)
10 KeySpan Energy Services Inc.	\$ 0	\$ 40,249	\$ (103,789)	\$ 15	\$ (18,562)	\$ (82,087)	\$ 0	\$ (82,087)	\$ 0	\$ (82,087)	\$ (82,087)
11 KeySpan Energy Solutions Inc.	\$ 0	\$ 317,145	\$ (784,735)	\$ 174	\$ (110,788)	\$ (578,204)	\$ 0	\$ (578,204)	\$ 13,625	\$ (592,029)	\$ (578,204)
12 KeySpan Energy Supply LLC	\$ 0	\$ 2,060	\$ (2,775)	\$ 4	\$ 1,617	\$ 906	\$ 0	\$ 906	\$ 906	\$ 0	\$ 906
13 KeySpan Communications	\$ 0	\$ 154,517	\$ (268,544)	\$ 241	\$ 57,955	\$ (65,831)	\$ 0	\$ (65,831)	\$ 47,114	\$ (102,945)	\$ (65,831)
14 KeySpan Services Inc.	\$ 0	\$ 86,636	\$ (181,694)	\$ 26	\$ (7,461)	\$ (102,493)	\$ 0	\$ (102,493)	\$ 0	\$ (102,493)	\$ (102,493)
15 KeySpan Plumbing & Heating Solutions LLC	\$ 0	\$ 55,688	\$ 0	\$ 0	\$ 56,846	\$ 112,534	\$ 0	\$ 112,534	\$ 0	\$ 112,534	\$ 112,534
16 KeySpan Plumbing & Heating Solutions Inc.	\$ 0	\$ 1,084	\$ (2,794)	\$ 0	\$ (500)	\$ (2,210)	\$ 0	\$ (2,210)	\$ 0	\$ (2,210)	\$ (2,210)
17 KeySpan Plumbing Solutions Inc.	\$ 0	\$ 864,335	\$ (2,127,870)	\$ 418	\$ (312,131)	\$ (1,575,248)	\$ 0	\$ (1,575,248)	\$ 25,714	\$ (1,600,962)	\$ (1,575,248)
18 KeySpan Home Energy Services NE	\$ 0	\$ 57,169	\$ (85,994)	\$ 7,406	\$ 38,784	\$ 18,265	\$ 0	\$ 18,265	\$ 0	\$ 18,265	\$ 18,265
19 KeySpan Corporate Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
20 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
21 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
22 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
23 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
24 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
25 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
26 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
27 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
28 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
29 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
30 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
31 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
32 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
33 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
34 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
35 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
36 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
37 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
38 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
39 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
40 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
41 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
42 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
43 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
44 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
45 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
46 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
47 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
48 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
49 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
50 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
51 KeySpan Home Energy Services LLC (KSI)	\$ 0	\$ 532	\$ (1,353)	\$ 0	\$ (245)	\$ (1,066)	\$ 0	\$ (1,066)	\$ 0	\$ (1,066)	\$ (1,066)
Total National Grid Pension	\$ 58,987,000	\$ 156,204,000	\$ (205,728,000)	\$ 3,549,000	\$ 135,827,000	\$ 148,839,000	\$ 0	\$ 148,839,000	\$ 59,408,782	\$ 89,430,218	\$ 148,839,000
National Grid Pension											
41 Granite State	\$ 0	\$ 17,400	\$ 0	\$ 0	\$ 18,239	\$ 35,639	\$ 0	\$ 35,639	\$ 0	\$ 35,639	\$ 35,639
5 Mass Electric	\$ 11,089,666	\$ 29,022,969	\$ (38,373,960)	\$ 83,903	\$ 13,922,899	\$ 15,745,477	\$ 0	\$ 15,745,477	\$ 15,745,477	\$ 0	\$ 15,745,477
40 Nantucket Electric	\$ 143,091	\$ 353,792	\$ (454,069)	\$ 769	\$ 174,246	\$ 217,829	\$ 0	\$ 217,829	\$ 217,829	\$ 0	\$ 217,829
41 Narragansett Electric	\$ 3,925,052	\$ 12,683,876	\$ (16,750,115)	\$ 19,744	\$ 6,086,400	\$ 5,963,957	\$ 0	\$ 5,963,957	\$ 5,963,957	\$ 0	\$ 5,963,957
42 NE Power	\$ 0	\$ 6,792,908	\$ (8,778,780)	\$ 0	\$ 3,326,865	\$ 1,339,993	\$ 0	\$ 1,339,993	\$ 1,339,993	\$ 0	\$ 1,339,993
43 NGUSCO	\$ 17,301,929	\$ 49,847,625	\$ (68,071,162)	\$ 63,357	\$ 26,361,892	\$ 35,503,641	\$ 0	\$ 35,503,641	\$ 35,503,641	\$ 0	\$ 35,503,641
44 NE Gas	\$ 3,115,262	\$ 9,981,430	\$ (13,249,914)	\$ 149	\$ 3,604,459	\$ 3,451,386	\$ 0	\$ 3,451,386	\$ 3,451,386	\$ 0	\$ 3,451,386
Total National Grid Pension	\$ 35,575,000	\$ 108,700,000	\$ (135,678,000)	\$ 167,922	\$ 53,493,000	\$ 62,257,922	\$ 0	\$ 62,257,922	\$ 62,257,922	\$ 0	\$ 62,257,922
Niagara Mohawk Pension											
99 NGUSCO	\$ 4,200,960	\$ 5,807,301	\$ (10,197,253)	\$ 213,023	\$ 4,887,648	\$ 4,911,679	\$ 0	\$ 4,911,679	\$ 4,911,679	\$ 0	\$ 4,911,679
36 Niagara Mohawk	\$ 23,812,040	\$ 56,345,699	\$ (98,721,747)	\$ 3,123,160	\$ 47,416,352	\$ 31,975,504	\$ 0	\$ 31,975,504	\$ 31,975,504	\$ 0	\$ 31,975,504
Total Niagara Mohawk Pension	\$ 28,013,000	\$ 62,153,000	\$ (108,919,000)	\$ 3,336,183	\$ 52,304,000	\$ 36,887,183	\$ 0	\$ 36,887,183	\$ 36,887,183	\$ 0	\$ 36,887,183
Grand Total Pension	\$ 122,575,000	\$ 327,057,000	\$ (450,325,000)	\$ 7,053,105	\$ 241,624,000	\$ 247,984,105	\$ 0	\$ 247,984,105	\$ 59,408,782	\$ 89,430,218	\$ 247,984,105

NOTES:
(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1/3 of KSE for New York and 100% of Conversion (COON) for Long Island
(6) Includes 100% of Headquarters (non-CSV)

Discount rate..... 4.30%
Rate of compensation increase..... 3.50%
Health care cost trend rate..... N/A

**National Grid USA
Estimated Fiscal Year 2019 ASC 715 Expense - Business Unit/Company Code Allocation**

Business Unit/Company Code	(a) Service Cost	(b) Interest Cost	(c) Expected Return	(d) Prior Svc Cost Amortization	(e) (Gain)/Loss Amortization	(f) Ongoing Expense	(g) One-time Charges	(h) Total Expense	(i) Total Expense Long Island	(j) Total Expense NY / NE	(k) Total Expense
KeySpan Pension											
1 KeySpan Energy Delivery New York (1)	BUG	\$ 10,043,000	\$ 31,653,298	\$ 44,285,239	\$ 19,069	\$ 28,088,730	\$ 25,518,858	\$ 0	\$ 118,130	\$ 25,400,728	\$ 25,518,858
2 KeySpan Energy Delivery Long Island (2)	BUL	7,702,308	15,115,860	(20,975,225)	31,909	10,700,677	\$ 12,575,529	\$ 0	\$ 118,130	\$ 11,956,429	\$ 12,575,529
3 KeySpan Electric Services LLC (3)	ESV	230,417	973,520	(1,097,118)	46,792	693,407	\$ 837,081	\$ 0	\$ 7,149,377	\$ (6,312,296)	\$ 837,081
4 KeySpan Energy Trading Services LLC	TEG	0	0	(247,693)	300	137,303	\$ 68,345	\$ 0	\$ 68,345	\$ 37,639	\$ 30,706
5 KeySpan Generation LLC (4)	GEN	3,795,707	8,459,261	(11,178,286)	18,526	5,804,751	\$ 6,449,959	\$ 0	\$ 6,449,959	\$ (18,602)	\$ 6,449,959
6 KeySpan Corporate Services LLC (5)	CSV	20,937,340	66,278,570	(86,520,097)	1,370,731	51,415,106	\$ 53,481,650	\$ 0	\$ 53,481,650	\$ 21,664,258	\$ 53,481,650
7 KeySpan Utility Services LLC	USV	0	4,619,508	(6,317,505)	5,116	3,829,935	\$ 2,137,054	\$ 0	\$ 2,137,054	\$ 1,663,659	\$ 2,137,054
8 KeySpan Engineering and Survey	KEC	4,508,349	8,133,119	(11,129,348)	30,178	5,689,894	\$ 7,232,192	\$ 0	\$ 7,232,192	\$ (1,704,237)	\$ 7,232,192
9 KeySpan Energy Management Inc.	REM	126,843	436,861	(1,023,879)	197	(84,468)	\$ (544,446)	\$ 0	\$ (544,446)	\$ (553,230)	\$ (544,446)
10 KeySpan Energy Solutions Inc.	KES	0	40,523	(108,789)	15	(15,931)	\$ (84,182)	\$ 0	\$ (84,182)	\$ 0	\$ (84,182)
11 KeySpan Energy Supply LLC	KSL	0	319,164	(822,127)	174	(94,343)	\$ (597,132)	\$ 0	\$ (597,132)	\$ (607,209)	\$ (597,132)
12 KeySpan Communications	KSP	0	2,065	(2,878)	4	1,441	\$ 632	\$ 0	\$ 632	\$ 0	\$ 632
13 KeySpan Plumbing & Heating Solutions LLC	KCM	0	155,088	(279,957)	241	52,436	\$ (72,192)	\$ 0	\$ (72,192)	\$ (105,598)	\$ (72,192)
14 KeySpan Plumbing & Heating Solutions LLC	KSI	0	86,616	(190,447)	26	(15,207)	\$ (109,012)	\$ 0	\$ (109,012)	\$ 0	\$ (109,012)
15 KeySpan Plumbing & Heating Solutions LLC	PHL	0	53,947	(129,929)	0	51,498	\$ 105,445	\$ 0	\$ 105,445	\$ 0	\$ 105,445
16 KeySpan Plumbing Solutions Inc.	PHV	0	1,091	(2,929)	0	(429)	\$ (2,667)	\$ 0	\$ (2,667)	\$ 0	\$ (2,667)
17 KeySpan Home Energy Services Inc.	PSL	0	869,544	(2,229,542)	418	(265,896)	\$ (1,625,476)	\$ 0	\$ (1,625,476)	\$ (1,643,717)	\$ (1,625,476)
18 KeySpan Home Energy Services Inc.	RHS	0	57,558	(89,193)	7,406	33,287	\$ 9,058	\$ 0	\$ 9,058	\$ 0	\$ 9,058
19 KeySpan Corporate Services LLC (KSI)	KSCSV	0	536	(1,418)	0	(210)	\$ (1,092)	\$ 0	\$ (1,092)	\$ 0	\$ (1,092)
20 KeySpan Ravenswood Services Corp	RAV	0	401,566	(318,257)	97	223,006	\$ 306,412	\$ 0	\$ 306,412	\$ 290,440	\$ 306,412
21 KeySpan Northeast Ventures	KNEV	0	0	(538)	0	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Seneca	SEN	0	382	(538)	0	339	\$ 183	\$ 0	\$ 183	\$ 0	\$ 183
23 Boston Gas (6)	BGC	7,033,297	13,783,029	(20,405,791)	1,648,261	8,959,917	\$ 10,118,713	\$ 0	\$ 10,118,713	\$ 0	\$ 10,118,713
24 Colonial Gas (excluding Transgas)	CG	1,342,416	4,493,263	(6,337,940)	267,011	3,066,576	\$ 3,241,326	\$ 0	\$ 3,241,326	\$ 0	\$ 3,241,326
25 TCG	TCG	49,963	333,691	(407,600)	16,118	308,058	\$ 300,028	\$ 0	\$ 300,028	\$ 0	\$ 300,028
26 Narragansett Electric	ALG	5,015	20,273	(31,383)	2,595	11,642	\$ 8,139	\$ 0	\$ 8,139	\$ 0	\$ 8,139
27 Narragansett Electric	ENH	0	68,760	(144,200)	0	64,320	\$ 133,100	\$ 0	\$ 133,100	\$ 0	\$ 133,100
28 Essex Gas	ESX	2,15,447	1,027,550	(1,444,726)	93,816	709,008	\$ 601,095	\$ 0	\$ 601,095	\$ 0	\$ 601,095
Total KeySpan Pension		\$ 55,990,000	\$ 157,563,000	\$ (215,998,000)	\$ 3,549,000	\$ 118,985,000	\$ 120,089,000	\$ 0	\$ 120,089,000	\$ 56,891,330	\$ 63,197,670
National Grid Pension											
37 Granite State	41	\$ 0	\$ 16,530	\$ 0	\$ 0	\$ 17,062	\$ 33,592	\$ 0	\$ 33,592	\$ 0	\$ 33,592
38 Mass Electric	5	10,287,008	29,287,826	(39,860,237)	83,903	12,386,074	\$ 12,184,574	\$ 0	\$ 12,184,574	\$ 0	\$ 12,184,574
39 Nantucket Electric	4	132,734	356,962	(471,656)	769	154,633	\$ 173,462	\$ 0	\$ 173,462	\$ 0	\$ 173,462
40 Narragansett Electric	49	3,640,961	12,799,665	(17,398,870)	19,744	5,412,516	\$ 4,474,036	\$ 0	\$ 4,474,036	\$ 0	\$ 4,474,036
41 NE Power	10	0	6,854,521	(9,118,794)	0	2,952,698	\$ 688,425	\$ 0	\$ 688,425	\$ 0	\$ 688,425
42 NGUSCO	99	16,079,514	50,161,763	(60,320,341)	58,995	23,342,684	\$ 29,322,615	\$ 0	\$ 29,322,615	\$ 0	\$ 29,322,615
43 NE Gas	48	2,889,783	10,074,693	(13,763,102)	149	3,535,333	\$ 2,736,856	\$ 0	\$ 2,736,856	\$ 0	\$ 2,736,856
Total National Grid Pension		\$ 33,030,000	\$ 109,552,000	\$ (140,933,000)	\$ 163,560	\$ 47,801,000	\$ 49,613,560	\$ 0	\$ 49,613,560	\$ 0	\$ 49,613,560
Niagara Mohawk Pension											
47 NGUSCO	99	\$ 4,095,535	\$ 5,508,926	\$ (10,110,465)	\$ 193,156	\$ 5,333,946	\$ 5,021,098	\$ 0	\$ 5,021,098	\$ 0	\$ 5,021,098
48 Niagara Mohawk	36	23,214,463	53,448,074	(67,881,535)	2,831,882	51,729,054	\$ 33,344,940	\$ 0	\$ 33,344,940	\$ 0	\$ 33,344,940
Total Niagara Mohawk Pension		\$ 27,310,000	\$ 59,957,000	\$ (107,992,000)	\$ 3,025,038	\$ 57,065,000	\$ 38,366,038	\$ 0	\$ 38,366,038	\$ 0	\$ 38,366,038
Grand Total Pension		\$ 116,330,000	\$ 326,072,000	\$ (464,923,000)	\$ 6,737,598	\$ 223,852,000	\$ 208,069,598	\$ 0	\$ 208,069,598	\$ 56,891,330	\$ 63,197,670

NOTES:
(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 29% of KSE for Long Island
(5) Includes 73 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV)

Discount rate..... 4.30%
Rate of compensation increase..... 3.50%
Health care cost trend rate..... N/A

National Grid USA
Estimated Fiscal Year 2020 ASC 715 Expense - Business Unit/Company Code Allocation

Business Unit/Company Code	Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY / NE	Total Expense (k)
KeySpan Pension											
1 KeySpan Energy Delivery New York (1)	\$ 9,461,357	\$ 31,791,256	\$ (45,695,838)	\$ 19,069	\$ 16,789,004	\$ 12,364,848	\$ 0	\$ 12,364,848	\$ 61,471	\$ 12,303,377	\$ 12,364,848
2 KeySpan Energy Delivery Long Island (2)	\$ 7,126,684	\$ 15,127,577	\$ (21,505,521)	\$ 31,909	\$ 6,365,590	\$ 7,146,239	\$ 0	\$ 7,146,239	\$ 6,820,197	\$ 326,042	\$ 7,146,239
3 KeySpan Electric Services LLC (3)	\$ 213,829	\$ 1,354,392	\$ (1,653,993)	\$ 46,792	\$ 577,574	\$ 518,594	\$ 0	\$ 518,594	\$ 1,379,092	\$ (860,498)	\$ 518,594
4 KeySpan Energy Trading Services LLC	\$ 0	\$ 178,817	\$ (254,778)	\$ 300	\$ 81,857	\$ 6,295	\$ 0	\$ 6,295	\$ 877	\$ 5,419	\$ 6,295
5 KeySpan Generation LLC (4)	\$ 3,599,599	\$ 8,463,705	\$ (12,019,932)	\$ 18,526	\$ 3,511,670	\$ 3,483,568	\$ 0	\$ 3,483,568	\$ 3,486,370	\$ (2,802)	\$ 3,483,568
6 KeySpan Corporate Services LLC (5)	\$ 19,581,980	\$ 66,506,023	\$ (89,346,920)	\$ 1,370,731	\$ 32,106,602	\$ 30,218,516	\$ 0	\$ 30,218,516	\$ 10,279,246	\$ 19,939,270	\$ 30,218,516
7 KeySpan Utility Services LLC	\$ 0	\$ 4,631,320	\$ (6,504,688)	\$ 5,116	\$ 2,307,100	\$ 438,848	\$ 0	\$ 438,848	\$ 7,406	\$ 431,442	\$ 438,848
8 KeySpan Engineering and Survey	\$ 4,170,071	\$ 8,241,060	\$ (11,560,031)	\$ 30,178	\$ 3,447,672	\$ 4,328,950	\$ 0	\$ 4,328,950	\$ 4,491,742	\$ (162,792)	\$ 4,328,950
9 KeySpan Energy Management Inc.	\$ 119,526	\$ 437,193	\$ (1,056,259)	\$ 197	\$ (38,439)	\$ (537,781)	\$ 0	\$ (537,781)	\$ (772)	\$ (537,709)	\$ (537,781)
10 KeySpan Energy Services Inc.	\$ 0	\$ 40,708	\$ (112,659)	\$ 15	\$ (9,498)	\$ (81,031)	\$ 0	\$ (81,031)	\$ 0	\$ (81,031)	\$ (81,031)
11 KeySpan Energy Solutions Inc.	\$ 0	\$ 320,490	\$ (848,669)	\$ 174	\$ (563,669)	\$ (563,669)	\$ 0	\$ (563,669)	\$ 1,147	\$ (564,716)	\$ (563,669)
12 KeySpan Energy Supply LLC	\$ 0	\$ 2,956	\$ (2,949)	\$ 0	\$ 857	\$ (22)	\$ 0	\$ (22)	\$ (22)	\$ 0	\$ (22)
13 KeySpan Communications	\$ 0	\$ 155,345	\$ (287,557)	\$ 24	\$ 31,332	\$ (100,949)	\$ 0	\$ (100,949)	\$ 559	\$ (101,508)	\$ (100,949)
14 KeySpan Services Inc.	\$ 0	\$ 55,442	\$ (196,520)	\$ 26	\$ 3,633	\$ (106,419)	\$ 0	\$ (106,419)	\$ 0	\$ (106,419)	\$ (106,419)
15 KeySpan Plumbing & Heating Solutions LLC	\$ 0	\$ 52,214	\$ 0	\$ 0	\$ 49,953	\$ 98,167	\$ 0	\$ 98,167	\$ 0	\$ 98,167	\$ 98,167
16 KeySpan Plumbing & Heating Solutions Inc.	\$ 0	\$ 1,086	\$ (3,022)	\$ 0	\$ (2,936)	\$ (2,162)	\$ 0	\$ (2,162)	\$ 0	\$ (2,162)	\$ (2,162)
17 KeySpan Plumbing Solutions Inc.	\$ 0	\$ 872,886	\$ (2,300,084)	\$ 418	\$ (155,513)	\$ (1,562,293)	\$ 0	\$ (1,562,293)	\$ 388	\$ (1,562,681)	\$ (1,562,293)
18 KeySpan Home Energy Services NE	\$ 0	\$ 57,821	\$ (92,037)	\$ 7,406	\$ (16,968)	\$ (6,968)	\$ 0	\$ (6,968)	\$ 0	\$ (6,968)	\$ (6,968)
19 KeySpan Corporate Services LLC (KSI)	\$ 0	\$ 538	\$ (1,463)	\$ 0	\$ (1,250)	\$ (1,050)	\$ 0	\$ (1,050)	\$ 0	\$ (1,050)	\$ (1,050)
20 KeySpan Ravenswood Services Corp	\$ 0	\$ 403,179	\$ (327,975)	\$ 97	\$ 133,155	\$ 208,456	\$ 0	\$ 208,456	\$ 2,020	\$ 206,436	\$ 208,456
21 KeySpan Northeast Ventures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 KeySpan Seneca	\$ 0	\$ 384	\$ (659)	\$ 0	\$ 202	\$ 31	\$ 0	\$ 31	\$ 0	\$ 31	\$ 31
23 Boston Gas (6)	\$ 6,626,503	\$ 13,826,611	\$ (21,056,515)	\$ 1,648,261	\$ 4,886,750	\$ 5,931,610	\$ 0	\$ 5,931,610	\$ 0	\$ 5,931,610	\$ 5,931,610
24 Colonial Gas (excluding Transgas)	\$ 1,264,762	\$ 4,498,957	\$ (6,540,052)	\$ 257,011	\$ 2,228,073	\$ 1,708,651	\$ 0	\$ 1,708,651	\$ 0	\$ 1,708,651	\$ 1,708,651
25 Transgas	\$ 46,977	\$ 332,610	\$ (420,691)	\$ 16,118	\$ 217,716	\$ 192,730	\$ 0	\$ 192,730	\$ 0	\$ 192,730	\$ 192,730
26 Algonquin	\$ 4,728	\$ 20,364	\$ (32,387)	\$ 2,595	\$ 6,919	\$ 2,219	\$ 0	\$ 2,219	\$ 0	\$ 2,219	\$ 2,219
27 EnergyNorth (ESRP only)	\$ 0	\$ 66,570	\$ 0	\$ 0	\$ 57,395	\$ 123,965	\$ 0	\$ 123,965	\$ 0	\$ 123,965	\$ 123,965
28 Essex Gas	\$ 202,984	\$ 1,031,476	\$ (1,490,797)	\$ 93,816	\$ 432,097	\$ 269,576	\$ 0	\$ 269,576	\$ 0	\$ 269,576	\$ 269,576
Total KeySpan Pension	\$ 52,329,000	\$ 158,481,000	\$ (223,311,000)	\$ 3,549,000	\$ 72,991,000	\$ 64,039,000	\$ 0	\$ 64,039,000	\$ 26,530,421	\$ 37,508,579	\$ 64,039,000
National Grid Pension											
37 Granite State	\$ 0	\$ 15,688	\$ 0	\$ 0	\$ 15,984	\$ 31,672	\$ 0	\$ 31,672	\$ 0	\$ 31,672	\$ 31,672
38 Mass Electric	\$ 9,796,798	\$ 29,482,961	\$ (40,841,378)	\$ 83,903	\$ 11,248,863	\$ 9,771,147	\$ 0	\$ 9,771,147	\$ 0	\$ 9,771,147	\$ 9,771,147
39 Nantucket Electric	\$ 126,409	\$ 359,343	\$ (483,266)	\$ 769	\$ 139,969	\$ 143,224	\$ 0	\$ 143,224	\$ 0	\$ 143,224	\$ 143,224
40 Narragansett Electric	\$ 3,467,457	\$ 12,885,092	\$ (17,827,135)	\$ 15,043	\$ 4,914,429	\$ 3,454,886	\$ 0	\$ 3,454,886	\$ 0	\$ 3,454,886	\$ 3,454,886
41 NE Power	\$ 0	\$ 6,899,906	\$ (9,343,249)	\$ 0	\$ 2,674,152	\$ 230,809	\$ 0	\$ 230,809	\$ 0	\$ 230,809	\$ 230,809
42 NGUSCO	\$ 15,328,261	\$ 50,367,176	\$ (61,805,097)	\$ 41,569	\$ 21,051,314	\$ 24,983,223	\$ 0	\$ 24,983,223	\$ 0	\$ 24,983,223	\$ 24,983,223
43 NE Gas	\$ 2,752,075	\$ 10,143,834	\$ (14,101,875)	\$ 149	\$ 3,514,289	\$ 2,308,472	\$ 0	\$ 2,308,472	\$ 0	\$ 2,308,472	\$ 2,308,472
Total National Grid Pension	\$ 31,477,000	\$ 110,154,000	\$ (144,402,000)	\$ 141,433	\$ 43,559,000	\$ 40,923,433	\$ 0	\$ 40,923,433	\$ 0	\$ 40,923,433	\$ 40,923,433
Niagara Mohawk Pension											
47 NGUSCO	\$ 3,997,908	\$ 5,232,460	\$ (9,972,091)	\$ 107,181	\$ 3,273,786	\$ 2,639,244	\$ 0	\$ 2,639,244	\$ 0	\$ 2,639,244	\$ 2,639,244
48 Niagara Mohawk	\$ 22,861,092	\$ 50,762,540	\$ (68,541,928)	\$ 1,571,399	\$ 31,782,214	\$ 10,235,336	\$ 0	\$ 10,235,336	\$ 0	\$ 10,235,336	\$ 10,235,336
Total Niagara Mohawk Pension	\$ 26,659,000	\$ 55,995,000	\$ (106,514,000)	\$ 1,678,580	\$ 35,055,000	\$ 12,874,580	\$ 0	\$ 12,874,580	\$ 0	\$ 12,874,580	\$ 12,874,580
Grand Total Pension	\$ 110,459,000	\$ 324,630,000	\$ (474,227,000)	\$ 5,369,013	\$ 151,606,000	\$ 117,837,013	\$ 0	\$ 117,837,013	\$ 26,530,421	\$ 37,508,579	\$ 117,837,013

NOTES:
(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV)

Discount rate..... 4.30%
Rate of compensation increase..... 3.50%
Health care cost trend rate..... N/A

National Grid USA
Estimated Fiscal Year 2021 ASC 715 Expense - Business Unit/Company Code Allocation

Business Unit/Company Code	Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY/NE	Total Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
KeySpan Pension											
1 KeySpan Energy Delivery New York (1)	\$ 8,958,876	\$ 31,860,840	\$ (46,690,819)	\$ 15,686	\$ 16,780,045	\$ 10,151,628	\$ 0	\$ 10,151,628	\$ 48,060	\$ 10,103,568	\$ 10,151,628
2 KeySpan Energy Delivery Long Island (2)	\$ 6,554,178	\$ 15,108,792	\$ (21,854,080)	\$ 21,825	\$ 5,090,365	\$ 5,840,951	\$ 0	\$ 5,840,951	\$ 5,555,793	\$ 274,208	\$ 5,840,951
3 KeySpan Electric Services LLC (3)	\$ 197,869	\$ 1,652,252	\$ (1,454,383)	\$ 46,755	\$ 668,636	\$ 466,894	\$ 0	\$ 466,894	\$ 243,146	\$ 161,745	\$ 466,894
4 KeySpan Energy Trading Services LLC	\$ 0	\$ 78,887	\$ (78,887)	\$ 293	\$ 78,103	\$ (1,157)	\$ 0	\$ (1,157)	\$ (4,949)	\$ 3,792	\$ (1,157)
5 KeySpan Generation LLC (4)	\$ 3,235,007	\$ 8,451,335	\$ (12,210,174)	\$ 18,926	\$ 3,265,104	\$ 2,789,558	\$ 0	\$ 2,789,558	\$ 2,789,558	\$ 0	\$ 2,789,558
6 KeySpan Corporate Services LLC (6)	\$ 17,449,040	\$ 66,568,445	\$ (49,119,405)	\$ 1,136,825	\$ 30,797,889	\$ 24,588,800	\$ 0	\$ 24,588,800	\$ 7,691,492	\$ 16,897,308	\$ 24,588,800
7 KeySpan Utility Services LLC	\$ 4,632,580	\$ 4,632,580	\$ (0)	\$ 4,779	\$ 2,257,113	\$ 2,900,355	\$ 0	\$ 2,900,355	\$ (65,830)	\$ 3,261,185	\$ 2,900,355
8 KeySpan Engineering and Survey	\$ 3,840,116	\$ 8,320,875	\$ (11,881,637)	\$ 30,167	\$ 3,270,551	\$ 3,580,072	\$ 0	\$ 3,580,072	\$ 3,452,174	\$ 127,898	\$ 3,580,072
9 KeySpan Energy Management Inc.	\$ 103,578	\$ 436,551	\$ (1,079,054)	\$ 172	\$ (46,081)	\$ (584,834)	\$ 0	\$ (584,834)	\$ (1,458)	\$ (583,376)	\$ (584,834)
10 KeySpan Energy Services Inc.	\$ 0	\$ 40,792	\$ (114,063)	\$ 12	\$ (9,508)	\$ (83,410)	\$ 0	\$ (83,410)	\$ 0	\$ (83,410)	\$ (83,410)
11 KeySpan Energy Solutions Inc.	\$ 0	\$ 321,037	\$ (666,322)	\$ 154	\$ (57,029)	\$ (602,160)	\$ 0	\$ (602,160)	\$ (30,7)	\$ (601,853)	\$ (602,160)
12 KeySpan Energy Supply LLC	\$ 0	\$ 2,063	\$ (2,063)	\$ 4	\$ 804	\$ (124)	\$ 0	\$ (124)	\$ (124)	\$ 0	\$ (124)
13 KeySpan Communications	\$ 0	\$ 155,270	\$ (293,259)	\$ 238	\$ 28,573	\$ (109,178)	\$ 0	\$ (109,178)	\$ (4,699)	\$ (104,479)	\$ (109,178)
14 KeySpan Services Inc.	\$ 0	\$ 86,989	\$ (200,805)	\$ 21	\$ (236)	\$ (114,931)	\$ 0	\$ (114,931)	\$ 0	\$ (114,931)	\$ (114,931)
15 KeySpan Plumbing & Heating Solutions LLC	\$ 0	\$ 50,473	\$ (50,473)	\$ 0	\$ 37,239	\$ 87,712	\$ 0	\$ 87,712	\$ 0	\$ 87,712	\$ 87,712
16 KeySpan Plumbing & Heating Solutions Inc.	\$ 0	\$ 1,098	\$ (3,089)	\$ 0	\$ (256)	\$ (2,246)	\$ 0	\$ (2,246)	\$ 0	\$ (2,246)	\$ (2,246)
17 KeySpan Plumbing & Heating Services Inc.	\$ 0	\$ 874,116	\$ (2,349,753)	\$ 365	\$ (159,936)	\$ (1,634,208)	\$ 0	\$ (1,634,208)	\$ (2,433)	\$ (1,631,775)	\$ (1,634,208)
18 KeySpan Home Energy Services NE	\$ 0	\$ 57,941	\$ (94,044)	\$ 6,067	\$ 19,867	\$ (10,169)	\$ 0	\$ (10,169)	\$ 0	\$ (10,169)	\$ (10,169)
19 KeySpan Corporate Services LLC (KSI)	\$ 0	\$ 539	\$ (1,495)	\$ 0	\$ (125)	\$ (1,081)	\$ 0	\$ (1,081)	\$ 0	\$ (1,081)	\$ (1,081)
20 KeySpan Ravenswood Services Corp	\$ 0	\$ 403,817	\$ (334,752)	\$ 97	\$ 132,030	\$ 201,192	\$ 0	\$ 201,192	\$ (325)	\$ 201,517	\$ 201,192
21 KeySpan Northeast Ventures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Seneca	\$ 0	\$ 385	\$ (567)	\$ 0	\$ 202	\$ 20	\$ 0	\$ 20	\$ 0	\$ 20	\$ 20
23 Boston Gas (6)	\$ 5,735,519	\$ 13,837,101	\$ (21,515,649)	\$ 1,350,281	\$ 4,845,711	\$ 4,255,963	\$ 0	\$ 4,255,963	\$ 0	\$ 4,255,963	\$ 4,255,963
24 Colonial Gas (excluding Transgas)	\$ 1,095,236	\$ 4,494,213	\$ (6,682,657)	\$ 210,547	\$ 2,144,822	\$ 1,262,161	\$ 0	\$ 1,262,161	\$ 0	\$ 1,262,161	\$ 1,262,161
25 Transgas	\$ 40,660	\$ 330,873	\$ (429,664)	\$ 13,204	\$ 196,395	\$ 153,288	\$ 0	\$ 153,288	\$ 0	\$ 153,288	\$ 153,288
26 Algonquin	\$ 4,105	\$ 20,405	\$ (133,093)	\$ 2,126	\$ 6,940	\$ 483	\$ 0	\$ 483	\$ 0	\$ 483	\$ 483
27 EnergyNorth (SERP only)	\$ 0	\$ 64,350	\$ (0)	\$ 0	\$ 46,511	\$ 110,861	\$ 0	\$ 110,861	\$ 0	\$ 110,861	\$ 110,861
28 Essex Gas	\$ 175,776	\$ 1,032,891	\$ (1,523,304)	\$ 78,856	\$ 427,211	\$ 189,430	\$ 0	\$ 189,430	\$ 0	\$ 189,430	\$ 189,430
Total KeySpan Pension	\$ 46,630,000	\$ 158,974,000	\$ (228,578,000)	\$ 2,945,000	\$ 70,764,000	\$ 50,735,000	\$ 0	\$ 50,735,000	\$ 19,711,922	\$ 31,023,078	\$ 50,735,000
National Grid Pension											
37 Granite State	\$ 0	\$ 14,846	\$ 0	\$ 0	\$ 14,996	\$ 29,842	\$ 0	\$ 29,842	\$ 0	\$ 29,842	\$ 29,842
38 Mass Electric	\$ 9,283,766	\$ 29,615,765	\$ (41,467,666)	\$ 5,127	\$ 10,552,484	\$ 7,989,586	\$ 0	\$ 7,989,586	\$ 0	\$ 7,989,586	\$ 7,989,586
39 Nantucket Electric	\$ 119,789	\$ 360,925	\$ (490,675)	\$ 165	\$ 130,691	\$ 120,895	\$ 0	\$ 120,895	\$ 0	\$ 120,895	\$ 120,895
40 Narragansett Electric	\$ 3,285,875	\$ 12,943,168	\$ (18,100,464)	\$ 291	\$ 4,609,061	\$ 2,737,931	\$ 0	\$ 2,737,931	\$ 0	\$ 2,737,931	\$ 2,737,931
41 NE Power	\$ 0	\$ 6,930,717	\$ (9,486,502)	\$ 0	\$ 2,499,285	\$ (56,500)	\$ 0	\$ (56,500)	\$ 0	\$ (56,500)	\$ (56,500)
42 NGUSCO	\$ 14,528,614	\$ 50,469,088	\$ (62,752,706)	\$ 41,569	\$ 19,505,733	\$ 21,792,298	\$ 0	\$ 21,792,298	\$ 0	\$ 21,792,298	\$ 21,792,298
43 NE Gas	\$ 2,607,956	\$ 10,191,491	\$ (14,318,087)	\$ 149	\$ 3,586,740	\$ 2,088,249	\$ 0	\$ 2,088,249	\$ 0	\$ 2,088,249	\$ 2,088,249
Total National Grid Pension	\$ 29,826,000	\$ 110,526,000	\$ (146,616,000)	\$ 47,301	\$ 40,899,000	\$ 34,682,301	\$ 0	\$ 34,682,301	\$ 0	\$ 34,682,301	\$ 34,682,301
Niagara Mohawk Pension											
47 NGUSCO	\$ 3,960,567	\$ 4,972,377	\$ (9,702,178)	\$ 78,684	\$ 1,713,664	\$ 1,023,114	\$ 0	\$ 1,023,114	\$ 0	\$ 1,023,114	\$ 1,023,114
48 Niagara Mohawk	\$ 22,449,433	\$ 48,236,823	\$ (33,928,922)	\$ 1,153,606	\$ 16,674,336	\$ (5,414,824)	\$ 0	\$ (5,414,824)	\$ 0	\$ (5,414,824)	\$ (5,414,824)
Total Niagara Mohawk Pension	\$ 26,410,000	\$ 53,209,000	\$ (103,631,000)	\$ 1,232,290	\$ 18,388,000	\$ (4,391,710)	\$ 0	\$ (4,391,710)	\$ 0	\$ (4,391,710)	\$ (4,391,710)
Grand Total Pension	\$ 102,866,000	\$ 322,709,000	\$ (478,825,000)	\$ 4,224,591	\$ 130,051,000	\$ 81,025,591	\$ 0	\$ 81,025,591	\$ 19,711,922	\$ 31,023,078	\$ 81,025,591

NOTES:
(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV)
Discount rate..... 4.30%
Rate of compensation increase..... 3.50%
Health care cost trend rate..... N/A

**National Grid USA
Estimated Fiscal Year 2017 ASC 715 Expense - Business Unit/Company Code Allocation**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Business Unit/Company Code	Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	Postretirement Health Total (Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY/NE	Total Expense
1 KeySpan Energy Delivery New York ⁽¹⁾	\$ 4,422,979	\$ 11,893,904	\$ (11,574,253)	\$ 112,823	\$ 10,699,483	\$ 15,554,936	\$ 0	\$ 15,554,936	\$ 59,718	\$ 15,495,218	\$ 15,554,936
2 KeySpan Energy Delivery Long Island ⁽²⁾	6,442,637	10,654,968	(11,441,636)	(402,057)	3,778,927	9,032,839	0	9,032,839	8,604,406	428,433	9,032,839
3 KeySpan Electric Services LLC ⁽³⁾	100,159	6,111,814	(5,821,776)	(524,950)	2,204,936	2,070,183	0	2,070,183	2,052,358	17,825	2,070,183
4 KeySpan Energy Trading Services LLC	0	48,698	(37,021)	(9,090)	22,432	25,019	0	25,019	16,499	8,520	25,019
5 KeySpan Generation LLC ⁽⁴⁾	1,992,144	5,492,107	(5,555,572)	(471,648)	1,984,271	3,441,302	0	3,441,302	3,441,302	0	3,441,302
6 KeySpan Corporate Services LLC ⁽⁵⁾	6,957,283	22,320,804	(17,090,932)	(2,073,873)	11,538,908	21,651,990	0	21,651,990	8,746,547	12,905,443	21,651,990
7 KeySpan Utility Services LLC	986	1,537,556	(1,043,899)	(168,011)	976,019	1,286,651	0	1,286,651	292,478	1,004,173	1,286,651
8 KeySpan Engineering and Survey	3,053,628	5,417,280	(5,334,354)	(520,149)	2,072,824	4,629,229	0	4,629,229	4,541,144	88,085	4,629,229
9 KeySpan Energy Management Inc.	42,828	44,217	(35,401)	465	36,873	88,982	0	88,982	0	88,982	88,982
10 KeySpan Energy Services Inc.	0	21,122	(11,897)	214	15,816	25,255	0	25,255	0	25,255	25,255
11 KeySpan Energy Solutions Inc.	0	0	0	0	0	0	0	0	0	0	0
12 KeySpan Energy Supply LLC	0	0	0	0	0	0	0	0	0	0	0
13 KeySpan Communications	0	8,460	(6,086)	(2,211)	3,592	3,755	0	3,755	3,755	0	3,755
14 KeySpan Services Inc.	0	2,568	0	44	2,501	5,113	0	5,113	0	5,113	5,113
15 KeySpan Plumbing & Heating Solutions LLC	0	0	0	0	0	0	0	0	0	0	0
16 KeySpan Plumbing & Heating Services Inc.	0	0	0	0	0	0	0	0	0	0	0
17 KeySpan Plumbing Solutions Inc.	0	0	0	0	0	0	0	0	0	0	0
18 KeySpan Plumbing Solutions Inc.	0	0	0	0	0	0	0	0	0	0	0
19 KeySpan Home Energy Services NE	0	300,962	(243,316)	(4)	245,916	303,558	0	303,558	5,938	297,620	303,558
20 KeySpan Corporate Services LLC (KSI)	0	0	0	0	0	0	0	0	0	0	0
21 KeySpan Corporate Services Corp	0	236,784	(10,656)	(6,021)	209,109	429,216	0	429,216	12,855	416,361	429,216
22 KeySpan Northeast Ventures	0	0	0	0	0	0	0	0	0	0	0
23 KeySpan Seneca	0	0	0	0	0	0	0	0	0	0	0
24 KeySpan BGC	1,801,024	4,395,110	(3,488,646)	60,455	317,157	3,085,100	0	3,085,100	0	3,085,100	3,085,100
25 KeySpan Colonial Gas (excluding Transgas)	264,716	670,213	(310,472)	86,941	32,654	744,052	0	744,052	0	744,052	744,052
26 KeySpan Transgas	34,407	94,834	(27,025)	29,024	0	131,240	0	131,240	0	131,240	131,240
27 KeySpan Algonquin	1,961	2,458	(875)	26	0	3,570	0	3,570	0	3,570	3,570
28 KeySpan EnergyNorth	0	0	0	0	0	0	0	0	0	0	0
29 KeySpan Essex Gas	49,248	325,341	(84,183)	3,022	47,582	341,010	0	341,010	0	341,010	341,010
Total KeySpan Postretirement Health	\$ 25,164,000	\$ 69,579,000	\$ (62,124,000)	\$ (3,885,000)	\$ 34,129,000	\$ 62,863,000	\$ 0	\$ 62,863,000	\$ 27,777,000	\$ 35,086,000	\$ 62,863,000

37 NOTES:

38 (1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York

39 (2) Includes 21% of KSE for Long Island

40 (3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island

41 (4) Includes 25% of KSE for Long Island

42 (5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island

43 (6) Includes 100% of Headquarters (non-CSV); Results for Health and Life Insurance are combined and shown under Health

Discount rate..... 4.25%

Rate of compensation increase... N/A

Health care cost trend rate..... 7.5% pre-65 medical / 6.25% post-65 medical / 11.0% Rx grading down to 4.50%

**National Grid USA
Estimated Fiscal Year 2017 ASC 715 Expense - Business Unit/Company Code Allocation**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Business Unit	Service Cost	Interest Cost	Expected Return	Postretirement Life Total Prior Svc Cost Amortization	Total (Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY/NE	Total Expense
44 KeySpan Energy Delivery New York ⁽¹⁾	BUG	\$ 291,896	\$ 1,220,190	\$ (605,064)	\$ (83,607)	\$ 1,299,519	\$ 2,122,934	\$ 2,122,934	\$ 2,389	\$ 2,120,545	\$ 2,122,934
45 KeySpan Energy Delivery Long Island ⁽²⁾	BUL	225,121	850,572	(1,284,697)	(105,276)	606,292	\$ 292,012	\$ 292,012	272,678	19,334	\$ 292,012
46 KeySpan Electric Services LLC ⁽³⁾	ESV	6,625	999,360	(1,334,081)	(210,532)	679,102	\$ 140,474	\$ 140,474	139,321	1,153	\$ 140,474
47 KeySpan Energy Trading Services LLC	TEG	0	11,019	(8,573)	(3,851)	7,060	\$ 5,655	\$ 5,655	3,069	2,586	\$ 5,655
48 KeySpan Generation LLC ⁽⁴⁾	GEN	113,790	547,974	(737,858)	(107,460)	371,544	\$ 187,990	\$ 187,990	187,990	0	\$ 187,990
49 KeySpan Corporate Services LLC ⁽⁵⁾	CSV	331,704	2,390,543	(1,953,974)	(616,664)	1,631,638	\$ 1,783,247	\$ 1,783,247	511,700	1,271,547	\$ 1,783,247
50 KeySpan Utility Services LLC	USV	1,141	315,159	(144,210)	(84,457)	220,632	\$ 308,265	\$ 308,265	38,943	269,322	\$ 308,265
51 KeySpan Engineering and Survey	KEC	114,151	370,771	(496,603)	(72,875)	254,171	\$ 169,615	\$ 169,615	160,803	8,812	\$ 169,615
52 KeySpan Energy Management Inc.	KEM	6,165	5,535	(2,608)	(395)	5,706	\$ 14,403	\$ 14,403	0	14,403	\$ 14,403
53 KeySpan Energy Services Inc.	KES	0	393	0	(153)	124	\$ 364	\$ 364	0	364	\$ 364
54 KeySpan Energy Solutions Inc.	KSL	0	888	(415)	(572)	521	\$ 422	\$ 422	422	0	\$ 422
55 KeySpan Energy Supply LLC	KSP	0	0	0	0	0	0	0	0	0	0
56 KeySpan Communications	KCM	0	3,093	(3,176)	(1,068)	1,967	\$ 816	\$ 816	816	0	\$ 816
57 KeySpan Services Inc.	KSI	0	0	0	0	0	0	0	0	0	0
58 KeySpan Plumbing & Heating Solutions LLC	PHL	0	0	0	0	0	0	0	0	0	0
59 KeySpan Plumbing & Heating Services Inc.	PHV	0	0	0	0	0	0	0	0	0	0
60 KeySpan Plumbing Solutions Inc.	PSI	0	29,047	(13,801)	(3,479)	27,005	\$ 38,772	\$ 38,772	592	38,180	\$ 38,772
61 KeySpan Home Energy Services NE	KHS	0	291	(41)	(6)	(340)	\$ (96)	\$ (96)	0	(96)	\$ (96)
62 KeySpan Corporate Services LLC (KSL)	KSCSV	0	0	0	0	0	0	0	0	0	0
63 KeySpan Ravenswood Services Corp	RAV	0	7,250	(2,405)	(4,907)	4,514	\$ 4,452	\$ 4,452	2,277	2,175	\$ 4,452
64 KeySpan Northeast Ventures	KNEV	0	0	0	0	0	0	0	0	0	0
65 Seneca	SEN	0	0	0	0	0	0	0	0	0	0
66 Boston Gas ⁽⁶⁾	BGC	8,077	75,031	(11,285)	(1,361)	(84,231)	\$ (13,769)	\$ (13,769)	0	(13,769)	\$ (13,769)
67 Colonial Gas (excluding Transgas)	COL	14,609	102,759	(52,322)	14,546	85,033	\$ 164,625	\$ 164,625	0	164,625	\$ 164,625
68 Transgas	TG	3,610	4,987	(685)	1,122	5,555	\$ 14,589	\$ 14,589	0	14,589	\$ 14,589
69 Algonquin	ALG	111	734	(101)	(15)	(856)	\$ (127)	\$ (127)	0	(127)	\$ (127)
70 EnergyNorth	ENH	0	0	0	0	0	0	0	0	0	0
71 Essex Gas	ESX	4,000	21,404	(101)	10	16,044	\$ 41,357	\$ 41,357	0	41,357	\$ 41,357
Total KeySpan Postretirement Life		\$ 1,121,000	\$ 6,957,000	\$ (6,652,000)	\$ (1,281,000)	\$ 5,131,000	\$ 5,276,000	\$ 5,276,000	\$ 1,321,000	\$ 3,955,000	\$ 5,276,000

NOTES:
(1) Includes 2% of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1% of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV); Results for Health and Life Insurance are combined and shown under Health

Discount rate..... 4.25%
Rate of compensation increase... 3.50%
Health care cost trend rate..... N/A

**National Grid USA
Estimated Fiscal Year 2017 ASC 715 Expense - Business Unit/Company Code Allocation**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Business Unit/Company Code	Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	Retiree Welfare Total (Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY / NE	Total Expense
90 KeySpan Energy Delivery New York ⁽¹⁾											
91 BUG	\$ 4,714,875	\$ 13,114,094	\$ (12,179,317)	\$ 29,216	\$ 11,999,002	\$ 17,677,870	\$ 0	\$ 17,677,870	\$ 62,107	\$ 17,615,763	\$ 17,677,870
92 BUL	6,667,758	11,505,540	(12,726,333)	(507,333)	4,385,219	9,324,851	0	9,324,851	8,877,084	447,767	9,324,851
94 KeySpan Energy Delivery Long Island ⁽²⁾											
95 ESV	106,784	7,111,174	(7,165,857)	(735,482)	2,884,038	2,210,657	0	2,210,657	2,191,679	18,978	2,210,657
96 KeySpan Energy Trading Services LLC	0	59,717	(45,594)	(12,941)	29,492	30,674	0	30,674	19,568	11,106	30,674
97 KeySpan Generation LLC ⁽⁴⁾											
98 GEN	2,105,934	6,040,081	(6,293,430)	(579,109)	2,355,815	3,629,292	0	3,629,292	3,629,292	0	3,629,292
99 KeySpan Corporate Services LLC ⁽⁵⁾											
99 CSV	7,288,987	24,711,147	(19,044,906)	(2,590,537)	13,170,646	23,435,237	0	23,435,237	9,258,247	14,176,990	23,435,237
100 KeySpan Utility Services LLC	2,127	1,852,715	(1,194,109)	(252,468)	1,196,651	1,604,916	0	1,604,916	331,421	1,273,495	1,604,916
101 KeySpan Engineering and Survey	3,167,779	5,788,051	(5,530,957)	(593,024)	2,266,995	4,798,844	0	4,798,844	4,701,947	96,897	4,798,844
102 KeySpan Energy Management Inc.											
103 KEM	48,993	49,752	(38,009)	70	42,579	103,385	0	103,385	0	103,385	103,385
104 KES	0	21,515	(11,897)	61	15,940	25,619	0	25,619	0	25,619	25,619
105 KeySpan Energy Services Inc.											
106 KSL	0	888	(415)	(572)	521	422	0	422	422	0	422
107 KeySpan Energy Supply LLC	0	0	0	0	0	0	0	0	0	0	0
108 KeySpan Communications	0	11,553	(9,262)	(3,279)	5,559	4,571	0	4,571	4,571	0	4,571
108 KSI	0	2,568	0	44	2,501	5,113	0	5,113	0	5,113	5,113
109 KeySpan Services Inc.											
109 PHL	0	0	0	0	0	0	0	0	0	0	0
110 KeySpan Plumbing & Heating Solutions LLC	0	0	0	0	0	0	0	0	0	0	0
110 PHV	0	0	0	0	0	0	0	0	0	0	0
111 KeySpan Plumbing Solutions Inc.	0	330,009	(257,117)	(3,483)	272,921	342,330	0	342,330	6,530	335,800	342,330
112 KeySpan Home Energy Services NE	0	291	(41)	(6)	(340)	(96)	0	(96)	0	(96)	(96)
113 KeySpan Corporate Services LLC (KSI)	0	0	0	0	0	0	0	0	0	0	0
114 KSCSV	0	0	0	0	0	0	0	0	0	0	0
115 KeySpan Ravenswood Services Corp	0	244,034	(13,061)	(10,928)	213,623	433,668	0	433,668	15,132	418,536	433,668
116 KeySpan Northeast Ventures	0	0	0	0	0	0	0	0	0	0	0
117 KNEV	0	0	0	0	0	0	0	0	0	0	0
118 Seneca	0	0	0	0	0	0	0	0	0	0	0
119											
120 Boston Gas ⁽⁶⁾											
120 BGC	1,809,101	4,470,141	(3,499,931)	59,094	232,826	3,071,331	0	3,071,331	0	3,071,331	3,071,331
121 Colonial Gas (excluding Transgas)											
121 CGL	279,325	172,972	(382,794)	101,487	117,687	908,677	0	908,677	0	908,677	908,677
122 Transgas	38,017	99,821	(27,710)	30,146	5,555	145,829	0	145,829	0	145,829	145,829
123 Algonquin	2,072	3,192	(976)	11	(856)	3,443	0	3,443	0	3,443	3,443
124 EnergyNorth	0	0	0	0	0	0	0	0	0	0	0
124 ENH	0	0	0	0	0	0	0	0	0	0	0
125 Essex Gas	53,248	346,745	(84,284)	3,032	63,626	382,367	0	382,367	0	382,367	382,367
126 ESX	0	0	0	0	0	0	0	0	0	0	0
127 Total KeySpan Retiree Welfare	\$ 26,285,000	\$ 76,536,000	\$ (68,776,000)	\$ (5,166,000)	\$ 39,260,000	\$ 68,139,000	\$ 0	\$ 68,139,000	\$ 29,098,000	\$ 39,041,000	\$ 68,139,000
128 National Grid Retiree Welfare											
128 Granite State											
129 41	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
130 Mass Electric	4,862,621	15,487,536	(15,443,273)	(401,817)	5,048,896	9,553,963	0	9,553,963	0	9,553,963	9,553,963
131 Nantucket Electric	32,776	98,908	0	(3,213)	44,707	173,178	0	173,178	0	173,178	173,178
132 Narragansett Electric	2,027,688	7,567,441	(6,274,425)	(204,682)	3,465,350	6,571,372	0	6,571,372	0	6,571,372	6,571,372
133 NIE Power	0	2,133,070	(2,676,913)	11,068	1,259,637	726,762	0	726,762	0	726,762	726,762
134 NGUSCO	8,651,434	17,267,812	(14,523,973)	(925,210)	6,355,486	16,825,549	0	16,825,549	0	16,825,549	16,825,549
135 NE Gas	826,481	2,569,233	(3,105,416)	(19,984)	409,024	679,338	0	679,338	0	679,338	679,338
136 Total National Grid Retiree Welfare	\$ 16,401,000	\$ 45,114,000	\$ (42,024,000)	\$ (1,543,838)	\$ 16,583,000	\$ 34,530,162	\$ 0	\$ 34,530,162	\$ 0	\$ 34,530,162	\$ 34,530,162
137 Niagara Mohawk Retiree Welfare											
138 NGUSCO	4,061,647	4,602,800	\$ (3,415,093)	\$ (371,832)	\$ 1,718,726	\$ 6,596,248	\$ 0	\$ 6,596,248	\$ 0	\$ 6,596,248	\$ 6,596,248
140 Niagara Mohawk	25,935,353	76,731,200	(76,891,907)	(539,546)	50,329,274	75,584,374	0	75,584,374	0	75,584,374	75,584,374
141 Total Niagara Mohawk Retiree Welfare	\$ 29,997,000	\$ 81,334,000	\$ (80,307,000)	\$ (911,378)	\$ 52,048,000	\$ 82,160,622	\$ 0	\$ 82,160,622	\$ 0	\$ 82,160,622	\$ 82,160,622
142											
143 Grand Total Retiree Welfare	\$ 72,683,000	\$ 202,984,000	\$ (191,107,000)	\$ (7,621,216)	\$ 107,891,000	\$ 184,829,784	\$ 0	\$ 184,829,784	\$ 29,098,000	\$ 39,041,000	\$ 184,829,784

NOTES:
 (1) Includes 23 of KeySpan Energy Corporation (KSE) for New York
 (2) Includes 21% of KSE for Long Island
 (3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
 (4) Includes 25% of KSE for Long Island
 (5) Includes 13 of KSE for New York and 100% of Conversion (CON) for Long Island
 (6) Includes 100% of Headquarters (non-CSV)
 Discount rate..... 4.25%
 Rate of compensation increase... 3.50%
 Health care cost trend rate..... 7.5% pre-65 medical / 6.25% post-65 medical / 11.0% Rx grading down to 4.50%

National Grid USA
Estimated Fiscal Year 2018 ASC 715 Expense - Business Unit/Company Code Allocation

Business Unit/Company Code	(a) Postretirement Health Service Cost	(b) Interest Cost	(c) Expected Return	(d) Prior Svc Cost Amortization	(e) (Gain)/Loss Amortization	(f) Ongoing Expense	(g) One-time Charges	(h) Total Expense	(i) Total Expense Long Island	(j) Total Expense NY/NE	(k) Total Expense
1 KeySpan Energy Delivery New York (1)	BUG \$ 3,629,740	\$ 10,709,955	\$ (14,211,693)	\$ 109,975	\$ 6,155,957	\$ 6,333,834	\$ 0	\$ 6,333,834	\$ 26,806	\$ 6,367,028	\$ 6,393,834
2 KeySpan Energy Delivery Long Island (2)	BUL 6,000,688	9,851,820	(13,884,370)	(476,979)	(589,646)	9,015,13	0	9,015,13	563,366	338,147	9,015,13
3 KeySpan Electric Services LLC (3)	ESV 51,155	(26,870)	185,214	6,737	9,387	229,123	0	229,123	219,486	9,637	229,123
4 KeySpan Energy Trading Services LLC	TEG 0	38,014	(35,434)	(9,146)	4,850	(1,716)	0	(1,716)	(6,208)	4,492	(1,716)
5 KeySpan Generation LLC (4)	GEN 1,819,392	5,023,102	(6,702,279)	(499,582)	(243,633)	(603,000)	0	(603,000)	(603,000)	0	(603,000)
6											
7 KeySpan Corporate Services LLC (5)	CSV 6,001,848	16,943,265	(15,797,897)	(2,056,732)	4,190,641	9,281,125	0	9,281,125	1,877,839	7,403,286	9,281,125
8 KeySpan Utility Services LLC	USV 0	1,275,506	(1,165,530)	(149,027)	418,354	379,303	0	379,303	(94,571)	473,874	379,303
9 KeySpan Engineering and Survey	KEC 2,476,467	4,140,058	(5,329,909)	(494,196)	(111,233)	681,187	0	681,187	621,710	59,477	681,187
10											
11 KeySpan Energy Management Inc.	KEM 34,388	40,256	(43,387)	472	21,454	53,183	0	53,183	0	53,183	53,183
12 KeySpan Energy Services Inc.	KES 0	17,686	(13,067)	201	8,485	13,305	0	13,305	0	13,305	13,305
13 KeySpan Energy Solutions Inc.	KSL 0	273	(397)	3	164	43	0	43	0	43	43
14 KeySpan Energy Supply LLC	KSP 0	0	0	0	0	0	0	0	0	0	0
15 KeySpan Communications	KCM 0	0	0	0	0	0	0	0	0	0	0
16 KeySpan Services Inc.	KSI 0	0	0	0	0	0	0	0	0	0	0
17 KeySpan Plumbing & Heating Solutions LLC	PHL 0	0	0	0	0	0	0	0	0	0	0
18 KeySpan Plumbing & Heating Services Inc.	PHV 0	0	0	0	0	0	0	0	0	0	0
19 KeySpan Plumbing Solutions Inc.	PSL 0	247,630	(264,883)	(199)	125,850	108,398	0	108,398	(3,597)	111,995	108,398
20 KeySpan Home Energy Services NE	KHS 0	0	0	0	0	0	0	0	0	0	0
21 KeySpan Corporate Services LLC (KSI)	KSCSV 0	0	0	0	0	0	0	0	0	0	0
22											
23 KeySpan Ravenswood Services Corp	RAV 0	188,539	(10,667)	(5,894)	102,352	274,330	0	274,330	169	274,161	274,330
24											
25 KeySpan Northeast Ventures	KNEV 0	0	0	0	0	0	0	0	0	0	0
26 Seneca	SEN 0	0	0	0	0	0	0	0	0	0	0
27											
28 Boston Gas (6)	BGC 1,730,909	4,028,937	(3,960,065)	54,803	118,954	1,973,538	0	1,973,538	0	1,973,538	1,973,538
29 Colonial Gas (excluding Transgas)	COL 290,667	586,367	(419,865)	1,279	(51,542)	408,906	0	408,906	0	408,906	408,906
30 Transgas	TG 18,163	74,567	(35,812)	0	(16,434)	40,484	0	40,484	0	40,484	40,484
31 Algonquin	ALG 2,570	2,045	(1,083)	23	(87)	3,468	0	3,468	0	3,468	3,468
32 EnergyNorth	ENH 0	0	0	0	0	0	0	0	0	0	0
33 Essex Gas	ESX 43,011	292,350	(99,876)	262	32,227	267,974	0	267,974	0	267,974	267,974
34											
Total KeySpan Postretirement Health	\$ 22,098,998	\$ 53,436,000	\$ (61,788,000)	\$ (3,518,000)	\$ 10,176,000	\$ 20,404,998	\$ 0	\$ 20,404,998	\$ 2,602,000	\$ 17,802,998	\$ 20,404,998

NOTES:
 (1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
 (2) Includes 21% of KSE for Long Island
 (3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
 (4) Includes 25% of KSE for Long Island
 (5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island
 (6) Includes 100% of Headquarters (non-CSV); Results for Health and Life Insurance are combined and shown under Health

Discount rate..... 4.30%
 Rate of compensation increase..... N/A
 Health care cost trend rate..... 7.00% pre-65 medical / 6.00% post-65 medical / 10.25% Rx grading down to 4.5%

**National Grid USA
Estimated Fiscal Year 2018 ASC 715 Expense - Business Unit/Company Code Allocation**

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Business Unit	Postretirement Life Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY/NE	Total Expense
44												
45	KeySpan Energy Delivery New York (1)	BUG	\$ 284,640	\$ 1,213,851	\$ (672,917)	\$ 1,368,573	\$ 2,110,827	\$ 0	\$ 2,110,827	\$ 3,100	\$ 2,107,727	\$ 2,110,827
46	KeySpan Energy Delivery Long Island (2)	BUL	219,010	863,894	(1,411,623)	(11,605)	546,333	205,809	0	185,827	19,982	205,809
47	KeySpan Electric Services LLC (3)	ESV	6,105	(10,437)	25,020	589	(8,101)	13,176	0	12,140	1,036	13,176
48	KeySpan Energy Trading Services LLC	TSG	0	9,943	(7,737)	(576)	5,688	7,316	0	5,020	2,296	7,316
49	KeySpan Generation LLC (4)	GEN	106,484	548,028	(802,725)	(10,418)	328,235	169,604	0	169,604	0	169,604
50												
51	KeySpan Corporate Services LLC (5)	CSV	312,327	1,796,251	(1,298,532)	(126,116)	1,166,128	1,851,058	0	678,801	1,172,257	1,851,058
52	KeySpan Utility Services LLC	USV	806	293,006	(165,524)	(40,443)	208,460	296,305	0	58,603	237,702	296,305
53	KeySpan Engineering and Survey	REC	105,467	274,890	(413,734)	(4,977)	166,484	128,130	0	119,142	8,988	128,130
54												
55	KeySpan Energy Management Inc.	KEM	5,966		(3,197)		6,043	14,082	0	0	14,082	14,082
56	KeySpan Energy Services Inc.	KES	0	338	0	(145)	169	362	0	0	362	362
57	KeySpan Energy Solutions Inc.	KSL	0	930	(548)	(43)	494	833	0	833	0	833
58	KeySpan Energy Supply LLC	KSP	0	0	0	0	0	0	0	0	0	0
59	KeySpan Communications	KCM	0	1,867	(1,124)	(93)	947	1,597	0	1,597	0	1,597
60	KeySpan Services Inc.	KSI	0	0	0	0	0	0	0	0	0	0
61	KeySpan Plumbing & Heating Solutions LLC	PHL	0	0	0	0	0	0	0	0	0	0
62	KeySpan Plumbing & Heating Services Inc.	PHV	0	0	0	0	0	0	0	0	0	0
63	KeySpan Plumbing Solutions Inc.	PSL	0	27,802	(15,412)	(2,839)	26,524	35,875	0	648	35,227	35,875
64	KeySpan Home Energy Services NE	KHS	0	300	(83)	(6)	(351)	(140)	0	0	(140)	(140)
65	KeySpan Corporate Services LLC (KSI)	KSCSV	0	0	0	0	0	0	0	0	0	0
66												
67	KeySpan Ravenswood Services Corp	RAV	0	6,941	(2,802)	(2,505)	4,036	5,670	0	3,685	1,985	5,670
68	KeySpan Northeast Ventures	KNEV	0	0	0	0	0	0	0	0	0	0
69	Seneca	SEN	0	0	0	0	0	0	0	0	0	0
70												
71	Boston Gas (6)	BGC	6,651	68,789	(19,946)	(1,366)	(76,584)	(22,456)	0	0	(22,456)	(22,456)
72	Colonial Gas (excluding Transgas)	COL	14,627	104,026	(65,311)	3,957	83,363	139,662	0	0	139,662	139,662
73	Transgas	TG	2,756	5,368	(1,394)	332	6,039	13,101	0	0	13,101	13,101
74	Algonquin	ALG	161	762	(209)	(16)	(691)	(193)	0	0	(193)	(193)
75	EnergyNorth	ENH	0	0	0	0	0	0	0	0	0	0
76	Essex Gas	ESX	4,000	21,178	(7,202)	(7)	13,413	31,382	0	0	31,382	31,382
77												
78												
79												
80												
81	Total KeySpan Postretirement Life		\$ 1,069,000	\$ 5,233,000	\$ (4,866,000)	\$ (279,000)	\$ 3,845,000	\$ 5,002,000	\$ 0	\$ 1,239,000	\$ 3,763,000	\$ 5,002,000

Discount rate..... 4.30%
Rate of compensation increase... 3.50%
Health care cost trend rate..... N/A

NOTES:
(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV); Results for Health and Life Insurance are combined and shown under Health

**National Grid USA
Estimated Fiscal Year 2018 ASC 715 Expense - Business Unit/Company Code Allocation**

	Business Unit/Company Code	(a) Retiree Welfare Service Cost	(b) Interest Cost	(c) Expected Return	(d) Prior Svc Cost Amortization	(e) (Gain)/Loss Amortization	(f) Ongoing Expense	(g) One-time Charges	(h) Total Expense	(i) Total Expense Long Island	(j) Total Expense NY/NE	(k) Total Expense
90	KeySpan Energy Delivery New York (1)	\$ 3,914,380	\$ 11,923,806	\$ (14,884,610)	\$ 26,655	\$ 7,524,430	\$ 8,504,661	\$ 0	\$ 8,504,661	\$ 29,906	\$ 8,474,755	\$ 8,504,661
91	KeySpan Energy Delivery Long Island (2)	\$ 6,219,698	\$ 10,715,514	\$ (15,295,993)	\$ (488,584)	\$ (43,313)	\$ 1,107,322	\$ 0	\$ 1,107,322	\$ 749,133	\$ 358,129	\$ 1,107,322
92	KeySpan Electric Services LLC (3)	\$ 57,260	\$ (38,007)	\$ 213,234	\$ 7,326	\$ 1,288	\$ 242,289	\$ 0	\$ 242,289	\$ 231,626	\$ 10,673	\$ 242,289
93	KeySpan Energy Trading Services LLC	\$ 0	\$ 47,957	\$ (43,171)	\$ 0	\$ 10,536	\$ 5,600	\$ 0	\$ 5,600	\$ (1,188)	\$ 6,788	\$ 5,600
94	KeySpan Generation LLC (4)	\$ 1,925,876	\$ 5,571,130	\$ (7,505,004)	\$ (510,000)	\$ 84,602	\$ (433,396)	\$ 0	\$ (433,396)	\$ (433,396)	\$ 0	\$ (433,396)
95	KeySpan Corporate Services LLC (5)	\$ 6,314,175	\$ 18,739,516	\$ (17,096,429)	\$ (2,181,848)	\$ 5,356,769	\$ 11,132,183	\$ 0	\$ 11,132,183	\$ 2,556,640	\$ 8,575,543	\$ 11,132,183
96	KeySpan Utility Services LLC	\$ 806	\$ 1,568,512	\$ (1,331,054)	\$ (189,470)	\$ 626,814	\$ 675,608	\$ 0	\$ 675,608	\$ (35,968)	\$ 711,576	\$ 675,608
97	KeySpan Engineering and Survey	\$ 2,581,934	\$ 4,414,948	\$ (5,743,643)	\$ (499,173)	\$ 55,251	\$ 809,317	\$ 0	\$ 809,317	\$ 740,852	\$ 68,465	\$ 809,317
98	KeySpan Energy Management Inc.	\$ 40,354	\$ 45,929	\$ (46,584)	\$ 69	\$ 27,497	\$ 67,285	\$ 0	\$ 67,285	\$ 0	\$ 67,285	\$ 67,285
99	KeySpan Energy Services Inc.	\$ 0	\$ 18,024	\$ (13,067)	\$ 56	\$ 8,654	\$ 13,667	\$ 0	\$ 13,667	\$ 0	\$ 13,667	\$ 13,667
100	KeySpan Energy Solutions Inc.	\$ 0	\$ 1,203	\$ (945)	\$ (40)	\$ 658	\$ 876	\$ 0	\$ 876	\$ 833	\$ 43	\$ 876
101	KeySpan Energy Supply LLC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
102	KeySpan Communications	\$ 0	\$ 1,867	\$ (1,124)	\$ (93)	\$ 947	\$ 1,597	\$ 0	\$ 1,597	\$ 1,597	\$ 0	\$ 1,597
103	KeySpan Services Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
104	KeySpan Plumbing & Heating Solutions LLC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
105	KeySpan Plumbing & Heating Services Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
106	KeySpan Plumbing Solutions Inc.	\$ 0	\$ 275,232	\$ (280,295)	\$ (3,038)	\$ 152,374	\$ 144,273	\$ 0	\$ 144,273	\$ (2,949)	\$ 147,222	\$ 144,273
107	KeySpan Home Energy Services NE	\$ 0	\$ 300	\$ (83)	\$ (6)	\$ (351)	\$ (140)	\$ 0	\$ (140)	\$ 0	\$ (140)	\$ (140)
108	KeySpan Corporate Services LLC (KSI)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
109	KeySpan Ravenswood Services Corp	\$ 0	\$ 195,480	\$ (13,469)	\$ (8,399)	\$ 106,388	\$ 280,000	\$ 0	\$ 280,000	\$ 3,854	\$ 276,146	\$ 280,000
110	KeySpan Northeast Ventures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
111	Seneca	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
112	Boston Gas (6)	\$ 1,737,560	\$ 4,097,726	\$ (3,980,011)	\$ 53,437	\$ 42,370	\$ 1,951,082	\$ 0	\$ 1,951,082	\$ 0	\$ 1,951,082	\$ 1,951,082
113	Colonial Gas (excluding Transgas)	\$ 305,294	\$ 692,393	\$ (486,176)	\$ 5,236	\$ 31,821	\$ 548,568	\$ 0	\$ 548,568	\$ 0	\$ 548,568	\$ 548,568
114	Transgas	\$ 20,919	\$ 79,935	\$ (37,206)	\$ 332	\$ (10,395)	\$ 53,585	\$ 0	\$ 53,585	\$ 0	\$ 53,585	\$ 53,585
115	Algonquin	\$ 2,731	\$ 2,807	\$ (1,292)	\$ 7	\$ (978)	\$ 3,275	\$ 0	\$ 3,275	\$ 0	\$ 3,275	\$ 3,275
116	ENH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
117	Essex Gas	\$ 47,011	\$ 313,528	\$ (107,078)	\$ 255	\$ 45,640	\$ 299,356	\$ 0	\$ 299,356	\$ 0	\$ 299,356	\$ 299,356
118	Total KeySpan Retiree Welfare	\$ 23,167,998	\$ 58,669,000	\$ (66,654,000)	\$ (3,797,000)	\$ 14,021,000	\$ 25,406,998	\$ 0	\$ 25,406,998	\$ 3,841,000	\$ 21,565,998	\$ 25,406,998
119	National Grid Retiree Welfare	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
120	Granite State	\$ 4,605,645	\$ 14,566,686	\$ (16,246,684)	\$ (53,712)	\$ 2,568,123	\$ 5,440,058	\$ 0	\$ 5,440,058	\$ 0	\$ 5,440,058	\$ 5,440,058
121	Mass Electric	\$ 34,624	\$ 109,719	\$ 212	\$ 212	\$ 49,707	\$ 194,262	\$ 0	\$ 194,262	\$ 0	\$ 194,262	\$ 194,262
122	Nantucket Electric	\$ 1,926,407	\$ 6,979,933	\$ (6,380,494)	\$ (2,917)	\$ 2,192,860	\$ 4,715,789	\$ 0	\$ 4,715,789	\$ 0	\$ 4,715,789	\$ 4,715,789
123	Narragansett Electric	\$ 0	\$ 1,837,089	\$ (2,751,843)	\$ 11,068	\$ 895,155	\$ (8,531)	\$ 0	\$ (8,531)	\$ 0	\$ (8,531)	\$ (8,531)
124	NE Power	\$ 8,191,897	\$ 16,855,834	\$ (16,506,414)	\$ (925,210)	\$ 3,446,503	\$ 11,062,610	\$ 0	\$ 11,062,610	\$ 0	\$ 11,062,610	\$ 11,062,610
125	NGUSCO	\$ 678,427	\$ 2,266,739	\$ (3,424,565)	\$ (19,984)	\$ 132,652	\$ (366,731)	\$ 0	\$ (366,731)	\$ 0	\$ (366,731)	\$ (366,731)
126	NE Gas	\$ 15,437,000	\$ 42,616,000	\$ (45,310,000)	\$ (990,543)	\$ 9,285,000	\$ 21,037,457	\$ 0	\$ 21,037,457	\$ 0	\$ 21,037,457	\$ 21,037,457
127	Total National Grid Retiree Welfare	\$ 2,818,230	\$ 3,610,983	\$ (3,151,617)	\$ (148,671)	\$ 398,357	\$ 3,527,282	\$ 0	\$ 3,527,282	\$ 0	\$ 3,527,282	\$ 3,527,282
128	NGUSCO	\$ 21,755,770	\$ 71,083,017	\$ (85,117,393)	\$ (762,707)	\$ 23,376,643	\$ 29,735,340	\$ 0	\$ 29,735,340	\$ 0	\$ 29,735,340	\$ 29,735,340
129	Niagara Mohawk	\$ 24,574,000	\$ 74,694,000	\$ (88,869,000)	\$ (911,378)	\$ 23,775,000	\$ 33,262,622	\$ 0	\$ 33,262,622	\$ 0	\$ 33,262,622	\$ 33,262,622
130	Total Niagara Mohawk Retiree Welfare	\$ 63,178,998	\$ 175,979,000	\$ (200,833,000)	\$ (5,698,921)	\$ 47,081,000	\$ 79,707,077	\$ 0	\$ 79,707,077	\$ 3,841,000	\$ 21,565,998	\$ 79,707,077
131	Grand Total Retiree Welfare	\$ 63,178,998	\$ 175,979,000	\$ (200,833,000)	\$ (5,698,921)	\$ 47,081,000	\$ 79,707,077	\$ 0	\$ 79,707,077	\$ 3,841,000	\$ 21,565,998	\$ 79,707,077

NOTES:
(1) Includes 23 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV)

Discount rate..... 4.30%
Rate of compensation increase..... 3.50%
Health care cost trend rate..... 7.00% pre-65 medical / 6.00% post-65 medical / 10.25% Rx grading down to 4.5%

**National Grid USA
Estimated Fiscal Year 2019 ASC 715 Expense - Business Unit/Company Code Allocation**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Business Unit/Company Code	Postretirement Health Service Cost	Postretirement Health Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY / NE	Total Expense
1 KeySpan Energy Delivery New York (1)	BUG	\$ 3,739,924	\$ 10,936,763	\$ (15,104,234)	\$ 109,348	\$ 5,152,633	\$ 4,834,434	\$ 0	\$ 4,834,434	\$ 4,811,865	\$ 4,834,434
2 KeySpan Energy Delivery Long Island (2)	BUL	6,228,886	10,055,554	(14,565,482)	(489,456)	(655,760)	\$ 573,722	0	\$ 573,722	290,142	\$ 573,722
3 KeySpan Electric Services LLC (3)	ESV	52,317	174,804	(102,636)	(12,011)	(12,939)	\$ 99,335	0	\$ 99,335	7,763	\$ 99,335
4 KeySpan Energy Trading Services LLC	TEG	0	38,352	(38,872)	(9,161)	3,589	(4,082)	0	(4,082)	3,627	(4,082)
5 KeySpan Generation LLC (4)	GEN	1,880,317	5,116,119	(7,012,495)	(505,254)	(283,231)	\$ (804,544)	0	\$ (804,544)	0	\$ (804,544)
6 KeySpan Corporate Services LLC (5)	CSV	5,960,785	17,229,173	(16,788,392)	(2,075,450)	3,212,877	\$ 7,538,993	0	\$ 7,538,993	6,248,507	\$ 7,538,993
7 KeySpan Utility Services LLC	USV	0	1,289,154	(1,232,446)	(149,397)	334,189	\$ 241,500	0	\$ 241,500	360,728	\$ 241,500
8 KeySpan Engineering and Survey	KEC	2,548,441	4,244,259	(5,617,283)	(502,412)	(163,593)	\$ 509,412	0	\$ 509,412	53,180	\$ 509,412
9 KeySpan Energy Management Inc.	KEM	35,687	40,892	(46,412)	472	17,832	\$ 48,471	0	\$ 48,471	48,471	\$ 48,471
10 KeySpan Energy Services Inc.	KES	0	17,843	(14,176)	201	6,935	\$ 10,803	0	\$ 10,803	10,803	\$ 10,803
11 KeySpan Energy Solutions Inc.	KSL	0	280	(421)	3	139	\$ 1	0	\$ 1	1	\$ 1
12 KeySpan Energy Supply LLC	KSP	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
13 KeySpan Communications	KCM	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
14 KeySpan Services Inc.	KSI	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
15 KeySpan Plumbing & Heating Solutions LLC	PHL	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
16 KeySpan Plumbing & Heating Services Inc.	PHV	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
17 KeySpan Plumbing Solutions Inc.	PSL	0	251,557	(282,811)	(208)	104,492	\$ 73,030	0	\$ 73,030	77,256	\$ 73,030
18 KeySpan Home Energy Services NE	KHS	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
19 KeySpan Corporate Services LLC (KSI)	KSCSV	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
20 KeySpan Ravenswood Services Corp	RAV	0	192,552	(10,696)	(5,894)	86,146	\$ 262,108	0	\$ 262,108	262,840	\$ 262,108
21 KeySpan Northeast Ventures	KNEV	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
22 Seneca	SEN	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
23 Boston Gas (6)	BGC	1,805,609	4,028,488	(4,052,295)	44,960	99,463	\$ 1,926,225	0	\$ 1,926,225	1,926,225	\$ 1,926,225
24 Colonial Gas (excluding Transgas)	COL	303,088	593,902	(455,034)	1,027	(47,316)	\$ 395,667	0	\$ 395,667	395,667	\$ 395,667
25 Transgas	TG	17,985	75,058	(39,491)	0	(15,085)	\$ 38,467	0	\$ 38,467	38,467	\$ 38,467
26 Algonquin	ALG	2,545	2,027	(1,183)	23	(63)	\$ 3,329	0	\$ 3,329	3,329	\$ 3,329
27 EnergyNorth	ENH	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
28 Essex Gas	ESX	45,416	289,423	(114,841)	209	27,722	\$ 248,129	0	\$ 248,129	248,129	\$ 248,129
Total KeySpan Postretirement Health		\$ 22,621,000	\$ 54,576,000	\$ (65,477,000)	\$ (3,593,000)	\$ 7,868,000	\$ 15,995,000	\$ 0	\$ 15,995,000	\$ 14,787,000	\$ 15,995,000

Discount rate..... 4.30%
Rate of compensation increase..... N/A
Health care cost trend rate..... 6.5% pre-65 medical / 5.75% post-65 medical / 9.50% Rx grading down to 4.50%

NOTES:
(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV); Results for Health and Life Insurance are combined and shown under Health

**National Grid USA
Estimated Fiscal Year 2019 ASC 715 Expense - Business Unit/Company Code Allocation**

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Business Unit	Postretirement Life Total	Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense NY / NE	Total Expense
43	BUG	\$ 293,174	\$ 1,203,651	\$ (793,444)	\$ (83,120)	\$ 1,175,070	\$ 1,795,331	\$ 0	\$ 0	\$ 1,795,331	\$ 1,792,962	\$ 1,795,331
44	KeySpan Energy Delivery New York (1)											
45	BUL	\$ 225,401	\$ 851,549	\$ (1,439,113)	\$ (2,438)	\$ 409,503	\$ 44,902	\$ 0	\$ 0	\$ 44,902	\$ 16,788	\$ 44,902
46	KeySpan Energy Delivery Long Island (2)											
47	KeySpan Electric Services LLC (3)	\$ 6,288	\$ (59,021)	\$ (4,227)	\$ (133)	\$ 2,035	\$ (55,058)	\$ 0	\$ 0	\$ (55,058)	\$ 850	\$ (55,058)
48	KeySpan Energy Trading Services LLC	0	9,727	(7,830)	(215)	4,179	5,861	0	0	5,861	1,858	5,861
49	KeySpan Generation LLC (4)	GEN	109,271	539,081	(815,596)	75,227	75,227	0	0	75,227	0	75,227
50												
51	KeySpan Corporate Services LLC (5)	CSV	310,579	1,736,476	(1,376,360)	(90,880)	928,427	\$ 1,508,442	0	\$ 1,508,442	1,000,002	\$ 1,508,442
52	KeySpan Utility Services LLC	USV	833	285,478	(174,896)	(36,220)	169,826	\$ 245,021	0	\$ 245,021	200,436	\$ 245,021
53	KeySpan Engineering and Survey	KEC	107,252	265,101	(423,982)	(177)	123,274	\$ 71,468	0	\$ 71,468	63,865	\$ 71,468
54												
55	KeySpan Energy Management Inc.	KEM	6,113	5,633	(3,724)	(403)	5,089	\$ 12,708	0	\$ 12,708	0	\$ 12,708
56	KeySpan Energy Services Inc.	KES	0	313	0	(145)	169	\$ 337	0	\$ 337	0	\$ 337
57	KeySpan Energy Solutions Inc.	KSL	0	902	(538)	0	377	\$ 741	0	\$ 741	0	\$ 741
58	KeySpan Energy Supply LLC	KSP	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
59	KeySpan Communications	KCM	0	1,814	(1,104)	0	698	\$ 1,408	0	\$ 1,408	0	\$ 1,408
60	KeySpan Services Inc.	KSI	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
61	KeySpan Plumbing & Heating Solutions LLC	PHL	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
62	KeySpan Plumbing & Heating Services Inc.	PHV	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
63	KeySpan Plumbing Solutions Inc.	PSL	0	27,209	(17,445)	(2,752)	22,321	\$ 29,333	0	\$ 29,333	239	\$ 29,333
64	KeySpan Home Energy Services NE	KHS	0	304	(87)	(6)	(330)	\$ (119)	0	\$ (119)	(119)	\$ (119)
65	KeySpan Corporate Services LLC (KSI)	KSCSV	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
66	KeySpan Ravenswood Services Corp	RAV	0	6,778	(2,743)	(2,249)	2,999	\$ 4,785	0	\$ 4,785	1,596	\$ 4,785
67												
68	KeySpan Northeast Ventures	KNEV	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
69	Seneca	SEN	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
70												
71	Boston Gas (6)	BGC	6,556	69,746	(21,044)	(1,426)	(71,967)	\$ (18,135)	0	\$ (18,135)	0	\$ (18,135)
72	Colonial Gas (excluding Transgas)	COL	14,819	104,931	(74,568)	(6)	76,052	\$ 121,028	0	\$ 121,028	0	\$ 121,028
73	Transgas	TG	2,756	5,368	(1,859)	0	5,569	\$ 11,834	0	\$ 11,834	0	\$ 11,834
74	Algonquin	ALG	158	773	(220)	(16)	(837)	\$ (142)	0	\$ (142)	0	\$ (142)
75	EnergyNorth	ENH	0	0	0	0	0	\$ 0	0	\$ 0	0	\$ 0
76	Essex Gas	ESX	4,000	21,187	(8,220)	(14)	13,187	\$ 30,140	0	\$ 30,140	0	\$ 30,140
77												
78												
79												
80	Total KeySpan Postretirement Life		\$ 1,087,000	\$ 5,077,000	\$ (5,167,000)	\$ (220,000)	\$ 3,108,112	\$ 3,885,112	\$ 0	\$ 3,885,112	\$ 676,272	\$ 3,208,840
81												
82												
83												
84												
85												
86												
87												
88												

NOTES:
(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV); Results for Health and Life Insurance are combined and shown under Health

Discount rate..... 4.30%
Rate of compensation increase..... 3.50%
Health care cost trend rate..... N/A

National Grid USA
Estimated Fiscal Year 2019 ASC 715 Expense - Business Unit/Company Code Allocation

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Business Unit/Company Code	Retiree Welfare Total	Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense Long Island	Total Expense NY/NE	Total Expense
89												
90												
91												
92	KeySpan Energy Delivery New York (1)	BUG	\$ 4,033,098	\$ 12,140,414	\$ (15,997,678)	\$ 26,228	\$ 6,327,703	\$ 6,629,765	\$ 0	\$ 24,938	\$ 6,604,827	\$ 6,629,765
93	KeySpan Energy Delivery Long Island (2)	BUL	6,454,287	10,907,103	(16,004,595)	(491,894)	(246,277)	618,624	0	311,694	306,930	618,624
94	KeySpan Electric Services LLC (3)	ESV	58,605	115,583	(106,863)	(12,144)	(10,904)	44,277	0	35,664	8,613	44,277
95	KeySpan Energy Trading Services LLC	TEG	0	48,079	(44,702)	(9,376)	7,778	1,779	0	(3,706)	5,485	1,779
96	KeySpan Generation LLC (4)	GEN	1,989,588	5,655,200	(7,828,091)	(605,254)	(40,760)	(729,317)	0	(729,317)	0	(729,317)
97												
98	KeySpan Corporate Services LLC (5)	CSV	6,271,364	18,965,649	(18,164,752)	(2,166,130)	4,141,304	9,047,435	0	1,798,926	7,248,509	9,047,435
99	KeySpan Utility Services LLC	USV	833	1,574,632	(1,407,342)	(185,617)	504,015	486,521	0	(74,643)	561,164	486,521
100	KeySpan Engineering and Survey	KEC	2,655,693	4,509,360	(6,041,265)	(502,589)	(40,319)	580,880	0	520,097	60,783	580,880
101												
102	KeySpan Energy Management Inc.	KEM	41,800	46,525	(50,136)	69	22,921	61,179	0	0	61,179	61,179
103	KeySpan Energy Services Inc.	KES	0	18,156	(14,176)	56	7,104	11,140	0	0	11,140	11,140
104	KeySpan Energy Solutions Inc.	KSL	0	1,182	(959)	3	516	742	0	741	1	742
105	KeySpan Energy Supply LLC	KSP	0	0	0	0	0	0	0	0	0	0
106	KeySpan Communications	KCM	0	1,814	(1,104)	0	698	1,408	0	1,408	0	1,408
107	KeySpan Services Inc.	KSI	0	0	0	0	0	0	0	0	0	0
108	KeySpan Plumbing & Heating Solutions LLC	PHL	0	0	0	0	0	0	0	0	0	0
109	KeySpan Plumbing & Heating Services Inc.	PHV	0	0	0	0	0	0	0	0	0	0
110	KeySpan Plumbing Solutions Inc.	PSL	0	278,766	(300,256)	(2,960)	126,813	102,363	0	(3,987)	106,350	102,363
111	KeySpan Home Energy Services NE	KHS	0	304	(87)	(6)	(330)	(119)	0	0	(119)	(119)
112	KeySpan Corporate Services LLC (KSI)	KSCSV	0	0	0	0	0	0	0	0	0	0
113												
114	KeySpan Ravenswood Services Corp	RAV	0	199,330	(13,439)	(8,143)	89,145	266,893	0	2,457	264,436	266,893
115	KeySpan Northeast Ventures	KNEV	0	0	0	0	0	0	0	0	0	0
116	KeySpan		0	0	0	0	0	0	0	0	0	0
117	Seneca		0	0	0	0	0	0	0	0	0	0
118												
119	Boston Gas (6)	BGC	1,812,165	4,098,234	(4,073,339)	43,534	27,496	1,908,090	0	0	1,908,090	1,908,090
120	Colonial Gas (excluding Transgas)	COL	317,707	698,833	(529,602)	1,021	28,736	516,695	0	0	516,695	516,695
121	Transgas	TG	20,741	80,426	(41,350)	0	(9,516)	50,301	0	0	50,301	50,301
122	Algonquin	ALG	2,703	2,800	(1,403)	7	(920)	3,187	0	0	3,187	3,187
123	EnergyNorth	ENH	0	0	0	0	0	0	0	0	0	0
124	Essex Gas	ESX	49,416	310,610	(122,861)	195	40,909	278,269	0	0	278,269	278,269
125	Total KeySpan Retiree Welfare		\$ 23,708,000	\$ 59,653,000	\$ (70,644,000)	\$ (3,813,000)	\$ 10,976,112	\$ 19,880,112	\$ 0	\$ 1,884,272	\$ 17,995,840	\$ 19,880,112
126												
127	National Grid Retiree Welfare											
128	Granite State	41	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0	0	0
129	Mass Electric	5	4,467,036	14,775,662	(16,960,152)	0	3,322,303	5,604,849	0	0	5,604,849	5,604,849
130	Nantucket Electric	4	33,538	111,286	(6,707,707)	212	36,337	181,373	0	0	181,373	181,373
131	Narragansett Electric	49	1,871,382	7,078,499	(6,870,707)	0	1,807,310	4,086,484	0	0	4,086,484	4,086,484
132	NE Power	10	0	1,858,437	(2,831,037)	11,068	789,640	(171,892)	0	0	(171,892)	(171,892)
133	NGUSCO	99	7,793,365	17,009,929	(16,974,050)	(793,971)	2,521,410	9,556,683	0	0	9,556,683	9,556,683
134	NE Gas	48	659,679	2,296,187	(3,541,054)	(19,984)	0	(605,172)	0	0	(605,172)	(605,172)
135	Total National Grid Retiree Welfare		14,825,000	43,130,000	(46,977,000)	(802,675)	8,477,000	18,652,325	0	0	18,652,325	18,652,325
136												
137	Niagara Mohawk Retiree Welfare											
138	NGUSCO	99	\$ 2,843,022	\$ 3,601,358	\$ (3,154,227)	\$ (25,096)	\$ 203,583	\$ 3,468,640	0	0	\$ 3,468,640	\$ 3,468,640
139	Niagara Mohawk	36	21,256,978	71,994,642	(69,465,773)	(128,746)	22,312,417	25,969,518	0	0	25,969,518	25,969,518
140	Total Niagara Mohawk Retiree Welfare		24,100,000	75,596,000	(92,620,000)	(153,842)	22,516,000	29,438,158	0	0	29,438,158	29,438,158
141												
142	Grand Total Retiree Welfare		\$ 62,633,000	\$ 178,379,000	\$ (210,241,000)	\$ (4,769,517)	\$ 41,969,112	\$ 67,970,595	\$ 0	\$ 1,884,272	\$ 17,995,840	\$ 67,970,595

NOTES:
(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV)

Discount rate..... 4.30%
Rate of compensation increase..... 3.50%
Health care cost trend rate..... 6.5% pre-65 medical / 5.75% post-65 medical / 9.50% Rx grading down to 4.50%

National Grid USA
Estimated Fiscal Year 2020 ASC 715 Expense - Business Unit/Company Code Allocation

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Business Unit/Company Code	Postretirement Health Service Cost	Postretirement Health Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY/NE	Total Expense
1	KeySpan Energy Delivery New York (1)	BUG	\$ 3,857,712	\$ 11,153,203	\$ (15,701,378)	\$ (20)	\$ 2,711,661	\$ 2,021,178	\$ 0	\$ 2,021,178	\$ 1,998,165	\$ 2,021,178
2	KeySpan Energy Delivery Long Island (2)	BUL	6,469,822	10,252,169	(14,914,739)	(449,130)	(701,660)	656,462	0	656,462	250,160	656,462
3	KeySpan Electric Services LLC (3)	ESV	53,601	367,584	(375,229)	(23,533)	(19,994)	2,429	0	2,429	6,462	2,429
4	KeySpan Energy Trading Services LLC	TEG	0	38,593	(38,811)	(8,411)	2,678	(3,951)	0	(3,951)	2,920	(3,951)
5	KeySpan Generation LLC (4)	GEN	1,945,288	5,203,562	(7,145,344)	(461,488)	(306,276)	(764,258)	0	(764,258)	0	(764,258)
6												
7	KeySpan Corporate Services LLC (5)	CSV	5,933,027	17,477,718	(17,168,226)	(1,969,212)	2,283,291	6,556,598	0	6,556,598	5,087,257	6,556,598
8	KeySpan Utility Services LLC	USV	0	1,300,110	(1,256,032)	(142,222)	237,415	139,271	0	139,271	243,944	139,271
9	KeySpan Engineering and Survey	KEC	2,626,083	4,341,675	(5,751,556)	(461,938)	(192,748)	561,516	0	561,516	42,568	561,516
10												
11	KeySpan Energy Management Inc.	KEM	37,057	41,473	(48,262)	95	11,195	41,558	0	41,558	0	41,558
12	KeySpan Energy Services Inc.	KES	0	17,967	(14,745)	57	5,474	8,753	0	8,753	8,753	8,753
13	KeySpan Energy Solutions Inc.	KSL	0	286	(438)	0	66	(86)	0	(86)	0	(86)
14	KeySpan Energy Supply LLC	KSP	0	0	0	0	0	0	0	0	0	0
15	KeySpan Communications	KCM	0	0	0	0	0	0	0	0	0	0
16	KeySpan Services Inc.	KSI	0	0	0	0	0	0	0	0	0	0
17	KeySpan Plumbing & Heating Solutions LLC	PHL	0	0	0	0	0	0	0	0	0	0
18	KeySpan Plumbing & Heating Services Inc.	PHV	0	0	0	0	0	0	0	0	0	0
19	KeySpan Plumbing Solutions Inc.	PSL	0	255,141	(293,536)	(2,200)	64,916	24,321	0	24,321	28,331	24,321
20	KeySpan Home Energy Services NE	KHS	0	0	0	0	0	0	0	0	0	0
21	KeySpan Corporate Services LLC (KSI)	KSCSV	0	0	0	0	0	0	0	0	0	0
22												
23	KeySpan Ravenswood Services Corp	RAV	0	196,357	(9,896)	(7,706)	42,418	221,173	0	221,173	220,932	221,173
24												
25	KeySpan Northeast Ventures	KNEV	0	0	0	0	0	0	0	0	0	0
26	Sereca	SEN	0	0	0	0	0	0	0	0	0	0
27												
28	Boston Gas (6)	BGC	1,883,444	4,024,660	(4,062,798)	1,692	81,783	1,928,781	0	1,928,781	1,928,781	1,928,781
29	Colonial Gas (excluding Transgas)	COL	315,801	596,732	(456,711)	10	(43,095)	412,737	0	412,737	412,737	412,737
30	Transgas	TG	17,807	75,303	(39,000)	0	(13,736)	40,374	0	40,374	40,374	40,374
31	Algonquin	ALG	2,520	2,003	(1,140)	6	(82)	3,307	0	3,307	3,307	3,307
32	EnergyNorth	ENH	0	0	0	0	0	0	0	0	0	0
33	Essex Gas	ESX	46,838	286,464	(120,159)	0	22,694	235,837	0	235,837	235,837	235,837
34												
35	Total KeySpan Postretirement Health		\$ 23,189,000	\$ 55,631,000	\$ (67,396,000)	\$ (3,524,000)	\$ 4,186,000	\$ 12,086,000	\$ 0	\$ 12,086,000	\$ 10,552,000	\$ 12,086,000

NOTES:

(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York

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(5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island

(6) Includes 100% of Headquarters (non-CSV); Results for Health and Life Insurance are combined and shown under Health

Discount rate..... 4.30%

Rate of compensation increase... N/A

Health care cost trend rate..... 6.0% pre-65 medical / 5.5% post-65 medical / 8.75% Rx grading down to 4.50%

**National Grid USA
Estimated Fiscal Year 2020 ASC 715 Expense - Business Unit/Company Code Allocation**

		(a) Postretirement Life Service Cost	(b) Interest Cost	(c) Expected Return	(d) Prior Svc Cost Amortization	(e) (Gain)/Loss Amortization	(f) Ongoing Expense	(g) One-time Charges	(h) Total Expense	(i) Total Expense Long Island	(j) Total Expense NY/NE	(k) Total Expense
44	Business Unit											
45												
46												
47	KeySpan Energy Delivery New York (1)	BUG	\$ 302,474	\$ 1,193,556	\$ (850,069)	\$ (52,563)	\$ 1,441,123	\$ 0	\$ 1,441,123	\$ 1,473	\$ 1,439,650	\$ 1,441,123
48	KeySpan Energy Delivery Long Island (2)	BUL	232,237	838,828	(1,455,901)	(1,531)	171,751	0	(214,916)	(229,399)	14,483	(214,916)
49	KeySpan Electric Services LLC (3)	ESV	6,463	(46,300)	(28,747)	(84)	3,121	0	(63,527)	(64,238)	711	(63,527)
50	KeySpan Energy Trading Services LLC	TEG	0	9,506	(7,639)	(133)	2,703	0	4,437	2,941	1,496	4,437
51	KeySpan Generation LLC (4)	GEN	112,267	529,606	(819,953)	0	109,050	0	(69,030)	(69,030)	0	(69,030)
52												
53	KeySpan Corporate Services LLC (5)	CSV	309,197	1,709,975	(1,389,384)	(57,684)	635,796	0	1,207,900	364,421	843,479	1,207,900
54	KeySpan Utility Services LLC	USV	863	278,225	(175,613)	(22,918)	122,613	0	203,170	29,357	173,813	203,170
55	KeySpan Engineering and Survey	KEC	109,222	262,031	(428,976)	(109)	51,987	0	(5,845)	(11,766)	5,921	(5,845)
56												
57	KeySpan Energy Management Inc.	KEM	6,274	5,593	(3,950)	(252)	3,595	0	11,260	0	11,260	11,260
58	KeySpan Energy Services Inc.	KES	0	290	0	(93)	169	0	366	0	366	366
59	KeySpan Energy Solutions Inc.	KSL	0	874	(502)	0	336	0	708	708	0	708
60	KeySpan Energy Supply LLC	KSP	0	0	0	0	0	0	0	0	0	0
61	KeySpan Communications	KCM	0	1,760	(1,029)	0	579	0	1,310	1,310	0	1,310
62	KeySpan Services Inc.	KSI	0	0	0	0	0	0	0	0	0	0
63	KeySpan Plumbing & Heating Solutions LLC	PHL	0	0	0	0	0	0	0	0	0	0
64	KeySpan Plumbing & Heating Solutions Inc.	PHI	0	0	0	0	0	0	0	0	0	0
65	KeySpan Plumbing Solutions Inc.	PBL	0	26,828	(18,267)	(1,736)	15,842	0	22,667	(342)	23,009	22,667
66	KeySpan Home Energy Services NE	KHS	0	306	(70)	(6)	(309)	0	(79)	0	(79)	(79)
67	KeySpan Corporate Services LLC (KSI)	KSCSV	0	0	0	0	0	0	0	0	0	0
68												
69	KeySpan Ravenswood Services Corp	RAV	0	6,615	(2,551)	(1,427)	2,098	0	4,735	2,806	1,929	4,735
70												
71	KeySpan Northeast Ventures	KNEV	0	0	0	0	0	0	0	0	0	0
72	Seneca	SEN	0	0	0	0	0	0	0	0	0	0
73												
74	Boston Gas (6)	BGC	6,461	70,173	(17,333)	(1,426)	(67,378)	0	(9,503)	0	(9,503)	(9,503)
75	Colonial Gas (excluding Transgas)	COL	14,611	105,834	(79,529)	(6)	70,432	0	111,346	0	111,346	111,346
76	Transgas	TG	2,756	5,368	(2,125)	0	5,166	0	11,165	0	11,165	11,165
77	Algonquin	ALG	155	778	(177)	(16)	(783)	0	(43)	0	(43)	(43)
78	EnergyNorth	ENH	0	0	0	0	0	0	0	0	0	0
79	Essex Gas	ESX	4,000	21,454	(9,189)	(14)	11,224	0	27,475	0	27,475	27,475
80												
81	Total KeySpan Postretirement Life		\$ 1,107,000	\$ 5,021,000	\$ (5,289,000)	\$ (140,000)	\$ 1,985,719	\$ 0	\$ 2,684,719	\$ 28,241	\$ 2,656,478	\$ 2,684,719

Discount rate..... 4.30%
Rate of compensation increase... 3.50%
Health care cost trend rate..... N/A

NOTES:
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(2) Includes 21% of KSE for Long Island
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**National Grid USA
Estimated Fiscal Year 2020 ASC 715 Expense - Business Unit/Company Code Allocation**

		(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Business Unit/Company Code	Retiree Welfare Total	Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY/NE	Total Expense
90	KeySpan Energy Delivery New York (1)	\$ 4,160,186	\$ 12,346,759	\$ (16,551,447)	\$ (52,585)	\$ 3,559,388	\$ 3,462,301	\$ 0	\$ 3,462,301	\$ 24,486	\$ 3,437,815	\$ 3,462,301	
91	KeySpan Energy Delivery Long Island (2)	\$ 6,702,059	\$ 11,090,697	\$ (16,370,640)	\$ (450,661)	\$ (529,909)	\$ 441,546	0	0	\$ 441,546	\$ 176,903	\$ 264,643	\$ 441,546
92	KeySpan Electric Services LLC (3)	\$ 60,084	\$ 321,284	\$ (401,976)	\$ (23,617)	\$ (16,873)	\$ (61,098)	0	0	\$ (61,098)	\$ (68,271)	\$ 7,173	\$ (61,098)
93	KeySpan Energy Trading Services LLC	0	0	\$ 48,099	\$ (44,450)	\$ (8,544)	\$ 5,381	0	0	\$ 486	\$ (3,930)	4,416	0
94	KeySpan Generation LLC (4)	\$ 2,057,555	\$ 5,733,168	\$ (7,965,297)	\$ (461,488)	\$ (197,226)	\$ (833,288)	0	0	\$ (833,288)	\$ (833,288)	0	\$ (833,288)
95	KeySpan Corporate Services LLC (5)	\$ 6,242,224	\$ 19,187,893	\$ (18,557,610)	\$ (2,026,896)	\$ 2,919,087	\$ 7,764,498	0	0	\$ 7,764,498	\$ 1,833,762	\$ 5,930,736	\$ 7,764,498
96	KeySpan Utility Services LLC	\$ 863	\$ 1,578,935	\$ (1,431,645)	\$ (165,140)	\$ 360,028	\$ 342,441	0	0	\$ 342,441	\$ (75,316)	\$ 417,757	\$ 342,441
97	KeySpan Engineering and Survey	\$ 2,735,305	\$ 4,603,706	\$ (6,180,532)	\$ (462,047)	\$ (140,761)	\$ 555,671	0	0	\$ 555,671	\$ 507,182	\$ 48,469	\$ 555,671
98	KeySpan Energy Management Inc.	\$ 43,331	\$ 47,066	\$ (52,212)	\$ (157)	\$ 14,790	\$ 52,818	0	0	\$ 52,818	0	\$ 52,818	\$ 52,818
99	KeySpan Energy Services Inc.	\$ 0	\$ 18,257	\$ (14,745)	\$ (36)	\$ 5,643	\$ 9,119	0	0	\$ 9,119	0	\$ 9,119	\$ 9,119
100	KeySpan Energy Solutions Inc.	\$ 0	\$ 1,160	\$ (940)	\$ 0	\$ 402	\$ 622	0	0	\$ 622	\$ 708	\$ (86)	\$ 622
101	KeySpan Energy Supply LLC	\$ 0	0	0	0	0	0	0	0	0	0	0	0
102	KeySpan Communications	\$ 0	\$ 1,760	\$ (1,029)	0	\$ 579	\$ 1,310	0	0	\$ 1,310	\$ 1,310	0	\$ 1,310
103	KeySpan Services Inc.	\$ 0	0	0	0	0	0	0	0	0	0	0	0
104	KeySpan Plumbing & Heating Solutions LLC	\$ 0	0	0	0	0	0	0	0	0	0	0	0
105	KeySpan Plumbing & Heating Services Inc.	\$ 0	0	0	0	0	0	0	0	0	0	0	0
106	KeySpan Plumbing Solutions Inc.	\$ 0	\$ 281,969	\$ (311,803)	\$ (3,936)	\$ 80,758	\$ 46,988	0	0	\$ 46,988	\$ (4,352)	\$ 51,340	\$ 46,988
107	KeySpan Home Energy Services NE	\$ 0	\$ 306	\$ (70)	\$ (6)	\$ (309)	\$ (79)	0	0	\$ (79)	0	\$ (79)	\$ (79)
108	KeySpan Corporate Services LLC (KSI)	\$ 0	0	0	0	0	0	0	0	0	0	0	0
109	KeySpan Ravenswood Services Corp	\$ 0	\$ 202,972	\$ (12,447)	\$ (9,133)	\$ 44,516	\$ 225,908	0	0	\$ 225,908	\$ 3,047	\$ 222,861	\$ 225,908
110	KeySpan Northeast Ventures	\$ 0	0	0	0	0	0	0	0	0	0	0	0
111	Seneca	0	0	0	0	0	0	0	0	0	0	0	0
112	Boston Gas (6)	\$ 1,889,905	\$ 4,094,833	\$ (4,080,131)	266	\$ 14,405	\$ 1,919,278	0	0	\$ 1,919,278	0	\$ 1,919,278	\$ 1,919,278
113	Colonial Gas (excluding Transgas)	\$ 330,412	\$ 702,566	\$ (536,236)	4	\$ 27,337	\$ 524,083	0	0	\$ 524,083	0	\$ 524,083	\$ 524,083
114	Transgas	\$ 20,563	\$ 80,671	\$ (41,125)	0	\$ (8,570)	\$ 51,539	0	0	\$ 51,539	0	\$ 51,539	\$ 51,539
115	Algonquin	\$ 2,675	\$ 2,781	\$ (1,317)	(10)	\$ (865)	\$ 3,264	0	0	\$ 3,264	0	\$ 3,264	\$ 3,264
116	EnergyNorth	0	0	0	0	0	0	0	0	0	0	0	0
117	Essex Gas	\$ 50,838	\$ 307,918	\$ (129,348)	(14)	\$ 33,918	\$ 263,312	0	0	\$ 263,312	0	\$ 263,312	\$ 263,312
118	Total KeySpan Retiree Welfare	\$ 24,296,000	\$ 60,652,000	\$ (72,685,000)	\$ (3,664,000)	\$ 6,171,719	\$ 14,770,719	\$ 0	\$ 0	\$ 14,770,719	\$ 1,562,241	\$ 13,208,478	\$ 14,770,719
119	National Grid Retiree Welfare												
120	Granite State	\$ 0	0	0	0	0	0	0	0	0		\$ 0	0
121	Mass Electric	\$ 4,337,286	\$ 14,958,496	\$ (17,329,582)	0	\$ 3,544,839	\$ 5,511,039	0	0	\$ 5,511,039		\$ 5,511,039	\$ 5,511,039
122	Nantucket Electric	\$ 32,508	\$ 112,655	\$ 0	212	\$ 25,184	\$ 170,559	0	0	\$ 170,559		\$ 170,559	\$ 170,559
123	Narragansett Electric	\$ 1,820,818	\$ 7,164,386	\$ (6,825,109)	0	\$ 1,731,193	\$ 3,891,288	0	0	\$ 3,891,288		\$ 3,891,288	\$ 3,891,288
124	NE Power	\$ 10	\$ 1,875,999	\$ (2,854,859)	11,068	\$ 782,989	\$ (184,803)	0	0	\$ (184,803)		\$ (184,803)	\$ (184,803)
125	NGUSCO	\$ 99	\$ 7,371,725	\$ (17,110,064)	0	\$ 2,281,795	\$ 9,668,653	0	0	\$ 9,668,653		\$ 9,668,653	\$ 9,668,653
126	NE Gas	\$ 642,663	\$ 2,321,267	\$ (3,587,386)	(19,984)	\$ 0	\$ (643,440)	0	0	\$ (643,440)		\$ (643,440)	\$ (643,440)
127	Total National Grid Retiree Welfare	\$ 14,205,000	\$ 43,558,000	\$ (47,707,000)	\$ (8,704)	\$ 8,366,000	\$ 18,413,296	\$ 0	\$ 0	\$ 18,413,296		\$ 18,413,296	\$ 18,413,296
128	Niagara Mohawk Retiree Welfare												
129	NGUSCO	\$ 2,816,206	\$ 3,584,393	\$ (3,146,560)	\$ 0	\$ 425,273	\$ 3,679,312	0	0	\$ 3,679,312		\$ 3,679,312	\$ 3,679,312
130	Niagara Mohawk	\$ 20,507,794	\$ 72,787,607	\$ (92,265,440)	0	\$ 17,109,727	\$ 18,139,688	0	0	\$ 18,139,688		\$ 18,139,688	\$ 18,139,688
131	Total Niagara Mohawk Retiree Welfare	\$ 23,324,000	\$ 76,372,000	\$ (95,412,000)	\$ 0	\$ 17,535,000	\$ 21,819,000	\$ 0	\$ 0	\$ 21,819,000		\$ 21,819,000	\$ 21,819,000
132	Grand Total Retiree Welfare	\$ 61,825,000	\$ 180,582,000	\$ (215,804,000)	\$ (3,672,704)	\$ 32,072,719	\$ 55,003,015	\$ 0	\$ 0	\$ 55,003,015	\$ 1,562,241	\$ 13,208,478	\$ 55,003,015

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Discount rate..... 4.30%
Rate of compensation increase... 3.50%
Health care cost trend rate..... 6.0% pre-65 medical / 5.5% post-65 medical / 8.75% Rx grading down to 4.50%

**National Grid USA
Estimated Fiscal Year 2021 ASC 715 Expense - Business Unit/Company Code Allocation**

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Business Unit/Company Code	Postretirement Health Total	Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense NY/NE	Total Expense
1	KeySpan Energy Delivery New York (1)	BUL	\$ 3,983,089	\$ 11,359,176	\$ (16,163,791)	\$ 0	\$ 1,463,372	\$ 6,132,726	\$ 0	\$ 6,132,726	\$ 0	\$ 6,132,726
2	KeySpan Energy Delivery Long Island (2)	BUL	6,723,895	10,442,280	(15,249,872)	0	(939,247)	977,056	0	977,056	835,143	977,056
3	KeySpan Electric Services LLC (3)	ESV	55,008	564,465	(657,051)	0	(42,514)	(80,092)	0	(80,092)	2,178	(80,092)
4	KeySpan Energy Trading Services LLC	TEG	0	38,741	(35,504)	0	(1,916)	321	0	321	793	321
5	KeySpan Generation LLC (4)	GEN	2,014,372	5,286,126	(7,270,022)	0	(446,491)	(416,015)	0	(416,015)	0	(416,015)
6	KeySpan Corporate Services LLC (5)	CSV	5,918,219	17,695,170	(17,412,436)	0	(68,227)	6,132,726	0	6,132,726	3,294,376	6,132,726
7	KeySpan Utility Services LLC	USV	0	1,308,129	(1,265,369)	0	(10,136)	32,624	0	32,624	27,420	32,624
8	KeySpan Engineering and Survey	KEC	2,709,438	4,434,801	(5,878,490)	0	(345,208)	920,541	0	920,541	32,462	920,541
9	KeySpan Energy Management Inc.	KEM	38,498	41,986	(49,503)	0	2,554	33,535	0	33,535	0	33,535
10	KeySpan Energy Services Inc.	KES	0	18,045	(14,998)	0	(489)	2,558	0	2,558	0	2,558
11	KeySpan Energy Solutions Inc.	KSL	0	292	(452)	0	49	(111)	0	(111)	0	(111)
12	KeySpan Energy Supply LLC	KSP	0	0	0	0	0	0	0	0	0	0
13	KeySpan Communications	KCM	0	0	0	0	0	0	0	0	0	0
14	KeySpan Services Inc.	KSI	0	0	0	0	0	0	0	0	0	0
15	KeySpan Plumbing & Heating Solutions LLC	PHL	0	0	0	0	0	0	0	0	0	0
16	KeySpan Plumbing & Heating Services Inc.	PHV	0	0	0	0	0	0	0	0	0	0
17	KeySpan Plumbing Solutions Inc.	PSL	0	258,307	(300,765)	0	14,877	(27,581)	0	(27,581)	(25,606)	(27,581)
18	KeySpan Home Energy Services NE	KHS	0	0	0	0	0	0	0	0	0	0
19	KeySpan Corporate Services LLC (KSI)	KSCSV	0	0	0	0	0	0	0	0	0	0
20	KeySpan Ravenswood Services Corp	RAV	0	199,983	(9,007)	0	27,349	218,325	0	218,325	211,778	218,325
21	KeySpan Northeast Ventures	KNEV	0	0	0	0	0	0	0	0	0	0
22	Seneca	SEN	0	0	0	0	0	0	0	0	0	0
23	Boston Gas (6)	BGC	1,965,198	4,021,381	(4,063,071)	0	65,702	1,989,210	0	1,989,210	1,989,210	1,989,210
24	Colonial Gas (excluding Transgas)	COL	328,878	598,216	(455,636)	0	(39,644)	431,814	0	431,814	431,814	431,814
25	Transgas	TG	17,629	75,426	(38,264)	0	(12,632)	42,159	0	42,159	42,159	42,159
26	Algonquin	ALG	2,485	1,975	(1,089)	0	(82)	3,299	0	3,299	3,299	3,299
27	EnergyNorth	ENH	0	0	0	0	0	0	0	0	0	0
28	Essex Gas	ESX	49,281	282,501	(114,680)	0	18,683	235,785	0	235,785	235,785	235,785
29	Total KeySpan Postretirement Health		\$ 23,806,000	\$ 56,627,000	\$ (69,981,000)	\$ 0	\$ (314,000)	\$ 11,138,000	\$ 0	\$ 11,138,000	\$ 4,108,000	\$ 7,030,000
30												
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Discount rate..... 4.30%
Rate of compensation increase... N/A
Health care cost trend rate..... 5.75% pre-65 medical / 5.25% post-65 medical / 8.0% Rx grading down to 4.50%

NOTES:
(1) Includes 23 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 13 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV); Results for Health and Life Insurance are combined and shown under Health

**National Grid USA
Estimated Fiscal Year 2021 ASC 715 Expense - Business Unit/Company Code Allocation**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Business Unit	Postretirement Life Total Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY/NE	Total Expense
44											
45											
46											
47	BUG	\$ 311,785	\$ 1,183,208	\$ (895,161)	\$ 0	\$ 888,495	\$ 1,484,327	\$ 0	\$ 1,484,327	\$ 1,482,796	\$ 1,484,327
48	KeySpan Energy Delivery New York (1)										
49	KeySpan Energy Delivery Long Island (2)										
50	KeySpan Electric Services LLC (3)										
51	KeySpan Energy Trading Services LLC										
52	KeySpan Generation LLC (4)										
53	KeySpan Corporate Services LLC (5)										
54	KeySpan Utility Services LLC										
55	KeySpan Engineering and Survey										
56											
57	KeySpan Energy Management Inc.										
58	KeySpan Energy Services Inc.										
59	KeySpan Energy Solutions Inc.										
60	KeySpan Energy Supply LLC										
61	KeySpan Communications										
62	KeySpan Services Inc.										
63	KeySpan Plumbing & Heating Solutions LLC										
64	KeySpan Plumbing & Heating Services Inc.										
65	KeySpan Plumbing Solutions Inc.										
66	KeySpan Home Energy Services NE										
67	KeySpan Corporate Services LLC (KSI)										
68											
69	KeySpan Ravenswood Services Corp										
70											
71	KeySpan Northeast Ventures										
72	Seneca										
73											
74	Boston Gas (6)										
75	Colonial Gas (excluding Transgas)										
76	Transgas										
77	Algonquin										
78	EnergyNorth										
79	Essex Gas										
80											
81	Total KeySpan Postretirement Life	\$ 1,128,000	\$ 4,965,000	\$ (5,402,000)	\$ (3,000)	\$ 2,191,354	\$ 2,879,354	\$ 0	\$ 2,879,354	\$ 2,733,895	\$ 2,879,354

Discount rate..... 4.30%
Rate of compensation increase... 3.50%
Health care cost trend rate..... N/A

NOTES:
(1) Includes 23 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 13 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV); Results for Health and Life Insurance are combined and shown under Health

**National Grid USA
Estimated Fiscal Year 2021 ASC 715 Expense - Business Unit/Company Code Allocation**

		(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Business Unit/Company Code	Retiree Welfare Total	Service Cost	Interest Cost	Expected Return	Prior Svc Cost Amortization	(Gain)/Loss Amortization	Ongoing Expense	One-time Charges	Total Expense	Total Expense Long Island	Total Expense NY/NE	Total Expense	
90														
91	KeySpan Energy Delivery New York (1)		\$ 4,294,874	\$ 12,542,384	\$ (17,062,952)	\$ 0	\$ 2,351,867	\$ 2,126,173	\$ 0	\$ 2,126,173	\$ 36,940	\$ 2,089,233	\$ 2,126,173	
92	KeySpan Energy Delivery Long Island (2)		6,963,072	11,267,593	(16,723,395)	0	(676,154)	831,116	0	831,116	674,572	156,544	831,116	
93	KeySpan Electric Services LLC (3)		61,689	532,105	(707,374)	0	(33,380)	(146,960)	0	(146,960)	(149,858)	2,898	(146,960)	
94	KeySpan Energy Trading Services LLC		0	48,025	(43,928)	0	610	4,707	0	4,707	2,454	2,253	4,707	
95	KeySpan Generation LLC (4)		2,129,729	5,806,212	(8,094,579)	0	(292,837)	(451,475)	0	(451,475)	(451,475)	0	(451,475)	
96														
97	KeySpan Corporate Services LLC (5)		6,226,632	19,378,918	(18,108,851)	(1,532)	573,232	7,366,399	0	7,366,399	3,201,406	4,164,993	7,366,399	
98	KeySpan Utility Services LLC		893	1,579,043	(1,440,690)	0	107,417	246,663	0	246,663	35,038	211,625	246,663	
99	KeySpan Engineering and Survey		2,820,820	4,693,909	(6,312,670)	0	(268,170)	933,889	0	933,889	895,415	38,474	933,889	
100														
101	KeySpan Energy Management Inc.		44,933	47,534	(53,641)	0	6,169	44,995	0	44,995	0	44,995	44,995	
102	KeySpan Energy Services Inc.		0	18,313	(14,998)	0	(320)	2,995	0	2,995	0	2,995	2,995	
103	KeySpan Energy Solutions Inc.		0	1,139	(916)	0	335	558	0	558	669	(111)	558	
104	KeySpan Energy Supply LLC		0	0	0	0	0	0	0	0	0	0	0	
105	KeySpan Communications		0	1,707	(950)	0	491	1,248	0	1,248	1,248	0	1,248	
106	KeySpan Services Inc.		0	0	0	0	0	0	0	0	0	0	0	
107	KeySpan Plumbing & Heating Solutions LLC		0	0	0	0	0	0	0	0	0	0	0	
108	KeySpan Plumbing & Heating Services Inc.		0	0	0	0	0	0	0	0	0	0	0	
109	KeySpan Plumbing Solutions Inc.		0	284,739	(319,705)	0	30,915	(4,051)	0	(4,051)	(2,206)	(1,845)	(4,051)	
110	KeySpan Home Energy Services NE		0	308	(65)	(6)	(288)	(41)	0	(41)	0	(41)	(41)	
111	KeySpan Corporate Services LLC (KSI)		0	0	0	0	0	0	0	0	0	0	0	
112														
113	KeySpan Ravenswood Services Corp		0	206,433	(11,357)	0	29,123	224,199	0	224,199	9,256	214,943	224,199	
114														
115	KeySpan Northeast Ventures		0	0	0	0	0	0	0	0	0	0	0	
116	Seneca		0	0	0	0	0	0	0	0	0	0	0	
117														
118	Boston Gas (6)		1,971,564	4,092,031	(4,077,191)	(1,426)	2,912	1,987,890	0	1,987,890	0	1,987,890	1,987,890	
119	Colonial Gas (excluding Transgas)		343,481	704,163	(541,022)	(6)	25,168	531,784	0	531,784	0	531,784	531,784	
120	Transgas		20,385	80,727	(40,655)	0	(7,869)	52,588	0	52,588	0	52,588	52,588	
121	Algonquin		2,647	2,758	(1,228)	(16)	(811)	3,350	0	3,350	0	3,350	3,350	
122	EnergyNorth		0	0	0	0	0	0	0	0	0	0	0	
123	Essex Gas		53,281	303,959	(124,843)	(14)	28,944	261,327	0	261,327	0	261,327	261,327	
124	Total KeySpan Retiree Welfare		\$ 24,934,000	\$ 61,592,000	\$ (74,383,000)	\$ (3,000)	\$ 1,877,354	\$ 14,017,354	\$ 0	\$ 14,017,354	\$ 4,253,459	\$ 9,763,895	\$ 14,017,354	
125														
126	National Grid Retiree Welfare													
127														
128	National Grid Retiree Welfare													
129	Granite State		41	0	0	0	0	0	0	0	0	0	0	
130	Mass Electric		5	4,166,208	15,114,020	0	3,680,132	5,244,930	0	5,244,930	0	5,244,930	5,244,930	
131	Nantucket Electric		30	31,203	113,816	212	21,011	166,242	0	166,242	0	166,242	166,242	
132	Narragansett Electric		4	1,750,556	7,236,991	0	1,611,819	3,612,948	0	3,612,948	0	3,612,948	3,612,948	
133	NE Power		39	0	1,889,495	11,068	755,702	(223,289)	0	(223,289)	0	(223,289)	(223,289)	
134	NGUSCO		10	7,000,839	17,197,963	0	1,994,336	8,942,165	0	8,942,165	0	8,942,165	8,942,165	
135	NE Gas		99	618,194	2,341,715	(19,984)	0	(695,700)	0	(695,700)	0	(695,700)	(695,700)	
136	Total National Grid Retiree Welfare		48	13,567,000	43,894,000	(8,704)	8,063,000	17,047,296	0	17,047,296	0	17,047,296	17,047,296	
137														
138	Niagara Mohawk Retiree Welfare													
139	NGUSCO		99	2,799,003	3,560,087	0	114,352	3,344,826	0	3,344,826	0	3,344,826	3,344,826	
140	Niagara Mohawk		36	20,261,997	73,441,913	0	8,285,648	7,585,174	0	7,585,174	0	7,585,174	7,585,174	
141	Total Niagara Mohawk Retiree Welfare		141	23,061,000	77,002,000	0	8,400,000	10,930,000	0	10,930,000	0	10,930,000	10,930,000	
142														
143	Grand Total Retiree Welfare			\$ 61,562,000	\$ 182,488,000	\$ (220,384,000)	\$ (11,704)	\$ 18,340,354	\$ 41,994,650	\$ 0	\$ 41,994,650	\$ 4,253,459	\$ 9,763,895	\$ 41,994,650

NOTES:
(1) Includes 2/3 of KeySpan Energy Corporation (KSE) for New York
(2) Includes 21% of KSE for Long Island
(3) Includes 100% of Transmission and Distribution (TND) and 54% of KSE for Long Island
(4) Includes 25% of KSE for Long Island
(5) Includes 1/3 of KSE for New York and 100% of Conversion (CON) for Long Island
(6) Includes 100% of Headquarters (non-CSV)

Discount rate..... 4.30%
Rate of compensation increase... 3.50%
Health care cost trend rate..... 5.75% pre-65 medical / 5.25% post-65 medical / 8.0% Rx grading down to 4.50%

NARRAGANSETT ELECTRIC

GL ACTIVITY 254010 - NEES PURCHASE ACCOUNTING REGULATORY LIABILITY

MARCH 22, 2000 UNRECOGNIZED COMPONENTS

	B/L	Exp	Months	(a)		(b)		(c)		(d)		(e)		(f)		(g)	
				Beg Bal	Balance	Amort	Balance	Amort	Balance	Amort	Balance	Amort	Balance	Amort	Balance	Amort	Balance
				3/22/2000	3/31/2017	FY17/18	3/31/2018	FY18/19	3/31/2019	FY19/20	3/31/2020						
FAS 106																	
1		AG1070, B01	153.32	14,052,851	0	0	0	0	0	0	0	0	0	0	0	0	0
2		AG1070, B01	153.32	28,921,748	0	0	0	0	0	0	0	0	0	0	0	0	0
3		AG1070, B01	150.59	142,119	0	0	0	0	0	0	0	0	0	0	0	0	0
4		AG1070, B01	219.60	-10,008,032	-680,275	546,887	-133,388	133,388	0	0	0	0	0	0	0	0	0
5		AG1070, B01	232.80	-33,184,457	-4,072,528	1,710,539	-2,361,989	1,710,539	-651,450	651,450	0	0	0	0	0	0	0
6			TOTAL	-75,770	-4,752,802	2,257,426	-2,495,376	1,843,927	-651,449	651,450	1						
QUALIFIED PENSION																	
8		AG1060, B06	21.33	29,169	0	0	0	0	0	0	0	0	0	0	0	0	0
9		AG1060, B06	33.32	-990,273	0	0	0	0	0	0	0	0	0	0	0	0	0
10		AG1060, B06	52.85	163,289	0	0	0	0	0	0	0	0	0	0	0	0	0
11		AG1060, B06	60.91	658,082	0	0	0	0	0	0	0	0	0	0	0	0	0
12		AG1060, B06	162.00	-14,396,292	0	0	0	0	0	0	0	0	0	0	0	0	0
13		AG1060, B06	178.80	-29,149,377	0	0	0	0	0	0	0	0	0	0	0	0	0
14			TOTAL	-43,685,402	0	0	0	0	0	0	0	0	0	0	0	0	0
SUPPLEMENTAL PENSION																	
16		AG1060, B06	21.32	1,997	0	0	0	0	0	0	0	0	0	0	0	0	0
17		AG1060, B06	140.40	170,492	0	0	0	0	0	0	0	0	0	0	0	0	0
18			TOTAL	172,489	0	0	0	0	0	0	0	0	0	0	0	0	0
19																	
20			G TOTAL	-43,588,683	-4,752,802	2,257,426	-2,495,376	1,843,927	-651,449	651,450	1						

22	Qualified Pension	\$	-	\$	-	\$	-										
23	Nonqualified Pension - ESRP		-		-		-										
24	FAS106		2,257,426		1,843,927		651,450										
25	Total	\$	2,257,426	\$	1,843,927	\$	651,450										

**Narragansett Gas Company (Co. 5360, RIG1000)
Amortization of Regulatory Asset U/C1823250
Pension/FAS106 Purchase Accounting Adjustment at Merger**

Description - At merger (8/24/06), the unrecognized components of the pension and retiree welfare/FAS106 plans were recognized and recorded as regulatory assets. The unrecognized components will be amortized over the average remaining service lives of employees. Per Hewitt, the average remaining service period for the Providence Energy plans is 10 years. The average remaining service period for the Valley Resources plans is 14 years.
Amortization of the pension plans' unrecognized components will be recorded to pension expense (U6102060)
Amortization of the retiree welfare plans' unrecognized components will be recorded to FAS106 expense (U6102010)

	Balance at Merger 08/24/06	Amort Period (months)	(a) Balance at 03/31/17	(b) FY 18 Amort Exp	(c) Balance at 03/31/18	(d) FY 19 Amort Exp	(e) Balance at 03/31/19	(f) FY 20 Amort Exp	(g) Balance at 03/31/20	(h) FY 21 Amort Exp	(i) Balance at 03/31/21
Unrecog comp - Pension - Prov Energy	30,221,985	120	-	1,043,062	2,520,733	1,043,062	1,477,671	1,043,062	434,609	434,609	(0)
Unrecog comp - Pension - Valley Resource	14,602,866	168	3,563,795	1,043,062	2,520,733	1,043,062	1,477,671	1,043,062	434,609	434,609	(0)
	44,824,851										
Unrecog comp - FAS106 - Prov Energy	12,470,395	120	(0)	542,690	1,311,502	(0)	(0)	542,690	226,121	226,121	(0)
Unrecog comp - FAS106 - Valley Resource	7,597,666	168	1,854,192	542,690	1,311,502	542,690	768,811	542,690	226,121	226,121	(0)
	20,068,061										
	64,892,912		5,417,987	1,585,752	3,832,235	1,585,752	2,246,482	1,585,752	660,730	660,730	(0)


COMPLIANCE ATTACHMENT 3

Workpaper 9

Electric Operations

The Narragansett Electric Company d/b/a National Grid
Electric Operations
Rate Year Ended August 31, 2019


1 Crane Operations Training - Page 1



September 26, 2017

QUO-03245-R8M5H3 R3

Mr. Kirk Hurme
Safety and Regulatory Training
National Grid
Email: kirk.hurme@nationalgrid.com



Re: CIC Certification/NCCER Certification Testing & Training for Articulating Boom and Hydraulic Under 21 Ton

Dear Kirk:

GP Strategies (GP) is pleased to provide National Grid with this proposal to conduct Crane Training certification services.

GP is a full-service performance improvement organization with expertise and experience in all aspects of training program design, development, and implementation, from instructor-led classroom, asynchronous and synchronous e-learning and blended training solutions, to self-study audio and videotapes. GP has the capability to deliver in virtually every media available. We also welcome National Grid to review our organization via our website at www.gpstrategies.com.


Established in 1966, GP is one of the oldest and most mature training companies and enjoys over 50 years of technical training as our core competency. GP is a wholly owned subsidiary of GP Strategies, Inc. GP Strategies is publicly traded on the NYSE under the symbol of GPX. GP's home office resides in Columbia, Maryland just outside of Baltimore.

With more than 3,500 training professionals, and 69 offices around the world, GP is experienced in training needs assessment; instructional systems design; program and vendor management; instructor resource management; training administration, industrial maintenance training and help desk support; Learning Management System (LMS) selection and implementation; learning systems architecture; and tailored training program design, development, and delivery. These are all core competencies within GP.

QUO-03245-R8M5H3 R3

The Narragansett Electric Company d/b/a National Grid
Electric Operations
Rate Year Ended August 31, 2019

1 Crane Operations Training - Page 2



Scope of Work:

Specifically, GP will provide CIC/NCCER Certified Instructor to conduct training and certification for Boom Truck Operators at National Grids designated facilities that meet CIC/NCCER requirements (See attachment "A").

To make this class possible, National Grid will furnish necessary equipment and an approved site in advance as outlined in Attachment "A". GP will provide course material, written exams and practical Exams to support a minimum of 8 students up to a maximum of 12 for the course. The training will provide the necessary material and hands on to fully understand the mechanical concepts being delivered in the class.


Deliverables:

- CIC Certification Testing and Training Articulating Boom and Hydraulic Boom under 21 tons.
- 3-day training session:
 - Day 1 and 2
 - Classroom Training Covering OSHA Regulations and Load Charts
 - Day 3
 - Written Exam
 - General knowledge Articulating Boom and Hydraulic Boom under 21 tons.
- Practical Exam
 - Articulating Boom and Hydraulic Boom (2 practical exams for each person)
- Upon successful completion Certification Card from the Crane Institute will be issued as seen below.

QUO-03245-R8M5H3 R3


The Narragansett Electric Company d/b/a National Grid
Electric Operations
Rate Year Ended August 31, 2019

1 Crane Operations Training - Page 3




Pricing:

GP Strategies will provide certified instructors to complete the work as described in this proposal based on our discussions with National Grid. GP Strategies provides the following billing.


 Per attendee plus travel and living for instructors billed at cost.
Per session Category 2 GP Fee

In the event of a failure of either the practical or the written exam the following charges will apply for test re-take and be billed to NRG

CIC:

 Practical per person
Written per person

NCCER:

 Practical per person
Written per person

GP requires a minimum of 6 students to conduct a class with a maximum of 10 students per class.

GP Strategies will invoice National Grid for the number of students and instructor travel in a given month at the end of that month.

Cancellation Terms:

Business Days Prior to Scheduled Class Start Date	% of rate to pay
10 business days or more before class start date	0%
Less than 10 business days (fees and non-refundable expenses)	100%

If National Grid cancels a scheduled training program ten (10) business days or more prior to the scheduled start of that program, then no GP Strategies cancellation fees would apply. However, if National Grid cancels a scheduled training program less than ten (10) business days before the scheduled start of the program, GP Strategies will invoice National Grid for the course fees that would have earned if the program had occurred as scheduled, plus any non-refundable travel expenses. (Course minimum of 8 students).

QUO-03245-R8M5H3 R3

E NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

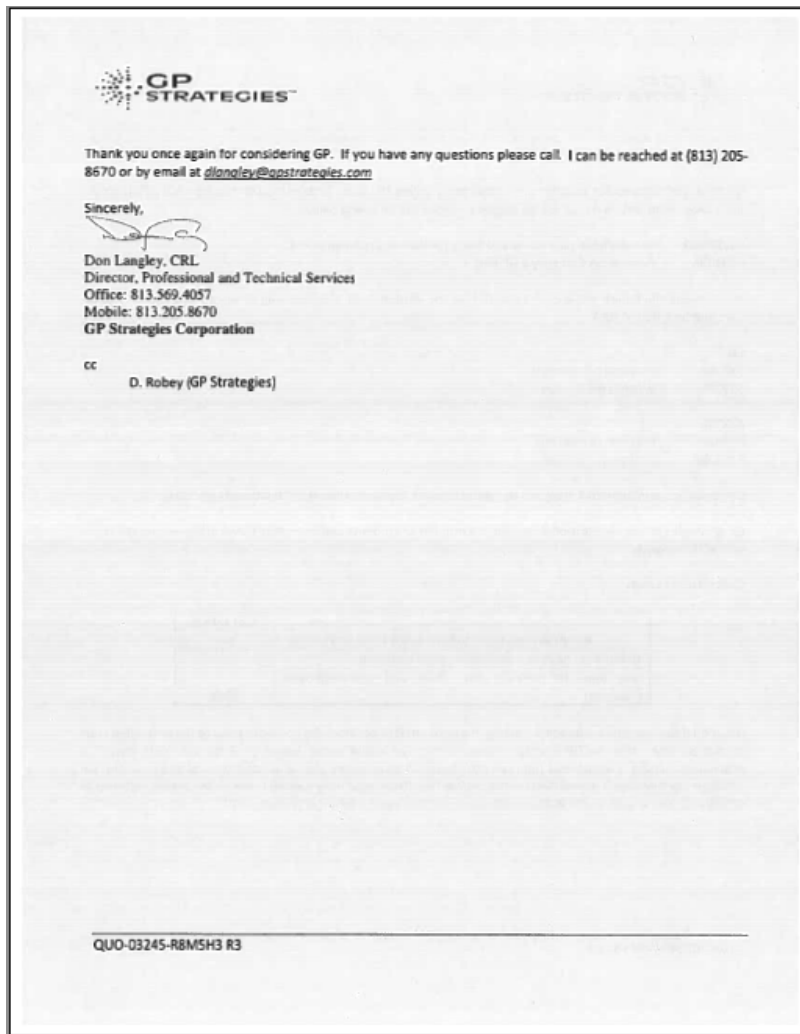
Compliance Attachment 3

Workpaper 9

Page 4 of 10

The Narragansett Electric Company d/b/a National Grid
Electric Operations
Rate Year Ended August 31, 2019

1 Crane Operations Training - Page 4



The Narragansett Electric Company d/b/a National Grid
Adjustments to Interest on Customer Deposits
Rate Year Ended August 31, 2019

1 Crane Operations Training - Page 5



<p style="text-align: center;">Attachment A Site Requirements</p> <p>Site Requirements</p> <p>Requirement needed to register your site for crane training and practical exams. We require:</p> <ul style="list-style-type: none">• Photos of the waiting area, training room, and lot that the crane will be set-up on• A birds-eye-view drawing of the site that includes the training building and lot. <p><u>For the waiting and training room:</u></p> <ul style="list-style-type: none">• Neat and orderly with adequate seating and lighting• 4 feet between each candidate during exams• Near restrooms• Out of sight of practical exams• Waiting room should be dedicated to candidates• Access to refreshments (water, vending machine)• Rooms need to be climate controlled <p><u>For the practical exam area:</u></p> <ul style="list-style-type: none">• No overhead power lines within 165' feet from center of rotation• Relatively level lot• Ground under crane should be compacted, and appropriate floats or pads should be used <p><u>Crane:</u></p> <p>A boom truck with 75' of boom.</p> <p>Reminder: Your site will not be registered until receipts of the above items are met. Please allow GP three-weeks from exam date to register the site.</p> <p>Please verify all details and sign below.</p> <table><tr><td>GP Contact: <u>Don Langley</u></td><td>Authorized Contact: <u>Kirk Hume</u></td></tr><tr><td>Title: <u>Director</u></td><td>Title: <u>Training Manager</u></td></tr><tr><td>Signature: <u>[Signature]</u></td><td>Signature: <u>[Signature]</u></td></tr><tr><td>Date: <u>9/26/2017</u></td><td>Date: <u>10/10/17</u></td></tr></table> <p>Please send your pictures to dlangley@gnstrategies.com, along with this signed document. If you have any questions, please feel free to call 813-205-8670!</p> <p>QUO-03245-R8M5H3 R3</p>	GP Contact: <u>Don Langley</u>	Authorized Contact: <u>Kirk Hume</u>	Title: <u>Director</u>	Title: <u>Training Manager</u>	Signature: <u>[Signature]</u>	Signature: <u>[Signature]</u>	Date: <u>9/26/2017</u>	Date: <u>10/10/17</u>
GP Contact: <u>Don Langley</u>	Authorized Contact: <u>Kirk Hume</u>							
Title: <u>Director</u>	Title: <u>Training Manager</u>							
Signature: <u>[Signature]</u>	Signature: <u>[Signature]</u>							
Date: <u>9/26/2017</u>	Date: <u>10/10/17</u>							

The Narragansett Electric Company d/b/a National Grid
Electric Operations
Rate Year Ended August 31, 2019

1 Trouble Trucks - Page 1

RI New Addition
Term (3)
1063

FLEET SERVICES VEHICLE AND EQUIPMENT CATALOG
HEAVY DUTY TRUCKS
Page 13

 	STANDARD EQUIPMENT CAB & CHASSIS - Freightliner M2-106, 95 in. CA - 28,000 lbs. GVW - Two Wheel Drive Single Rear Axle, Dual Rear Wheel - Diesel Engine - Cummins ISB 6.7L, 260HP - Exhaust Brake - Automatic Transmission - Air Conditioning - Front Axle - 10,000 lb. - Rear Axle - 10,000 lb., Locking Differential - Air Brakes, ABS - Tires - (6) Goodyear 11R 22.5 - AM/FM Radio - Front Tow Hooks - Seating - Driver & passenger air-ride buckets BODY - 132 in. Line Body - Compartments - Street side - (3) vert., (1) horiz. - Curbside - (2) vert., walk-through, (1) horiz. - Holstick Comp., Ladder Box, Rope Holders, Cone Holder, Wheel Chock Holders, Sign Carrier, Vise, Window Guard - Rear Step Bumper Assembly - Deck Extension & Tailgate Retainer - Grounding Connections - Lighting - Comp. lighting, Rotating beacons, Phoenix Light, Work lights - Back-up Camera - Inverter AERIAL LIFT - Alltec TA40 - Articulating/Telescoping, Nonovercenter Personnel Lift - Height - 40 ft. bottom of bucket - Reach - 29 ft. from center of rotation @ 17 ft. height - Dielectric Capacity - ANSI rated to 46 kV - Platform Controls - Single Stick, Hydraulic - Pedestal Controls - Single Man Platform w/Liner (400 lb. cap.) & Cover - Emergency Lowering - Platform Tilt and Rotation - Hydraulic Tool Circuit @ Platform & Tail - Engine Stop/Start @ platform - Torsion bars for stability	OPTIONAL EQUIPMENT OPTIONS (Circle options needed) - Capstan - 4,000 lb. mounted rear outside \$2,600 - High Steer \$360 - Pintle Hook & Trailer Air Brake, 33K GVW \$1,000 - Two Person Bucket \$5,000 - *requires set of outriggers & 96 in. CA truck - Material Handling Jib \$14,000 - *requires set of outriggers, 96 in. CA & 33K GVW - Spot Chama \$2,000 - Plug-in Hybrid \$33,000
	AERIAL - TROUBLE / STATIONS UNIT DESCRIPTION: AER-TA1 SPECIFICATION#: A-AE03 LEASE TERM: 96 MONTHS ESTIMATED COST (monthly): \$ REGION: DEPT. / COST CENTER NO.: 70305360 TOTAL COST Standard Equipment Cost \$ 147,000 Optional Equipment Cost (+) \$ TOTAL EQUIPMENT COST (=) \$ Approved: <i>[Signature]</i> 6-9-17 Date Approved: <i>[Signature]</i> 6/9/17 Date Approved: _____ Date Fleet Representative	REASON FOR REPLACEMENT 1. FLEET AGE/MILEAGE CANDIDATE 2. ACCIDENT CASUALTY OLD UNIT-NUMBER: REASON FOR ADDITION 1. NEW POSITION/CREW 2. RENTAL REPLACEMENT (Rental No. _____) *Requires Fleet Addition Form signed by Client Vice President Fleet Addition Tracking #: _____ NEW UNIT-NUMBER:

Total Standard Equip. Cost \$ 147,000

The Narragansett Electric Company d/b/a National Grid
Electric Operations
Rate Year Ended August 31, 2019

1 Trouble Trucks - Page 2

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FLEET SERVICES VEHICLE AND EQUIPMENT CATALOG
HEAVY DUTY TRUCKS
Page 13


<p>AERIAL - TROUBLE / STATIONS</p> <p>UNIT DESCRIPTION: <u>AER-TA1</u></p> <p>SPECIFICATION #: <u>A-AE03</u></p> <p>LEASE TERM: <u>96 MONTHS</u></p> <p>ESTIMATED COST (monthly): \$ _____</p> <p>REGION: _____</p> <p>DEPT. / COST CENTER NO.: <u>76305360</u></p> <hr/> <p style="text-align: center;">TOTAL COST</p> <p>Standard Equipment Cost \$ <u>147,000</u></p> <p>Optional Equipment Cost (+) \$ _____</p> <p>TOTAL EQUIPMENT COST (=) \$ _____</p> <p>Approved: <u>[Signature]</u> <u>6/9/17</u> Operator Manager Date</p> <p>Approved: <u>[Signature]</u> <u>6/9/17</u> Operator Director Date</p> <p>Approved: _____ Fleet Representative Date</p>	<p style="text-align: center;">STANDARD EQUIPMENT</p> <p>CAB & CHASSIS</p> <ul style="list-style-type: none"> - Freightliner M2-106, 86 in. CA - 28,000 lbs. GVW - Two Wheel Drive, Single Rear Axle, Dual Rear Wheel - Diesel Engine - Cummins ISB 6.7L, 260HP - Exhaust Brake - Automatic Transmission - Air Conditioning - Front Axle - 10,000 lb. - Rear Axle - 18,000 lb., Locking Differential - Air Brakes, ABS - Tires - (6) Goodyear 11R 22.5 - AM/FM Radio - Front Tow Hooks - Seating - Driver & passenger air-ride buckets <p>BODY</p> <ul style="list-style-type: none"> - 132 in. Line Body - Compartments - Street side - (3) vert., (1) horiz. - Curb-side - (2) vert., walk-through, (1) horiz. - Hotstick Comp., Ladder Box, Rope Holders, Cone Holder - Wheel Chock Holders, Sign Carrier, Vase, Window Guard - Rear Step Bumper Assembly - Deck Extension & Tailgate Retainer - Grounding Connections - Lighting - Comp. lighting, Rotating beacons, Phoenix Light, Work lights - Back-up Camera - Inverter <p>AERIAL LIFT</p> <ul style="list-style-type: none"> - Altec TA40 - Articulating/Telescoping, Nonovercenter Personnel Lift - Height - 40 ft. bottom of bucket - Reach - 29 ft. from center of rotation @ 17 ft. height - Dielectric Capacity - ANSI rated to 45 kV - Platform Controls - Single Stick, Hydraulic - Pedestal Controls - Single Man Platform w/liner (408 lb. cap.) & Cover - Emergency Lowering - Platform Tilt and Rotation - Hydraulic Tool Circuit @ Platform & Tail shelf - Engine Stop/Start @ platform - Torsion bars for stability <p>Total Standard Equip. Cost \$ <u>147,000</u></p>	<p style="text-align: center;">OPTIONAL EQUIPMENT</p> <p>OPTIONS (Circle options needed)</p> <ul style="list-style-type: none"> - Capstan - 4,000 lb. mounted rear curbside \$2,500 - High Slow \$300 - Pinte Hook & Trailer Air Brake, 33K GVW \$1,000 - Two Person Bucket* \$5,000 - *requires set of outriggers & 96 in. CA truck - Material Handling Job* \$14,000 - *requires set of outriggers, 96 in. CA & 33K GVW - On-Spot Chain* \$2,000 - Plug-in Hybrid \$33,000 <p>AVL Required? (Please circle) _____ Apportioned Plates Required? (Please circle) _____</p> <p>Total Optional Equip. Cost \$ <u>2000</u> (Add to Standard Cost and fill in Total Cost)</p> <hr/> <p style="text-align: center;">REASON FOR REPLACEMENT</p> <p>1. _____ FLEET AGE/MILEAGE CANDIDATE</p> <p>2. _____ ACCIDENT CASUALTY</p> <p>OLD UNIT NUMBER: _____</p> <hr/> <p style="text-align: center;">REASON FOR ADDITION</p> <p>1. <input checked="" type="checkbox"/> NEW POSITION/CREW</p> <p>2. _____ RENTAL REPLACEMENT* (Rental No. _____)</p> <p>*Requires Fleet Addition Form signed by Client Vice President</p> <p>Fleet Addition Tracking #: _____</p> <p>NEW UNIT NUMBER: _____</p>
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The Narragansett Electric Company d/b/a National Grid
Electric Operations
Rate Year Ended August 31, 2019

1 Trouble Trucks - Page 3

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FLEET SERVICES VEHICLE AND EQUIPMENT CATALOG
HEAVY DUTY TRUCKS
Page 13

nationalgrid		STANDARD EQUIPMENT	OPTIONAL EQUIPMENT
		CAB & CHASSIS - Freightliner M2-106, 66 in. CA - 28,000 lbs. GVW - Two Wheel Drive, Single Rear Axle, Dual Rear Wheel - Diesel Engine - Cummins ISB 6.7L, 260HP - Exhaust Brake - Automatic Transmission - Air Conditioning - Front Axle - 10,000 lb. - Rear Axle - 18,000 lb., Locking Differential - Air Brakes, ABS - Tires - (6) Goodyear 11R 22.5 - AM/FM Radio - Front Tow Hooks - Seating - Driver & passenger air-ride buckets	OPTIONS (Circle options needed) - Capstan - 4,000 lb. mounted rear curbside \$2,600 - High Slow \$300 - Pindle Hook & Trailer Air Brake, 33K GVW \$1,000 - Two Person Bucket \$5,000 - "Requires set of outriggers & 96 in. CA truck" - Material Handling Jib \$14,000 - "Requires set of outriggers, 96 in. CA & 33K (31K)" - OnSpot Chains \$2,000 - Plug-in Hybrid \$3,000
		AERIAL - TROUBLE / STATIONS UNIT DESCRIPTION: AER-TA1 SPECIFICATION #: A-AE03 LEASE TERM: 96 MONTHS ESTIMATED COST (monthly): \$ REGION: DEPT. / COST CENTER NO.: 76305360	OPTIONAL EQUIPMENT - 132 in. Line Body - Compartments - Street side - (3) vert., (1) horiz. - Curbside - (2) vert., walk-through, (1) horiz. - Hotslick Comp., Ladder Box, Rope Holders, Cone Holder, Wheel Chock Holders, Sign Carrier, Vase, Window Guard - Rear Step Bumper Assembly - Deck Extension & Tailgate Retainer - Grounding Connectors - Lighting - Comp. lighting, Rotating beacons, Phoenix Light, Work lights - Back-up Camera - Inverter
TOTAL COST Standard Equipment Cost \$ 147,000 Optional Equipment Cost (+) \$ TOTAL EQUIPMENT COST (=) \$		REASON FOR REPLACEMENT 1. FLEET AGE/MILEAGE CANDIDATE 2. ACCIDENT CASUALTY OLD UNIT NUMBER:	REASON FOR ADDITION 1. <input checked="" type="checkbox"/> NEW POSITION/CREW 2. RENTAL REPLACEMENT* (Rental No. _____) *Requires Fleet Addition Form signed by Client Vice President Fleet Addition Tracking #: _____ NEW UNIT NUMBER:
Approved: <i>[Signature]</i> , 6-9-17 Operations Manager Approved: <i>[Signature]</i> , 6/9/17 Operations Director Approved: _____ Fleet Representative		Total Standard Equip. Cost \$ 147,000	

THE NARAGANSETT ELECTRIC COMPANY d/b/a

NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 3

Workpaper 9

Page 9 of 10

The Narragansett Electric Company d/b/a National Grid

Electric Operations

Rate Year Ended August 31, 2019

1 Telecommunications - Page 1

ADDITION TO FLEET REQUEST				
<small>PLEASE NOTE: The costs for this unit have NOT been accounted for in the current fiscal year budget and will have a negative affect on the budget variance. This unit will become part of the fleet for all subsequent fiscal year budgets and thus result in an increase in fleet costs/spending each fiscal year moving forward.</small>				
Section I: (To be filled out by Requester)				
Requester Information				
Name: David Muniz	Employee No: 70054821	Title: SR. Supervisor		
Contact No: 4017847584	Location: Providence	Signature: <i>[Signature]</i>		
Unit Information				
Type of Unit (Brief Description):	Ford F250 pickup -Cab Height cap, cover W/ H package for PTO-telecom			
Company Code: 5360	Cost Center: 78255390V	Location: Providence		
Does similar unit exist in company? If yes, provide unit number:				
IS Requirements (List type/model)				
3-Way Radio: Yes			Drive Cam: NO	
AVLS: NO			Code Blue: NO	
Data Terminal (list make/model): no				
Single Person Vehicle Backing Aid (indicate Camera or Sensor): Camera				
Auxiliary Equipment: Drop down ladder rack, Red slide, Inverter				
Reason for Addition (Please provide specific and detailed business/cost justification for the addition)				
New technician being added to PTO telecom RI. Some telecom sites are off road and require 4 wheel drive to access.				
Will this fleet addition replace rented unit(s)? If yes, provide Rental Unit ID:				
Section II: (To be filled out by Fleet Services Asset)				
Tracking Number: 2017-0044	Date Received: 4/6/17			
Estimated Costs				
Estimate Unit Acquisition Cost: 32,000	Estimate Maintenance: 2,000	Estimate Fuel: 3,000	Lease Term: 72	
Estimate Ownership: 7,400	Est. Yearly Annual Cost: 11,400	Estimate from order to delivery: 6 mos		
Fleet Asset Representative: Pat Mahaffey	Signature: <i>[Signature]</i>			
Section III: (Signatures to be obtained by requester after Section II is completed)				
Approvals/Signatures: All signatures & approvals are required prior to unit being ordered/added to the fleet.				
Fleet Services Asset Manager:	Pat Mahaffey	Signature: <i>[Signature]</i>	Date: 4/7/17	
Requesting Department Director:		Signature:	Date:	
Requesting Department VP:		Signature:	Date:	
Please return form to: Pat Kase, Fleet Services				
Please direct questions relating to the process and/or completing of this form to:				
Brent Ebner - Gas @ 781-957-3600				
Stephen Nicholson - Electric @ 315-428-5248				
Michael Randazzo @ 516-545-4340				
Fleet Services form: FSA001 Rev Date: 01/2016 (Addition2Fleet)				

THE NARAGANSETT ELECTRIC COMPANY d/b/a
NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Compliance Attachment 3
Worksheet 9
Page 10 of 10

The Narragansett Electric Company d/b/a National Grid
Electric Operations
Rate Year Ended August 31, 2019

1 Vehicle Addition - Page 1

ADDITION TO FLEET REQUEST					
PLEASE NOTE: The costs for this unit have NOT been accounted for in the current fiscal year budget and will have a negative effect on the budget variance. This unit will become part of the fleet for all subsequent fiscal year budgets and thus result in an increase in fleet cost/pending each fiscal year review forward.					
Section II (To be filled out by Requestor)					
Requestor Information		Employee			
Name: John Doe		No: 72054587		Title: Supervisor Protection Ops Providence	
Contact No: 401-549-1192		Location: Providence		Signature: <i>[Signature]</i>	
Unit Information					
Type of Unit (Brief Description):		Ford F-250 Truck with Cab, Cab height 28"			
Company Code: 5380		Cost Center: 79155360V		Location: Providence	
Does similar unit exist in company? If yes, provide unit number: (If Replacement/Retire type indicate)					
2-Way Radio: Yes					
Drive Cam: No					
Code Book: No					
Data Terminal (Not make/model): DDA					
Single Person Vehicle Backing Aid (Indicate Camera or Sensor): Camera and sensor					
Auxiliary Equipment: Truck must be equipped with "H" package and bed slide. New vehicle should mirror vehicle 20130.					
Reason for Addition: Please provide specific and dated business justification for the addition: Relay Technician being added to the group. Group is performing more single person testing to handle aggressive construction schedule.					
Will this fleet addition replace rented unit(s)? If yes, provide Rental Unit # (No Section II' (To be filled out by Fleet Services Asset))					
Tracking Number: 7017-00100		Date Received: 5/23/17			
Estimated Costs		Lease Term: 72			
Batter Unit Acquisition Cost: 32,000		Estimate Maintenance: 2,000		Estimate Fuel: 2,000	
Estimate Ownership: 2,400		Est. Total Annual Cost: 11,400		Anticipated date of delivery: 6/1/17	
Fleet Asset Rep: F. R. R. R. R.		Signature: <i>[Signature]</i>			
Approval: All signatures & approvals are required prior to unit being ordered/delivered to the fleet.					
Fleet Services Asset Manager:		Signature: <i>[Signature]</i>			
Requesting Department Director:		Date: 5/23/17			
Requesting Department VP:		Signature: <i>[Signature]</i>			
Please return form to: Pat Nash, Fleet Services		Date: 6-20-17			
Please direct questions relating to the process and/or completing of this form to: Grant Elmer-Gas @ 781-927-3680 Raymond Nicholson - Electric @ 315-426-0249 Michael Randolph @ 315-543-4349					
Fleet Services form: FSA0001 Rev Date: 01/2016 (Add/and/Rev)					

COMPLIANCE ATTACHMENT 3

Workpaper 10

Gas Operations

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COMPLIANCE ATTACHMENT 3

Workpaper 11

12 MTD June 30, 2017 Form 1 Data

COMPLIANCE ATTACHMENT 3

Workpaper 11 **12 MTD June 30, 2017 Form 1 Data**

Index

Pages 1-3	Comparative Balance Sheet
Pages 4-5	Statement of Income – Electric
Pages 6-7	Statement of Income – Gas
Pages 8-9	Statement of Retained Earnings
Pages 10-11	Statement of Cash Flows
Page 12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion - Electric
Page 13	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion - Gas
Page 14	Operations and Maintenance Expenses

Workpaper MAL-11 (REV-1)
12 MTD June 30, 2017 Form 1 Data

Excel Tab	WP Page	Index
BS 110-111	Pages 1-2	Comparative Balance Sheet
BS 112-113	Pages 3-4	Comparative Balance Sheet
IS 114-117 ELEC	Page 5	Statement of Income – Electric
IS 114-117 GAS	Page 6	Statement of Income – Gas
RE 118	Page 7	Statement of Retained Earnings
RE 119	Page 8	Statement of Retained Earnings
CF 120	Page 9	Statement of Cash Flows
CF 121	Page 10	Statement of Cash Flows
Power Plant Electric	Page 11	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion - Electric
Power Plant Gas	Page 12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion - Gas
O&M 321-323	Pages 13-17	Operations and Maintenance Expenses

Name of Respondent:			Year/Period of Report:		
Narragansett Electric Company			June 30, 2017		
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
			NECO	NECO	NECO
			Balance at	Balance at	Balance at
Line No.	Title of Account	Ref. Page No.	December 31,2016	June 30, 2016	June 30, 2017
	(a)	(b)	(c)	(d)	(e)
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	-	-	4,367,542,351
3	Construction Work in Progress (107)	200-201	-	-	139,826,449
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	--	-	-	4,507,368,800
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108,110,111,115)	200-201	-	-	1,177,057,909
6	Net Utility Plant (Enter Total of line 4 less 5)		-	-	3,330,310,891
7	Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1)	202-203	-	-	0
8	Nuclear Fuel in Materials and Assemblies-Stock Account (120.2)	--	-	-	0
9	Nuclear Fuel Assemblies in Reactor (120.3)	--	-	-	0
10	Spent Nuclear Fuel (120.4)	--	-	-	0
11	Nuclear Fuel Under Capital Leases (120.6)	--	-	-	0
12	(Less) Accum. Prov. For Amort. Of Nucl. Fuel Assemblies (120.5)	202-203	-	-	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)	--	-	-	0
14	Net Utility Plant (Enter Total of lines 6 and 13)	--	-	-	3,330,310,891
15	Utility Plant Adjustments (116)	122	-	-	0
16	Gas Stored Underground - Noncurrent (117)	--	-	-	0
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)	--	-	-	5,269,831
19	(Less) Accum. Prov. For Depr. And Amort. (122)	--	-	-	76,030
20	Investments in Associated Companies (123)	--	-	-	0
21	Investment in Subsidiary companies (123.1)	224-225	-	-	0
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)		-	-	
23	Noncurrent Portion of Allowances	228-229	-	-	0
24	Other Investments (124)	--	-	-	3,011,564
25	Sinking Funds (125)	--	-	-	0
26	Depreciation Fund (126)	--	-	-	0
27	Amortization fund - Federal (127)	--	-	-	0
28	Other Special Funds (128)	--	-	-	5,957,860
29	Special funds (Non Major Only) (129)	--	-	-	0
30	Long-Term Portion of Derivative Assets (175)	--	-	-	0
31	Long-Term Portion of Derivative Assets - Hedges (176)	--	-	-	78,720
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)	--	-	-	14,241,945
33	CURRENT AND ACCRUED ASSETS				
34	Cash and Working Funds (Non-major Only) (130)	--	-	-	0
35	Cash (131)	--	-	-	8,637,005
36	Special Deposits (132-134)	--	-	-	651,088
37	Working Fund (135)	--	-	-	0
38	Temporary Cash Investments (136)	--	-	-	0
39	Notes Receivable (141)	--	-	-	0
40	Customer Accounts Receivable (142)	--	-	-	167,064,774
41	Other Accounts Receivable (143)	--	-	-	5,879,837
42	(Less) Accum. Prov. For Uncollectible Acct.-Credit (144)	--	-	-	22,091,399
43	Notes Receivable from Associated Companies (145)	--	-	-	0
44	Accounts Receivable from Assoc. Companies (146)	--	-	-	88,531,798
45	Fuel Stock (151)	227	-	-	0
46	Fuel Stock Expenses Undistributed (152)	227	-	-	0
47	Residuals (Elec) and Extracted Products (153)	227	-	-	0
48	Plant Materials and Operating Supplies (154)	227	-	-	9,718,925
49	Merchandise (155)	227	-	-	0
50	Other Materials and Supplies (156)	227	-	-	0
51	Nuclear Materials Held for Sale (157)	202-203/227	-	-	0
52	Allowances (158.1 and 158.2)	228-229	-	-	34,552
53	(Less) Noncurrent Portion of Allowances	--	-	-	0
54	Stores Expense Undistributed (163)	227	-	-	335
55	Gas Stored Underground - Current (164.1)	--	-	-	7,661,446
56	Liquified Natural Gas Stored and Held for Processing (164.2-164.3)	--	-	-	2,810,245
57	Prepayments (165)	--	-	-	301,592
58	Advances for Gas (166-167)	--	-	-	0
59	Interest and Dividends Receivable (171)	--	-	-	0

Name of Respondent:			Year/Period of Report:		
Narragansett Electric Company			June 30, 2017		
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
			NECO	NECO	NECO
			Balance at	Balance at	Balance at
Line No.	Title of Account	Ref. Page No.	December 31, 2016	June 30, 2016	June 30, 2017
	(a)	(b)	(c)	(d)	(e)
60	Rents Receivable (172)	--	-	-	1,781,829
61	Accrued Utility Revenues (173)	--	-	-	41,970,722
62	Miscellaneous Current and Accrued Assets (174)	--	-	-	593,737
63	Derivative Instrument Assets (175)	--	-	-	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)	--	-	-	0
65	Derivative Instrument Assets - Hedges (176)	--	-	-	2,901,951
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	--	-	-	0
67	Total Current and Accrued Assets (Lines 34 through 66)	--	-	-	316,448,437
68	DEFERRED DEBITS				
69	Unamortized Debt Expenses (181)		-	-	1,781,268
70	Extraordinary Property Losses (182.1)	230	-	-	0
71	Unrecovered Plant and Regulatory Study costs (182.2)	230	-	-	0
72	Other Regulatory Assets (182.3)	232	-	-	512,708,334
73	Prelim. Survey and Investigation Charges (Electric) (183)	--	-	-	4,630,561
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)	--	-	-	0
75	Other Preliminary Survey and Investigation charges (183.2)	--	-	-	0
76	Clearing Accounts (184)	--	-	-	0
77	Temporary Facilities (185)	--	-	-	0
78	Miscellaneous Deferred Debits (186)	233	-	-	269,400
79	Def. Losses from Disposition of Utility Plt. (187)	--	-	-	0
80	Research, Development And Demonstration Expense. (188)	352-353	-	-	0
81	Unamortized Loss on Required Debt (189)	--	-	-	2,835,632
82	Accumulated Deferred Income taxes (190)	234	-	-	293,418,928
83	Unrecovered Purchased Gas Costs (191)	--	-	-	0
84	Total Deferred Debits (lines 69 through 83)	--	-	-	815,644,123
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		-	-	4,476,645,396
Pages 110-111					

Name of Respondent:			Year/Period of Report:		
Narragansett Electric Company			June 30, 2017		
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
			NECO	NECO	NECO
			Balance at	Balance at	Balance at
Line No.	Title of Account	Ref. Page No.	December 31, 2016	June 30, 2016	June 30, 2017
	(a)	(b)	(c)	(d)	(e)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	-	-	56,624,350
3	Preferred Stock Issued (204)	250-251	-	-	2,454,450
4	Capital Stock Subscribed (202, 205)	252	-	-	0
5	Stock Liability for Conversion (203, 206)	252	-	-	0
6	Premium on Capital Stock (207)	252	-	-	0
7	Other Paid-In Capital (208-211)	253	-	-	1,355,015,186
8	Installments Received on Capital Stock (212)	252	-	-	0
9	(Less) Discount on Capital Stock (213)	254	-	-	0
10	(Less) Capital Stock Expense (214)	254	-	-	0
11	Retained Earnings (215, 215.1, 216)	118-119	-	-	514,738,876
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-	0
13	(Less) Reacquired Capital Stock (217)	250-251	-	-	0
14	Noncorporate Proprietorship (Non-major only) (218)	--	-	-	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-	-	(970,081)
16	Total Proprietary Capital (lines 2 through 15)		-	-	1,927,862,781
17	LONG-TERM DEBT				
18	Bonds (221)	256-257	-	-	847,464,000
19	(Less) Reacquired Bonds (222)	256-257	-	-	0
20	Advances from Associated Companies (223)	256-257	-	-	0
21	Other Long-Term Debt (224)	256-257	-	-	0
22	Unamortized Premium on Long-Term Debt (225)	--	-	-	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	--	-	-	2,244,825
24	TOTAL Long-Term Debt (Enter Total of lines 18 thru 23)	--	-	-	845,219,175
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)	--	-	-	0
27	Accumulated Provision for Property Insurance (228.1)	--	-	-	0
28	Accumulated Provision for Injuries and Damages (228.2)	--	-	-	10,018,792
29	Accumulated Provision for Pensions and Benefits (228.3)	--	-	-	106,595,406
30	Accumulated Miscellaneous Operating Provisions (228.4)	--	-	-	134,714,839
31	Accumulated Provision for Rate Refunds (229)	--	-	-	0
32	Long-Term Portion of Derivative Instrument Liabilities	--	-	-	962,649
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges	--	-	-	
34	Asset Retirement Obligations (230)	--	-	-	10,223,558
35	Total Other Noncurrent Liabilities (lines 26 through 34)	--	-	-	262,515,244
36	CURRENT AND ACCRUED LIABILITIES				
37	Notes Payable (231)	--	-	-	0
38	Accounts Payable (232)	--	-	-	119,512,425
39	Notes Payable to Associated Companies (233)	--	-	-	110,130,715
40	Accounts Payable to Associated Companies (234)	--	-	-	150,158,685
41	Customer Deposits (235)	--	-	-	10,612,026
42	Taxes Accrued (236)	262-263	-	-	23,546,183
43	Interest Accrued (237)	--	-	-	9,504,724
44	Dividends Declared (238)	--	-	-	
45	Matured Long-Term Debt (239)	--	-	-	0
46	Matured Interest (240)	--	-	-	0
47	Tax Collections payable (241)	--	-	-	219,508
48	Miscellaneous Current and Accrued Liabilities (242)	--	-	-	24,815,478
49	Obligations Under Capital Leases-Current (243)	--	-	-	0
50	Derivative instrument Liabilities (244)	--	-	-	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities	--	-	-	0
52	Derivative Instrument Liabilities - Hedges (245)	--	-	-	1,497,300
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	--	-	-	0
54	Total Current and Accrued Liabilities (lines 37 through 53)	--	-	-	449,997,044
55	DEFERRED CREDITS				
56	Customer Advances for Construction (252)	--	-	-	27
57	Accumulated Deferred Investment Tax Credits (255)	266-267	-	-	58,542
58	Deferred Gains from Disposition of Utility Plant (256)		-	-	0
59	Other Deferred Credits (253)	269	-	-	10,346,486

Name of Respondent:				Year/Period of Report:	
Narragansett Electric Company				June 30, 2017	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
			NECO	NECO	NECO
			Balance at	Balance at	Balance at
Line No.	Title of Account	Ref. Page No.	December 31,2016	June 30, 2016	June 30, 2017
	(a)	(b)	(c)	(d)	(e)
60	Other Regulatory Liabilities (254)	278	-	-	128,368,343
61	Unamortized Gain on Reacquired Debt (257)		-	-	0
62	Accum. Deferred Income Taxes-Accel.(281)	272-277	-	-	0
63	Accum. Deferred Income Taxes-Other Property (282)	--	-	-	630,833,423
64	Accum. Deferred Income Taxes-Other (283)	--	-	-	221,444,331
65	Total Deferred Credits (lines 56 through 64)	--	-	-	991,051,152
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54, and 65)		-	-	4,476,645,396
Pages 112-113					

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Name of Respondent:			Year/Period of Report:			
Narragansett Electric Company			June 30, 2017			
STATEMENT OF INCOME - ELECTRIC						
			NECO	NECO	NECO	12 Months
			YTD at	YTD at	YTD at	Year to Date
Line No.	Account	Ref. Page No.	December 31, 2016	June 30, 2016	June 30, 2017	June 30, 2017
	(a)	(b)	(c)	(d)	(e)	(f) = (c) - (d) + (e)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	905,952,918	461,468,047	462,363,408	906,848,279
3	Operating Expenses					
4	Operation Expenses (401)	320-323	592,967,102	313,719,142	296,924,733	576,172,693
5	Maintenance Expenses (402)	320-323	35,207,706	19,903,143	17,357,081	32,661,644
6	Depreciation Expense (403)	336-337	67,554,342	33,582,699	35,106,260	69,077,903
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	7,330	3,632	(50,414)	(46,716)
8	Amort. & Depl. of Utility Plant (404-405)	336-337	60,339	28,858	31,481	62,962
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	-	-	-	-
10	Amort. Prop Losses, Unrecov Plant and Regulatory Study Costs (407)	--	-	-	-	-
11	Amort. of Conversion Expenses (407)	--	-	-	-	-
12	Regulatory Debits (407.3)	--	-	-	8,454	8,454
13	(Less) Regulatory Credits (407.4)	--	-	-	-	-
14	Taxes Other Than Income Taxes (408.1)	262-263	88,685,133	39,595,390	41,764,704	90,854,447
15	Income Taxes - Federal (409.1)	262-263	(68,319)	(6,686,578)	11,416,868	18,035,127
16	- Other (409.1)	262-263	-	-	-	-
17	Provision for Deferred Income Taxes (410.1)	234,272-277	24,036,347	18,649,946	20,944,029	26,330,430
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-277	-	-	-	-
19	Investment Tax Credit Adj. - Net (411.4)	266	(115,582)	(59,352)	(40,380)	(96,610)
20	(Less) Gains from Disp. of Utility Plant (411.6)	--	-	-	-	-
21	Losses from Disp. of Utility Plant (411.7)	--	-	-	86,811	86,811
22	(Less) Gains from Disposition of Allowances (411.8)	--	-	-	-	-
23	Losses from Disposition of Allowances (411.9)	--	-	-	-	-
24	Accretion Expense (411.10)	--	(206,755)	14,879	(145,534)	(367,168)
		--				-
25	TOTAL Utility Operating Expenses	--	808,127,643	418,751,759	423,404,093	812,779,977
	Net Utility Operating Income (Enter Total of					-
	line 2 less 25) (Carry forward to page 117,					-
26	line 27)		97,825,275	42,716,288	38,959,315	94,068,302
27	Net Utility Operating Income (Carried forward from page 114)	--	97,825,275	42,716,288	38,959,315	94,068,302

Name of Respondent:			Year/Period of Report:			
Narragansett Electric Company			June 30, 2017			
STATEMENT OF INCOME GAS						
			NECO	NECO	NECO	12 Months
			YTD at	YTD at	YTD at	YTD
Line No.	Account	Ref. Page No.	December 31, 2016	June 30, 2016	June 30, 2017	June 30, 2017
	(a)	(b)	(c)	(d)	(e)	(f) = (c) - (d) + (e)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	360,886,083	202,514,157	218,786,301	377,158,227
3	Operating Expenses					
4	Operation Expenses (401)	320-323	228,490,064	117,177,843	129,639,610	240,951,831
5	Maintenance Expenses (402)	320-323	10,413,555	5,626,227	6,005,740	10,793,068
6	Depreciation Expense (403)	336-337	32,223,661	15,817,845	16,775,454	33,181,270
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	56,379	29,524	103,726	130,581
8	Amort. & Depl. of Utility Plant (404-405)	336-337	3,296,188	1,648,094	226,130	1,874,224
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	-	-	-	-
10	Amort. Prop Losses, Unrecov Plant and Regulatory Study Costs (407)	--	-	-	-	-
11	Amort. of Conversion Expenses (407)	--	-	-	-	-
12	Regulatory Debits (407.3)	--	705,691	352,845	353,107	705,953
13	(Less) Regulatory Credits (407.4)	--	-	-	-	-
14	Taxes Other Than Income Taxes (408.1)	262-263	34,084,470	20,176,899	18,724,313	32,631,884
15	Income Taxes - Federal (409.1)	262-263	(3,580)	1,425	-	(5,005)
16	- Other (409.1)	262-263	-	-	-	-
17	Provision for Deferred Income Taxes (410.1)	234,272-277	20,889,361	12,034,924	-	8,854,437
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-277	-	-	-	-
19	Investment Tax Credit Adj. - Net (411.4)	266	-	-	-	-
20	(Less) Gains from Disp. of Utility Plant (411.6)	--	-	-	-	-
21	Losses from Disp. of Utility Plant (411.7)	--	-	-	28,426	28,426
22	(Less) Gains from Disposition of Allowances (411.8)	--	-	-	-	-
23	Losses from Disposition of Allowances (411.9)	--	-	-	-	-
24	Accretion Expense (411.10)	--	206,755	80,787	145,534	271,502
		--	-	-	-	-
25	TOTAL Utility Operating Expenses	--	330,362,544	172,946,413	172,002,040	329,418,171
	Net Utility Operating Income (Enter Total of					-
	line 2 less 25) (Carry forward to page 117,					-
26	line 27)		30,523,539	29,567,744	46,784,261	47,740,056
27	Net Utility Operating Income (Carried forward from page 114)	--	30,523,539	29,567,744	46,784,261	47,740,056

Name of Respondent:			Year/Period of Report:			
Narragansett Electric Company			June 30, 2017			
STATEMENT OF RETAINED EARNINGS						
			NECO	NECO	NECO	
			Balance at	Balance at	Balance at	Balance at
Line No.	Item		December 31, 2016	June 30, 2016	June 30, 2017	June 30, 2017
	(a)		(b)	(c)	(d)	(e) = (b) - (c) + (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)					
1	Balance - Beginning of Year	(1)	-	-	-	423,267,651
2	Changes (Identify by prescribed retained earnings accounts)					
3	Adjustments to Retained Earnings (Account 439)					
4	Credit: Retained Earnings Adjustment		-	-	-	-
5	Credit: Unapprop Undistr Sub Earn		-	-	-	-
6	Credit:		-	-	-	-
7	Credit:		-	-	-	-
8	Credit:		-	-	-	-
9	Total Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8)		-	-	-	-
10	Debit: Retained Earnings Adjustment		-	-	-	-
11	Debit:		-	-	-	-
12	Debit:		-	-	-	-
13	Debit:		-	-	-	-
14	Debit:		-	-	-	-
15	Total Debits to Retained Earnings (Account 439) (Enter Total of lines 10 thru 14)		-	-	-	-
16	Balance Transferred from Income (Account 433 less Account 418.1)		80,701,325	47,546,201	58,398,939	91,554,063
17	(Less) Appropriations of Retained Earnings (Account 436)					
18			-	-	-	-
19			-	-	-	-
20			-	-	-	-
21			-	-	-	-
22	Total Appropriations of Retained Earnings (Acct. 436) (Total of lines 18 thru 21)		-	-	-	-
23	Dividends Declared - Preferred Stock (Account 437)					
24	Dividends Declared-Preferred Stock		(110,451)	(55,226)	(27,613)	(82,838)
25			-	-	-	-
26			-	-	-	-
27			-	-	-	-
28			-	-	-	-
29	Total Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(110,451)	(55,226)	(27,613)	(82,838)
30	Dividends Declared - Common Stock (Account 438)					
31	Dividends Declared - Common Stock		-	-	-	-
32			-	-	-	-
33			-	-	-	-
34			-	-	-	-
35			-	-	-	-
36	Total Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		-	-	-	-
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings					
			-	-	-	-
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		-	-	-	514,738,876
	(1) Line 1 shows beginning balances and does not follow the formula	(b)=(c)-(d)+(e)				
			PAGE 118			

Name of Respondent: Narragansett Electric Company		Year/Period of Report: June 30, 2017			
STATEMENT OF RETAINED EARNINGS					
		NECO	NECO	NECO	
		Balance at	Balance at	Balance at	Balance at
Line No.	Item	December 31, 2016	June 30, 2016	June 30, 2017	June 30, 2017
	(a)	(b)	(c)	(d)	(e) = (b) - (c) + (d)
	APPROPRIATED RETAINED EARNINGS (Account 215)				
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.				
39		-	-		-
40		-	-		-
41		-	-		-
42		-	-		-
43		-	-		-
44		-	-		-
45	TOTAL Appropriated Retained Earnings (Account 215)	-	-		-
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)				
	State below the total amount set aside through appropriations of retained earning, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.				
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	-	-		-
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 and 46)	-	-		-
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	-	-	-	514,738,876
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)				
49	Balance - Beginning of Year (Debit or Credit)	-	-		-
50	Equity in Earnings for Year (Credit) (Account 418.1)	-	-		-
51	(Less) Dividends Received (Debit)	-	-		-
52	Other Changes (Explain)	-	-		-
53	Balance - End of Year (Total of lines 49 thru 52)	-	-		-
Page 119					

Name of Respondent:		Year/Period of Report:			
Narragansett Electric Company		June 30, 2017			
STATEMENT OF CASH FLOWS					
		NECO	NECO	NECO	
		Balance at	Balance at	Balance at	Balance at
Line No.	Description	December 31, 2016	June 30, 2016	June 30, 2017	June 30, 2017
	(a)	(b)	(c)	(d)	(e) = (b) - (c) + (d)
1	Net Cash Flow from Operating Activities:				
2	Net Income (Line 78(c) on page 117)	80,701,325	47,546,201	58,398,939	91,554,063
3	Noncash Charges (Credits) to Income:				
4	Depreciation and Depletion	103,198,239	51,110,651	52,192,637	104,280,225
5	Amortization of Debt Discount and Expenses	293,576	145,997	154,240	301,819
6	Amortization of Loss on Reacquired Debt	190,925	98,548	92,378	184,755
7	Amortization of Regulatory Debits and Credits, Net	705,691	352,845	361,561	714,407
8	Deferred Income Taxes (Net)	46,632,286	33,229,691	20,545,218	33,947,813
9	Investment Tax Credit Adjustments (Net)	(115,582)	(59,352)	(40,380)	(96,610)
10	Net (Increase) Decrease in Receivables	(12,979,791)	26,595,461	36,586,102	(2,989,150)
11	Net (Increase) Decrease in Inventory	3,794,646	1,759,551	880,601	2,915,696
12	Net (Increase) Decrease in Allowances Inventory	1,206,313	7,398,992	6,290,607	97,928
13	Net Increase (Decrease) in Payables and Accrued Expenses	(13,686,925)	(11,453,053)	12,680,000	10,446,128
14	Net (Increase) Decrease in Other Regulatory Assets	32,274,931	8,388,734	65,612,066	89,498,263
15	Net Increase (Decrease) in Other Regulatory Liabilities	54,617,203	3,489,966	(32,084,469)	19,042,768
16	(Less) Allowance for Other Funds Used During Construction	(2,665,311)	(2,596,765)	29,929	(38,617)
17	(Less) Undistributed Earnings for Subsidiary Companies	-	-		-
18	Other, Net	(40,972,070)	(34,445,539)	(62,826,490)	(69,353,021)
18a	Net (increase)/decrease in Prepayments and other assets	6,276,839	8,247,379	6,412,140	4,441,600
19	Net Increase/(Decrease) in Other Deferred Credits	(2,964,635)	(880,576)	2,426,313	342,254
20					
21					
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	261,838,282	144,122,261	167,651,534	285,367,554
23					
24	Cash Flows from Investment Activities:				
25	Construction and Acquisition of Plant (including land):				
26	Gross Additions to Utility Plant (less nuclear fuel)	(308,432,927)	(158,547,548)	(103,226,675)	(253,112,054)
27	Gross Additions to Nuclear Fuel	-	-		-
28	Gross Additions to Common Utility Plant	-	-		-
29	Gross Additions to Nonutility Plant	11,689	-	(29,929)	(18,240)
30	(Less) Allowance for Other Funds Used During Construction	2,665,311	2,596,765	3,053,985	3,122,531
31	Cost of Removal	(12,434,617)	(1,337,571)	(12,120,890)	(23,217,936)
32	Other investing activities	(1,165,289)	(3,257,496)		2,092,207
33					
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(324,686,455)	(165,739,380)	(112,263,651)	(271,210,726)
35					
36	Acquisition of Other Noncurrent Assets (d)				
37	Proceeds from Disposal of Noncurrent Assets (d)				
38	Proceeds from Sale of Fixed Assets				
39	Investments in and Advances to Assoc. and Subsidiary Companies				
40	Contributions and Advances from Assoc. and Subsidiary Companies				
41	Disposition of Investments in (and Advances to)				
42	Associated and Subsidiary Companies				
43					
	Purchase of Investment Securities (a)				
45	Proceeds from Sales of Investment Securities (a)				
PAGE 120					

Name of Respondent:			Year/Period of Report:		
Narragansett Electric Company			June 30, 2017		
STATEMENT OF CASH FLOWS					
			NECO	NECO	NECO
			Balance at	Balance at	Balance at
Line No.	Description		December 31, 2016	June 30, 2016	June 30, 2017
	(a)		(b)	(c)	(d)
					(e) = (b) - (c) + (d)
46	Loans Made or Purchased				-
47	Collections on Loans				-
48					
49	Net (Increase) Decrease in Receivables-Moneypool				-
50	Net (Increase) Decrease in Inventory				-
51	Net (Increase) Decrease in Allowances Held for Speculation				-
52	Net Increase (Decrease) in Payables and Accrued Expenses		-	-	-
53	Other: Restricted Cash		(3,609,805)	(197,925)	(11,714)
54	Affiliate Moneypool Lending and Receivables/Payables, Net		-	-	-
55	Net Change in Special Discounts		22,224,027	16,803,590	(61,993)
56	Net Cash Provided by (Used in) Investing Activities				
57	(Total of lines 34 thru 55)		(306,072,233)	(149,133,715)	(112,337,358)
58					
59	Cash Flows from Financing Activities:				
60	Proceeds from Issuance of:				
61	Long-Term Debt (b)		-		-
62	Preferred Stock				-
63	Common Stock				-
64	Other: Debt Expense		-		-
65	Change in Advances from Associated Companies		-	-	-
66	Net Increase in Short-Term Debt (c)				-
67	Affiliate Moneypool Borrowing Payables/Receivables Net			-	-
68	Parent Loss Tax Allocation		-	-	-
69					
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)		-	-	-
71					
72	Payments for Retirement of:				
73	Long-Term Debt (b)		(1,375,000)	-	(1,375,000)
74	Preferred Stock		-		-
75	Common Stock				-
76	Other financing activities: Parent loss allocation		1	-	1
77	Advances to Assoc. and Subsidiary Companies		45,513,493	-	45,513,493
78	Net Decrease in Short-Term Debt (c)				(57,973,976)
79	Notes payable to associated company			(3,592,078)	(27,613)
80	Dividends on Preferred Stock		(110,451)	(55,226)	(55,225)
81	Dividends on Common Stock				-
82	Net Cash Provided by (Used in) Financing Activities				
83	(Total of lines 70 thru 81)		44,028,043	(3,647,304)	(58,001,589)
84					
85	Net Increase (Decrease) in Cash and Cash Equivalents				
86	(Total of lines 22, 57 and 83)		(205,908)	(8,658,758)	(2,687,413)
87					
88	Cash and Cash Equivalents at Beginning of Year	(1)	-	-	-
89					
90	Cash and Cash Equivalents at End of Year	(1)	-	-	-
	(1) Line 88 & 90 show beginning and end of period balances and do not follow the formula (b)=(c)-(d)+(e)				
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Name of Respondent:
Narragansett Electric Company

Year/Period of Report:
June 30, 2017

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION ELECTRIC**

		NECO -Gas	NECO - Elec	
		YTD	YTD	Balance at
Line No.	Classification	June 30, 2017	June 30, 2017	June 30, 2017
	(a)	(a)	(b)	(c) = (a) + (b)
1	Utility Plant			
2	In Service			
3	Plant in Service (Classified)	1,055,090,132	2,308,850,421	3,363,940,553
4	Property Under Capital Leases			-
5	Plant Purchased or Sold			-
6	Completed Construction not Classified	68,541,589	168,868,308	237,409,897
7	Experimental Plant Unclassified			-
8	Total (3 thru 7)	1,123,631,721	2,477,718,729	3,601,350,450
9	Leased to Others			-
10	Held for Future Use		15,028,308	15,028,308
11	Construction Work in Progress	43,392,799	96,433,650	139,826,449
12	Acquisition Adjustments	235,058,056	516,105,537	751,163,593
13	Total Utility Plant (8 thru 12)	1,402,082,576	3,105,286,224	4,507,368,800
14	Accum Prov for Depr, Amort, & Depl	382,168,289	794,889,620	1,177,057,909
15	Net Utility Plant (13 less 14)	1,019,914,287	2,310,396,604	3,330,310,891
16	Detail of Accum Prov for Depr, Amort, & Depl			
17	In Service:	-		-
18	Depreciation	362,334,719	768,443,997	1,130,778,716
19	Amort & Depl of Producing Nat Gas Land/Land Right			
20	Amort of Underground Storage Land/Land Rights			
21	Amort of Other Utility Plant	19,833,570	91,821	19,925,391
22	Total in Service (18 thru 21)	382,168,289	768,535,818	1,150,704,107
23	Leased to Others			
24	Depreciation	-		-
25	Amortization and Depletion	-		-
26	Total Leased to Others (24 & 25)	-		-
27	Held for Future Use			
28	Depreciation	-		-
29	Amortization	-		-
30	Total Held fo Future Use (28 & 29)	-		-
31	Abandonment of Leases (Natural Gas)			
32	Amort of Plant Acquisition Adj		26,353,802	26,353,802
33	Total Accum Prov (equals 14) (22,26,30,31,32)	382,168,289	794,889,620	1,177,057,909

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Name of Respondent:			Year/Period of Report:			
Narragansett Electric Company			June 30, 2017			
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION GAS						
			NECO	NECO	NECO	Test Year
			Balance at	Balance at	Balance at	Balance at
Line No.	Classification		December 31, 2016	June 30, 2016	June 30, 2017	June 30, 2017
	(a)		(b)	(c)	(d)	(e) = (b) - (c) + (d)
1	Utility Plant					
2	In Service					
3	Plant in Service (Classified)		1,001,810,278	977,378,563	1,055,090,132	1,079,521,847
4	Property Under Capital Leases		-	-		-
5	Plant Purchased or Sold		-	-		-
6	Completed Construction not Classified		96,145,319	93,003,330	68,541,589	71,683,578
7	Experimental Plant Unclassified		-	-		-
8	Total (3 thru 7)		1,097,955,597	1,070,381,893	1,123,631,721	1,151,205,425
9	Leased to Others		-	-		-
10	Held for Future Use		-	-		-
11	Construction Work in Progress		59,381,840	45,838,370	43,392,799	56,936,269
12	Acquisition Adjustments		235,058,056	235,058,056	235,058,056	235,058,056
13	Total Utility Plant (8 thru 12)		1,392,395,493	1,351,278,319	1,402,082,576	1,443,199,750
14	Accum Prov for Depr, Amort, & Depl		399,433,062	399,608,196	382,168,289	381,993,155
15	Net Utility Plant (13 less 14)		992,962,431	951,670,123	1,019,914,287	1,061,206,595
16	Detail of Accum Prov for Depr, Amort, & Depl					
17	In Service:		-	-		-
18	Depreciation		372,302,486	374,125,714	362,334,719	360,511,491
19	Amort & Depl of Producing Nat Gas Land/Land Right					
20	Amort of Underground Storage Land/Land Rights					
21	Amot of Other Utility Plant		27,130,576	25,482,482	19,833,570	21,481,664
22	Total in Service (18 thru 21)		399,433,062	399,608,196	382,168,289	381,993,155
23	Leased to Others					
24	Depreciation		-	-		-
25	Amortization and Depletion		-	-		-
26	Total Leased to Others (24 & 25)		-	-		-
27	Held for Future Use					
28	Depreciation		-	-		-
29	Amortization		-	-		-
30	Total Held fo Future Use (28 & 29)		-	-		-
31	Abandonment of Leases (Natural Gas)					
32	Amort of Plant Acquisition Adj			-		-
33	Total Accum Prov (equals 14) (22,26,30,31,32)		399,433,062	399,608,196	382,168,289	381,993,155
PAGE 200						

Name of Respondent:		Year/Period of Report:			
Narragansett Electric Company		June 30, 2017			
OPERATIONS AND MAINTENANCE EXPENSES					
		NECO	NECO	NECO	12 Months
		YTD at	YTD at	YTD at	Balance at
Line No.	Account	12/31/2016 (pg 321-323)	June 30, 2016 (pg 324-325)	June 30, 2017	June 30, 2017
	(a)	(b)	(c)	(d)	(e) = (b) - (c) + (d)
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering	-	-		-
5	(501) Fuel	-	-		-
6	(502) Steam Expenses	-	-		-
7	(503) Steam from Other Sources	-	-		-
8	(Less) (504) Steam Transferred-Cr.	-	-		-
9	(505) Electric Expenses	-	-		-
10	(506) Miscellaneous Steam Power Expenses	-	-		-
11	(507) Rents	-	-		-
12	(509) Allowances	-	-		-
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	-	-		-
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	-	-		-
16	(511) Maintenance of Structures	-	-		-
17	(512) Maintenance of Boiler Plant	-	-		-
18	(513) Maintenance of Electric Plant	-	-		-
19	(514) Maintenance of Miscellaneous Steam Plant	-	-		-
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	-	-		-
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	-	-		-
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering	-	-		-
25	(518) Fuel				-
26	(519) Coolants and Water	-	-		-
27	(520) Steam Expenses	-	-		-
28	(521) Steam from Other Sources	-	-		-
29	(Less) (522) Steam Transferred-Cr.	-	-		-
30	(523) Electric Expenses	-	-		-
31	(524) Miscellaneous Nuclear Power Expenses	-	-		-
32	(525) Rents	-	-		-
33	TOTAL Operation (Enter Total of lines 24 thru 32)	-	-		-
34	Maintenance				
35	(528) Maintenance Supervision and Engineering	-	-		-
36	(529) Maintenance of Structures	-	-		-
37	(530) Maintenance of Reactor Plant Equipment	-	-		-
38	(531) Maintenance of Electric Plant	-	-		-
39	(532) Maintenance of Miscellaneous Nuclear Plant	-	-		-
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	-	-		-
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)	-	-		-
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering	-	-		-
45	(536) Water for Power	-	-		-
46	(537) Hydraulic Expenses	-	-		-
47	(538) Electric Expenses	-	-		-
48	(539) Miscellaneous Hydraulic Power Generation Expenses	-	-		-
49	(540) Rents	-	-		-
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	-	-		-
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering	-	-		-
54	(542) Maintenance of Structures	-	-		-
55	(543) Maintenance of Reservoirs, Dams, and Waterways	-	-		-
56	(544) Maintenance of Electric Plant	-	-		-
57	(545) Maintenance of Miscellaneous Hydraulic Plant	-	-		-
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	-	-		-
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	-	-		-
60	D. Other Power Generation				
61	Operation				

Name of Respondent:			Year/Period of Report:		
Narragansett Electric Company			June 30, 2017		
OPERATIONS AND MAINTENANCE EXPENSES					
		NECO	NECO	NECO	12 Months
		YTD at	YTD at	YTD at	Balance at
Line No.	Account	12/31/2016 (pg 321-323)	June 30, 2016 (pg 324-325)	June 30, 2017	June 30, 2017
	(a)	(b)	(c)	(d)	(e) = (b) - (c) + (d)
62	(546) Operation Supervision and Engineering	-	-		-
63	(547) Fuel	-	-		-
64	(548) Generation Expenses	-	-		-
65	(549) Miscellaneous Other Power Generation Expenses	-	-		-
66	(550) Rents	-	-		-
67	TOTAL Operation (Enter Total of lines 62 thru 66)	-	-		-
68	Maintenance				
69	(551) Maintenance Supervision and Engineering	-	-		-
70	(552) Maintenance of Structures	-	-		-
71	(553) Maintenance of Generating and Electric Plant	-	-		-
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	-	-		-
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	-	-		-
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	-	-		-
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	332,840,734	185,813,840	157,228,504	304,255,398
77	(556) System Control and Load Dispatching	-	-		-
78	(557) Other Expenses	-	-		-
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	332,840,734	185,813,840	157,228,504	304,255,398
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	332,840,734	185,813,840	157,228,504	304,255,398
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering	1,124,230	570,119	606,102	1,160,213
84	(561) Load Dispatching	-	-		-
85	(561.1) Load Dispatch-Reliability	1,401	1,401		-
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,153,361	594,257	636,295	1,195,399
87	(561.3) Load Dispatch-Transmission Service and Scheduling	-	-		-
88	(561.4) Scheduling, System Control and Dispatch Services	5,008,695	-	2,212,643	7,221,338
89	(561.5) Reliability, Planning and Standards Development	241,485	2,125,007	95,503	(1,788,019)
90	(561.6) Transmission Service Studies	-	128,070		(128,070)
91	(561.7) Generation Interconnection Studies	-	-		-
92	(561.8) Reliability, Planning and Standards Development Services	60,453	25,959	27,930	62,424
93	(562) Station Expenses	606,595	145,234	144,826	606,187
94	(563) Overhead Lines Expenses	404,856	102,060	(9,848)	292,948
95	(564) Underground Lines Expenses	-		1,158	1,158
96	(565) Transmission of Electricity by Others	27,000,069	13,806,572	23,048,821	36,242,318
97	(566) Miscellaneous Transmission Expenses	2,971,259	1,661,162	634,217	1,944,314
98	(567) Rents	103,987	31,353	24,222	96,856
99	TOTAL Operation (Enter Total of lines 83 thru 98)	38,676,391	19,191,194	27,421,869	46,907,066
100	Maintenance				
101	(568) Maintenance Supervision and Engineering	67,964	37,644	56,946	87,266
102	(569) Maintenance of Structures	-	-		-
103	(569.1) Maintenance of Computer Hardware	-	-		-
104	(569.2) Maintenance of Computer Software	-	-		-
105	(569.3) Maintenance of Communication Equipment	-	1,282		(1,282)
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	83,948	37,451	(16,112)	30,385
107	(570) Maintenance of Station Equipment	862,890	264,143	252,421	851,168
108	(571) Maintenance of Overhead Lines	1,450,492	820,452	1,626,069	2,256,109
109	(572) Maintenance of Underground Lines	747,878	20,926	111,091	838,043
110	(573) Maintenance of Miscellaneous Transmission Plant	16,071	13,312	1,007	3,766
111	TOTAL Maintenance (Total of lines 101 thru 110)	3,229,243	1,195,210	2,031,422	4,065,455
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	41,905,634	20,386,404	29,453,291	50,972,521
113	3. REGIONAL MARKET EXPENSES				
114	Operation				
115	(575.1) Operation Supervision	-	-		-
116	(575.2) Day-Ahead and Real-Time Market Facilitation	-	-		-
117	(575.3) Transmission Rights Market Facilitation	-	-		-
118	(575.4) Capacity Market Facilitation	-	-		-
119	(575.5) Ancillary Services Market Facilitation	-	-		-
120	(575.6) Market Monitoring and Compliance	-	-		-
121	(575.7) Market Facilitation, Monitoring and Compliance Services	261,207	117,769	133,682	277,120
122	(575.8) Rents	-	-		-

Name of Respondent:			Year/Period of Report:		
Narragansett Electric Company			June 30, 2017		
OPERATIONS AND MAINTENANCE EXPENSES					
		NECO	NECO	NECO	12 Months
		YTD at	YTD at	YTD at	Balance at
Line No.	Account	12/31/2016 (pg 321-323)	June 30, 2016 (pg 324-325)	June 30, 2017	June 30, 2017
	(a)	(b)	(c)	(d)	(e) = (b) - (c) + (d)
123	Total Operation (Lines 115 thru 122)	261,207	117,769	133,682	277,120
124	Maintenance				
125	(576.1) Maintenance of Structures and Improvements	-	-		-
126	(576.2) Maintenance of Computer Hardware	-	-		-
127	(576.3) Maintenance of Computer Software	-	-		-
128	(576.4) Maintenance of Communication Equipment	-	-		-
129	(576.5) Maintenance of Miscellaneous Market Operation Plant	-	-		-
130	Total Maintenance (Lines 125 thru 129)	-	-		-
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	261,207	117,769	133,682	277,120

Name of Respondent:			Year/Period of Report:		
Narragansett Electric Company			June 30, 2017		
OPERATIONS AND MAINTENANCE EXPENSES					
		NECO	NECO	NECO	12 Months
		YTD at	YTD at	YTD at	Balance at
Line No.	Account	12/31/2016 (pg 321-323)	June 30, 2016 (pg 324-325)	June 30, 2017	June 30, 2017
	(a)	(b)	(c)	(d)	(e) = (b) - (c) + (d)
132	4. DISTRIBUTION EXPENSES				
133	Operation				
134	(580) Operation Supervision and Engineering	1,739,133	11,817,163	9,287,500	(790,530)
135	(581) Load Dispatching	2,244,001	-		2,244,001
136	(582) Station Expenses	1,149,970	-		1,149,970
137	(583) Overhead Line Expenses	3,283,676	-		3,283,676
138	(584) Underground Line Expenses	357,037	-		357,037
139	(585) Street Lighting and Signal System Expenses	218,107	-		218,107
140	(586) Meter Expenses	2,050,886	-		2,050,886
141	(587) Customer Installations Expenses	99,166	-		99,166
142	(588) Miscellaneous Expenses	6,901,716	-		6,901,716
143	(589) Rents	342,898	-		342,898
144	TOTAL Operation (Enter Total of lines 134 thru 143)	18,386,590	11,817,163	9,287,500	15,856,927
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	455,954			455,954
147	(591) Maintenance of Structures	59,096			59,096
148	(592) Maintenance of Station Equipment	1,336,120			1,336,120
149	(593) Maintenance of Overhead Lines	25,241,880			25,241,880
150	(594) Maintenance of Underground Lines	2,390,497			2,390,497
151	(595) Maintenance of Line Transformers	431,001			431,001
152	(596) Maintenance of Street Lighting and Signal Systems	1,013,628			1,013,628
153	(597) Maintenance of Meters	77,721			77,721
154	(598) Maintenance of Miscellaneous Distribution Plant	827,645			827,645
155	TOTAL Maintenance (Total of lines 146 thru 154)	31,833,542	18,662,869	15,228,820	28,399,493
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	50,220,132	30,480,032	24,516,320	44,256,420
157	5. CUSTOMER ACCOUNTS EXPENSES				
158	Operation				
159	(901) Supervision	452,017	-		452,017
160	(902) Meter Reading Expenses	323,802	-		323,802
161	(903) Customer Records and Collection Expenses	10,468,919	-		10,468,919
162	(904) Uncollectible Accounts	8,244,908	-		8,244,908
163	(905) Miscellaneous Customer Accounts Expenses	708,733	-		708,733
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	20,198,379	8,027,393	9,482,883	21,653,869
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
166	Operation				
167	(907) Supervision	5,980	-		5,980
168	(908) Customer Assistance Expenses	69,783,592	-		69,783,592
169	(909) Informational and Instructional Expenses	3,034,384	-		3,034,384
170	(910) Miscellaneous Customer Service and Informational Expenses	148,144	-		148,144
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	72,972,100	32,695,669	34,865,729	75,142,160
172	7. SALES EXPENSES				
173	Operation				
174	(911) Supervision	13,598	-		13,598
175	(912) Demonstrating and Selling Expenses	241,713	-		241,713
176	(913) Advertising Expenses	178,070	-		178,070
177	(916) Miscellaneous Sales Expenses	39,178	-		39,178
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	472,559	246,810	557,826	783,575
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	(920) Administrative and General Salaries	19,275,280	9,283,885	8,615,130	18,606,525
182	(921) Office Supplies and Expenses	17,863,055	9,588,290	8,887,504	17,162,269
183	(Less) (922) Administrative Expenses Transferred-Credit	-	-	-	-
184	(923) Outside Services Employed	6,313,911	3,181,120	4,461,001	7,593,792
185	(924) Property Insurance	8,025,725	4,078,267	4,100,592	8,048,050
186	(925) Injuries and Damages	3,407,244	931,370	(72,200)	2,403,674
187	(926) Employee Pensions and Benefits	24,848,414	11,774,126	24,852,670	37,926,958
188	(927) Franchise Requirements	-	-		-
189	(928) Regulatory Commission Expenses	5,205,491	2,760,945	2,523,957	4,968,503
190	(929) (Less) Duplicate Charges-Cr.	-	-		-
191	(930.1) General Advertising Expenses	-	-	111	111
192	(930.2) Miscellaneous General Expenses	6,731,776	5,376,559	(4,679,282)	(3,324,065)

Name of Respondent:			Year/Period of Report:			
Narragansett Electric Company			June 30, 2017			
OPERATIONS AND MAINTENANCE EXPENSES						
			NECO	NECO	NECO	12 Months
			YTD at	YTD at	YTD at	Balance at
Line No.	Account		12/31/2016 (pg 321-323)	June 30, 2016 (pg 324-325)	June 30, 2017	June 30, 2017
	(a)		(b)	(c)	(d)	(e) = (b) - (c) + (d)
193	(931) Rents		17,488,246	8,834,742	9,257,257	17,910,761
194	TOTAL Operation (Enter Total of lines 181 thru 193)		109,159,142	55,809,304	57,946,740	111,296,578
195	Maintenance					
196	(935) Maintenance of General Plant		144,921	45,065	96,839	196,695
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)		109,304,063	55,854,368	58,043,579	111,493,274
198	TOTAL Elec Op and Maint Expns		628,174,808	333,622,285	314,281,814	608,834,337
Pages 321 - 323						

COMPLIANCE ATTACHMENT 3

Workpaper 12-ELEC

Revenue – Infrastructure, Safety and Reliability Capital Adjustment

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Compliance Attachment 3
Worksheet 12-ELEC
Page 1 of 1

The Narragansett Electric Company
d/b/a National Grid
Electric Infrastructure, Safety, and Reliability (ISR) Plan
Annual Revenue Requirement Summary

Line No.	Capital Investment:	As Approved (revised to reflect Tax Cuts & Jobs Act)					Rate Year 1	
		As Approved Fiscal Year 2017 (a)	Fiscal Year 2018 (b)	Fiscal Year 2019 (c)	Fiscal Year 2020 (d)	Fiscal Year 2021 (e)	Fiscal Year 2022 (f)	Sept 2018-Aug 2019 (g)=(c)*7/12+(d) * 5/12
1	Actual Revenue Requirement on Incremental FY 2012 Capital included in ISR Base Base	\$441,364	\$258,746	\$230,195	\$230,567	\$230,938	\$231,354	\$230,350
2	Actual Revenue Requirement on Incremental FY 2013 Capital included in ISR Rate Base	(\$1,042,177)	(\$1,063,814)	(\$979,920)	(\$931,060)	(\$882,483)	(\$831,594)	(\$959,562)
3	Actual Revenue Requirement on Incremental FY 2014 Capital included in ISR Rate Base	\$959,924	\$702,116	\$645,655	\$608,471	\$569,388	\$525,223	\$630,162
4	Actual Revenue Requirement on FY 2015 Capital included in ISR Rate Base	\$3,559,643	\$3,702,418	\$3,366,124	\$3,199,679	\$3,041,665	\$2,883,061	\$3,296,772
5	Actual Revenue Requirement on FY 2016 Capital included in ISR Rate Base	\$5,428,148	\$3,886,091	\$3,511,916	\$3,377,850	\$3,247,372	\$3,129,265	\$3,456,055
6	Forecasted Annual Revenue Requirement on FY 2017 Capital included in ISR Rate Base	\$2,711,630	\$4,339,756	\$3,935,104	\$4,062,944	\$4,205,969	\$4,056,510	\$3,988,371
7	Forecasted Annual Revenue Requirement on FY 2018 Capital included in ISR Rate Base	\$0	(\$393,082)	(\$1,094,756)	(\$1,050,394)	(\$899,136)	(\$693,315)	(\$1,076,272)
8	Subtotal	\$12,058,532	\$11,432,232	\$9,614,317	\$9,498,058	\$9,513,712	\$9,300,505	
9	Forecasted Annual Revenue Requirement on FY 2019 Capital included in ISR Rate Base							
10	Forecasted Annual Revenue Requirement on FY 2020 Capital included in ISR Rate Base			(\$220,400)	(\$450,826)	(\$423,884)	(\$288,744)	(\$316,411)
11	Forecasted Annual Revenue Requirement on FY 2021 Capital included in ISR Rate Base				(\$220,400)	(\$450,826)	(\$423,884)	(\$91,833)
12	Forecasted Annual Revenue Requirement on FY 2022 Capital included in ISR Rate Base					(\$220,400)	(\$450,826)	
13	Forecasted Annual Revenue Requirement on FY 2023 Capital included in ISR Rate Base						(\$220,400)	
14	Total Forecasted Revenue Requirement on Capital Investment			\$9,393,917	\$8,826,832	\$8,418,601	\$7,916,651	\$9,157,632
15	Test Year/Rate Year ISR revenues							\$16,046,396
16	Normalizing / Proforma Adjustment							(\$6,888,764)
17								

Column/Line Notes
Columns (a)-(f), Lines 1 through 8 - per Company's response to PUC request 3-2 in RIPUC Docket 4783, FY 2019 Electric ISR Plan
Lines 10 through 13 - Estimated revenue requirements based on FY 2018 level of investment
14 Sum of Lines 8 through 13

COMPLIANCE ATTACHMENT 3

Workpaper 12-GAS

Revenue – Infrastructure, Safety and Reliability Capital Adjustment

The Narragansett Electric Company
d/b/a National Grid
Gas Infrastructure, Safety, and Reliability (ISR) Plan
Annual Revenue Requirement Summary

Line No.		Updated for Tax Act Changes					Rate Year 1	
		Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Sept 2018-Aug 2019	(f)=(b)*7/12+(c)*5/12
		(a)	(b)	(c)	(d)	(e)		
Capital Investment:								
1	Actual Revenue Requirement on Incremental FY 2012 Capital included in ISR Rate Base	\$1,033,129	\$939,355	\$939,355	\$939,355	\$939,355		\$939,355
2	Actual Revenue Requirement on Incremental FY 2013 Capital included in ISR Rate Base	\$244,096	\$214,778	\$214,778	\$214,778	\$214,778		\$214,778
3	Actual Revenue Requirement on Incremental FY 2014 Capital included in ISR Rate Base	\$3,219,007	\$2,919,088	\$2,919,088	\$2,919,088	\$2,919,088		\$2,919,088
4	Actual Annual Revenue Requirement on FY 2015 Capital Included in ISR Rate Base	\$6,418,984	\$5,837,251	\$5,837,251	\$5,837,251	\$5,837,251		\$5,837,251
5	Actual Annual Revenue Requirement on FY 2016 Capital Included in ISR Rate Base	\$7,559,099	\$6,879,571	\$6,879,571	\$6,879,571	\$6,879,571		\$6,879,571
6	Forecasted Annual Revenue Requirement on FY 2017 Capital Included in ISR Rate Base	\$5,903,426	\$5,377,367	\$5,377,367	\$5,377,367	\$5,377,367		\$5,377,367
7	Forecasted Annual Revenue Requirement on FY 2018 Capital Included in ISR Rate Base	\$4,029,833	\$7,380,634	\$7,380,634	\$7,380,634	\$7,380,634		\$7,380,634
8	Total Capital Investment Revenue Requirement	\$28,407,575	\$29,548,044	\$29,548,044	\$29,548,044	\$29,548,044		\$29,548,044
9	Forecasted Annual Revenue Requirement on FY 2019 Capital included in ISR Rate Base		\$4,159,148	\$8,191,069	\$8,191,069	\$8,191,069		\$5,839,115
10	Forecasted Annual Revenue Requirement on FY 2020 Capital included in ISR Rate Base			\$4,159,148	\$8,191,069	\$8,191,069		\$1,732,978
11	Forecasted Annual Revenue Requirement on FY 2021 Capital included in ISR Rate Base				\$4,159,148	\$8,191,069		\$0
12	Forecasted Annual Revenue Requirement on FY 2022 Capital included in ISR Rate Base					\$4,159,148		\$0
13	Total Forecasted Revenue Requirement on Capital Investment		\$33,707,192	\$41,898,261	\$50,089,330	\$58,280,400		\$37,120,137
14	Test Year/Rate Year ISR revenues							\$0
15	Normalizing / Proforma Adjustment							\$37,120,137

Column/Line Notes

Columns (a)-(e), Lines 1 through 8 - as approved per RIPUC Docket No. 4781, Updated Attachments to Sections 3 of the FY 2019 Gas ISR Plan with two exceptions: (1) does not reflect adjustments to Total Allowed Capital Included in ISR Rate Base per the settlement; (2) includes a correction to the proration adjustment included in the FY 2018 revenue requirement on vintage 2018 investment. See Page 2.
Lines 9 through 12 - Estimated revenue requirements based on FY 2018 level of investment
13 Sum of Lines 8 through 12
14 Per Schedule 2-GAS, Line 36
15 Line 13 less Line 14

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
FY 2018 Gas ISR Plan Revenue Requirement
Computation of Revenue Requirement on FY 2018 Forecasted Gas Capital Investment

Line No.			Fiscal Year 2018 (a)	Fiscal Year 2019 (b)	Fiscal Year 2020 (c)
Depreciable Net Capital Included in ISR Rate Base					
1	Total Allowed Capital Included in ISR Rate Base in Current Year	Per Company's books	\$93,077,000	\$0	
2	Retirements	Line 1 * Retirement rate	1/ \$3,285,618	\$0	
3	Net Depreciable Capital Included in ISR Rate Base	Column (a) = Line 1 - Line 1a - Line 2; Column (b) = Prior Year Line 3	\$89,791,382	\$89,791,382	\$89,791,382
Change in Net Capital Included in ISR Rate Base					
4	Capital Included in ISR Rate Base	Line 1	\$93,077,000	\$0	\$0
5	Depreciation Expense	Per Settlement Agreement Docket No. 4323, excluding General Plant	\$24,356,183	\$0	\$0
6	Incremental Capital Amount	Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6	\$68,720,817	\$68,720,817	\$68,720,817
7	Cost of Removal	Per Company's books	\$8,008,000	\$8,008,000	\$8,008,000
8	Net Plant Amount	Line 6 + Line 7	\$76,728,817	\$76,728,817	\$76,728,817
Deferred Tax Calculation:					
9	Composite Book Depreciation Rate	As Approved in R.I.P.U.C. Docket No. 3943 & 4323	3.38%	3.38%	3.38%
10	Tax Depreciation	Page 3 of 27, Line 21	\$80,427,546	\$1,567,260	\$1,449,591
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$80,427,546	\$81,994,806	\$83,444,397
12	Book Depreciation	Column (a) = Line 3 * Line 9 * 50% ; Column (b) = Line 3 * Line 9	\$1,517,474	\$3,034,949	\$3,034,949
13	Cumulative Book Depreciation	Prior Year Line 13 + Current Year Line 12	\$1,517,474	\$4,552,423	\$7,587,371
14	Cumulative Book / Tax Timer	Line 11 - Line 13	\$78,910,072	\$77,442,384	\$75,857,026
15	Effective Tax Rate		21.00%	21.00%	21.00%
16	Deferred Tax Reserve	Line 14 * Line 15	\$16,571,115	\$16,262,901	\$15,929,975
17	Less: FY 2018 Federal NOL	Estimated NOL, per Tax Department	\$0	\$0	\$0
18	Proration Adjustment	Col (a) = Page 22 of 27, Line 40; Col (b) = Page 23 of 27, Line 40	(\$1,286,840)	\$278,894	
19	Excess Deferred Tax		\$8,285,558	\$8,285,558	
20	Net Deferred Tax Reserve	Line 16 + Line 17 + Line 18	\$23,569,833	\$24,827,352	\$15,929,975
ISR Rate Base Calculation:					
21	Cumulative Incremental Capital Included in ISR Rate Base	Line 8	\$76,728,817	\$76,728,817	\$76,728,817
22	Accumulated Depreciation	- Line 13	(\$1,517,474)	(\$4,552,423)	(\$7,587,371)
23	Deferred Tax Reserve	- Line 20	(\$23,569,833)	(\$24,827,352)	(\$15,929,975)
24	Year End Rate Base before Deferred Tax Proration	Sum of Lines 21 through 23	\$51,641,510	\$47,349,042	\$53,211,470
Revenue Requirement Calculation:					
25	Average ISR Rate Base	Column (a) = Current Year Line 23+2; Column (b) = (Prior Year Line 23 + Current Year Line 22) ÷ 2	\$25,820,755	\$49,495,276	\$50,280,256
26	Pre-Tax ROR		2/ 9.73%	8.78%	8.78%
27	Return and Taxes	Line 25 * Line 26	\$2,512,359	\$4,345,685	\$4,414,606
28	Book Depreciation	Line 12	\$1,517,474	\$3,034,949	\$3,034,949
29	Property Taxes		3/ \$0	\$0	\$0
30	Annual Revenue Requirement	Sum of Lines 27 through 29	\$4,029,833	\$7,380,634	\$7,449,555

1/ Assumes 3.53% retirement rate based on FY 2016 actual retirements (Per Page 6 of 25, Line 2(a); Line 1(a))

3/ Property taxes calculated on Pages 17 through 19 of 25 for all vintage years commencing with FY14 and reflected in total on Page 1 at Line 10.

The Narragansett Electric Company
d/b/a National Grid
FY 2018 Gas ISR Plan Revenue Requirement
Calculation of FY 2018 Net Deferred Tax Reserve Proration

		(a)=Sum of (b) through (h)	(b) Vintage Year 2018	(c) Vintage Year 2017	(d) Vintage Year 2016	(e) Vintage Year 2015	(f) Vintage Year 2014	(g) Vintage Year 2013	(h) Vintage Year 2012		
Line No.		Total									
	Deferred Tax Subject to Proration										
		Col (b) = Page 2 of 27, Line 12; Col (c) = Page 4 of 27, Line 12; Col (d) = Page 6 of 27, Line 12; Col (e) = Page 8 of 27, Line 12; Col (f) = Page 10 of 27, Line 12; Col (g) = Page 12 of 27, Line 10; Col (h) = Page 14 of 27, Line 10									
1	Book Depreciation	\$10,031,353	\$1,517,474	\$2,581,784	\$2,916,853	\$2,333,053	\$679,280	(\$150,012)	\$152,921		
2	Bonus Depreciation	(\$7,236,739)	(\$7,236,739)	\$0	\$0	\$0	\$0	\$0	\$0		
		Page 3 of 27, Line 12									
		Col (b) = Page 3 of 27, Line 18; Col (c) = Page 4 of 27, Line 10; Col (d) = Page 6 of 27, Line 10; Col (e) = Page 8 of 27, Line 10; Col (f) = Page 10 of 27, Line 10; Col (g) = Page 12 of 27, Line 8; Col (h) = Page 14 of 27, Line 8									
3	Remaining MACRS Tax Depreciation										
		(\$3,610,545)	(\$814,133)	(\$890,237)	(\$892,846)	(\$837,819)	(\$156,979)	\$9,278	(\$27,809)		
4	FY18 tax (gain)/loss on retirements	(\$238,628)	(\$238,628)	\$0	\$0	\$0	\$0	\$0	\$0		
		Page 3 of 27, Line 19									
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$1,054,559)	(\$6,772,026)	\$1,691,547	\$2,024,007	\$1,495,234	\$522,301	(\$140,734)		
6	Effective Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%		
7	Deferred Tax Reserve	Line 5 * Line 6	(\$369,096)	(\$2,370,209)	\$592,041	\$708,402	\$523,332	\$182,805	(\$49,257)		
	Deferred Tax Not Subject to Proration										
8	Capital Repairs Deduction	Page 3 of 27, Line 5	(\$64,130,046)	(\$64,130,046)							
9	Cost of Removal	Page 3 of 27, Line 20	(\$8,008,000)	(\$8,008,000)							
10	Book/Tax Depreciation Timing Difference at 3/31/2017		\$0	\$0							
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	(\$72,138,046)	(\$72,138,046)							
12	Effective Tax Rate	35.00%	35.00%								
13	Deferred Tax Reserve	Line 11 * Line 12	(\$25,248,316)	(\$25,248,316)							
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$25,617,412)	(\$27,618,525)	\$592,041	\$708,402	\$523,332	\$182,805	(\$49,257)		
15	Net Operating Loss	Page 2 of 27, Line 7	\$0	\$0							
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$25,617,412)	(\$27,618,525)	\$592,041	\$708,402	\$523,332	\$182,805	(\$49,257)		
	Allocation of FY 2018 Estimated Federal NOL										
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$6,772,026)	(\$6,772,026)							
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	(\$72,138,046)	(\$72,138,046)							
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$78,910,072)	(\$78,910,072)							
20	Total FY 2018 Federal NOL	(Page 2 of 27, Line 17) / 35%	\$0	\$0							
21	Allocated FY 2018 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0							
22	Allocated FY 2018 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0							
23	Effective Tax Rate	35.00%	35.00%								
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0							
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$369,096)	(\$2,370,209)	\$592,041	\$708,402	\$523,332	\$182,805	(\$49,257)		
		(i)	(j)								
	Proration Calculation	Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (r)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
26	April 2017	30	91.78%	(\$28,230)	(\$181,283)	\$45,282	\$54,181	\$40,027	\$13,982	(\$3,767)	\$3,349
27	May 2017	31	83.29%	(\$25,618)	(\$164,508)	\$41,091	\$49,168	\$36,323	\$12,688	(\$3,419)	\$3,039
28	June 2017	30	75.07%	(\$23,090)	(\$148,273)	\$37,036	\$44,316	\$32,738	\$11,436	(\$3,081)	\$2,739
29	July 2017	31	66.58%	(\$20,477)	(\$131,498)	\$32,846	\$39,302	\$29,034	\$10,142	(\$2,733)	\$2,429
30	August 2017	31	58.08%	(\$17,865)	(\$114,722)	\$28,656	\$34,288	\$25,330	\$8,848	(\$2,384)	\$2,119
31	September 2017	30	49.86%	(\$15,337)	(\$98,488)	\$24,601	\$29,436	\$21,746	\$7,596	(\$2,047)	\$1,820
32	October 2017	31	41.37%	(\$12,725)	(\$81,713)	\$20,411	\$24,422	\$18,042	\$6,302	(\$1,698)	\$1,510
33	November 2017	30	33.15%	(\$10,196)	(\$65,478)	\$16,355	\$19,570	\$14,457	\$5,050	(\$1,361)	\$1,210
34	December 2017	31	24.66%	(\$7,584)	(\$48,703)	\$12,165	\$14,556	\$10,753	\$3,756	(\$1,012)	\$900
35	January 2018	31	16.16%	(\$4,972)	(\$31,927)	\$7,975	\$9,542	\$7,049	\$2,462	(\$664)	\$590
36	February 2018	28	8.49%	(\$2,612)	(\$16,775)	\$4,190	\$5,014	\$3,704	\$1,294	(\$349)	\$310
37	March 2018	31	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total	365		(\$168,705)	(\$1,083,370)	\$270,609	\$323,795	\$239,203	\$83,556	(\$22,514)	\$20,015
39	Deferred Tax Without Proration	Line 25	(\$369,096)	(\$2,370,209)	\$592,041	\$708,402	\$523,332	\$182,805	(\$49,257)		\$43,789
40	Proration Adjustment	Line 38 - Line 39	\$200,390	\$1,286,840	(\$321,433)	(\$384,608)	(\$284,129)	(\$99,249)	\$26,743		(\$23,774)

Column Notes:

(j) Sum of remaining days in the year (Col (i)) divided by 365
(l) through (r) = Current Year Line 25 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid

INVESTIGATION AS TO THE
PROPRIETY OF PROPOSED TARIFF
CHANGES

Compliance Filing

Compliance Attachment 4
Through Compliance Attachment 10

Book 5 of 7

August 16, 2018

Submitted to:
Rhode Island Public Utilities Commission
RIPUC Docket Nos. 4770/4780

Submitted by:

nationalgrid

Compliance Attachment 4

Narragansett Electric and Narragansett Gas Grid Modernization Revenue Requirement

Rate Years 1, 2, 3

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770/4780
Appendix 4 & 5 - Revenue Requirement Summary
Page 1 of 1

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Rhode Island Renewable Energy
Annual Revenue Requirement Summary

<u>Line No.</u>		<u>Rate Year Ending August 31, 2019</u>	<u>Rate Year Ending August 31, 2020</u>	<u>Rate Year Ending August 31, 2021</u>
	Grid Mod - Electric (Appendix 4):			
1	AMI Business Case	\$666,667	\$666,667	\$666,667
2	System Data Portal	\$466,667	\$700,000	\$700,000
3	GIS Enhancement (IS)	\$142,333	\$142,333	\$142,333
4	GIS Enhancement (BR)	\$0	\$1,028,000	\$1,028,000
5	DSCADA/ADMS	\$0	\$436,000	\$0
	Other Grid Mod:			
6	RTU Separation	\$0	\$184,147	\$269,992
7	Enterprise Service Bus	\$0	\$402,346	\$940,893
8	Data Lake	\$0	\$434,337	\$588,457
9	PI Historian	\$0	\$538,044	\$536,390
10	Advanced Analytics	\$0	\$819,352	\$990,044
11	Telecommunications	\$0	\$445,100	\$663,946
12	Cybersecurity	\$0	\$1,460,584	\$1,459,106
13	Subtotal - Other Grid Mod	\$0	\$4,283,910	\$5,448,828
14	Subtotal - Grid Mod Electric	\$1,275,667	\$7,256,910	\$7,985,828
	Special Sector Programs (Appendix 5):			
15	Electric Transportation	\$681,300	\$1,151,751	\$2,151,776
16	Electric Heat	\$0	\$0	\$0
17	Strategic Electrification Education Fund	\$7,500	\$11,250	\$18,750
18	Energy Storage	\$112,856	\$259,668	\$411,986
19	Subtotal SSP	\$801,656	\$1,422,669	\$2,582,512
20	Total Electric	\$2,077,323	\$8,679,579	\$10,568,340
	Grid Mod - Gas (Appendix 4):			
	Other Grid Mod:			
21	RTU Separation	\$0	\$0	\$0
22	Enterprise Service Bus	\$0	\$218,654	\$511,326
23	Data Lake	\$0	\$236,039	\$319,796
24	PI Historian	\$0	\$0	\$0
25	Advanced Analytics	\$0	\$445,275	\$538,037
26	Telecommunications	\$0	\$241,889	\$360,820
27	Cybersecurity	\$0	\$793,752	\$792,948
28	Total Gas	\$0	\$1,935,609	\$2,522,927
29	Total Gas and Electric	\$2,077,323	\$10,615,188	\$13,091,267

Line 1 - per Section 16 of the Amended Settlement Agreement.

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - RTU Separation
Rate Year Annual Revenue Requirement Summary

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ 60,000	\$ 60,000
4	GIS Data Enhancement	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 60,000	\$ 60,000
	Sum of Lines 1 through 12			
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ -	\$ -
	Sum of Lines 14 through 21			
23	Total O&M Expenses	\$ -	\$ 60,000	\$ 60,000
	Line 13 + Line 22			
24	Electric Capital Investment:			
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$75,637	\$74,228
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$48,510	\$126,062
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$9,702
28	Total Electric Capital Investment Component of Revenue Requirement	\$0	\$124,147	\$209,992
	Sum of Lines 25 through Line 27			
29	Gas Capital Investment:			
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
33	Total Gas Capital Investment Component of Revenue Requirement	\$0	\$0	\$0
	Sum of Lines 30 through Line 32			
34	Total Electric Revenue Requirement	\$0	\$184,147	\$269,992
	Line 13 + Line 28			
35	Total Gas Revenue Requirement	\$0	\$0	\$0
	Line 22 + Line 33			
36	Total Electric & Gas Revenue Requirement	\$ -	\$ 184,147	\$ 269,992
	Line 34 + Line 35			

Column Notes
(a) No recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - RTU Separation
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ -	\$ -	\$ -
23	Total O&M Expenses	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$29,106	\$75,637	\$74,228
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$48,510	\$126,062
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$9,702
28	Total Electric Capital Investment Component of Revenue Requirement	-	\$29,106	\$124,147	\$209,992
29	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
33	Total Gas Capital Investment Component of Revenue Requirement	-	\$0	\$0	\$0
34	Total Electric Revenue Requirement	-	\$89,106	\$184,147	\$269,992
35	Total Gas Revenue Requirement	-	\$0	\$0	\$0
36	Total Electric & Gas Revenue Requirement	-	\$ 89,106	\$ 184,147	\$ 269,992

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2020
Synergy Grid Mod - RTU Separation Electric

Line No.		Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>				
1	Feeder Monitor Sensors	\$0	\$0	\$0
2	RTU Separation	\$570,000	\$0	\$0
3	Total Estimated Capital Investment	\$570,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
4	Total Allowed Capital Included in Rate Base in Current Year	Line 3 \$570,000	\$0	\$0
5	Retirements	Line 4 * 0% \$0	\$0	\$0
6	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b and c) = Prior Year Line 6 \$570,000	\$570,000	\$570,000
<u>Change in Net Capital Included in Rate Base</u>				
7	Capital Included in Rate Base	Line 3 \$570,000	\$0	\$0
8	Cost of Removal	\$0	\$0	\$0
9	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8 \$570,000	\$570,000	\$570,000
<u>Tax Depreciation</u>				
10	Vintage Year Tax Depreciation:			
11	FY 2020 Spend	Page 4 of 11, Line 21 \$21,375	\$41,148	\$38,059
12	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11 \$21,375	\$62,523	\$100,582
<u>Book Depreciation</u>				
13	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770 2.89%	2.89%	2.89%
14	Book Depreciation	Column (a) = Line 1 * Line 13 * 50%; Column (b and c) = Line 1 * Line 13 \$0	\$0	\$0
15	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14 \$0	\$0	\$0
16	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770 2.09%	2.09%	2.09%
17	Book Depreciation	Column (a) = Line 2 * Line 16 * 50%; Column (b and c) = Line 2 * Line 16 \$5,957	\$11,913	\$11,913
18	Cumulative Book Depreciation	Prior Year Line 18 + Current Year Line 17 \$5,957	\$17,870	\$29,783
19	Total Cumulative Book Depreciation	Line 18 + Line 15 \$5,957	\$17,870	\$29,783
<u>Deferred Tax Calculation:</u>				
20	Cumulative Book / Tax Timer	Line 12 - Line 19 \$15,419	\$44,654	\$70,800
21	Effective Tax Rate	21.00% 21.00%	21.00%	21.00%
22	Deferred Tax Reserve	Line 20 * Line 21 \$3,238	\$9,377	\$14,868
23	Less: FY 2020 Federal NOL	\$ -	\$ -	\$ -
24	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40 \$ (1,758)	\$ (3,333)	\$ (2,981)
25	Net Deferred Tax Reserve	Sum of Lines 22 through 24 \$1,480	\$6,044	\$11,887
<u>Rate Base Calculation:</u>				
26	Cumulative Incremental Capital Included in Rate Base	Line 9 \$ 570,000	\$ 570,000	\$ 570,000
27	Accumulated Depreciation	- Line 19 (\$5,957)	(\$17,870)	(\$29,783)
28	Deferred Tax Reserve	- Line 25 (\$1,480)	(\$6,044)	(\$11,887)
29	Year End Rate Base	Sum of Lines 26 through 28 \$ 562,564	\$546,086	\$528,331
<u>Revenue Requirement Calculation:</u>				
30	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b and c) = (Prior Year Line 29 + Current Year Line 30) ÷ 2 \$281,282	\$554,325	\$537,209
31	Pre-Tax ROR	8.23% 1/	8.23%	8.23%
32	Return and Taxes	Line 30 * Line 31 \$23,149	\$45,621	\$44,212
33	Book Depreciation	Line 14 - Line 17 \$5,957	\$11,913	\$11,913
34	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b & c) Line 9 * 3.176% \$0	\$18,103	\$18,103
35	Annual Revenue Requirement	Sum of Lines 32 through 34 \$29,106	\$75,637	\$74,228

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long-Term Debt	48.35%	4.62%	2.23%		2.23%
Short-Term Debt 1	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 Electric Capital Investments
Synergy Grid Mod - RTU Separation Electric

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 3	\$570,000		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$570,000		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$570,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$570,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 0%	0.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$570,000		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$570,000	\$570,000	\$570,000
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	3.750%	7.219%	6.677%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$21,375	\$41,148	\$38,059
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 8	\$0		
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$21,375	\$41,148	\$38,059

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2021
Synergy Grid Mod - RTU Separation Electric

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Estimated Capital Investment</u>			
1	Feeder Monitor Sensors		\$0	
2	RTU Separation		\$950,000	
3	Total Estimated Capital Investment	Line 1 + Line 2	\$950,000	\$0
	<u>Depreciable Net Capital Included in Rate Base</u>			
4	Total Allowed Capital Included in Rate Base in Current Year	Line 3	\$950,000	\$0
5	Retirements	Line 4 * 0%	\$0	\$0
6	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6	\$950,000	\$950,000
	<u>Change in Net Capital Included in Rate Base</u>			
7	Capital Included in Rate Base	Line 3	\$950,000	\$0
8	Cost of Removal		\$0	\$0
9	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$950,000	\$950,000
	<u>Tax Depreciation</u>			
10	Vintage Year Tax Depreciation:			
11	FY 2021 Spend	Page 6 of 11, Line 21	\$35,625	\$68,581
12	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11	\$35,625	\$104,206
	<u>Book Depreciation</u>			
13	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.89%	2.89%
14	Book Depreciation	Column (a) = Line 1 * Line 13 * 50%; Column (b) = Line 1 * Line 13	\$0	\$0
15	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14	\$0	\$0
16	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.09%	2.09%
17	Book Depreciation	Column (a) = Line 2 * Line 16 * 50%; Column (b) = Line 2 * Line 16	\$9,928	\$19,855
18	Cumulative Book Depreciation	Prior Year Line 18 + Current Year Line 17	\$9,928	\$29,783
19	Total Cumulative Book Depreciation	Line 18 + Line 15	\$9,928	\$29,783
	<u>Deferred Tax Calculation:</u>			
20	Cumulative Book / Tax Timer	Line 12 - Line 19	\$25,698	\$74,424
21	Effective Tax Rate		21.00%	21.00%
22	Deferred Tax Reserve	Line 20 * Line 21	\$5,396	\$15,629
23	Less: FY 2021 Federal NOL		\$0	\$0
24	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	(\$2,930)	(\$5,555)
25	Net Deferred Tax Reserve	Sum of Lines 22 through 24	\$2,467	\$10,074
	<u>Rate Base Calculation:</u>			
26	Cumulative Incremental Capital Included in Rate Base	Line 9	\$ 950,000	\$950,000
27	Accumulated Depreciation	- Line 19	(\$9,928)	(\$29,783)
28	Deferred Tax Reserve	- Line 25	(\$2,467)	(\$10,074)
29	Year End Rate Base	Sum of Lines 26 through 28	\$ 937,606	\$910,144
	<u>Revenue Requirement Calculation:</u>			
30	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b) = (Prior Year Line 29 + Current Year Line 29) ÷ 2	\$468,802.95	\$923,875
31	Pre-Tax ROR		8.23%	8.23%
32	Return and Taxes	Line 30 * Line 31	\$38,582	\$76,035
33	Book Depreciation	Line 14 + Line 17	\$9,928	\$19,855
34	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b) Line 9 * 3.176%	\$0	\$30,172
35	Annual Revenue Requirement	Sum of Lines 32 through 34	\$48,510	\$126,062

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 Electric Capital Investments
Synergy Grid Mod - RTU Separation Electric

Line No.			Fiscal Year Ending <u>March 31, 2021</u> (a)	Fiscal Year Ending <u>March 31, 2022</u> (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 3	\$950,000	
2	Capital Repairs Deduction Rate	Per Tax Department	<u>0.00%</u>	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$950,000	
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$950,000	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$950,000	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$950,000	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	<u>\$0</u>	
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$950,000	\$950,000
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>3.750%</u>	<u>7.219%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17	\$35,625	\$68,581
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 8	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$35,625</u>	<u>\$68,581</u>

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2022
Synergy Grid Mod - RTU Separation Electric

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Feeder Monitor Sensors	\$0
2	RTU Separation	\$190,000
3	Total Estimated Capital Investment	Line 1 + Line 2 \$190,000
<u>Depreciable Net Capital Included in Rate Base</u>		
4	Total Allowed Capital Included in Rate Base in Current Year	Line 3 \$190,000
5	Retirements	Line 4 * 0% \$0
6	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5 \$190,000
<u>Change in Net Capital Included in Rate Base</u>		
7	Capital Included in Rate Base	Line 3 \$190,000
8	Cost of Removal	\$0
9	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8 \$190,000
<u>Tax Depreciation</u>		
10	Vintage Year Tax Depreciation:	
11	FY 2022 Spend	Page 8 of 11, Line 21 \$7,125
12	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 13 \$7,125
<u>Book Depreciation</u>		
13	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.89%
14	Book Depreciation	Column (a) = Line 1 * Line 13 * 50% \$0
15	Cumulative Book Depreciation	Current Year Line 14 \$0
16	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.09%
17	Book Depreciation	Column (a) = Line 2 * Line 16 * 50% \$1,986
18	Cumulative Book Depreciation	Current Year Line 16 \$1,986
19	Total Cumulative Book Depreciation	Line 15 + Line 18 \$1,986
<u>Deferred Tax Calculation:</u>		
20	Cumulative Book / Tax Timer	Line 12 - Line 19 \$5,140
21	Effective Tax Rate	21.00%
22	Deferred Tax Reserve	Line 20 * Line 21 \$1,079
23	Less: FY 2022 Federal NOL	\$0
24	Less: Proration Adjustment	Col (a) = Page 11 of 11, Line 40 (\$586)
25	Net Deferred Tax Reserve	Sum of Lines 22 through 24 \$493
<u>Rate Base Calculation:</u>		
26	Cumulative Incremental Capital Included in Rate Base	Line 9 \$ 190,000
27	Accumulated Depreciation	- Line 19 (\$1,986)
28	Deferred Tax Reserve	- Line 25 (\$493)
29	Year End Rate Base	Sum of Lines 26 through 28 \$ 187,521
<u>Revenue Requirement Calculation:</u>		
30	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2 \$93,761
31	Pre-Tax ROR	1/ 8.23%
32	Return and Taxes	Line 30 * Line 31 \$7,716
33	Book Depreciation	Line 14 + Line 17 \$1,986
34	Property Taxes	Tax Rate 3.176% MAL-7 \$0
35	Annual Revenue Requirement	Sum of Lines 32 through 34 \$9,702

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 Electric Capital Investments
Synergy Grid Mod - RTU Separation Electric

Line No.		Fiscal Year Ending March 31, 2022 (a)
	<u>Capital Repairs Deduction</u>	
1	Plant Additions	Page 7 of 11, Line 3 \$190,000
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%
3	Capital Repairs Deduction	Line 1 * Line 2 \$0
	<u>Bonus Depreciation</u>	
4	Plant Additions	Line 1 \$190,000
5	Less Capital Repairs Deduction	Line 3 \$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$190,000
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department 100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 \$190,000
9	Bonus Depreciation Rate (April 2021 - December 2021)	0% 0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0% 0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10 0.00%
12	Bonus Depreciation	Line 8 * Line 11 \$0
	<u>Remaining Tax Depreciation</u>	
13	Plant Additions	Line 1 \$190,000
14	Less Capital Repairs Deduction	Line 3 \$0
15	Less Bonus Depreciation	Line 12 \$0
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$190,000
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 3.750%
18	Remaining Tax Depreciation	Line 16 * Line 17 \$7,125
19	FY22 Loss incurred due to retirements	Per Tax Department \$0
20	Cost of Removal	Page 7 of 11, Line 8 \$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20 \$7,125

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2020 Net Deferred Tax Reserve Electric Proration
Synergy Grid Mod - RTU Separation Electric

Line		(a)= Column	(b) Vintage Year
No.	Deferred Tax Subject to Proration	Total	March 31, 2020
1	Book Depreciation	Page 3 of 11, Line 14 + Line 17	\$5,957
2	Bonus Depreciation	Page 4 of 11, Line 12	\$0
3	Remaining MACRS Tax Depreciation	Page 4 of 11, Line 18	(\$21,375)
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, Line 19	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$15,419)
6	Effective Tax Rate	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$3,238)
Deferred Tax Not Subject to Proration			
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0
9	Cost of Removal	Page 4 of 11, Line 20	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0
12	Effective Tax Rate	21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$3,238)
15	Net Operating Loss	Page 3 of 11, Line 23	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$3,238)
Allocation of FY 2020 Estimated Federal NOL			
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$15,419)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$15,419)
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 23 / 21%	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0
23	Effective Tax Rate	Per Tax Department	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$3,238)

	(i) Number of Days in	(j) Proration Percentage	(k)= Sum of (l)	(l)
	Month			
26	April 2019	30 91.78%	(\$248)	(\$248)
27	May 2019	31 83.29%	(\$225)	(\$225)
28	June 2019	30 75.07%	(\$203)	(\$203)
29	July 2019	31 66.58%	(\$180)	(\$180)
30	August 2019	31 58.08%	(\$157)	(\$157)
31	September 2019	30 49.86%	(\$135)	(\$135)
32	October 2019	31 41.37%	(\$112)	(\$112)
33	November 2019	30 33.15%	(\$89)	(\$89)
34	December 2019	31 24.66%	(\$67)	(\$67)
35	January 2020	31 16.16%	(\$44)	(\$44)
36	February 2020	28 8.49%	(\$23)	(\$23)
37	March 2020	31 0.00%	\$0	\$0
38	Total	365	(\$1,480)	(\$1,480)
39	Deferred Tax Without Proration	Line 25	(\$3,238)	(\$3,238)
40	Proration Adjustment	Line 38 - Line 39	\$1,758	\$1,758

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve Electric Proration
Synergy Grid Mod - RTU Separation Electric

		(a)=Sum of (b) through (c)	(b) Vintage Year	(c) Vintage Year
Line No.		Total	March 31, 2021	March 31, 2020
Deferred Tax Subject to Proration				
1	Book Depreciation	Col (b) = Page 5 of 11, Line 14 + Line 17 ;Col (c) = Page 3 of 11, Line 14 + Line 17	\$21,841	\$9,928
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18 ;Col (c) = Page 4 of 11, Line 18	(\$76,773)	(\$35,625)
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19 ;Col (c) = Page 4 of 11, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$54,933)	(\$25,698)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$11,536)	(\$5,396)
Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$11,536)	(\$5,396)
15	Net Operating Loss	Page 5 of 11, Line 23	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$11,536)	(\$5,396)
Allocation of FY 2021 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$25,698)	(\$25,698)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$25,698)	(\$25,698)
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 23 / 21%	\$0	\$0
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$11,536)	(\$5,396)
		(i)	(j)	
Proration Calculation		Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (m)
26	April 2020	30	91.78%	(\$882)
27	May 2020	31	83.29%	(\$801)
28	June 2020	30	75.07%	(\$722)
29	July 2020	31	66.58%	(\$640)
30	August 2020	31	58.08%	(\$558)
31	September 2020	30	49.86%	(\$479)
32	October 2020	31	41.37%	(\$398)
33	November 2020	30	33.15%	(\$319)
34	December 2020	31	24.66%	(\$237)
35	January 2021	31	16.16%	(\$155)
36	February 2021	28	8.49%	(\$82)
37	March 2021	31	0.00%	\$0
38	Total	365		(\$5,273)
39	Deferred Tax Without Proration	Line 25	(\$11,536)	(\$5,396)
40	Proration Adjustment	Line 38 - Line 39	\$6,263	\$2,930

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve Electric Proration
Synergy Grid Mod - RTU Separation Electric

		(a)=Sum of (b) through (d)	(b) Vintage Year	(c) Vintage Year	(d) Vintage Year	
Line No.	Deferred Tax Subject to Proration	Total	March 31, 2022	March 31, 2021	March 31, 2020	
1	Book Depreciation	Col (b) = Page 7 of 11, Line 14 + Line 17; Col (c) = Page 5 of 11, Line 14 + Line 17; Col (d) = Page 3 of 11, Line 14 + Line 17	\$33,754	\$1,986	\$19,855	
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0	\$11,913	
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$113,765)	(\$7,125)	(\$68,581)	
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$80,012)	(\$5,140)	(\$48,726)	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$16,802)	(\$1,079)	(\$10,232)	
Deferred Tax Not Subject to Proration						
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0		
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0		
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0		
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0		
12	Effective Tax Rate		21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0		
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$16,802)	(\$1,079)	(\$10,232)	
15	Net Operating Loss	Page 7 of 11, Line 23	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$16,802)	(\$1,079)	(\$10,232)	
Allocation of FY 2022 Estimated Federal NOL						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$5,140)	(\$5,140)		
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0		
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$5,140)	(\$5,140)		
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 23 / 21%	\$0	\$0		
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0		
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0		
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%		
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0		
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$16,802)	(\$1,079)	(\$10,232)	
		(i)	(j)			
Proration Calculation		Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (n)	(l) (m) (n)	
26	April 2021	30	91.78%	(\$1,285)	(\$83)	(\$783)
27	May 2021	31	83.29%	(\$1,166)	(\$75)	(\$710)
28	June 2021	30	75.07%	(\$1,051)	(\$68)	(\$640)
29	July 2021	31	66.58%	(\$932)	(\$60)	(\$568)
30	August 2021	31	58.08%	(\$813)	(\$52)	(\$495)
31	September 2021	30	49.86%	(\$698)	(\$45)	(\$425)
32	October 2021	31	41.37%	(\$579)	(\$37)	(\$353)
33	November 2021	30	33.15%	(\$464)	(\$30)	(\$283)
34	December 2021	31	24.66%	(\$345)	(\$22)	(\$210)
35	January 2022	31	16.16%	(\$226)	(\$15)	(\$138)
36	February 2022	28	8.49%	(\$119)	(\$8)	(\$72)
37	March 2022	31	0.00%	\$0	\$0	\$0
38	Total	365		(\$7,680)	(\$493)	(\$4,677)
39	Deferred Tax Without Proration	Line 25	(\$16,802)	(\$1,079)	(\$10,232)	(\$5,491)
40	Proration Adjustment	Line 38 - Line 39	\$9,122	\$586	\$5,555	\$2,981

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Grid Mod Synergy - System Data Portal
Annual Revenue Requirement Summary

Line No.			Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Operation and Maintenance (O&M) Expenses:				
1	System Data Portal		\$466,667	\$700,000	\$700,000
2	Total O&M costs	Sum of Line 1	\$466,667	\$700,000	\$700,000
			\$0		
3	Total Revenue Requirement		\$466,667	\$700,000	\$700,000

Column
Notes

(a) Page 2 column (a) + column (b)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Grid Mod Synergy - System Data Portal
Annual Revenue Requirement Summary

Line No.			Fiscal Year <u>2019</u> (a)	Fiscal Year <u>2020</u> (b)	Fiscal Year <u>2021</u> (c)	Fiscal Year <u>2022</u> (d)
	Operation and Maintenance (O&M) Expenses:					
1	System Data Portal		\$0	\$466,667	\$700,000	\$700,000
2	Total O&M costs	Sum of Line 1	\$0	\$466,667	\$700,000	\$700,000
3	Total Revenue Requirement		\$0	\$466,667	\$700,000	\$700,000

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Grid Mod Synergy - GIS Data Enhancement (BR)
Rate Year Annual Revenue Requirement Summary

Line <u>No.</u>			Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Operation and Maintenance (O&M) Expenses:				
1	GIS Data Enhancement (BR)		\$0	\$1,028,000	\$1,028,000
2	Total O&M costs	Sum of Line 1	\$0	\$1,028,000	\$1,028,000
3	Total Revenue Requirement		\$0	\$1,028,000	\$1,028,000

Column
Notes
(a) Page 2 column (a) + column (b)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Grid Mod Synergy - GIS Data Enhancement (BR)
Annual Revenue Requirement Summary

Line <u>No.</u>		Fiscal Year <u>2019</u> (a)	Fiscal Year <u>2020</u> (b)	Fiscal Year <u>2021</u> (c)	Fiscal Year <u>2022</u> (d)
	Operation and Maintenance (O&M) Expenses:				
1	GIS Data Enhancement (BR)	\$0	\$0	\$1,028,000	\$1,028,000
2	Total O&M costs	\$0	\$0	\$1,028,000	\$1,028,000
	Sum of Line 1				
3	Total Revenue Requirement	\$0	\$0	\$1,028,000	\$1,028,000

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Grid Mod Synergy - GIS Data Enhancement (IS)
Rate Year Annual Revenue Requirement Summary

Line No.			Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Operation and Maintenance (O&M) Expenses:				
1	GIS Data Enhancement (IS)		\$142,333	\$142,333	\$142,333
2	Total O&M costs	Sum of Line 1	\$142,333	\$142,333	\$142,333
3	Total Revenue Requirement		<u>\$142,333</u>	<u>\$142,333</u>	<u>\$142,333</u>
Column Notes					
(a)	Page 2 column (a) + column (b)				
	Per settlement agreement, \$427,000 (per page 2) amortized over three years				

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Grid Mod Synergy - GIS Data Enhancement (IS)
Annual Revenue Requirement Summary**

Line <u>No.</u>		Fiscal Year <u>2019</u> (a)	Fiscal Year <u>2020</u> (b)	Fiscal Year <u>2021</u> (c)	Fiscal Year <u>2022</u> (d)
	Operation and Maintenance (O&M) Expenses:				
1	GIS Data Enhancement (IS)	\$427,000	\$0	\$0	\$0
2	Total O&M costs	\$427,000	\$0	\$0	\$0
	Sum of Line 1				
3	Total Revenue Requirement	\$427,000	\$0	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Synergy - DSCADA & ADMS
Rate Year Annual Revenue Requirement Summary

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	436,000	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -
13	Total Electric O&M costs	Sum of Lines 1 through 12	\$ -	\$ 436,000
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -
22	Total Gas O&M costs	Sum of Lines 14 through 21	\$ -	\$ -
23	Total O&M Expenses	Line 13 + Line 22	\$ -	\$ 436,000
	Electric Capital Investment:			
24	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment	\$0	\$0	\$0
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
27				
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through 27	\$0	\$0
	Gas Capital Investment:			
29	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment	\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
32				
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through 32	\$0	\$0
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$ -	\$ 436,000
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$ -	\$ -
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$ -	\$ 436,000

Column
Notes
(a) Page 2 column (a) + column (b)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Synergy - DSCADA & ADMS
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ 436,000	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	Sum of Lines 1 through 12	\$ -	\$ 436,000	\$ -
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	Sum of Lines 14 through 21	\$ -	\$ -	\$ -
23	Total O&M Expenses	Line 13 + Line 22	\$ -	\$ 436,000	\$ -
	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through 27	-	\$0	\$0
	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through 32	-	\$0	\$0
34	Total Electric Revenue Requirement	Line 13 + Line 28	-	\$436,000	\$0
35	Total Gas Revenue Requirement	Line 22 + Line 33	-	\$0	\$0
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	-	\$ 436,000	\$ -

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2020
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.		Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>				
1	Feeder Monitor Sensors	\$0	\$0	\$0
2	RTU Separation	\$0	\$0	\$0
3	DSCADA & ADMS	\$0	\$0	\$0
4	Total Estimated Capital Investment	Line 1 + Line 2	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
5	Total Allowed Capital Included in Rate Base in Current Year	Line 4	\$0	\$0
6	Retirements	Line 4 * 0%	\$0	\$0
7	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b and c) = Prior Year Line 6	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>				
8	Capital Included in Rate Base	Line 4	\$0	\$0
9	Cost of Removal		\$0	\$0
10	Total Net Plant in Service Including Cost of Removal	Line 7 + Line 9	\$0	\$0
<u>Tax Depreciation</u>				
11	Vintage Year Tax Depreciation:			
12	FY 2020 Spend	Page 4 of 11, Line 21	\$0	\$0
13	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11	\$0	\$0
<u>Book Depreciation</u>				
14	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.89%	2.89%
15	Book Depreciation	Column (a) = Line 1 * Line 13 * 50%; Column (b and c) = Line 1 * Line 13	\$0	\$0
16	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14	\$0	\$0
17	Total Cumulative Book Depreciation	Line 19 + Line 16	\$0	\$0
<u>Deferred Tax Calculation:</u>				
18	Cumulative Book / Tax Timer	Line 13 - Line 17	\$0	\$0
19	Effective Tax Rate		21.00%	21.00%
20	Deferred Tax Reserve	Line 18 * Line 19	\$0	\$0
21	Less: FY 2020 Federal NOL		\$ -	\$ -
22	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) =	\$ -	\$ -
23	Net Deferred Tax Reserve	Page 11 of 11, Line 40 Sum of Lines 20 through 22	\$0	\$0
<u>Rate Base Calculation:</u>				
24	Cumulative Incremental Capital Included in Rate Base	Line 10	\$ -	\$ -
25	Accumulated Depreciation	- Line 17	\$0	\$0
26	Deferred Tax Reserve	- Line 23	\$0	\$0
27	Year End Rate Base	Sum of Lines 24 through 26	\$ -	\$0
<u>Revenue Requirement Calculation:</u>				
28	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b and c) = (Prior Year Line 29 + Current Year Line 39) ÷ 2	\$0	\$0
29	Pre-Tax ROR	1/	8.25%	8.25%
30	Return and Taxes	Line 28 * Line 29	\$0	\$0
31	Book Depreciation	Line 15 - Line 18	\$0	\$0
32	Annual Revenue Requirement	Sum of Lines 30 through 31	\$0	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	47.85%	4.69%	2.24%		2.24%
Short Term Debt	1.11%	1.76%	0.02%		0.02%
Preferred Stock	0.09%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.99%	1.26%	8.25%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 Electric Capital Investments
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 4	\$0		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$0		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 0%	0.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$0		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0	\$0
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	3.750%	7.219%	6.677%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0	\$0
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 9	\$0		
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$0	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2021
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>				
1	Feeder Monitor Sensors		\$0	
2	RTU Separation		\$0	
3	DSCADA & ADMS		\$0	
4	Total Estimated Capital Investment	Line 1 + Line 2	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
5	Total Allowed Capital Included in Rate Base in Current Year	Line 4	\$0	\$0
6	Retirements	Line 4 * 0%	\$0	\$0
7	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>				
8	Capital Included in Rate Base	Line 4	\$0	\$0
9	Cost of Removal		\$0	\$0
10	Total Net Plant in Service Including Cost of Removal	Line 7 + Line 9	\$0	\$0
<u>Tax Depreciation</u>				
11	Vintage Year Tax Depreciation:			
12	FY 2021 Spend	Page 6 of 11, Line 21	\$0	\$0
13	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11	\$0	\$0
<u>Book Depreciation</u>				
14	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.89%	2.89%
15	Book Depreciation	Column (a) = Line 1 * Line 13 * 50%; Column (b) = Line 1 * Line 13	\$0	\$0
16	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14	\$0	\$0
17	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.09%	2.09%
18	Book Depreciation	Column (a) = Line 2 * Line 16 * 50%; Column (b) = Line 2 * Line 16	\$0	\$0
19	Cumulative Book Depreciation	Prior Year Line 18 + Current Year Line 17	\$0	\$0
20	Total Cumulative Book Depreciation	Line 19 + Line 16	\$0	\$0
<u>Deferred Tax Calculation:</u>				
21	Cumulative Book / Tax Timer	Line 13 - Line 20	\$0	\$0
22	Effective Tax Rate		21.00%	21.00%
23	Deferred Tax Reserve	Line 21 * Line 22	\$0	\$0
24	Less: FY 2021 Federal NOL		\$0	\$0
25	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	\$0	\$0
26	Net Deferred Tax Reserve	Sum of Lines 23 through 25	\$0	\$0
<u>Rate Base Calculation:</u>				
27	Cumulative Incremental Capital Included in Rate Base	Line 10	\$ -	\$0
28	Accumulated Depreciation	- Line 20	\$0	\$0
29	Deferred Tax Reserve	- Line 26	\$0	\$0
30	Year End Rate Base	Sum of Lines 27 through 29	\$ -	\$0
<u>Revenue Requirement Calculation:</u>				
31	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b) = (Prior Year Line 29 + Current Year Line 29) ÷ 2	\$0.00	\$0
32	Pre-Tax ROR		1/ 8.25%	8.25%
33	Return and Taxes	Line 31 * Line 32	\$0	\$0
34	Book Depreciation	Line 15 + Line 18	\$0	\$0
35	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b) Line 9 * 3.176%	\$0	\$0
36	Annual Revenue Requirement	Sum of Lines 33 through 35	\$0	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	47.85%	4.69%	2.24%		2.24%
Short Term Debt	1.11%	1.76%	0.02%		0.02%
Preferred Stock	0.09%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.99%	1.26%	8.25%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 Electric Capital Investments
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 4	\$0	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$0	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$0	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	3.750%	7.219%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 9	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2022
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Feeder Monitor Sensors	\$0
2	RTU Separation	\$0
3	DSCADA & ADMS	\$0
4	Total Estimated Capital Investment	Line 1 + Line 2 \$0
<u>Depreciable Net Capital Included in Rate Base</u>		
5	Total Allowed Capital Included in Rate Base in Current Year	Line 4 \$0
6	Retirements	Line 4 * 0% \$0
7	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5 \$0
<u>Change in Net Capital Included in Rate Base</u>		
8	Capital Included in Rate Base	Line 4 \$0
9	Cost of Removal	\$0
10	Total Net Plant in Service Including Cost of Removal	Line 7 + Line 9 \$0
<u>Tax Depreciation</u>		
11	Vintage Year Tax Depreciation:	
12	FY 2022 Spend	Page 8 of 11, Line 21 \$0
13	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 13 \$0
<u>Book Depreciation</u>		
14	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.89%
15	Book Depreciation	Column (a) = Line 1 * Line 13 * 50% \$0
16	Cumulative Book Depreciation	Current Year Line 14 \$0
17	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.09%
18	Book Depreciation	Column (a) = Line 2 * Line 16 * 50% \$0
19	Cumulative Book Depreciation	Current Year Line 16 \$0
20	Total Cumulative Book Depreciation	Line 16 + Line 19 \$0
<u>Deferred Tax Calculation:</u>		
21	Cumulative Book / Tax Timer	Line 13 - Line 20 \$0
22	Effective Tax Rate	Line 21 * Line 22 21.00%
23	Deferred Tax Reserve	Line 21 * Line 22 \$0
24	Less: FY 2022 Federal NOL	\$0
25	Less: Proration Adjustment	Col (a) = Page 11 of 11, Line 40 \$0
26	Net Deferred Tax Reserve	Sum of Lines 23 through 25 \$0
<u>Rate Base Calculation:</u>		
27	Cumulative Incremental Capital Included in Rate Base	Line 10 \$ -
28	Accumulated Depreciation	- Line 20 \$0
29	Deferred Tax Reserve	- Line 26 \$0
30	Year End Rate Base	Sum of Lines 27 through 29 \$ -
<u>Revenue Requirement Calculation:</u>		
31	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2 \$0
32	Pre-Tax ROR	1/ 8.25%
33	Return and Taxes	Line 31 * Line 32 \$0
34	Book Depreciation	Line 15 + Line 18 \$0
35	Property Taxes	Tax Rate 3.176% MAL-7 \$0
36	Annual Revenue Requirement	Sum of Lines 33 through 35 \$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	47.85%	4.69%	2.24%		2.24%
Short Term Debt	1.11%	1.76%	0.02%		0.02%
Preferred Stock	0.09%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.99%	1.26%	8.25%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 Electric Capital Investments
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.		Fiscal Year Ending <u>March 31, 2022</u> (a)
	<u>Capital Repairs Deduction</u>	
1	Plant Additions	Page 7 of 11, Line 4 \$0
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%
3	Capital Repairs Deduction	Line 1 * Line 2 \$0
	<u>Bonus Depreciation</u>	
4	Plant Additions	Line 1 \$0
5	Less Capital Repairs Deduction	Line 3 \$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$0
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department 100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 \$0
9	Bonus Depreciation Rate (April 2021 - December 2021)	0% 0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0% 0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10 0.00%
12	Bonus Depreciation	Line 8 * Line 11 \$0
	<u>Remaining Tax Depreciation</u>	
13	Plant Additions	Line 1 \$0
14	Less Capital Repairs Deduction	Line 3 \$0
15	Less Bonus Depreciation	Line 12 \$0
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$0
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 3.750%
18	Remaining Tax Depreciation	Line 16 * Line 17 \$0
19	FY22 Loss incurred due to retirements	Per Tax Department \$0
20	Cost of Removal	Page 7 of 11, Line 9 \$0
		Sum of Lines 3, 12, 18, 19, and 20
21	Total Tax Depreciation and Repairs Deduction	\$0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2020 Net Deferred Tax Reserve Electric Proration
Synergy Grid Mod - DSCADA & ADMS Electric

Line			(a)= Column (b)	(b)
No.				Vintage Year
			Total	March 31, 2020
1	Book Depreciation	Page 3 of 11, Line 15 + Line 18	\$0	\$0
2	Bonus Depreciation	Page 4 of 11, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Page 4 of 11, Line 18	\$0	\$0
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0
6	Effective Tax Rate		21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0
Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0	\$0
9	Cost of Removal	Page 4 of 11, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0
15	Net Operating Loss	Page 3 of 11, Line 21	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0
Allocation of FY 2020 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 21 / 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0

		(i)	(j)		
		Number of Days in			
		Month	Proration Percentage	(k)= Sum of (l)	(l)
Proration Calculation					
26	April 2019	30	91.78%	\$0	\$0
27	May 2019	31	83.29%	\$0	\$0
28	June 2019	30	75.07%	\$0	\$0
29	July 2019	31	66.58%	\$0	\$0
30	August 2019	31	58.08%	\$0	\$0
31	September 2019	30	49.86%	\$0	\$0
32	October 2019	31	41.37%	\$0	\$0
33	November 2019	30	33.15%	\$0	\$0
34	December 2019	31	24.66%	\$0	\$0
35	January 2020	31	16.16%	\$0	\$0
36	February 2020	28	8.49%	\$0	\$0
37	March 2020	31	0.00%	\$0	\$0
38	Total	365		\$0	\$0
39	Deferred Tax Without Proration	Line 25		\$0	\$0
40	Proration Adjustment	Line 38 - Line 39		\$0	\$0

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve Electric Proration
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.	Deferred Tax Subject to Proration		(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020
			Total		
1	Book Depreciation	Col (b) = Page 5 of 11, Line 15 + Line 18 ; Col (c) = Page 3 of 11, Line 15 + Line 18	\$0	\$0	\$0
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0	
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18 ; Col (c) = Page 4 of 11, Line 18	\$0	\$0	\$0
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19 ; Col (c) = Page 4 of 11, Line 19	\$0	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0	\$0
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0	\$0
Deferred Tax Not Subject to Proration					
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0	
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0	\$0
15	Net Operating Loss	Page 5 of 11, Line 24	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0	\$0
Allocation of FY 2021 Estimated Federal NOL					
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0	
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 24 / 21%	\$0	\$0	
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0	\$0

		(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (m)	(l)	(m)
26	April 2020	30	91.78%	\$0	\$0	\$0
27	May 2020	31	83.29%	\$0	\$0	\$0
28	June 2020	30	75.07%	\$0	\$0	\$0
29	July 2020	31	66.58%	\$0	\$0	\$0
30	August 2020	31	58.08%	\$0	\$0	\$0
31	September 2020	30	49.86%	\$0	\$0	\$0
32	October 2020	31	41.37%	\$0	\$0	\$0
33	November 2020	30	33.15%	\$0	\$0	\$0
34	December 2020	31	24.66%	\$0	\$0	\$0
35	January 2021	31	16.16%	\$0	\$0	\$0
36	February 2021	28	8.49%	\$0	\$0	\$0
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		\$0	\$0	\$0
39	Deferred Tax Without Proration	Line 25		\$0	\$0	\$0
40	Proration Adjustment	Line 38 - Line 39		\$0	\$0	\$0

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve Electric Proration
Synergy Grid Mod - DSCADA & ADMS Electric

Line No.		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020
	Deferred Tax Subject to Proration	<u>Total</u>			
1	Book Depreciation	Col (b) = Page 7 of 11, Line 15 + Line 18; Col (c) = Page 5 of 11, Line 15 + Line 18; Col (d) = Page 3 of 11, Line 15 + Line 18	\$0	\$0	\$0
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	\$0	\$0	\$0
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0	\$0
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0	\$0
	Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0	\$0
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0	\$0
15	Net Operating Loss	Page 7 of 11, Line 24	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0	\$0
	Allocation of FY 2022 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0	\$0
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 24 / 21%	\$0	\$0	\$0
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0	\$0
		(i) (j)			
	Proration Calculation	<u>Number of Days in</u> <u>Month</u> <u>Proration Percentage</u>	(k)= Sum of (l) through (n)	(l)	(m) (n)
26	April 2021	30 91.78%	\$0	\$0	\$0
27	May 2021	31 83.29%	\$0	\$0	\$0
28	June 2021	30 75.07%	\$0	\$0	\$0
29	July 2021	31 66.58%	\$0	\$0	\$0
30	August 2021	31 58.08%	\$0	\$0	\$0
31	September 2021	30 49.86%	\$0	\$0	\$0
32	October 2021	31 41.37%	\$0	\$0	\$0
33	November 2021	30 33.15%	\$0	\$0	\$0
34	December 2021	31 24.66%	\$0	\$0	\$0
35	January 2022	31 16.16%	\$0	\$0	\$0
36	February 2022	28 8.49%	\$0	\$0	\$0
37	March 2022	31 0.00%	\$0	\$0	\$0
38	Total	365	\$0	\$0	\$0
39	Deferred Tax Without Proration	Line 25	\$0	\$0	\$0
40	Proration Adjustment	Line 38 - Line 39	\$0	\$0	\$0

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - Enterprise Service Bus
Rate Year Annual Revenue Requirement Summary

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$0	\$0	\$0
2	Feeder Monitoring Sensors	\$0	\$0	\$0
3	RTU Separation	\$0	\$0	\$0
4	GIS Data Enhancement	\$0	\$0	\$0
5	DSCADA & ADMS	\$0	\$0	\$0
6	GIS Data Enhancement	\$0	\$0	\$0
7	Enterprise Service Bus	\$0	\$402,346	\$504,066
8	Data Lake	\$0	\$0	\$0
9	PI Historian	\$0	\$0	\$0
10	Advanced Analytics	\$0	\$0	\$0
11	Telecommunications	\$0	\$0	\$0
12	Cybersecurity	\$0	\$0	\$0
13	Total Electric O&M costs	Sum of Lines 1 through 12	\$402,346	\$504,066
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$0	\$0	\$0
15	GIS Data Enhancement	\$0	\$0	\$0
16	Enterprise Service Bus	\$0	\$218,654	\$273,934
17	Data Lake	\$0	\$0	\$0
18	PI Historian	\$0	\$0	\$0
19	Advanced Analytics	\$0	\$0	\$0
20	Telecommunications	\$0	\$0	\$0
21	Cybersecurity	\$0	\$0	\$0
22	Total Gas O&M costs	Sum of Lines 14 through 21	\$218,654	\$273,934
23	Total O&M Expenses	Line 13 + Line 22	\$621,000	\$778,000
	Electric Capital Investment:			
24	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$436,827
27				
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$0	\$436,827
	Gas Capital Investment:			
29	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$237,393
32				
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$0	\$237,393
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$402,346	\$940,893
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$218,654	\$511,326
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$621,000	\$1,452,219
Column Notes				
(a)	No recovery in Rate Year 1 per PUC Decision			

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - Enterprise Service Bus
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
Electric Operation and Maintenance (O&M) Expenses:					
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ 176,877	\$ 402,346	\$ 504,066
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 176,877	\$ 402,346	\$ 504,066
Gas Operation and Maintenance (O&M) Expenses:					
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ 96,123	\$ 218,654	\$ 273,934
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ 96,123	\$ 218,654	\$ 273,934
23	Total O&M Expenses	\$ -	\$ 273,000	\$ 621,000	\$ 778,000
Electric Capital Investment:					
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$436,827
28	Total Electric Capital Investment Component of Revenue Requirement	\$ -	\$0	\$0	\$436,827
Gas Capital Investment:					
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$237,393
33	Total Gas Capital Investment Component of Revenue Requirement	\$ -	\$0	\$0	\$237,393
34	Total Electric Revenue Requirement	\$ -	\$176,877	\$402,346	\$940,893
35	Total Gas Revenue Requirement	\$ -	\$96,123	\$218,654	\$511,326
36	Total Electric & Gas Revenue Requirement	\$ -	\$ 273,000	\$ 621,000	\$ 1,452,219

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2020
Synergy Grid Mod - Enterprise Service Bus IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>					
1	Enterprise Service Bus		\$0	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$0	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$0	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$0	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 7	\$0	\$0	\$0
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	FY 2020 Spend	Page 4 of 11, Line 21	\$0	\$0	\$0
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$0	\$0	\$0
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b and c) = Line 1 * Line	\$0	\$0	\$0
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$0	\$0	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0	\$0	\$0
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0	\$0	\$0
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0	\$0	\$0
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
		Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col			
20	Less: Proration Adjustment	(c) = Page 11 of 11, Line 40	\$0	\$0	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0	\$0	\$0
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0	\$0	\$0
23	Accumulated Depreciation	- Line 15	\$0	\$0	\$0
24	Deferred Tax Reserve	- Line 21	\$0	\$0	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0	\$0	\$0
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b and c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$0.00	\$0	\$0
27	Pre-Tax ROR		8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$0	\$0	\$0
29	Book Depreciation	Line 13	\$0	\$0	\$0
30	Annual Revenue Requirement	Line 28 + Line 29	\$0	\$0	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 IS Capital Investments
Synergy Grid Mod - Enterprise Service Bus IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 2	\$0		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$0		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$0		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0	\$0
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0	\$0
19	FY20 Loss incurred due to retirements		\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$0	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2021
Synergy Grid Mod - Enterprise Service Bus IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Estimated Capital Investment</u>			
1	Enterprise Service Bus		\$0	
2	Total Estimated Capital Investment	Sum of Lines 1	\$0	\$0
	<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$0	\$0
	<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2	\$0	\$0
7	Cost of Removal		\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0	\$0
	<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:			
10	FY 2021 Spend	Page 16 of 21, Line 21	\$0	\$0
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$0	\$0
	<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b) = Line 1 * Line 12	\$0	\$0
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$0	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0	\$0
	<u>Deferred Tax Calculation</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 14	\$0	\$0
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0	\$0
19	Less: FY 2021 Federal NOL		\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	\$0	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0	\$0
	<u>Rate Base Calculation</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0	\$0
23	Accumulated Depreciation	- Line 15	\$0	\$0
24	Deferred Tax Reserve	- Line 21	\$0	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0	\$0
	<u>Revenue Requirement Calculation</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$0.00	\$0
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper MAL-6	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$0	\$0
29	Book Depreciation	Line 13	\$0	\$0
30	Annual Revenue Requirement	Line 28 + Line 29	\$0	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 IS Capital Investments
Synergy Grid Mod - Enterprise Service Bus IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 2	\$0	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$0	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$0	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2022
Synergy Grid Mod - Enterprise Service Bus IS

Line No.			Fiscal Year Ending March 31, 2022 (a)
	<u>Estimated Capital Investment</u>		
1	Enterprise Service Bus		\$6,208,000
2	Total Estimated Capital Investment	Sum of Line 1	\$6,208,000
	<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$6,208,000
4	Retirements	Line 4 * 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4	\$6,208,000
	<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2	\$6,208,000
7	Cost of Removal		\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$6,208,000
	<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:		
10	FY 2022 Spend	Page 8 of 11, Line 21	\$2,069,126
11	Cumulative Tax Depreciation	Current Year Line 10	\$2,069,126
	<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770	14.29%
13	Book Depreciation	Column (a) = Line 2 * Line 12 * 50%	\$443,429
14	Cumulative Book Depreciation	Current Year Line 13	\$443,429
15	Total Cumulative Book Depreciation	Line 14	\$443,429
	<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$1,625,697
17	Effective Tax Rate		21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$341,396
19	Less: FY 2022 Federal NOL		\$0
20	Less: Proration Adjustment	Col = Page 11 of 11, Line 40	(\$185,352)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$156,045
	<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$6,208,000
23	Accumulated Depreciation	- Line 15	(\$443,429)
24	Deferred Tax Reserve	- Line 21	(\$156,045)
25	Year End Rate Base	Sum of Lines 22 through 24	\$5,608,527
	<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2 Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper	\$2,804,263.37
27	Pre-Tax ROR	MAL-6	8.23%
28	Return and Taxes	Line 26 * Line 27	\$230,791
29	Book Depreciation	Line 13	\$443,429
30	Annual Revenue Requirement	Line 28 + Line 29	\$674,219

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 IS Capital Investments
Synergy Grid Mod - Enterprise Service Bus IS

Line No.			Fiscal Year Ending <u>March 31, 2022</u> (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 7 of 11, Line 2	\$6,208,000
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	\$0
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$6,208,000
5	Less Capital Repairs Deduction	Line 3	\$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$6,208,000
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$6,208,000
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$6,208,000
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	\$0
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$6,208,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.33%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$2,069,126
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 7 of 11, Line 7	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$2,069,126

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2020 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Enterprise Service Bus IS

		(a)= Column (b)		(b)
				Vintage Year
Line	No.	Deferred Tax Subject to Proration	Total	March 31, 2020
1		Book Depreciation	Page 3 of 11, Line 13	\$0
2		Bonus Depreciation	Page 4 of 11, - Line 12	\$0
3		Remaining MACRS Tax Depreciation	Page 4 of 11, - Line 18	\$0
4		FY20 tax (gain)/loss on retirements	Page 4 of 11, - Line 19	\$0
5		Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0
6		Effective Tax Rate	Per Tax Department	21.00%
7		Deferred Tax Reserve	Line 5 * Line 6	\$0
		Deferred Tax Not Subject to Proration		
8		Capital Repairs Deduction	Page 4 of 11, Line 3	\$0
9		Cost of Removal	Page 4 of 11, Line 20	\$0
10		Book/Tax Depreciation Timing Difference at 3/31/2020		\$0
11		Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0
12		Effective Tax Rate		21.00%
13		Deferred Tax Reserve	Line 11 * Line 12	\$0
14		Total Deferred Tax Reserve	Line 7 + Line 13	\$0
15		Net Operating Loss	Page 3 of 11, Line 19	\$0
16		Net Deferred Tax Reserve	Line 14 + Line 15	\$0
		Allocation of FY 2020 Estimated Federal NOL		
17		Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0
18		Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0
19		Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0
20		Total FY 2020 Federal NOL	Page 3 of 11, Line 19 / 21%	\$0
21		Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0
22		Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0
23		Effective Tax Rate	Per Tax Department	21.00%
24		Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0
25		Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0
		(i)	(j)	
		Proration Calculation		
		Number of Days in	Proration Percentage	(k)= Sum of (l)
		Month		(l)
26	April 2019	30	91.78%	\$0
27	May 2019	31	83.29%	\$0
28	June 2019	30	75.07%	\$0
29	July 2019	31	66.58%	\$0
30	August 2019	31	58.08%	\$0
31	September 2019	30	49.86%	\$0
32	October 2019	31	41.37%	\$0
33	November 2019	30	33.15%	\$0
34	December 2019	31	24.66%	\$0
35	January 2020	31	16.16%	\$0
36	February 2020	28	8.49%	\$0
37	March 2020	31	0.00%	\$0
38	Total	365		\$0
39	Deferred Tax Without Proration	Line 25		\$0
40	Proration Adjustment	Line 38 - Line 39		\$0

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Enterprise Service Bus IS**

		(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020
Line No.		Total		
Deferred Tax Subject to Proration				
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$0	\$0
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18; Col (c) = Page 4 of 11, Line 18	\$0	\$0
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19; Col (c) = Page 4 of 11, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0
Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 6 of 11, Line 3	\$0	\$0
9	Cost of Removal	Page 6 of 11, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0
15	Net Operating Loss	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0
Allocation of FY 2021 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate		21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0
		(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (m)
Proration Calculation				(l) (m)
26	April 2020	30	91.78%	\$0 \$0
27	May 2020	31	83.29%	\$0 \$0
28	June 2020	30	75.07%	\$0 \$0
29	July 2020	31	66.58%	\$0 \$0
30	August 2020	31	58.08%	\$0 \$0
31	September 2020	30	49.86%	\$0 \$0
32	October 2020	31	41.37%	\$0 \$0
33	November 2020	30	33.15%	\$0 \$0
34	December 2020	31	24.66%	\$0 \$0
35	January 2021	31	16.16%	\$0 \$0
36	February 2021	28	8.49%	\$0 \$0
37	March 2021	31	0.00%	\$0 \$0
38	Total	365		\$0 \$0
39	Deferred Tax Without Proration	Line 25		\$0 \$0
40	Proration Adjustment	Line 38 - Line 39		\$0 \$0

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Enterprise Service Bus IS**

		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020
Line No.	Deferred Tax Subject to Proration	Total			
1	Book Depreciation	Col (b) = Page 7 of 11, Line 13; Col (c) = Page 5 of 11, Line 13; Col (d) = Page 3 of 11, Line 13	\$443,429	\$443,429	\$0
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$2,069,126)	(\$2,069,126)	\$0
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$1,625,697)	(\$1,625,697)	\$0
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$341,396)	(\$341,396)	\$0
Deferred Tax Not Subject to Proration					
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0	
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$341,396)	(\$341,396)	\$0
15	Net Operating Loss	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$341,396)	(\$341,396)	\$0
Allocation of FY 2022 Estimated Federal NOL					
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$1,625,697)	(\$1,625,697)	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$1,625,697)	(\$1,625,697)	\$0
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$341,396)	(\$341,396)	\$0
		(i)	(j)		
Proration Calculation		Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (n)	(l)
26	April 2021	30	91.78%	(\$26,111)	(\$26,111)
27	May 2021	31	83.29%	(\$23,695)	(\$23,695)
28	June 2021	30	75.07%	(\$21,357)	(\$21,357)
29	July 2021	31	66.58%	(\$18,940)	(\$18,940)
30	August 2021	31	58.08%	(\$16,524)	(\$16,524)
31	September 2021	30	49.86%	(\$14,186)	(\$14,186)
32	October 2021	31	41.37%	(\$11,770)	(\$11,770)
33	November 2021	30	33.15%	(\$9,431)	(\$9,431)
34	December 2021	31	24.66%	(\$7,015)	(\$7,015)
35	January 2022	31	16.16%	(\$4,599)	(\$4,599)
36	February 2022	28	8.49%	(\$2,416)	(\$2,416)
37	March 2022	31	0.00%	\$0	\$0
38	Total	365		(\$156,045)	(\$156,045)
39	Deferred Tax Without Proration	Line 25		(\$341,396)	(\$341,396)
40	Proration Adjustment	Line 38 - Line 39		\$185,352	\$185,352

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - Data Lake
Rate Year Annual Revenue Requirement Summary

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$0	\$0	\$0
2	Feeder Monitoring Sensors	\$0	\$0	\$0
3	RTU Separation	\$0	\$0	\$0
4	GIS Data Enhancement	\$0	\$0	\$0
5	DSCADA & ADMS	\$0	\$0	\$0
6	GIS Data Enhancement	\$0	\$0	\$0
7	Enterprise Service Bus	\$0	\$0	\$0
8	Data Lake	\$0	\$388,092	\$545,532
9	PI Historian	\$0	\$0	\$0
10	Advanced Analytics	\$0	\$0	\$0
11	Telecommunications	\$0	\$0	\$0
12	Cybersecurity	\$0	\$0	\$0
13	Total Electric O&M costs	Sum of Lines 1 through 12	\$388,092	\$545,532
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$0	\$0	\$0
15	GIS Data Enhancement	\$0	\$0	\$0
16	Enterprise Service Bus	\$0	\$0	\$0
17	Data Lake	\$0	\$210,908	\$296,468
18	PI Historian	\$0	\$0	\$0
19	Advanced Analytics	\$0	\$0	\$0
20	Telecommunications	\$0	\$0	\$0
21	Cybersecurity	\$0	\$0	\$0
22	Total Gas O&M costs	Sum of Lines 14 through 21	\$210,908	\$296,468
23	Total O&M Expenses	Line 13 + Line 22	\$599,000	\$842,000
	Electric Capital Investment:			
24	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$46,245	\$42,925
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
27				
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$46,245	\$42,925
	Gas Capital Investment:			
29	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$25,132	\$23,327
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
32				
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$25,132	\$23,327
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$434,337	\$588,457
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$236,039	\$319,796
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$670,376	\$908,252

Column
Notes
(a) No recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - Data Lake
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ 236,484	\$ 388,092	\$ 545,532
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 236,484	\$ 388,092	\$ 545,532
	Sum of Lines 1 through 12				
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ 128,517	\$ 210,908	\$ 296,468
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ 128,517	\$ 210,908	\$ 296,468
	Sum of Lines 14 through 21				
23	Total O&M Expenses	\$ -	\$ 365,000	\$ 599,000	\$ 842,000
	Line 13 + Line 22				
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$24,180	\$46,245	\$42,925
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$24,180	\$46,245	\$42,925
29	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$13,141	\$25,132	\$23,327
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$13,141	\$25,132	\$23,327
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$260,663	\$434,337	\$588,457
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$141,657	\$236,039	\$319,796
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$ 402,320	\$ 670,376	\$ 908,252

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2020
Synergy Grid Mod - Data Lake IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>					
1	Data Lake		\$350,000	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$350,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$350,000	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$350,000	\$350,000	\$350,000
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$350,000	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 7	\$350,000	\$350,000	\$350,000
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	FY 2020 Spend	Page 4 of 11, Line 21	\$291,664	\$38,894	\$12,959
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$291,664	\$330,558	\$343,517
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b and c) = Line 1 * Line	\$25,000	\$50,000	\$50,000
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$25,000	\$75,000	\$125,000
15	Total Cumulative Book Depreciation	Line 14	\$25,000	\$75,000	\$125,000
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$266,664	\$255,558	\$218,517
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$55,999	\$53,667	\$45,889
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40	(\$30,403)	\$1,266	\$4,223
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$25,596	\$54,933	\$50,112
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$350,000	\$350,000	\$350,000
23	Accumulated Depreciation	- Line 15	(\$25,000)	(\$75,000)	(\$125,000)
24	Deferred Tax Reserve	- Line 21	(\$25,596)	(\$54,933)	(\$50,112)
25	Year End Rate Base	Sum of Lines 22 through 24	\$299,404	\$220,067	\$174,888
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b and c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$149,701.95	\$259,735	\$197,477
27	Pre-Tax ROR	1/	8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$12,320	\$21,376	\$16,252
29	Book Depreciation	Line 13	\$25,000	\$50,000	\$50,000
30	Annual Revenue Requirement	Line 28 + Line 29	\$37,320	\$71,376	\$66,252

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 IS Capital Investments
Synergy Grid Mod - Data Lake IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 2	\$350,000		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$350,000		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$350,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$350,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$262,500		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$350,000		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$262,500		
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$87,500	\$87,500	\$87,500
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$29,164	\$38,894	\$12,959
19	FY20 Loss incurred due to retirements		\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$291,664	\$38,894	\$12,959

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2021
Synergy Grid Mod - Data Lake IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Estimated Capital Investment</u>			
1	Data Lake		\$0	
2	Total Estimated Capital Investment	Sum of Lines 1	\$0	\$0
	<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b) and (c) = Prior Year Line 5	\$0	\$0
	<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2	\$0	\$0
7	Cost of Removal		\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0	\$0
	<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:			
10	FY 2021 Spend	Page 16 of 21, Line 21	\$0	\$0
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$0	\$0
	<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b) = Line 1 * Line 12	\$0	\$0
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$0	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0	\$0
	<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 14	\$0	\$0
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0	\$0
19	Less: FY 2021 Federal NOL		\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	\$0	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0	\$0
	<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0	\$0
23	Accumulated Depreciation	- Line 15	\$0	\$0
24	Deferred Tax Reserve	- Line 21	\$0	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0	\$0
	<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$0.00	\$0
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper MAL-6	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$0	\$0
29	Book Depreciation	Line 13	\$0	\$0
30	Annual Revenue Requirement	Line 28 + Line 29	\$0	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 IS Capital Investments
Synergy Grid Mod - Data Lake IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 2	\$0	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$0	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$0	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2022
Synergy Grid Mod - Data Lake IS

Line No.			Fiscal Year Ending March 31, 2022 (a)
	<u>Estimated Capital Investment</u>		
1	Data Lake		\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$0
	<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0
4	Retirements	Line 4 * 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4	\$0
	<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2	\$0
7	Cost of Removal		\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$0
	<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:		
10	FY 2022 Spend	Page 8 of 11, Line 21	\$0
11	Cumulative Tax Depreciation	Current Year Line 10	\$0
	<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770	14.29%
13	Book Depreciation	Column (a) = Line 2 * Line 12 * 50%	\$0
14	Cumulative Book Depreciation	Current Year Line 13	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0
	<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0
17	Effective Tax Rate		21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0
19	Less: FY 2022 Federal NOL		\$0
20	Less: Proration Adjustment	Col = Page 11 of 11, Line 40	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0
	<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0
23	Accumulated Depreciation	- Line 15	\$0
24	Deferred Tax Reserve	- Line 21	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0
	<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2	\$0.00
		Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper	
27	Pre-Tax ROR	MAL-6	8.23%
28	Return and Taxes	Line 26 * Line 27	\$0
29	Book Depreciation	Line 13	\$0
30	Annual Revenue Requirement	Line 28 + Line 29	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 IS Capital Investments
Synergy Grid Mod - Data Lake IS

Line No.			Fiscal Year Ending March 31, 2022 (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 7 of 11, Line 2	\$0
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	\$0
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$0
5	Less Capital Repairs Deduction	Line 3	\$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$0
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	\$0
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.33%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 7 of 11, Line 7	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Data Lake IS**

		(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020
Line No.	Deferred Tax Subject to Proration		Total	
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$50,000	\$0
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18; Col (c) = Page 4 of 11, Line 18	(\$38,894)	\$0
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19; Col (c) = Page 4 of 11, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$11,106	\$0
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$2,332	\$0
Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 6 of 11, Line 3	\$0	\$0
9	Cost of Removal	Page 6 of 11, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$2,332	\$0
15	Net Operating Loss	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$2,332	\$0
Allocation of FY 2021 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$11,106	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$11,106	\$0
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate		21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$2,332	\$0
		(i)	(j)	
		Number of Days in	(k)= Sum of (l) through (m)	(l)
Proration Calculation		Month	Proration Percentage	(m)
26	April 2020	30	91.78%	\$178
27	May 2020	31	83.29%	\$162
28	June 2020	30	75.07%	\$146
29	July 2020	31	66.58%	\$129
30	August 2020	31	58.08%	\$113
31	September 2020	30	49.86%	\$97
32	October 2020	31	41.37%	\$80
33	November 2020	30	33.15%	\$64
34	December 2020	31	24.66%	\$48
35	January 2021	31	16.16%	\$31
36	February 2021	28	8.49%	\$17
37	March 2021	31	0.00%	\$0
38	Total	365		\$1,066
39	Deferred Tax Without Proration	Line 25	\$2,332	\$0
40	Proration Adjustment	Line 38 - Line 39	(\$1,266)	\$0

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Data Lake IS**

		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020		
Line No.	Deferred Tax Subject to Proration	Total					
1	Book Depreciation	Col (b) = Page 7 of 11, Line 13; Col (c) = Page 5 of 11, Line 13; Col (d) = Page 3 of 11, Line 13	\$50,000	\$0	\$0		
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0	\$50,000		
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$12,959)	\$0	\$0		
		Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19					
4	FY22 tax (gain)/loss on retirements	19	\$0	\$0			
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$37,041	\$0	\$37,041		
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%		
7	Deferred Tax Reserve	Line 5 * Line 6	\$7,779	\$0	\$7,779		
Deferred Tax Not Subject to Proration							
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0			
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0			
12	Effective Tax Rate		21.00%	21.00%			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0			
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$7,779	\$0	\$0		
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19					
15	Net Operating Loss		\$0	\$0	\$0		
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$7,779	\$0	\$0		
Allocation of FY 2022 Estimated Federal NOL							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$37,041	\$0	\$0		
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0		
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$37,041	\$0	\$0		
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19 / 21%					
20	Total FY 2022 Federal NOL		\$0	\$0	\$0		
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0		
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0		
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%		
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0		
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$7,779	\$0	\$0		
		(i)	(j)	(k)= Sum of (l) through (n)	(l)	(m)	(n)
Proration Calculation		Number of Days in Month	Proration Percentage				
26	April 2021	30	91.78%	\$595	\$0	\$0	\$595
27	May 2021	31	83.29%	\$540	\$0	\$0	\$540
28	June 2021	30	75.07%	\$487	\$0	\$0	\$487
29	July 2021	31	66.58%	\$432	\$0	\$0	\$432
30	August 2021	31	58.08%	\$376	\$0	\$0	\$376
31	September 2021	30	49.86%	\$323	\$0	\$0	\$323
32	October 2021	31	41.37%	\$268	\$0	\$0	\$268
33	November 2021	30	33.15%	\$215	\$0	\$0	\$215
34	December 2021	31	24.66%	\$160	\$0	\$0	\$160
35	January 2022	31	16.16%	\$105	\$0	\$0	\$105
36	February 2022	28	8.49%	\$55	\$0	\$0	\$55
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		\$3,555	\$0	\$0	\$3,555
39	Deferred Tax Without Proration	Line 25	\$7,779	\$0	\$0	\$7,779	
40	Proration Adjustment	Line 38 - Line 39	(\$4,223)	\$0	\$0	(\$4,223)	

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - PI Historian
Rate Year Annual Revenue Requirement Summary

Synergy Grid

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ 515,000	\$ 515,000
10	Advanced Analytics	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 515,000	\$ 515,000
	Sum of Lines 1 through 12			
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ -	\$ -
	Sum of Lines 14 through 21			
23	Total O&M Expenses	\$ -	\$ 515,000	\$ 515,000
	Line 13 + Line 22			
24	Electric Capital Investment:			
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$23,044	\$21,390
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
28	Total Electric Capital Investment Component of Revenue Requirement	\$0	\$23,044	\$21,390
	Sum of Lines 25 through 27			
29	Gas Capital Investment:			
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$0
33	Total Gas Capital Investment Component of Revenue Requirement	\$0	\$0	\$0
	Sum of Lines 30 through 32			
34	Total Electric Revenue Requirement	\$0	\$538,044	\$536,390
	Line 13 + Line 28			
35	Total Gas Revenue Requirement	\$0	\$0	\$0
	Line 22 + Line 33			
36	Total Electric & Gas Revenue Requirement	\$ -	\$ 538,044	\$ 536,390
	Line 34 + Line 35			

Column
Notes

(a) No recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - PI Historian
Annual Revenue Requirement Summary

Synergy Grid

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
1	Electric Operation and Maintenance (O&M) Expenses:				
2	System Data Portal	\$ -	\$ -	\$ -	\$ -
3	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
4	RTU Separation	\$ -	\$ -	\$ -	\$ -
5	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
6	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
7	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
8	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
9	Data Lake	\$ -	\$ -	\$ -	\$ -
10	PI Historian	\$ -	\$ 13,000	\$ 515,000	\$ 515,000
11	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
12	Telecommunications	\$ -	\$ -	\$ -	\$ -
13	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 13,000	\$ 515,000	\$ 515,000
	Sum of Lines 1 through 12				
14	Gas Operation and Maintenance (O&M) Expenses:				
15	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
16	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
17	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
18	Data Lake	\$ -	\$ -	\$ -	\$ -
19	PI Historian	\$ -	\$ -	\$ -	\$ -
20	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
21	Telecommunications	\$ -	\$ -	\$ -	\$ -
22	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ -	\$ -	\$ -
	Sum of Lines 14 through 21				
23	Total O&M Expenses	\$ -	\$ 13,000	\$ 515,000	\$ 515,000
	Line 13 + Line 22				
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$12,049	\$23,044	\$21,390
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through 27	\$12,049	\$23,044	\$21,390
29	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$0	\$0
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$0	\$0
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$0
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through 32	\$0	\$0	\$0
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$25,049	\$538,044	\$536,390
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$0	\$0	\$0
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$ 25,049	\$ 538,044	\$ 536,390

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2020
Synergy Grid Mod - PI Historian Electric

Line No.		Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>				
1	Feeder Monitor Sensors	\$0	\$0	\$0
2	RTU Separation	\$0	\$0	\$0
3	PI Historian	\$113,000	\$0	\$0
4	DSCADA & ADMS	\$0	\$0	\$0
5	Total Estimated Capital Investment	\$113,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5 \$113,000	\$0	\$0
7	Retirements	Line 4 * 0% \$0	\$0	\$0
8	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b and c) = Prior Year Line 6 \$113,000	\$113,000	\$113,000
<u>Change in Net Capital Included in Rate Base</u>				
9	Capital Included in Rate Base	Line 5 \$113,000	\$0	\$0
10	Cost of Removal	\$0	\$0	\$0
11	Total Net Plant in Service Including Cost of Removal	Line 8 + Line 10 \$113,000	\$113,000	\$113,000
<u>Tax Depreciation</u>				
12	Vintage Year Tax Depreciation:			
13	FY 2020 Spend	Page 4 of 11, Line 21 \$94,166	\$12,557	\$4,184
14	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11 \$94,166	\$106,723	\$110,907
<u>Book Depreciation</u>				
15	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770 14.29%	14.29%	14.29%
16	Book Depreciation	Column (a) = Line 1 * Line 13 * 50% ; Column (b and c) = Line 1 * Line 13 \$8,071	\$16,143	\$16,143
17	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14 \$8,071	\$24,214	\$40,357
18	Total Cumulative Book Depreciation	Line 20 + Line 17 \$8,071	\$24,214	\$40,357
<u>Deferred Tax Calculation:</u>				
19	Cumulative Book / Tax Timer	Line 14 - Line 18 \$86,095	\$82,509	\$70,550
20	Effective Tax Rate	21.00%	21.00%	21.00%
21	Deferred Tax Reserve	Line 19 * Line 20 \$18,080	\$17,327	\$14,815
22	Less: FY 2020 Federal NOL	\$ -	\$ -	\$ -
23	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40 \$ (9,816)	\$ 409	\$ 1,363
24	Net Deferred Tax Reserve	Sum of Lines 21 through 2: \$8,264	\$17,736	\$16,179
<u>Rate Base Calculation:</u>				
25	Cumulative Incremental Capital Included in Rate Base	Line 11 \$ 113,000	\$ 113,000	\$ 113,000
26	Accumulated Depreciation	- Line 18 (\$8,071)	(\$24,214)	(\$40,357)
27	Deferred Tax Reserve	- Line 24 (\$8,264)	(\$17,736)	(\$16,179)
28	Year End Rate Base	Sum of Lines 25 through 2: \$ 96,665	\$71,050	\$56,464
<u>Revenue Requirement Calculation:</u>				
29	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b and c) = (Prior Year Line 29 + Current Year Line 39) ÷ 2 \$48,332	\$83,857	\$63,757
30	Pre-Tax ROR	1/ 8.23%	8.23%	8.23%
31	Return and Taxes	Line 29 * Line 30 \$3,978	\$6,901	\$5,247
32	Book Depreciation	Line 16 - Line 19 \$8,071	\$16,143	\$16,143
33	Annual Revenue Requirement	Sum of Lines 31 through \$12,049	\$23,044	\$21,390

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 Electric Capital Investments
Synergy Grid Mod - PI Historian Electric

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 5	\$113,000		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$113,000		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$113,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$113,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$84,750		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$113,000		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$84,750		
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$28,250	\$28,250	\$28,250
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$9,416	\$12,557	\$4,184
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 10	\$0		
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$94,166	\$12,557	\$4,184

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2021
Synergy Grid Mod - PI Historian Electric

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>				
1	Feeder Monitor Sensors		\$0	
2	RTU Separation		\$0	
3	PI Historian		\$0	
4	DSCADA & ADMS		\$0	
5	Total Estimated Capital Investment	Line 1 + Line 2 + Line 4	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5	\$0	\$0
7	Retirements	Line 4 * 0%	\$0	\$0
8	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>				
9	Capital Included in Rate Base	Line 5	\$0	\$0
10	Cost of Removal		\$0	\$0
11	Total Net Plant in Service Including Cost of Removal	Line 8 + Line 10	\$0	\$0
<u>Tax Depreciation</u>				
12	Vintage Year Tax Depreciation:			
13	FY 2021 Spend	Page 6 of 11, Line 21	\$0	\$0
14	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 11	\$0	\$0
<u>Book Depreciation</u>				
15	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%
16	Book Depreciation	Column (a) = Line 1 * Line 13 * 50%; Column (b) = Line 1 * Line 13	\$0	\$0
17	Cumulative Book Depreciation	Prior Year Line 15 + Current Year Line 14	\$0	\$0
18	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.09%	2.09%
19	Book Depreciation	Column (a) = Line 2 * Line 16 * 50%; Column (b) = Line 2 * Line 16	\$0	\$0
20	Cumulative Book Depreciation	Prior Year Line 18 + Current Year Line 17	\$0	\$0
21	Total Cumulative Book Depreciation	Line 20 + Line 17	\$0	\$0
<u>Deferred Tax Calculation:</u>				
22	Cumulative Book / Tax Timer	Line 14 - Line 21	\$0	\$0
23	Effective Tax Rate		21.00%	21.00%
24	Deferred Tax Reserve	Line 22 * Line 23	\$0	\$0
25	Less: FY 2021 Federal NOL		\$0	\$0
26	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	\$0	\$0
27	Net Deferred Tax Reserve	Sum of Lines 24 through 26	\$0	\$0
<u>Rate Base Calculation:</u>				
28	Cumulative Incremental Capital Included in Rate Base	Line 11	\$ -	\$0
29	Accumulated Depreciation	- Line 21	\$0	\$0
30	Deferred Tax Reserve	- Line 27	\$0	\$0
31	Year End Rate Base	Sum of Lines 28 through 30	\$ -	\$0
<u>Revenue Requirement Calculation:</u>				
32	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2; Column (b) = (Prior Year Line 29 + Current Year Line 29) ÷ 2	\$0.00	\$0
33	Pre-Tax ROR		1/ 8.23%	8.23%
34	Return and Taxes	Line 32 * Line 33	\$0	\$0
35	Book Depreciation	Line 16 + Line 19	\$0	\$0
36	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b) Line 9 * 3.176%	\$0	\$0
37	Annual Revenue Requirement	Sum of Lines 34 through 36	\$0	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 Electric Capital Investments
Synergy Grid Mod - PI Historian Electric

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 5	\$0	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$0	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$0	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 10	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$0	\$0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated Electric Capital Investment 12 months ending March 31, 2022
Synergy Grid Mod - PI Historian Electric

Line No.		Fiscal Year Ending March 31, 2022 (a)
<u>Estimated Capital Investment</u>		
1	Feeder Monitor Sensors	\$0
2	RTU Separation	\$0
3	PI Historian	\$0
4	DSCADA & ADMS	\$0
5	Total Estimated Capital Investment	Line 1 + Line 2 + Line 4 \$0
<u>Depreciable Net Capital Included in Rate Base</u>		
6	Total Allowed Capital Included in Rate Base in Current Year	Line 5 \$0
7	Retirements	Line 4 * 0% \$0
8	Net Depreciable Capital Included in Rate Base	Column (a) = Line 4 - Line 5 \$0
<u>Change in Net Capital Included in Rate Base</u>		
9	Capital Included in Rate Base	Line 5 \$0
10	Cost of Removal	\$0
11	Total Net Plant in Service Including Cost of Removal	Line 8 + Line 10 \$0
<u>Tax Depreciation</u>		
12	Vintage Year Tax Depreciation:	
13	FY 2022 Spend	Page 8 of 11, Line 21 \$0
14	Cumulative Tax Depreciation	Prior Year Line 12 + Current Year Line 13 \$0
<u>Book Depreciation</u>		
15	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 14.29%
16	Book Depreciation	Column (a) = Line 1 * Line 13 * 50% \$0
17	Cumulative Book Depreciation	Current Year Line 14 \$0
18	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770 2.09%
19	Book Depreciation	Column (a) = Line 2 * Line 16 * 50% \$0
20	Cumulative Book Depreciation	Current Year Line 16 \$0
21	Total Cumulative Book Depreciation	Line 17 + Line 20 \$0
<u>Deferred Tax Calculation:</u>		
22	Cumulative Book / Tax Timer	Line 14 - Line 21 \$0
23	Effective Tax Rate	21.00% \$0
24	Deferred Tax Reserve	Line 22 * Line 23 \$0
25	Less: FY 2022 Federal NOL	\$0
26	Less: Proration Adjustment	Col (a) = Page 11 of 11, Line 40 \$0
27	Net Deferred Tax Reserve	Sum of Lines 24 through 26 \$0
<u>Rate Base Calculation:</u>		
28	Cumulative Incremental Capital Included in Rate Base	Line 11 \$ -
29	Accumulated Depreciation	- Line 21 \$0
30	Deferred Tax Reserve	- Line 27 \$0
31	Year End Rate Base	Sum of Lines 28 through 30 \$ -
<u>Revenue Requirement Calculation:</u>		
32	Average Rate Base	Column (a) = Current Year Line 29 ÷ 2 \$0
33	Pre-Tax ROR	1/ 8.23%
34	Return and Taxes	Line 32 * Line 33 \$0
35	Book Depreciation	Line 16 + Line 19 \$0
36	Property Taxes	Tax Rate 3.176% MAL-7 \$0
37	Annual Revenue Requirement	Sum of Lines 34 through 36 \$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 Electric Capital Investments
Synergy Grid Mod - PI Historian Electric

Line No.		Fiscal Year Ending March 31, 2022 (a)
	<u>Capital Repairs Deduction</u>	
1	Plant Additions	Page 7 of 11, Line 5 \$0
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%
3	Capital Repairs Deduction	Line 1 * Line 2 \$0
	<u>Bonus Depreciation</u>	
4	Plant Additions	Line 1 \$0
5	Less Capital Repairs Deduction	Line 3 \$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$0
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department 100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 \$0
9	Bonus Depreciation Rate (April 2021 - December 2021)	0% 0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0% 0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10 0.00%
12	Bonus Depreciation	Line 8 * Line 11 \$0
	<u>Remaining Tax Depreciation</u>	
13	Plant Additions	Line 1 \$0
14	Less Capital Repairs Deduction	Line 3 \$0
15	Less Bonus Depreciation	Line 12 \$0
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$0
17	20 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 33.330%
18	Remaining Tax Depreciation	Line 16 * Line 17 \$0
19	FY22 Loss incurred due to retirements	Per Tax Department \$0
20	Cost of Removal	Page 7 of 11, Line 10 \$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20 \$0

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2020 Net Deferred Tax Reserve Electric Proration
Synergy Grid Mod - PI Historian Electric

Line No.		(a)= Column (b)	(b) Vintage Year March 31, 2020
1	Deferred Tax Subject to Proration		
2	Book Depreciation	Page 3 of 11, Line 16 + Line 19	\$8,071
3	Bonus Depreciation	Page 4 of 11, Line 12	(\$84,750)
4	Remaining MACRS Tax Depreciation	Page 4 of 11, Line 18	(\$9,416)
5	FY20 tax (gain)/loss on retirements	Page 4 of 11, Line 19	\$0
6	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$86,095)
7	Effective Tax Rate		21.00%
8	Deferred Tax Reserve	Line 5 * Line 6	(\$18,080)
9	Deferred Tax Not Subject to Proration		
10	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0
11	Cost of Removal	Page 4 of 11, Line 20	\$0
12	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0
13	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0
14	Effective Tax Rate		21.00%
15	Deferred Tax Reserve	Line 11 * Line 12	\$0
16	Total Deferred Tax Reserve	Line 7 + Line 13	(\$18,080)
17	Net Operating Loss	Page 3 of 11, Line 22	\$0
18	Net Deferred Tax Reserve	Line 14 + Line 15	(\$18,080)
19	Allocation of FY 2020 Estimated Federal NOL		
20	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$86,095)
21	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0
22	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$86,095)
23	Total FY 2020 Federal NOL	Page 3 of 11, Line 22 / 21%	\$0
24	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0
25	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0
26	Effective Tax Rate	Per Tax Department	21.00%
27	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0
28	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$18,080)

	(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l)	(l)
29	April 2019	30	91.78%	(\$1,383)
30	May 2019	31	83.29%	(\$1,255)
31	June 2019	30	75.07%	(\$1,131)
32	July 2019	31	66.58%	(\$1,003)
33	August 2019	31	58.08%	(\$875)
34	September 2019	30	49.86%	(\$751)
35	October 2019	31	41.37%	(\$623)
36	November 2019	30	33.15%	(\$499)
37	December 2019	31	24.66%	(\$372)
38	January 2020	31	16.16%	(\$244)
39	February 2020	28	8.49%	(\$128)
40	March 2020	31	0.00%	\$0
41	Total	365		(\$8,264)
42	Deferred Tax Without Proration	Line 25	(\$18,080)	(\$18,080)
43	Proration Adjustment	Line 38 - Line 39	\$9,816	\$9,816

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve Electric Proration
Synergy Grid Mod - PI Historian Electric

Line No.			(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020
	Deferred Tax Subject to Proration		<u>Total</u>		
1	Book Depreciation	Col (b) = Page 5 of 11, Line 16 + Line 19 ; Col (c) = Page 3 of 11, Line 16 + Line 19 Page 6 of 11, Line 12	\$16,143	\$0	\$16,143
2	Bonus Depreciation		\$0	\$0	
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18 ; Col (c) = Page 4 of 11, Line 18	(\$12,557)	\$0	(\$12,557)
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19 ; Col (c) = Page 4 of 11, Line 19	\$0	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$3,586	\$0	\$3,586
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$753	\$0	\$753
	Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0	
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$753	\$0	\$753
15	Net Operating Loss	Page 5 of 11, Line 25	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$753	\$0	\$753
	Allocation of FY 2021 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0	
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 25 / 21%	\$0	\$0	
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$753	\$0	\$753

	(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (m)	(l)	(m)
Proration Calculation					
26	April 2020	30 91.78%	\$58	\$0	\$58
27	May 2020	31 83.29%	\$52	\$0	\$52
28	June 2020	30 75.07%	\$47	\$0	\$47
29	July 2020	31 66.58%	\$42	\$0	\$42
30	August 2020	31 58.08%	\$36	\$0	\$36
31	September 2020	30 49.86%	\$31	\$0	\$31
32	October 2020	31 41.37%	\$26	\$0	\$26
33	November 2020	30 33.15%	\$21	\$0	\$21
34	December 2020	31 24.66%	\$15	\$0	\$15
35	January 2021	31 16.16%	\$10	\$0	\$10
36	February 2021	28 8.49%	\$5	\$0	\$5
37	March 2021	31 0.00%	\$0	\$0	\$0
38	Total	365	\$344	\$0	\$344
39	Deferred Tax Without Proration	Line 25	\$753	\$0	\$753
40	Proration Adjustment	Line 38 - Line 39	(\$409)	\$0	(\$409)

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve Electric Proration
Synergy Grid Mod - PI Historian Electric

Line No.		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020
	Deferred Tax Subject to Proration	<u>Total</u>			
1	Book Depreciation	Col (b) = Page 7 of 11, Line 16 + Line 19; Col (c) = Page 5 of 11, Line 16 + Line 19; Col (d) = Page 3 of 11, Line 16 + Line 19	\$16,143	\$0	\$16,143
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$4,184)	\$0	(\$4,184)
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$11,959	\$0	\$11,959
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$2,511	\$0	\$2,511
	Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0	\$0
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$2,511	\$0	\$2,511
15	Net Operating Loss	Page 7 of 11, Line 25	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$2,511	\$0	\$2,511
	Allocation of FY 2022 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0	\$0
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 25 / 21%	\$0	\$0	\$0
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$2,511	\$0	\$2,511

	(i)	(j)	(k)= Sum of (l) through (n)	(l)	(m)	(n)
	<u>Number of Days in Month</u>	<u>Proration Percentage</u>				
26	April 2021	30 91.78%	\$192	\$0	\$0	\$192
27	May 2021	31 83.29%	\$174	\$0	\$0	\$174
28	June 2021	30 75.07%	\$157	\$0	\$0	\$157
29	July 2021	31 66.58%	\$139	\$0	\$0	\$139
30	August 2021	31 58.08%	\$122	\$0	\$0	\$122
31	September 2021	30 49.86%	\$104	\$0	\$0	\$104
32	October 2021	31 41.37%	\$87	\$0	\$0	\$87
33	November 2021	30 33.15%	\$69	\$0	\$0	\$69
34	December 2021	31 24.66%	\$52	\$0	\$0	\$52
35	January 2022	31 16.16%	\$34	\$0	\$0	\$34
36	February 2022	28 8.49%	\$18	\$0	\$0	\$18
37	March 2022	31 0.00%	\$0	\$0	\$0	\$0
38	Total	365	\$1,148	\$0	\$0	\$1,148
39	Deferred Tax Without Proration	Line 25	\$2,511	\$0	\$0	\$2,511
40	Proration Adjustment	Line 38 - Line 39	(\$1,363)	\$0	\$0	(\$1,363)

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - Advanced Analytics
Rate Year Annual Revenue Requirement Summary

Line No.			Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$	-	\$ -	\$ -
2	Feeder Monitoring Sensors	\$	-	\$ -	\$ -
3	RTU Separation	\$	-	\$ -	\$ -
4	GIS Data Enhancement	\$	-	\$ -	\$ -
5	DSCADA & ADMS	\$	-	\$ -	\$ -
6	GIS Data Enhancement	\$	-	\$ -	\$ -
7	Enterprise Service Bus	\$	-	\$ -	\$ -
8	Data Lake	\$	-	\$ -	\$ -
9	PI Historian	\$	-	\$ -	\$ -
10	Advanced Analytics	\$	-	\$ 299,978	\$ 338,852
11	Telecommunications	\$	-	\$ -	\$ -
12	Cybersecurity	\$	-	\$ -	\$ -
13	Total Electric O&M costs	Sum of Lines 1 through 12	\$ -	\$ 299,978	\$ 338,852
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$	-	\$ -	\$ -
15	GIS Data Enhancement	\$	-	\$ -	\$ -
16	Enterprise Service Bus	\$	-	\$ -	\$ -
17	Data Lake	\$	-	\$ -	\$ -
18	PI Historian	\$	-	\$ -	\$ -
19	Advanced Analytics	\$	-	\$ 163,022	\$ 184,148
20	Telecommunications	\$	-	\$ -	\$ -
21	Cybersecurity	\$	-	\$ -	\$ -
22	Total Gas O&M costs	Sum of Lines 14 through 21	\$ -	\$ 163,022	\$ 184,148
23	Total O&M Expenses	Line 13 + Line 22	\$ -	\$ 463,000	\$ 523,000
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$415,938	\$386,079
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$103,437	\$198,970
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$66,143
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$0	\$519,374	\$651,192
29	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$0	\$226,040	\$209,814
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$56,213	\$108,130
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$35,945
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$0	\$282,253	\$353,889
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$0	\$819,352	\$990,044
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$0	\$445,275	\$538,037
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$ -	\$ 1,264,627	\$ 1,528,081

Column Notes

(a) No recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - Advanced Analytics
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ 69,973	\$ 299,978	\$ 338,852
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	Sum of Lines 1 through 12	\$ 69,973	\$ 299,978	\$ 338,852
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ 38,027	\$ 163,022	\$ 184,148
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	Sum of Lines 14 through 21	\$ 38,027	\$ 163,022	\$ 184,148
23	Total O&M Expenses	Line 13 + Line 22	\$ 108,000	\$ 463,000	\$ 523,000
	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$217,481	\$415,938	\$386,079
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$103,437	\$198,970
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$66,143
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$217,481	\$519,374	\$651,192
	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$118,190	\$226,040	\$209,814
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$56,213	\$108,130
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$35,945
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$118,190	\$282,253	\$353,889
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$287,454	\$819,352	\$990,044
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$156,217	\$445,275	\$538,037
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$443,671	\$1,264,627	\$1,528,081

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2020
Synergy Grid Mod - Advanced Analytics IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>					
1	Advanced Analytics		\$3,148,000	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$3,148,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$3,148,000	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$3,148,000	\$3,148,000	\$3,148,000
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$3,148,000	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 7	\$3,148,000	\$3,148,000	\$3,148,000
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	FY 2020 Spend	Page 4 of 11, Line 21	\$2,623,307	\$349,822	\$116,555
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$2,623,307	\$2,973,129	\$3,089,684
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b and c) = Line 1 *	\$224,857	\$449,714	\$449,714
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$224,857	\$674,571	\$1,124,286
15	Total Cumulative Book Depreciation	Line 14	\$224,857	\$674,571	\$1,124,286
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$2,398,450	\$2,298,558	\$1,965,398
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$503,674	\$482,697	\$412,734
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40	(\$273,456)	\$11,389	\$37,985
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$230,218	\$494,086	\$450,718
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$3,148,000	\$3,148,000	\$3,148,000
23	Accumulated Depreciation	- Line 15	(\$224,857)	(\$674,571)	(\$1,124,286)
24	Deferred Tax Reserve	- Line 21	(\$230,218)	(\$494,086)	(\$450,718)
25	Year End Rate Base	Sum of Lines 22 through 24	\$2,692,925	\$1,979,342	\$1,572,996
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b and c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$1,346,462.26	\$2,336,133	\$1,776,169
27	Pre-Tax ROR	1/	8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$110,814	\$192,264	\$146,179
29	Book Depreciation	Line 13	\$224,857	\$449,714	\$449,714
30	Annual Revenue Requirement	Line 28 + Line 29	\$335,671	\$641,978	\$595,893

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		
Short Term Debt	0.00%	0.00%	0.00%		
Preferred Stock	0.00%	0.00%	0.00%		
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 IS Capital Investments
Synergy Grid Mod - Advanced Analytics IS

Line No.		Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 3 of 11, Line 2 \$3,148,000		
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2 \$0		
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1 \$3,148,000		
5	Less Capital Repairs Deduction	Line 3 \$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$3,148,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department 100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 \$3,148,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100% 75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0% 0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10 75.00%		
12	Bonus Depreciation	Line 8 * Line 11 \$2,361,000		
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1 \$3,148,000		
14	Less Capital Repairs Deduction	Line 3 \$0		
15	Less Bonus Depreciation	Line 12 \$2,361,000		
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$787,000	\$787,000	\$787,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17 \$262,307	\$349,822	\$116,555
19	FY20 Loss incurred due to retirements	\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 7 \$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20 \$2,623,307	\$349,822	\$116,555

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2021
Synergy Grid Mod - Advanced Analytics IS

Line No.		Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>			
1	Advanced Analytics	\$1,470,000	
2	Total Estimated Capital Investment	\$1,470,000	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2 \$1,470,000	\$0
4	Retirements	Line 4 * 0% \$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5 \$1,470,000	\$1,470,000
<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2 \$1,470,000	\$0
7	Cost of Removal	\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7 \$1,470,000	\$1,470,000
<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:		
10	FY 2021 Spend	Page 16 of 21, Line 21 \$489,951	\$653,415
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10 \$489,951	\$1,143,366
<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770 14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b) = Line 1 * Line 12 \$105,000	\$210,000
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13 \$105,000	\$315,000
15	Total Cumulative Book Depreciation	Line 14 \$105,000	\$315,000
<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 14 \$384,951	\$828,366
17	Effective Tax Rate	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17 \$80,840	\$173,957
19	Less: FY 2021 Federal NOL	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40 (\$43,890)	(\$50,555)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20 \$36,950	\$123,401
<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8 \$1,470,000	\$1,470,000
23	Accumulated Depreciation	- Line 15 (\$105,000)	(\$315,000)
24	Deferred Tax Reserve	- Line 21 (\$36,950)	(\$123,401)
25	Year End Rate Base	Sum of Lines 22 through 24 \$1,328,050	\$1,031,599
<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2 \$664,024.99	\$1,179,824
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper MAL-6 8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27 \$54,649	\$97,100
29	Book Depreciation	Line 13 \$105,000	\$210,000
30	Annual Revenue Requirement	Line 28 + Line 29 \$159,649	\$307,100

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.705%	1.85%	0.00%	1.85%
Short Term Debt	0.00%	0.000%	0.00%	0.00%	0.00%
Preferred Stock	0.00%	0.000%	0.00%	0.00%	0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 IS Capital Investments
Synergy Grid Mod - Advanced Analytics IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 2	\$1,470,000	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$1,470,000	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$1,470,000	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$1,470,000	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$1,470,000	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$1,470,000	\$1,470,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$489,951	\$653,415
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$489,951	\$653,415

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2022
Synergy Grid Mod - Advanced Analytics IS

Line No.			Fiscal Year Ending March 31, 2022 (a)
	<u>Estimated Capital Investment</u>		
1	Advanced Analytics		\$940,000
2	Total Estimated Capital Investment	Sum of Line 1	\$940,000
	<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$940,000
4	Retirements	Line 4 * 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4	\$940,000
	<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2	\$940,000
7	Cost of Removal		\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$940,000
	<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:		
10	FY 2022 Spend	Page 8 of 11, Line 21	\$313,302
11	Cumulative Tax Depreciation	Current Year Line 10	\$313,302
	<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770	14.29%
13	Book Depreciation	Column (a) = Line 2 * Line 12 * 50%	\$67,143
14	Cumulative Book Depreciation	Current Year Line 13	\$67,143
15	Total Cumulative Book Depreciation	Line 14	\$67,143
	<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$246,159
17	Effective Tax Rate		21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$51,693
19	Less: FY 2022 Federal NOL		\$0
20	Less: Proration Adjustment	Col = Page 11 of 11, Line 40	(\$28,066)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$23,628
	<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$940,000
23	Accumulated Depreciation	- Line 15	(\$67,143)
24	Deferred Tax Reserve	- Line 21	(\$23,628)
25	Year End Rate Base	Sum of Lines 22 through 24	\$849,229
	<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2 Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper	\$424,614.62
27	Pre-Tax ROR	MAL-6	8.23%
28	Return and Taxes	Line 26 * Line 27	\$34,946
29	Book Depreciation	Line 13	\$67,143
30	Annual Revenue Requirement	Line 28 + Line 29	\$102,089

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%	0.00%	1.85%
Short Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%
Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%
Common Equity	50.00%	9.28%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 IS Capital Investments
Synergy Grid Mod - Advanced Analytics IS

Line No.			Fiscal Year Ending March 31, 2022 (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 7 of 11, Line 2	\$940,000
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	\$0
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$940,000
5	Less Capital Repairs Deduction	Line 3	\$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$940,000
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$940,000
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$940,000
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	\$0
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$940,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.33%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$313,302
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 7 of 11, Line 7	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$313,302

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2020 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Advanced Analytics IS

Line		(a)= Column (b)	(b)
No.	Deferred Tax Subject to Proration	Total	Vintage Year March 31, 2020
1	Book Depreciation	Page 3 of 11, Line 13	\$224,857
2	Bonus Depreciation	Page 4 of 11, - Line 12	(\$2,361,000)
3	Remaining MACRS Tax Depreciation	Page 4 of 11, - Line 18	(\$262,307)
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, - Line 19	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$2,398,450)
6	Effective Tax Rate	Per Tax Department	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$503,674)
Deferred Tax Not Subject to Proration			
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0
9	Cost of Removal	Page 4 of 11, Line 20	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0
12	Effective Tax Rate		21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$503,674)
15	Net Operating Loss	Page 3 of 11, Line 19	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$503,674)
Allocation of FY 2020 Estimated Federal NOL			
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$2,398,450)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$2,398,450)
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 19 / 21%	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0
23	Effective Tax Rate	Per Tax Department	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$503,674)
		(i)	(j)
		Number of Days in	
		Month	Proration Percentage
		(k)= Sum of (l)	(l)
26	April 2019	30	91.78%
27	May 2019	31	83.29%
28	June 2019	30	75.07%
29	July 2019	31	66.58%
30	August 2019	31	58.08%
31	September 2019	30	49.86%
32	October 2019	31	41.37%
33	November 2019	30	33.15%
34	December 2019	31	24.66%
35	January 2020	31	16.16%
36	February 2020	28	8.49%
37	March 2020	31	0.00%
38	Total	365	
39	Deferred Tax Without Proration	Line 25	(\$503,674)
40	Proration Adjustment	Line 38 - Line 39	\$273,456

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Advanced Analytics IS

			(a)=Sum of (b) through (c)	(b) Vintage Year	(c) Vintage Year
Line No.			Total	March 31, 2021	March 31, 2020
Deferred Tax Subject to Proration					
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$554,714	\$105,000	\$449,714
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0	
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18; Col (c) = Page 4 of 11, Line 18	(\$839,773)	(\$489,951)	(\$349,822)
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19; Col (c) = Page 4 of 11, Line 19	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$285,059)	(\$384,951)	\$99,892
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$59,862)	(\$80,840)	\$20,977
Deferred Tax Not Subject to Proration					
8	Capital Repairs Deduction	Page 6 of 11, Line 3	\$0	\$0	
9	Cost of Removal	Page 6 of 11, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$59,862)	(\$80,840)	\$20,977
15	Net Operating Loss	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$59,862)	(\$80,840)	\$20,977
Allocation of FY 2021 Estimated Federal NOL					
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$285,059)	(\$384,951)	\$99,892
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$285,059)	(\$384,951)	\$99,892
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0
23	Effective Tax Rate		21.00%	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$59,862)	(\$80,840)	\$20,977
			(i)	(j)	
Proration Calculation			Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (m)
26	April 2020	30	91.78%	(\$4,579)	(\$6,183)
27	May 2020	31	83.29%	(\$4,155)	(\$5,611)
28	June 2020	30	75.07%	(\$3,745)	(\$5,057)
29	July 2020	31	66.58%	(\$3,321)	(\$4,485)
30	August 2020	31	58.08%	(\$2,897)	(\$3,913)
31	September 2020	30	49.86%	(\$2,487)	(\$3,359)
32	October 2020	31	41.37%	(\$2,064)	(\$2,787)
33	November 2020	30	33.15%	(\$1,654)	(\$2,233)
34	December 2020	31	24.66%	(\$1,230)	(\$1,661)
35	January 2021	31	16.16%	(\$806)	(\$1,089)
36	February 2021	28	8.49%	(\$424)	(\$572)
37	March 2021	31	0.00%	\$0	\$0
38	Total	365		(\$27,362)	(\$36,950)
39	Deferred Tax Without Proration	Line 25	(\$59,862)	(\$80,840)	\$20,977
40	Proration Adjustment	Line 38 - Line 39	\$32,501	\$43,890	(\$11,389)

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Advanced Analytics IS

		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020		
Line No.	Deferred Tax Subject to Proration	Total					
1	Book Depreciation	Col (b) = Page 7 of 11, Line 13; Col (c) = Page 5 of 11, Line 13; Col (d) = Page 3 of 11, Line 13	\$726,857	\$67,143	\$210,000		
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0	\$449,714		
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$1,083,272)	(\$313,302)	(\$653,415)		
		Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0			
4	FY22 tax (gain)/loss on retirements	Sum of Lines 1 through 4	(\$356,415)	(\$246,159)	(\$443,415)		
5	Cumulative Book / Tax Timer				\$333,159		
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%		
7	Deferred Tax Reserve	Line 5 * Line 6	(\$74,847)	(\$51,693)	(\$93,117)		
	Deferred Tax Not Subject to Proration						
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0			
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0			
12	Effective Tax Rate		21.00%	21.00%			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0			
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$74,847)	(\$51,693)	(\$93,117)		
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0	\$0		
15	Net Operating Loss	Line 14 + Line 15	(\$74,847)	(\$51,693)	(\$93,117)		
16	Net Deferred Tax Reserve				\$69,963		
	Allocation of FY 2022 Estimated Federal NOL						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$356,415)	(\$246,159)	(\$443,415)		
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0		
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$356,415)	(\$246,159)	(\$443,415)		
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0		
20	Total FY 2022 Federal NOL	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0		
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0		
22	Allocated FY 2022 Federal NOL Subject to Proration		\$0	\$0	\$0		
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%		
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0		
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$74,847)	(\$51,693)	(\$93,117)		
		(i)	(j)	(k)= Sum of (l) through (n)	(l)	(m)	(n)
	Proration Calculation	Number of Days in Month	Proration Percentage				
26	April 2021	30	91.78%	(\$5,725)	(\$3,954)	(\$7,122)	\$5,351
27	May 2021	31	83.29%	(\$5,195)	(\$3,588)	(\$6,463)	\$4,856
28	June 2021	30	75.07%	(\$4,682)	(\$3,234)	(\$5,825)	\$4,377
29	July 2021	31	66.58%	(\$4,152)	(\$2,868)	(\$5,166)	\$3,882
30	August 2021	31	58.08%	(\$3,623)	(\$2,502)	(\$4,507)	\$3,386
31	September 2021	30	49.86%	(\$3,110)	(\$2,148)	(\$3,869)	\$2,907
32	October 2021	31	41.37%	(\$2,580)	(\$1,782)	(\$3,210)	\$2,412
33	November 2021	30	33.15%	(\$2,068)	(\$1,428)	(\$2,572)	\$1,933
34	December 2021	31	24.66%	(\$1,538)	(\$1,062)	(\$1,913)	\$1,438
35	January 2022	31	16.16%	(\$1,008)	(\$696)	(\$1,254)	\$942
36	February 2022	28	8.49%	(\$530)	(\$366)	(\$659)	\$495
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		(\$34,211)	(\$23,628)	(\$42,562)	\$31,979
39	Deferred Tax Without Proration	Line 25	(\$74,847)	(\$51,693)	(\$93,117)		\$69,963
40	Proration Adjustment	Line 38 - Line 39	\$40,636	\$28,066	\$50,555		(\$37,985)

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - Telecommunications
Rate Year Annual Revenue Requirement Summary

Line No.		Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:			
1	System Data Portal	\$0	\$0	\$0
2	Feeder Monitoring Sensors	\$0	\$0	\$0
3	RTU Separation	\$0	\$0	\$0
4	GIS Data Enhancement	\$0	\$0	\$0
5	DSCADA & ADMS	\$0	\$0	\$0
6	GIS Data Enhancement	\$0	\$0	\$0
7	Enterprise Service Bus	\$0	\$0	\$0
8	Data Lake	\$0	\$0	\$0
9	PI Historian	\$0	\$0	\$0
10	Advanced Analytics	\$0	\$0	\$0
11	Telecommunications	\$0	\$425,022	\$636,886
12	Cybersecurity	\$0	\$0	\$0
13	Total Electric O&M costs	Sum of Lines 1 through 12	\$425,022	\$636,886
	Gas Operation and Maintenance (O&M) Expenses:			
14	DSCADA & ADMS	\$0	\$0	\$0
15	GIS Data Enhancement	\$0	\$0	\$0
16	Enterprise Service Bus	\$0	\$0	\$0
17	Data Lake	\$0	\$0	\$0
18	PI Historian	\$0	\$0	\$0
19	Advanced Analytics	\$0	\$0	\$0
20	Telecommunications	\$0	\$230,978	\$346,114
21	Cybersecurity	\$0	\$0	\$0
22	Total Gas O&M costs	Sum of Lines 14 through 21	\$230,978	\$346,114
23	Total O&M Expenses	Line 13 + Line 22	\$656,000	\$983,000
	Electric Capital Investment:			
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$15,855	\$14,717
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$4,222	\$8,121
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$4,222
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$20,077	\$27,060
	Gas Capital Investment:			
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment	\$0	\$8,617	\$7,998
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment		\$2,294	\$4,413
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment			\$2,294
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$10,911	\$14,706
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$445,100	\$663,946
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$241,889	\$360,820
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$686,988	\$1,024,766
Column Notes	(a) No recovery in Rate Year 1 per PUC Decision			

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - Telecommunications
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ 425,022	\$ 636,886
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ -	\$ 425,022	\$ 636,886
	Sum of Lines 1 through 12				
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ 230,978	\$ 346,114
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ -	\$ 230,978	\$ 346,114
	Sum of Lines 14 through 21				
23	Total O&M Expenses	\$ -	\$ -	\$ 656,000	\$ 983,000
	Line 13 + Line 22				
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$8,290	\$15,855	\$14,717
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$4,222	\$8,121
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$4,222
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$8,290	\$20,077	\$27,060
29	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$4,505	\$8,617	\$7,998
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$2,294	\$4,413
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$2,294
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$4,505	\$10,911	\$14,706
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$8,290	\$445,100	\$663,946
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$4,505	\$241,889	\$360,820
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$12,796	\$686,988	\$1,024,766

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2020
Synergy Grid Mod - Telecommunications IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>					
1	Telecommunications		\$120,000	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$120,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$120,000	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$120,000	\$120,000	\$120,000
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$120,000	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 7	\$120,000	\$120,000	\$120,000
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	FY 2020 Spend	Page 4 of 11, Line 21	\$99,999	\$13,335	\$4,443
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$99,999	\$113,334	\$117,777
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b and c) = Line 1 * Line	\$8,571	\$17,143	\$17,143
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$8,571	\$25,714	\$42,857
15	Total Cumulative Book Depreciation	Line 14	\$8,571	\$25,714	\$42,857
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$91,428	\$87,620	\$74,920
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$19,200	\$18,400	\$15,733
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40	(\$10,424)	\$434	\$1,448
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$8,776	\$18,834	\$17,181
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$120,000	\$120,000	\$120,000
23	Accumulated Depreciation	- Line 15	(\$8,571)	(\$25,714)	(\$42,857)
24	Deferred Tax Reserve	- Line 21	(\$8,776)	(\$18,834)	(\$17,181)
25	Year End Rate Base	Sum of Lines 22 through 24	\$102,653	\$75,451	\$59,962
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b and c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$51,326.39	\$89,052	\$67,707
27	Pre-Tax ROR	1/	8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$4,224	\$7,329	\$5,572
29	Book Depreciation	Line 13	\$8,571	\$17,143	\$17,143
30	Annual Revenue Requirement	Line 28 + Line 29	\$12,796	\$24,472	\$22,715

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 IS Capital Investments
Synergy Grid Mod - Telecommunications IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 2	\$120,000		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$120,000		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$120,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$120,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$90,000		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$120,000		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$90,000		
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$30,000	\$30,000	\$30,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$9,999	\$13,335	\$4,443
19	FY20 Loss incurred due to retirements		\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$99,999	\$13,335	\$4,443

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2021
Synergy Grid Mod - Telecommunications IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Estimated Capital Investment</u>			
1	Telecommunications		\$60,000	
2	Total Estimated Capital Investment	Sum of Lines 1	\$60,000	\$0
	<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$60,000	\$0
4	Retirements	Line 4 * 0%	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b) and c) = Prior Year Line 5	\$60,000	\$60,000
	<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2	\$60,000	\$0
7	Cost of Removal		\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$60,000	\$60,000
	<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:			
10	FY 2021 Spend	Page 16 of 21, Line 21	\$19,998	\$26,670
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$19,998	\$46,668
	<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b) = Line 1 * Line 12	\$4,286	\$8,571
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$4,286	\$12,857
15	Total Cumulative Book Depreciation	Line 14	\$4,286	\$12,857
	<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 14	\$15,712	\$33,811
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$3,300	\$7,100
19	Less: FY 2021 Federal NOL		\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40	(\$1,791)	(\$2,063)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$1,508	\$5,037
	<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$60,000	\$60,000
23	Accumulated Depreciation	- Line 15	(\$4,286)	(\$12,857)
24	Deferred Tax Reserve	- Line 21	(\$1,508)	(\$5,037)
25	Year End Rate Base	Sum of Lines 22 through 24	\$54,206	\$42,106
	<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$27,103.06	\$48,156
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper MAL-6	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$2,231	\$3,963
29	Book Depreciation	Line 13	\$4,286	\$8,571
30	Annual Revenue Requirement	Line 28 + Line 29	\$6,516	\$12,535

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 IS Capital Investments
Synergy Grid Mod - Telecommunications IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 2	\$60,000	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	\$0	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$60,000	
5	Less Capital Repairs Deduction	Line 3	\$0	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$60,000	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$60,000	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	0.00%	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$60,000	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	\$0	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$60,000	\$60,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$19,998	\$26,670
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$19,998	\$26,670

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2022
Synergy Grid Mod - Telecommunications IS

Line No.			Fiscal Year Ending March 31, 2022 (a)
	<u>Estimated Capital Investment</u>		
1	Telecommunications		\$60,000
2	Total Estimated Capital Investment	Sum of Line 1	\$60,000
	<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$60,000
4	Retirements	Line 4 * 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4	\$60,000
	<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2	\$60,000
7	Cost of Removal		\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$60,000
	<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:		
10	FY 2022 Spend	Page 8 of 11, Line 21	\$19,998
11	Cumulative Tax Depreciation	Current Year Line 10	\$19,998
	<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	As approved per R.I.P.U.C. Docket No. 4770	14.29%
13	Book Depreciation	Column (a) = Line 2 * Line 12 * 50%	\$4,286
14	Cumulative Book Depreciation	Current Year Line 13	\$4,286
15	Total Cumulative Book Depreciation	Line 14	\$4,286
	<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$15,712
17	Effective Tax Rate		21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$3,300
19	Less: FY 2022 Federal NOL		\$0
20	Less: Proration Adjustment	Col = Page 11 of 11, Line 40	(\$1,791)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$1,508
	<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$60,000
23	Accumulated Depreciation	- Line 15	(\$4,286)
24	Deferred Tax Reserve	- Line 21	(\$1,508)
25	Year End Rate Base	Sum of Lines 22 through 24	\$54,206
	<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2	\$27,103.06
		Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper	
27	Pre-Tax ROR	MAL-6	8.23%
28	Return and Taxes	Line 26 * Line 27	\$2,231
29	Book Depreciation	Line 13	\$4,286
30	Annual Revenue Requirement	Line 28 + Line 29	\$6,516

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 IS Capital Investments
Synergy Grid Mod - Telecommunications IS

Line No.			Fiscal Year Ending <u>March 31, 2022</u> (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 7 of 11, Line 2	\$60,000
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$60,000
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$60,000
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$60,000
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	<u>\$0</u>
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$60,000
14	Less Capital Repairs Deduction	Line 3	<u>\$0</u>
15	Less Bonus Depreciation	Line 12	<u>\$0</u>
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$60,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>33.33%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$19,998</u>
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 7 of 11, Line 7	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$19,998</u>

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Telecommunications IS**

		(a)=Sum of (b) through (c)	(b) Vintage Year	(c) Vintage Year		
Line No.		Total	March 31, 2021	March 31, 2020		
Deferred Tax Subject to Proration						
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$21,429	\$4,286	\$17,143	
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0		
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18; Col (c) = Page 4 of 11, Line 18	(\$33,333)	(\$19,998)	(\$13,335)	
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19; Col (c) = Page 4 of 11, Line 19	\$0	\$0		
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$11,904)	(\$15,712)	\$3,808	
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	
7	Deferred Tax Reserve	Line 5 * Line 6	(\$2,500)	(\$3,300)	\$800	
Deferred Tax Not Subject to Proration						
8	Capital Repairs Deduction	Page 6 of 11, Line 3	\$0	\$0		
9	Cost of Removal	Page 6 of 11, Line 20	\$0	\$0		
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0		
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0		
12	Effective Tax Rate		21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0		
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$2,500)	(\$3,300)	\$800	
15	Net Operating Loss	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0	\$0	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$2,500)	(\$3,300)	\$800	
Allocation of FY 2021 Estimated Federal NOL						
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$11,904)	(\$15,712)	\$3,808	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$11,904)	(\$15,712)	\$3,808	
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0	
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0	
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0	
23	Effective Tax Rate		21.00%	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$2,500)	(\$3,300)	\$800	
		(i)	(j)	(k)= Sum of (l) through (m)	(l)	(m)
Proration Calculation		Number of Days in Month	Proration Percentage			
26	April 2020	30	91.78%	(\$191)	(\$252)	\$61
27	May 2020	31	83.29%	(\$174)	(\$229)	\$56
28	June 2020	30	75.07%	(\$156)	(\$206)	\$50
29	July 2020	31	66.58%	(\$139)	(\$183)	\$44
30	August 2020	31	58.08%	(\$121)	(\$160)	\$39
31	September 2020	30	49.86%	(\$104)	(\$137)	\$33
32	October 2020	31	41.37%	(\$86)	(\$114)	\$28
33	November 2020	30	33.15%	(\$69)	(\$91)	\$22
34	December 2020	31	24.66%	(\$51)	(\$68)	\$16
35	January 2021	31	16.16%	(\$34)	(\$44)	\$11
36	February 2021	28	8.49%	(\$18)	(\$23)	\$6
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		(\$1,143)	(\$1,508)	\$366
39	Deferred Tax Without Proration	Line 25	(\$2,500)	(\$3,300)	\$800	
40	Proration Adjustment	Line 38 - Line 39	\$1,357	\$1,791	(\$434)	

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Telecommunications IS

		(a)=Sum of (b) through (d)	(b) Vintage Year March 31, 2022	(c) Vintage Year March 31, 2021	(d) Vintage Year March 31, 2020
Line No.	Deferred Tax Subject to Proration	Total			
1	Book Depreciation	Col (b) = Page 7 of 11, Line 13; Col (c) = Page 5 of 11, Line 13; Col (d) = Page 3 of 11, Line 13	\$30,000	\$4,286	\$8,571
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0	\$17,143
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$51,111)	(\$19,998)	(\$26,670)
		Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19			(\$4,443)
4	FY22 tax (gain)/loss on retirements	19	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$21,111)	(\$15,712)	(\$18,099)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$4,433)	(\$3,300)	(\$3,801)
	Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0	
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$4,433)	(\$3,300)	(\$3,801)
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19			\$2,667
15	Net Operating Loss		\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$4,433)	(\$3,300)	(\$3,801)
	Allocation of FY 2022 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$21,111)	(\$15,712)	(\$18,099)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$21,111)	(\$15,712)	(\$18,099)
		Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19 / 21%			\$12,700
20	Total FY 2022 Federal NOL		\$0	\$0	\$0
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$4,433)	(\$3,300)	(\$3,801)
					\$2,667
		(i)	(j)		
	Proration Calculation	Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (n)	(l)
26	April 2021	30	91.78%	(\$339)	(\$252)
27	May 2021	31	83.29%	(\$308)	(\$229)
28	June 2021	30	75.07%	(\$277)	(\$206)
29	July 2021	31	66.58%	(\$246)	(\$183)
30	August 2021	31	58.08%	(\$215)	(\$160)
31	September 2021	30	49.86%	(\$184)	(\$137)
32	October 2021	31	41.37%	(\$153)	(\$114)
33	November 2021	30	33.15%	(\$122)	(\$91)
34	December 2021	31	24.66%	(\$91)	(\$68)
35	January 2022	31	16.16%	(\$60)	(\$44)
36	February 2022	28	8.49%	(\$31)	(\$23)
37	March 2022	31	0.00%	\$0	\$0
38	Total	365		(\$2,026)	(\$1,508)
					(\$1,737)
39	Deferred Tax Without Proration	Line 25	(\$4,433)	(\$3,300)	(\$3,801)
40	Proration Adjustment	Line 38 - Line 39	\$2,407	\$1,791	\$2,063
					(\$1,448)

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - Cybersecurity
Rate Year Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Rate Year 1 (a)	Rate Year 2 (b)	Rate Year 3 (c)
	Electric Operation and Maintenance (O&M) Expenses:					
1	System Data Portal	\$ -	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ 1,569,214	\$ -	\$ 802,100	\$ 623,280
13	Total Electric O&M costs Sum of Lines 1 through 12	\$ -	\$ 1,569,214	\$ -	\$ 802,100	\$ 623,280
	Gas Operation and Maintenance (O&M) Expenses:					
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ 852,786	\$ -	\$ 435,900	\$ 338,720
22	Total Gas O&M costs Sum of Lines 14 through 21	\$ -	\$ 852,786	\$ -	\$ 435,900	\$ 338,720
23	Total O&M Expenses Line 13 + Line 22	\$ -	\$ 2,422,000	\$ -	\$ 1,238,000	\$ 962,000
24	Electric Capital Investment:					
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$273,441	\$0	\$522,961	\$485,420
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment				\$135,523	\$260,691
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment					\$89,716
28	Total Electric Capital Investment Component of I Sum of Lines 25 through Line 27	-	\$273,441	\$0	\$658,484	\$835,826
29	Gas Capital Investment:					
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$148,601	\$0	\$284,202	\$263,800
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment				\$73,650	\$141,672
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment					\$48,756
33	Total Gas Capital Investment Component of Revenue Sum of Lines 30 through Line 32	-	\$148,601	\$0	\$357,852	\$454,228
34	Total Electric Revenue Requirement Line 13 + Line 28	-	\$1,842,654	\$0	\$1,460,584	\$1,459,106
35	Total Gas Revenue Requirement Line 22 + Line 33	-	\$1,001,387	\$0	\$793,752	\$792,948
36	Total Electric & Gas Revenue Requirement Line 34 + Line 35	-	\$ 2,844,041	\$ -	\$2,254,336	\$2,252,054

Column (a) - no recovery in Rate Year 1 per PUC Decision

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Grid Mod Synergy - Cybersecurity
Annual Revenue Requirement Summary

Line No.		Fiscal Year Ending March 31, 2019 (a)	Fiscal Year Ending March 31, 2020 (b)	Fiscal Year Ending March 31, 2021 (c)	Fiscal Year Ending March 31, 2022 (d)
	Electric Operation and Maintenance (O&M) Expenses:				
1	System Data Portal	\$ -	\$ -	\$ -	\$ -
2	Feeder Monitoring Sensors	\$ -	\$ -	\$ -	\$ -
3	RTU Separation	\$ -	\$ -	\$ -	\$ -
4	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
5	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
6	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
7	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
8	Data Lake	\$ -	\$ -	\$ -	\$ -
9	PI Historian	\$ -	\$ -	\$ -	\$ -
10	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
11	Telecommunications	\$ -	\$ -	\$ -	\$ -
12	Cybersecurity	\$ -	\$ -	\$ -	\$ -
13	Total Electric O&M costs	\$ -	\$ 1,569,214	\$ 802,100	\$ 623,280
	Sum of Lines 1 through 12	\$ -	\$ 1,569,214	\$ 802,100	\$ 623,280
	Gas Operation and Maintenance (O&M) Expenses:				
14	DSCADA & ADMS	\$ -	\$ -	\$ -	\$ -
15	GIS Data Enhancement	\$ -	\$ -	\$ -	\$ -
16	Enterprise Service Bus	\$ -	\$ -	\$ -	\$ -
17	Data Lake	\$ -	\$ -	\$ -	\$ -
18	PI Historian	\$ -	\$ -	\$ -	\$ -
19	Advanced Analytics	\$ -	\$ -	\$ -	\$ -
20	Telecommunications	\$ -	\$ -	\$ -	\$ -
21	Cybersecurity	\$ -	\$ -	\$ -	\$ -
22	Total Gas O&M costs	\$ -	\$ 852,786	\$ 435,900	\$ 338,720
	Sum of Lines 14 through 21	\$ -	\$ 852,786	\$ 435,900	\$ 338,720
23	Total O&M Expenses	Line 13 + Line 22	\$ 2,422,000	\$ 1,238,000	\$ 962,000
24	Electric Capital Investment:				
25	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$273,441	\$522,961	\$485,420
26	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$135,523	\$260,691
27	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$89,716
28	Total Electric Capital Investment Component of Revenue Requirement	Sum of Lines 25 through Line 27	\$273,441	\$658,484	\$835,826
29	Gas Capital Investment:				
30	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2020 Capital Investment		\$148,601	\$284,202	\$263,800
31	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2021 Capital Investment			\$73,650	\$141,672
32	Estimated Revenue Requirement on Fiscal Year Ending March 31, 2022 Capital Investment				\$48,756
33	Total Gas Capital Investment Component of Revenue Requirement	Sum of Lines 30 through Line 32	\$148,601	\$357,852	\$454,228
34	Total Electric Revenue Requirement	Line 13 + Line 28	\$1,842,654	\$1,460,584	\$1,459,106
35	Total Gas Revenue Requirement	Line 22 + Line 33	\$1,001,387	\$793,752	\$792,948
36	Total Electric & Gas Revenue Requirement	Line 34 + Line 35	\$ 2,844,041	\$ 2,254,336	\$ 2,252,054

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2020
Synergy Grid Mod - Cybersecurity IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
<u>Estimated Capital Investment</u>					
1	Cybersecurity		\$3,958,000	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$3,958,000	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$3,958,000	\$0	\$0
4	Retirements	Line 4 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$3,958,000	\$3,958,000	\$3,958,000
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$3,958,000	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 7	\$3,958,000	\$3,958,000	\$3,958,000
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	FY 2020 Spend	Page 4 of 11, Line 21	\$3,298,300	\$439,833	\$146,545
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$3,298,300	\$3,738,133	\$3,884,678
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	14.29%	14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b and c) = Line 1 * Line 12	\$282,714	\$565,429	\$565,429
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$282,714	\$848,143	\$1,413,571
15	Total Cumulative Book Depreciation	Line 14	\$282,714	\$848,143	\$1,413,571
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$3,015,586	\$2,889,990	\$2,471,107
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$633,273	\$606,898	\$518,932
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 11, Line 40; Col (b) = Page 10 of 11, Line 40; Col (c) = Page 11 of 11, Line 40	(\$343,818)	\$14,320	\$47,758
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$289,455	\$621,218	\$566,691
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$3,958,000	\$3,958,000	\$3,958,000
23	Accumulated Depreciation	- Line 15	(\$282,714)	(\$848,143)	(\$1,413,571)
24	Deferred Tax Reserve	- Line 21	(\$289,455)	(\$621,218)	(\$566,691)
25	Year End Rate Base	Sum of Lines 22 through 24	\$3,385,831	\$2,488,640	\$1,977,738
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b and c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$1,692,915.40	\$2,937,235	\$2,233,189
27	Pre-Tax ROR		8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$139,327	\$241,734	\$183,791
29	Book Depreciation	Line 13	\$282,714	\$565,429	\$565,429
30	Annual Revenue Requirement	Line 28 + Line 29	\$422,041	\$807,163	\$749,220

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2020 IS Capital Investments
Synergy Grid Mod - Cybersecurity IS

Line No.			Fiscal Year Ending March 31, 2020 (a)	Fiscal Year Ending March 31, 2021 (b)	Fiscal Year Ending March 31, 2022 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 3 of 11, Line 2	\$3,958,000		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$3,958,000		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$3,958,000		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$3,958,000		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 100%	75.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	75.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$2,968,500		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$3,958,000		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$2,968,500		
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$989,500	\$989,500	\$989,500
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%	14.810%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$329,800	\$439,833	\$146,545
19	FY20 Loss incurred due to retirements		\$0	\$0	\$0
20	Cost of Removal	Page 3 of 11, Line 7	\$0	\$0	\$0
		Sum of Lines 3, 12, 18, and 20			
21	Total Tax Depreciation and Repairs Deduction		\$3,298,300	\$439,833	\$146,545

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2021
Synergy Grid Mod - Cybersecurity IS

Line No.		Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
<u>Estimated Capital Investment</u>			
1	Cybersecurity	\$1,926,000	
2	Total Estimated Capital Investment	\$1,926,000	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2 \$1,926,000	\$0
4	Retirements	Line 4 * 0% \$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b) and (c) = Prior Year Line 5 \$1,926,000	\$1,926,000
<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2 \$1,926,000	\$0
7	Cost of Removal	\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7 \$1,926,000	\$1,926,000
<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:		
10	FY 2021 Spend	Page 16 of 21, Line 21 \$641,936	\$856,107
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10 \$641,936	\$1,498,043
<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770 14.29%	14.29%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b) = Line 1 * Line 12 \$137,571	\$275,143
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13 \$137,571	\$412,714
15	Total Cumulative Book Depreciation	Line 14 \$137,571	\$412,714
<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 14 \$504,365	\$1,085,329
17	Effective Tax Rate	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17 \$105,917	\$227,919
19	Less: FY 2021 Federal NOL	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 11, Line 40; Col (b) = Page 11 of 11, Line 40 (\$57,504)	(\$66,238)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20 \$48,412	\$161,681
<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8 \$1,926,000	\$1,926,000
23	Accumulated Depreciation	- Line 15 (\$137,571)	(\$412,714)
24	Deferred Tax Reserve	- Line 21 (\$48,412)	(\$161,681)
25	Year End Rate Base	Sum of Lines 22 through 24 \$1,740,016	\$1,351,605
<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2 \$870,008.24	\$1,545,811
27	Pre-Tax ROR	Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Workpaper MAL-6 8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27 \$71,602	\$127,220
29	Book Depreciation	Line 13 \$137,571	\$275,143
30	Annual Revenue Requirement	Line 28 + Line 29 \$209,173	\$402,363

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2021 IS Capital Investments
Synergy Grid Mod - Cybersecurity IS

Line No.			Fiscal Year Ending March 31, 2021 (a)	Fiscal Year Ending March 31, 2022 (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 5 of 11, Line 2	\$1,926,000	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$1,926,000	
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$1,926,000	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$1,926,000	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	<u>\$0</u>	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$1,926,000	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	<u>\$0</u>	
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$1,926,000	\$1,926,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	33.330%	44.450%
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$641,936</u>	<u>\$856,107</u>
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 5 of 11, Line 7	<u>\$0</u>	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$641,936</u>	<u>\$856,107</u>

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Revenue Requirement on Estimated IS Capital Investment 12 months ending March 31, 2022
Synergy Grid Mod - Cybersecurity IS

Line No.			Fiscal Year Ending March 31, 2022 (a)
	<u>Estimated Capital Investment</u>		
1	Cybersecurity		\$1,275,000
2	Total Estimated Capital Investment	Sum of Line 1	\$1,275,000
	<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$1,275,000
4	Retirements	Line 4 * 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4	\$1,275,000
	<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2	\$1,275,000
7	Cost of Removal		\$0
8	Total Net Plant in Service Including Cost of Removal	Line 6 + Line 8	\$1,275,000
	<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:		
10	FY 2022 Spend	Page 8 of 11, Line 21	\$424,958
11	Cumulative Tax Depreciation	Current Year Line 10	\$424,958
	<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	proved per R.I.P.U.C. Docket No.	14.29%
13	Book Depreciation	Column (a) = Line 2* Line	\$91,071
14	Cumulative Book Depreciation	Current Year Line 13	\$91,071
15	Total Cumulative Book Depreciation	Line 14	\$91,071
	<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$333,887
17	Effective Tax Rate		21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$70,116
19	Less: FY 2022 Federal NOL		\$0
20	Less: Proration Adjustment	Col = Page 11 of 11, Line 40	(\$38,068)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$32,049
	<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$1,275,000
23	Accumulated Depreciation	- Line 15	(\$91,071)
24	Deferred Tax Reserve	- Line 21	(\$32,049)
25	Year End Rate Base	Sum of Lines 22 through 24	\$1,151,880
	<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Weighted Average Cost of	\$575,940.02
27	Pre-Tax ROR	Capital as file in R.I.P.U.C.	8.23%
28	Return and Taxes	Line 26 * Line 27	\$47,400
29	Book Depreciation	Line 13	\$91,071
30	Annual Revenue Requirement	Line 28 + Line 29	\$138,471

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-6

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	50.00%	3.70%	1.85%		1.85%
Short Term Debt	0.00%	0.00%	0.00%		0.00%
Preferred Stock	0.00%	0.00%	0.00%		0.00%
Common Equity	50.00%	9.275%	4.64%	1.74%	6.38%
	100.00%		6.49%	1.74%	8.23%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Fiscal Year 2022 IS Capital Investments
Synergy Grid Mod - Cybersecurity IS

Line No.		Fiscal Year Ending <u>March 31, 2022</u> (a)
	<u>Capital Repairs Deduction</u>	
1	Plant Additions	Page 7 of 11, Line 2 \$1,275,000
2	Capital Repairs Deduction Rate	Per Tax Department 0.00%
3	Capital Repairs Deduction	Line 1 * Line 2 <u>\$0</u>
	<u>Bonus Depreciation</u>	
4	Plant Additions	Line 1 \$1,275,000
5	Less Capital Repairs Deduction	Line 3 <u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5 \$1,275,000
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department 100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7 <u>\$1,275,000</u>
9	Bonus Depreciation Rate (April 2020 - December 2020)	0% 0.00%
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0% <u>0.00%</u>
11	Total Bonus Depreciation Rate	Line 9 + Line 10 0.00%
12	Bonus Depreciation	Line 8 * Line 11 <u>\$0</u>
	<u>Remaining Tax Depreciation</u>	
13	Plant Additions	Line 1 \$1,275,000
14	Less Capital Repairs Deduction	Line 3 \$0
15	Less Bonus Depreciation	Line 12 <u>\$0</u>
16	Remaining Plant Additions Subject to 3 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15 \$1,275,000
17	3 YR MACRS Tax Depreciation Rates	Per IRS Publication 946 <u>33.33%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17 <u>\$424,958</u>
19	FY22 Loss incurred due to retirements	Per Tax Department \$0
20	Cost of Removal	Page 7 of 11, Line 7 \$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20 <u><u>\$424,958</u></u>

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Power Sector Transformation (PST)
Calculation of Fiscal Year 2020 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Cybersecurity IS

Line No.			(a)= Column (b)	(b) Vintage Year March 31, 2020
Deferred Tax Subject to Proration				
1	Book Depreciation	Page 3 of 11, Line 13	\$282,714	\$282,714
2	Bonus Depreciation	Page 4 of 11, - Line 12	(\$2,968,500)	(\$2,968,500)
3	Remaining MACRS Tax Depreciation	Page 4 of 11, - Line 18	(\$329,800)	(\$329,800)
4	FY20 tax (gain)/loss on retirements	Page 4 of 11, - Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$3,015,586)	(\$3,015,586)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$633,273)	(\$633,273)
Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 4 of 11, Line 3	\$0	\$0
9	Cost of Removal	Page 4 of 11, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$633,273)	(\$633,273)
15	Net Operating Loss	Page 3 of 11, Line 19	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$633,273)	(\$633,273)
Allocation of FY 2020 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$3,015,586)	(\$3,015,586)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$3,015,586)	(\$3,015,586)
20	Total FY 2020 Federal NOL	Page 3 of 11, Line 19 / 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$633,273)	(\$633,273)

(i)

(i)

(i)

(j)

Proration Calculation		<u>Number of Days in Month</u>	<u>Proration Percentage</u>	(k)= Sum of (l)	(l)
26	April 2019	30	91.78%	(\$48,435)	(\$48,435)
27	May 2019	31	83.29%	(\$43,953)	(\$43,953)
28	June 2019	30	75.07%	(\$39,616)	(\$39,616)
29	July 2019	31	66.58%	(\$35,134)	(\$35,134)
30	August 2019	31	58.08%	(\$30,652)	(\$30,652)
31	September 2019	30	49.86%	(\$26,314)	(\$26,314)
32	October 2019	31	41.37%	(\$21,832)	(\$21,832)
33	November 2019	30	33.15%	(\$17,495)	(\$17,495)
34	December 2019	31	24.66%	(\$13,012)	(\$13,012)
35	January 2020	31	16.16%	(\$8,530)	(\$8,530)
36	February 2020	28	8.49%	(\$4,482)	(\$4,482)
37	March 2020	31	0.00%	\$0	\$0
38	Total	365		(\$289,455)	(\$289,455)
39	Deferred Tax Without Proration	Line 25		(\$633,273)	(\$633,273)
40	Proration Adjustment	Line 38 - Line 39		\$343,818	\$343,818

Column Notes:

(j) Sum of remaining days in the year (Col (i)) ÷ 365

(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Fiscal Year 2021 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Cybersecurity IS

Line No.			(a)=Sum of (b) through (c)	(b) Vintage Year March 31, 2021	(c) Vintage Year March 31, 2020
			Total		
	Deferred Tax Subject to Proration				
1	Book Depreciation	Col (b) = Page 5 of 11, Line 13; Col (c) = Page 3 of 11, Line 13	\$703,000	\$137,571	\$565,429
2	Bonus Depreciation	Page 6 of 11, Line 12	\$0	\$0	
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 11, Line 18; Col (c) = Page 4 of 11, Line 18	(\$1,081,769)	(\$641,936)	(\$439,833)
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 6 of 11, Line 19; Col (c) = Page 4 of 11, Line 19	\$0	\$0	
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$378,769)	(\$504,365)	\$125,596
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$79,541)	(\$105,917)	\$26,375
	Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 6 of 11, Line 3	\$0	\$0	
9	Cost of Removal	Page 6 of 11, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$79,541)	(\$105,917)	\$26,375
15	Net Operating Loss	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$79,541)	(\$105,917)	\$26,375
	Allocation of FY 2021 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$378,769)	(\$504,365)	\$125,596
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$378,769)	(\$504,365)	\$125,596
20	Total FY 2021 Federal NOL	Col (b) = Page 5 of 11, Line 19; Col (c) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0
23	Effective Tax Rate		21.00%	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$79,541)	(\$105,917)	\$26,375
	Proration Calculation				
		(i) Number of Days in Month	(j) Proration Percentage	(k)= Sum of (l) through (m)	(l) (m)
26	April 2020	30	91.78%	(\$6,084)	(\$8,101) \$2,017
27	May 2020	31	83.29%	(\$5,521)	(\$7,351) \$1,831
28	June 2020	30	75.07%	(\$4,976)	(\$6,626) \$1,650
29	July 2020	31	66.58%	(\$4,413)	(\$5,876) \$1,463
30	August 2020	31	58.08%	(\$3,850)	(\$5,127) \$1,277
31	September 2020	30	49.86%	(\$3,305)	(\$4,401) \$1,096
32	October 2020	31	41.37%	(\$2,742)	(\$3,651) \$909
33	November 2020	30	33.15%	(\$2,197)	(\$2,926) \$729
34	December 2020	31	24.66%	(\$1,634)	(\$2,176) \$542
35	January 2021	31	16.16%	(\$1,071)	(\$1,427) \$355
36	February 2021	28	8.49%	(\$563)	(\$750) \$187
37	March 2021	31	0.00%	\$0	\$0 \$0
38	Total	365		(\$36,357)	(\$48,412) \$12,055
39	Deferred Tax Without Proration	Line 25		(\$79,541)	(\$105,917) \$26,375
40	Proration Adjustment	Line 38 - Line 39		\$43,185	\$57,504 (\$14,320)

Column Notes:

(j) Sum of remaining days in the year (Col (i)) ÷ 365

(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Fiscal Year 2022 Net Deferred Tax Reserve IS Proration
Synergy Grid Mod - Cybersecurity IS

Line No.			(a)=Sum of (b) through (d) <u>Total</u>	(b) Vintage Year <u>March 31, 2022</u>	(c) Vintage Year <u>March 31, 2021</u>	(d) Vintage Year <u>March 31, 2020</u>
	Deferred Tax Subject to Proration					
1	Book Depreciation	Col (b) = Page 7 of 11, Line 13; Col (c) = Page 5 of 11, Line 13; Col (d) = Page 3 of 11, Line 13	\$931,643	\$91,071	\$275,143	\$565,429
2	Bonus Depreciation	Page 8 of 11, Line 12	\$0	\$0		
3	Remaining MACRS Tax Depreciation	Col (b) = Page 8 of 11, Line 18; Col (c) = Page 6 of 11, Line 18; Col (d) = Page 4 of 11, Line 18	(\$1,427,610)	(\$424,958)	(\$856,107)	(\$146,545)
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 8 of 11, Line 19; Col (c) = Page 6 of 11, Line 19; Col (d) = Page 4 of 11, Line 19	\$0	\$0		
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$495,967)	(\$333,887)	(\$580,964)	\$418,884
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$104,153)	(\$70,116)	(\$122,002)	\$87,966
	Deferred Tax Not Subject to Proration					
8	Capital Repairs Deduction	Page 8 of 11, Line 3	\$0	\$0		
9	Cost of Removal	Page 8 of 11, Line 20	\$0	\$0		
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0		
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0		
12	Effective Tax Rate		21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0		
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$104,153)	(\$70,116)	(\$122,002)	\$87,966
15	Net Operating Loss	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19	\$0	\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$104,153)	(\$70,116)	(\$122,002)	\$87,966
	Allocation of FY 2022 Estimated Federal NOL					
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$495,967)	(\$333,887)	(\$580,964)	\$418,884
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$495,967)	(\$333,887)	(\$580,964)	\$418,884
20	Total FY 2022 Federal NOL	Col (b) = Page 7 of 11, Line 19; Col (c) = Page 5 of 11, Line 19; Col (d) = Page 3 of 11, Line 19 / 21%	\$0	\$0	\$0	\$0
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	\$0	\$0
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$104,153)	(\$70,116)	(\$122,002)	\$87,966
	(i)	(j)				
	Proration Calculation		(k)= Sum of (l) through (n)	(l)	(m)	(n)
26	April 2021	Number of Days in Month 30 Proration Percentage 91.78%	(\$7,966)	(\$5,363)	(\$9,331)	\$6,728
27	May 2021	31 83.29%	(\$7,229)	(\$4,867)	(\$8,468)	\$6,105
28	June 2021	30 75.07%	(\$6,516)	(\$4,386)	(\$7,632)	\$5,503
29	July 2021	31 66.58%	(\$5,778)	(\$3,890)	(\$6,769)	\$4,880
30	August 2021	31 58.08%	(\$5,041)	(\$3,394)	(\$5,905)	\$4,258
31	September 2021	30 49.86%	(\$4,328)	(\$2,914)	(\$5,070)	\$3,655
32	October 2021	31 41.37%	(\$3,591)	(\$2,417)	(\$4,206)	\$3,033
33	November 2021	30 33.15%	(\$2,877)	(\$1,937)	(\$3,370)	\$2,430
34	December 2021	31 24.66%	(\$2,140)	(\$1,441)	(\$2,507)	\$1,808
35	January 2022	31 16.16%	(\$1,403)	(\$944)	(\$1,643)	\$1,185
36	February 2022	28 8.49%	(\$737)	(\$496)	(\$863)	\$623
37	March 2022	31 0.00%	\$0	\$0	\$0	\$0
38	Total	365	(\$47,606)	(\$32,049)	(\$55,765)	\$40,207
39	Deferred Tax Without Proration	Line 25	(\$104,153)	(\$70,116)	(\$122,002)	\$87,966
40	Proration Adjustment	Line 38 - Line 39	\$56,547	\$38,068	\$66,238	(\$47,758)

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

Compliance Attachment 5

Narragansett Electric Special Sector Programs Revenue Requirements

Rate Years 1, 2, 3

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Electric Transportation Initiative
Annual Revenue Requirement Summary

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
	Operation and Maintenance (O&M) Expenses:				
1	Offpeak Charging Rebate		\$133,745	\$176,920	\$227,567
2	Discount Pilot for DC Fast Charging		\$103,622	\$170,650	\$264,488
3	Customer Fleet Advisory Services		\$40,000	\$70,000	\$100,000
4	Charging Demonstration Program		\$326,831	\$502,382	\$1,013,114
5	Initiative Evaluation		\$30,000	\$30,000	\$30,000
6	Total O&M costs	Sum of Lines 1 through 5	\$634,198	\$949,952	\$1,635,169
7	Other O&M Expenses and Program Administration Costs:				
8	Program Administration Costs - NG Heavy Duty Fleet Lease and O&M				
9	Program Administration Costs - Off-Peak Rebate				
10	Program Administration Costs - Commercial Rate Discount				
11	Program Administration Costs - Evaluation				
12	Total Other O&M Expenses and Program Administration Costs	Sum of Lines 8 through 11	\$0	\$0	\$0
13	Total O&M Costs, Other O&M Costs and Program Administration Costs	Line 6 + Line 12	\$634,198	\$949,952	\$1,635,169
14	Participation Payment Offset				
15	Total Net O&M Expense Component of Revenue Requirement	Line 13 + Line 14	\$634,198	\$949,952	\$1,635,169
16	Capital Investment:				
17	Estimated Revenue Requirement on Rate Year 1 Capital investment		\$47,102	\$117,581	\$111,968
18	Estimated Revenue Requirement on Rate Year 2 Capital investment			\$84,218	\$208,431
19	Estimated Revenue Requirement on Rate Year 3 Capital investment				\$196,208
20	Total Capital Investment Component of Revenue Requirement	Sum of Lines 17 through 19	\$47,102	\$201,799	\$516,607
21	Total Revenue Requirement	Line 15 + Line 20	\$681,300	\$1,151,751	\$2,151,776
22	Total Capital Investment Component of Revenue Requirement per Settlement Attachment 5.1		\$54,312	\$236,135	\$619,757
23	delta - add to Charging Demo Program O&M (Line 4)		\$7,210	\$34,336	\$103,150

Line 23 - to remove revenue requirement associated with Company ownership of charging stations (capital component) per PUC Decision and utilize those dollars as O&M.

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2019
Electric Transportation Initiative

Line No.		Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
<u>Estimated Capital Investment</u>				
1	EDC Costs (Make-Ready)	\$136,285	\$0	\$0
2	Premise Work Costs (Make-Ready)	\$323,142	\$0	\$0
3	EVSE Costs (Utility-Operated Charging Program Sites, and Company Fleet EVSE)		\$0	\$0
4	Total Capitalized Labor & Tool Costs	\$365,321	\$0	\$0
5	Total Estimated Capital Investment	\$824,748	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
6	Total Allowed Capital Included in Rate Base in Current Year	\$824,748	\$0	\$0
7	Retirements	\$0	\$0	\$0
8	Net Depreciable Capital Included in Rate Base	\$824,748	\$824,748	\$824,748
<u>Change in Net Capital Included in Rate Base</u>				
9	Capital Included in Rate Base	\$824,748	\$0	\$0
10	Cost of Removal	\$0	\$0	\$0
11	Total Net Plant in Service Including Cost of Removal	\$824,748	\$824,748	\$824,748
<u>Tax Depreciation</u>				
12	Vintage Year Tax Depreciation:			
13	2020 Spend	\$164,950	\$263,919	\$158,352
14	Cumulative Tax Depreciation	\$164,950	\$428,869	\$587,221
<u>Book Depreciation</u>				
15	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.50%	2.50%
16	Book Depreciation	Column (a) = Line 1 * Line 15 * 50%; Column (b) = Line 1 * Line 15	\$1,704	\$3,407
17	Cumulative Book Depreciation	Previous Year Line 17 + Current Year Line 16	\$1,704	\$5,111
18	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	5.00%	5.00%
19	Book Depreciation	Column (a) = Line 2 * Line 18 * 50%; Column (b) = Line 2 * Line 18	\$8,079	\$16,157
20	Cumulative Book Depreciation	Previous Year Line 20 + Current Year Line 19	\$8,079	\$24,236
21	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	10.00%	10.00%
22	Book Depreciation	Column (a) = Line 3 * Line 21 * 50%; Column (b) = Line 3 * Line 21	\$0	\$0
23	Cumulative Book Depreciation	Previous Year Line 23 + Current Year Line 22	\$0	\$0
24	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	2.50%	2.50%
25	Book Depreciation	Column (a) = Line 4 * Line 24 * 50%; Column (b) = Line 4 * Line 24	\$4,567	\$9,133
26	Cumulative Book Depreciation	Previous Year Line 26 + Current Year Line 25	\$4,567	\$13,700
27	Total Cumulative Book Depreciation	Line 17 + Line 20 + Line 23 + Line 26	\$14,349	\$43,046
<u>Deferred Tax Calculation:</u>				
28	Cumulative Book / Tax Timer	Line 14 - Line 27	\$150,601	\$385,823
29	Effective Tax Rate		21.00%	21.00%
30	Deferred Tax Reserve	Line 28 * Line 29	\$31,626	\$81,023
31	Less: FY 2020 Federal NOL		\$0	\$0
32	Less: Proration Adjustment	Col (a) = Page 8 of 10, Line 40; Col (b) = , Line 40; Col (c) = , Line 40	(\$17,171)	(\$26,819)
33	Net Deferred Tax Reserve	Sum of Lines 30 through 32	\$14,456	\$54,204
<u>Rate Base Calculation:</u>				
34	Cumulative Incremental Capital Included in Rate Base	Line 11	\$824,748	\$824,748
35	Accumulated Depreciation	- Line 27	(\$14,349)	(\$43,046)
36	Deferred Tax Reserve	- Line 33	(\$14,456)	(\$54,204)
37	Year End Rate Base	Sum of Lines 34 through 36	\$795,944	\$727,498
<u>Revenue Requirement Calculation:</u>				
38	Average Rate Base	Column (a) = Current Year Line 37 ÷ 2; Column (b & c) = (Prior Year Line 26 + Current Year Line 26) ÷ 2	\$397,972	\$761,721
39	Pre-Tax ROR		8.23%	8.23%
40	Return and Taxes	Line 38 * Line 39	\$32,753	\$62,690
41	Book Depreciation	Line 16 + Line 19 + Line 22 + Line 25	\$14,349	\$28,697
42	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b & c) Line 8 * 3.176%	\$0	\$26,194
43	Annual Revenue Requirement	Line 40 through Line 42	\$47,102	\$117,581

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.2750%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2019 Capital Investments
Electric Transportation Initiative

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 2 of 10, Line 5	\$824,748		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$824,748		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$824,748		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$824,748		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 0%	0.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$824,748		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$824,748	\$824,748	\$824,748
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%	32.00%	19.20%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$164,950	\$263,919	\$158,352
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0		
20	Cost of Removal	Page 2 of 10, Line 10	\$0		
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	\$164,950	\$263,919	\$158,352

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2020
Electric Transportation Initiative

Line No.		Rate Year Ending August 31, 2020 (a)	Rate Year Ending August 31, 2021 (b)
<u>Estimated Capital Investment</u>			
1	EDC Costs (Make-Ready)	\$340,713	
2	Premise Work Costs (Make-Ready)	\$807,855	
3	EVSE Costs (Utility-Operated Only)		
4	Total Capitalized Labor & Tool Costs	\$270,627	
5	Total Estimated Capital Investment	\$1,419,195	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
6	Total Allowed Capital Included in Rate Base in Current Year	\$1,419,195	\$0
7	Retirements	\$0	\$0
8	Net Depreciable Capital Included in Rate Base	\$1,419,195	\$1,419,195
<u>Change in Net Capital Included in Rate Base</u>			
9	Capital Included in Rate Base	\$1,419,195	\$0
10	Cost of Removal	\$0	\$0
11	Total Net Plant in Service Including Cost of Removal	\$1,419,195	\$1,419,195
<u>Tax Depreciation</u>			
12	Vintage Year Tax Depreciation:		
13	2021 Spend	\$283,839	\$454,143
14	Cumulative Tax Depreciation	\$283,839	\$737,982
<u>Book Depreciation</u>			
15	Composite Book Depreciation Rate	2.50%	2.50%
16	Book Depreciation	\$4,259	\$8,518
17	Cumulative Book Depreciation	\$4,259	\$12,777
18	Composite Book Depreciation Rate	5.00%	5.00%
19	Book Depreciation	\$20,196	\$40,393
20	Cumulative Book Depreciation	\$20,196	\$60,589
21	Composite Book Depreciation Rate	10.00%	10.00%
22	Book Depreciation	\$0	\$0
23	Cumulative Book Depreciation	\$0	\$0
24	Composite Book Depreciation Rate	2.50%	2.50%
25	Book Depreciation	\$3,383	\$6,766
26	Cumulative Book Depreciation	\$3,383	\$10,149
27	Total Cumulative Book Depreciation	\$27,838	\$83,514
<u>Deferred Tax Calculation:</u>			
28	Cumulative Book / Tax Timer	\$256,001	\$654,468
29	Effective Tax Rate	21.00%	21.00%
30	Deferred Tax Reserve	\$53,760	\$137,438
31	Less: FY 2021 Federal NOL	\$0	\$0
32	Less: Proration Adjustment	(\$29,188)	(\$45,431)
33	Net Deferred Tax Reserve	\$24,573	\$92,008
<u>Rate Base Calculation:</u>			
34	Cumulative Incremental Capital Included in Rate Base	\$1,419,195	\$1,419,195
35	Accumulated Depreciation	(\$27,838)	(\$83,514)
36	Deferred Tax Reserve	(\$24,573)	(\$92,008)
37	Year End Rate Base	\$1,366,785	\$1,243,674
<u>Revenue Requirement Calculation:</u>			
38	Average Rate Base	\$683,392.36	\$1,305,229
39	Pre-Tax ROR	8.25%	8.25%
40	Return and Taxes	\$56,380	\$107,681
41	Book Depreciation	\$27,838	\$55,676
42	Property Taxes	\$0	\$45,074
43	Annual Revenue Requirement	\$84,218	\$208,431

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%	0.00%	2.23%
Short Term Debt	0.60%	1.76%	0.01%	0.00%	0.01%
Preferred Stock	0.10%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.2750%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2020 Capital Investments
Electric Transportation Initiative

Line No.			Rate Year Ending <u>August 31, 2020</u> (a)	Rate Year Ending <u>August 31, 2021</u> (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 4 of 10, Line 5	\$1,419,195	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$1,419,195	
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$1,419,195	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$1,419,195	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	<u>\$0</u>	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$1,419,195	
14	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
15	Less Bonus Depreciation	Line 12	<u>\$0</u>	
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$1,419,195	\$1,419,195
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>20.000%</u>	<u>32.000%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17	\$283,839	\$454,143
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 4 of 10, Line 10	<u>\$0</u>	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u>\$283,839</u>	<u>\$454,143</u>

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2021
Electric Transportation Initiative

Line No.		Rate Year Ending August 31, 2021 (a)
<u>Estimated Capital Investment</u>		
1	EDC Costs (Make-Ready)	\$885,854
2	Premise Work Costs (Make-Ready)	\$2,100,422
3	EVSE Costs (Utility-Operated Only)	
4	Total Capitalized Labor & Tool Costs	\$276,040
5	Total Estimated Capital Investment Line 1 + Line 4	\$3,262,316
<u>Depreciable Net Capital Included in Rate Base</u>		
6	Total Allowed Capital Included in Rate Base in Current Year Line 5	\$3,262,316
7	Retirements Line 4 * 0%	\$0
8	Net Depreciable Capital Included in Rate Base Column (a) = Line 4 - Line 5; Column (b) = Prior Year Line 6	\$3,262,316
<u>Change in Net Capital Included in Rate Base</u>		
9	Capital Included in Rate Base Line 5	\$3,262,316
10	Cost of Removal Section 2, Page 27 of 27, Chart 11	\$0
11	Total Net Plant in Service Including Cost of Removal Line 8 + Line 10	\$3,262,316
<u>Tax Depreciation</u>		
12	Vintage Year Tax Depreciation:	
13	2022 Spend Page 7 of 10, Line 21	\$652,463
14	Cumulative Tax Depreciation Previous Year Line 14 + Current Year Line 13	\$652,463
<u>Book Depreciation</u>		
15	Composite Book Depreciation Rate As approved per R.I.P.U.C. Docket No. 4770	2.50%
16	Book Depreciation Column (a) = Line 1 * Line 15 * 50%	\$11,073
17	Cumulative Book Depreciation Previous Year Line 17 + Current Year Line 16	\$11,073
18	Composite Book Depreciation Rate As approved per R.I.P.U.C. Docket No. 4770	5.00%
19	Book Depreciation Column (a) = Line 2 * Line 18 * 50%	\$52,511
20	Cumulative Book Depreciation Previous Year Line 20 + Current Year Line 19	\$52,511
21	Composite Book Depreciation Rate As approved per R.I.P.U.C. Docket No. 4770	10.00%
22	Book Depreciation Column (a) = Line 3 * Line 21 * 50%	\$0
23	Cumulative Book Depreciation Previous Year Line 23 + Current Year Line 22	\$0
24	Composite Book Depreciation Rate As approved per R.I.P.U.C. Docket No. 4770	2.50%
25	Book Depreciation Column (a) = Line 4 * Line 24 * 50%	\$3,451
26	Cumulative Book Depreciation Previous Year Line 26 + Current Year Line 25	\$3,451
27	Total Cumulative Book Depreciation Line 17 + Line 20 + Line 23 + Line 26	\$67,034
<u>Deferred Tax Calculation:</u>		
28	Cumulative Book / Tax Timer Line 14 - Line 27	\$585,429
29	Effective Tax Rate	21.00%
30	Deferred Tax Reserve Line 28 * Line 29	\$122,940
31	Less: FY 2022 Federal NOL	-
32	Less: Proration Adjustment Col (a) = Page 8 of 10, Line 40; Col = Page 9 of 10, Line 40	(\$66,747)
33	Net Deferred Tax Reserve Sum of Lines 30 through 32	\$56,193
<u>Rate Base Calculation:</u>		
34	Cumulative Incremental Capital Included in Rate Base Line 11	\$3,262,316
35	Accumulated Depreciation - Line 27	(\$67,034)
36	Deferred Tax Reserve - Line 33	(\$56,193)
37	Year End Rate Base Sum of Lines 34 through 36	\$3,139,089
<u>Revenue Requirement Calculation:</u>		
38	Average Rate Base Column (a) = Current Year Line 27 ÷ 2	\$1,569,544.32
39	Pre-Tax ROR 1/ 8.23%	
40	Return and Taxes Line 38 * Line 39	\$129,173
41	Book Depreciation Line 16 + Line 19 + Line 22 + Line 25	\$67,034
42	Property Taxes Tax Rate 3.176% MAL-7	\$0
43	Annual Revenue Requirement Line 40 through Line 42	\$196,208

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%	0.00%	2.23%
Short Term Debt	0.60%	1.76%	0.01%	0.00%	0.01%
Preferred Stock	0.10%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2021 Capital Investments
Electric Transportation Initiative**

Line No.			Rate Year Ending <u>August 31, 2021</u> (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 6 of 10, Line 5	\$3,262,316
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$3,262,316
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$3,262,316
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$3,262,316
9	Bonus Depreciation Rate (April 2021 - December 2021)	0%	0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0%	<u>0.00%</u>
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	<u>\$0</u>
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$3,262,316
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	<u>\$0</u>
16	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$3,262,316
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.000%
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$652,463</u>
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 6 of 10, Line 10	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, 19, and 20	<u><u>\$652,463</u></u>

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Rate Year 2019 Net Deferred Tax Reserve Proration
Electric Transportation Initiative**

Line No.	Deferred Tax Subject to Proration		(a)=Sum of (b)	(b) Vintage Year
			Total	August 31, 2019
1	Book Depreciation	Page 2 of 10, Line 16 + Line 19 + Line 22 + Line 25	\$14,349	\$14,349
2	Bonus Depreciation	Page 3 of 10, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Page 3 of 10, Line 18	(\$164,950)	(\$164,950)
4	FY20 tax (gain)/loss on retirements	Page 3 of 10, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$150,601)	(\$150,601)
6	Effective Tax Rate		21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$31,626)	(\$31,626)
Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 3 of 10, Line 3	\$0	\$0
9	Cost of Removal	Page 3 of 10, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$31,626)	(\$31,626)
15	Net Operating Loss	Page 2 of 10, Line 31	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$31,626)	(\$31,626)
Allocation of FY 2020 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$150,601)	(\$150,601)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$150,601)	(\$150,601)
20	Total FY 2020 Federal NOL	(Page 2 of 10, Line 31) / 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate		21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$31,626)	(\$31,626)

	Proration Calculation	(i) Number of Days in	(j) Proration Percentage	(k)= Sum of (l)	(l)
		Month			
26	April 2019	30	91.78%	(\$2,419)	(\$2,419)
27	May 2019	31	83.29%	(\$2,195)	(\$2,195)
28	June 2019	30	75.07%	(\$1,978)	(\$1,978)
29	July 2019	31	66.58%	(\$1,755)	(\$1,755)
30	August 2019	31	58.08%	(\$1,531)	(\$1,531)
31	September 2019	30	49.86%	(\$1,314)	(\$1,314)
32	October 2019	31	41.37%	(\$1,090)	(\$1,090)
33	November 2019	30	33.15%	(\$874)	(\$874)
34	December 2019	31	24.66%	(\$650)	(\$650)
35	January 2020	31	16.16%	(\$426)	(\$426)
36	February 2020	28	8.49%	(\$224)	(\$224)
37	March 2020	31	0.00%	\$0	\$0
38	Total	365		(\$14,456)	(\$14,456)
39	Deferred Tax Without Proration	Line 25		(\$31,626)	(\$31,626)
40	Proration Adjustment	Line 38 - Line 39		\$17,171	\$17,171

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Rate Year 2020 Net Deferred Tax Reserve Proration
Electric Transportation Initiative

		(a)=Sum of (b) through (c)	(b) Vintage Year	(c) Vintage Year	
Line No.	Deferred Tax Subject to Proration	Total	August 31, 2020	August 31, 2019	
1	Book Depreciation	Col (b) = Page 4 of 10, Line 16 + Line 19 + Line 22 + Line 25; Col (c) = Page 2 of 10, Line 16 + Line 19 + Line 22 + Line 25	\$56,535	\$27,838	\$28,697
2	Bonus Depreciation	Col (b) =Page 5 of 10, Line 12 ; Col (c) = Page 3 of 10, Line 12	\$0	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 4 of 10, Line 18 ; Col (c) =Page 2 of 10, Line 18	(\$547,758)	(\$283,839)	(\$263,919)
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 5 of 10, Line 19 ; Col (c) = Page 3 of 10, Line 19	\$0	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$491,223)	(\$256,001)	(\$235,222)
6	Effective Tax Rate		21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$103,157)	(\$53,760)	(\$49,397)
Deferred Tax Not Subject to Proration					
8	Capital Repairs Deduction	Page 5 of 10, Line 3	\$0	\$0	
9	Cost of Removal	Page 5 of 10, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$103,157)	(\$53,760)	(\$49,397)
15	Net Operating Loss		\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$103,157)	(\$53,760)	(\$49,397)
Allocation of FY 2021 Estimated Federal NOL					
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$256,001)	(\$256,001)	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$256,001)	(\$256,001)	
20	Total FY 2021 Federal NOL		\$0	\$0	
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	
23	Effective Tax Rate		21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$103,157)	(\$53,760)	(\$49,397)

		(i)	(j)			
		<u>Number of Days in</u>		(k)= Sum of (l)		
	Proration Calculation	<u>Month</u>	<u>Proration Percentage</u>	through (m)	(l)	(m)
26	April 2020	30	91.78%	(\$7,890)	(\$4,112)	(\$3,778)
27	May 2020	31	83.29%	(\$7,160)	(\$3,731)	(\$3,428)
28	June 2020	30	75.07%	(\$6,453)	(\$3,363)	(\$3,090)
29	July 2020	31	66.58%	(\$5,723)	(\$2,983)	(\$2,740)
30	August 2020	31	58.08%	(\$4,993)	(\$2,602)	(\$2,391)
31	September 2020	30	49.86%	(\$4,286)	(\$2,234)	(\$2,053)
32	October 2020	31	41.37%	(\$3,556)	(\$1,853)	(\$1,703)
33	November 2020	30	33.15%	(\$2,850)	(\$1,485)	(\$1,365)
34	December 2020	31	24.66%	(\$2,120)	(\$1,105)	(\$1,015)
35	January 2021	31	16.16%	(\$1,390)	(\$724)	(\$665)
36	February 2021	28	8.49%	(\$730)	(\$380)	(\$350)
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		(\$47,151)	(\$24,573)	(\$22,578)
39	Deferred Tax Without Proration	Line 25		(\$103,157)	(\$53,760)	(\$49,397)
40	Proration Adjustment	Line 38 - Line 39		\$56,006	\$29,188	\$26,819

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Rate Year 2021 Net Deferred Tax Reserve Proration
Electric Transportation Initiative**

Line No.	Deferred Tax Subject to Proration	(a)=Sum of (b) through (d)	(b)	(c)	(d)
			Vintage Year August 31, 2021	Vintage Year August 31, 2020	Vintage Year August 31, 2019
		Total			
1	Book Depreciation	Col (b) = Page 6 of 10, Line 16 + Line 19 + Line 22 + Line 25; Col (c) = Page 4 of 10, Line 16 + Line 19 + Line 22 + Line 25; Col (d) = Page 2 of 10, Line 16 + Line 19 + Line 22 + Line 25	\$151,408	\$67,034	\$55,676
2	Bonus Depreciation	Col (b) = Page 7 of 10, Line 12; Col (c) = Page 5 of 10, Line 12; Col (d) = Page 3 of 10, Line 12	\$0	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 6 of 10, Line 18; Col (c) = Page 4 of 10, Line 18; Col (d) = Page 2 of 10, Line 18	(\$1,264,958)	(\$652,463)	(\$454,143)
4	FY22 tax (gain)/loss on retirements	Col (b) = Page 7 of 10, Line 19; Col (c) = Page 5 of 10, Line 19; Col (d) = Page 3 of 10, Line 19	\$0	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$1,113,550)	(\$585,429)	(\$398,467)
6	Effective Tax Rate	21.00%	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$233,846)	(\$122,940)	(\$83,678)
Deferred Tax Not Subject to Proration					
8	Capital Repairs Deduction	Page 7 of 10, Line 3	\$0	\$0	
9	Cost of Removal	Page 7 of 10, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate	21.00%	21.00%		
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$233,846)	(\$122,940)	(\$83,678)
15	Net Operating Loss		\$0	-	
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$233,846)	(\$122,940)	(\$83,678)
Allocation of FY 2022 Estimated Federal NOL					
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$585,429)	(\$585,429)	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$585,429)	(\$585,429)	
20	Total FY 2022 Federal NOL		\$0	\$0	
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	
23	Effective Tax Rate	21.00%	21.00%		
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$233,846)	(\$122,940)	(\$83,678)

		(i)	(j)				
		Number of Days in		(k)= Sum of (l)			
	Proration Calculation	Month	Proration Percentage	through (n)	(l)	(m)	(n)
26	April 2021	30	91.78%	(\$17,885)	(\$9,403)	(\$6,400)	(\$2,082)
27	May 2021	31	83.29%	(\$16,230)	(\$8,533)	(\$5,808)	(\$1,890)
28	June 2021	30	75.07%	(\$14,629)	(\$7,691)	(\$5,235)	(\$1,703)
29	July 2021	31	66.58%	(\$12,974)	(\$6,821)	(\$4,642)	(\$1,511)
30	August 2021	31	58.08%	(\$11,319)	(\$5,951)	(\$4,050)	(\$1,318)
31	September 2021	30	49.86%	(\$9,717)	(\$5,108)	(\$3,477)	(\$1,131)
32	October 2021	31	41.37%	(\$8,062)	(\$4,238)	(\$2,885)	(\$939)
33	November 2021	30	33.15%	(\$6,460)	(\$3,396)	(\$2,312)	(\$752)
34	December 2021	31	24.66%	(\$4,805)	(\$2,526)	(\$1,719)	(\$559)
35	January 2022	31	16.16%	(\$3,150)	(\$1,656)	(\$1,127)	(\$367)
36	February 2022	28	8.49%	(\$1,655)	(\$870)	(\$592)	(\$193)
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		(\$106,886)	(\$56,193)	(\$38,247)	(\$12,445)
39	Deferred Tax Without Proration		Line 25	(\$233,846)	(\$122,940)	(\$83,678)	(\$27,227)
40	Proration Adjustment		Line 38 - Line 39	\$126,960	\$66,747	\$45,431	\$14,782

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Electric Heat Initiative
Annual Revenue Requirement Summary

Line No.		Rate Year Ending <u>August 31, 2019</u> (a)	Rate Year Ending <u>August 31, 2020</u> (b)	Rate Year Ending <u>August 31, 2021</u> (c)
	Operation and Maintenance (O&M) Expenses:			
1	Ground-Source Heat Pump Program	\$0	\$0	\$0
2	Equipment Incentives for Income Eligible Customers	\$0	\$0	\$0
3	Community-Based Outreach	\$0	\$0	\$0
4	Oil/Propane Dealer Training Programs	\$0	\$0	\$0
5	Total O&M costs	\$0	\$0	\$0
	Sum of Lines 1 through 4			
6	Total O&M Costs Net of R&D Tax Incentives	\$0	\$0	\$0
	Line 5			
	Capital Investment:			
7	Estimated Revenue Requirement on Rate Year Capital investment	\$0	\$0	\$0
8	Estimated Revenue Requirement on Data Year 1 Capital investment		\$0	\$0
9	Estimated Revenue Requirement on Data Year 2 Capital investment			\$0
10	Total Capital Investment Component of Revenue Requirement	\$0	\$0	\$0
	Sum of Lines 7 through 9			
11	Total Revenue Requirement	\$0	\$0	\$0
	Line 6 + Line 10			

Cols (a)-(c) No recovery of Electric Heat initiative in base distribution rates per PUC Decision

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2019
Electric Heat

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
<u>Estimated Capital Investment</u>					
1	Underground pipes for Ground Source Heat Pump		\$0	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$0	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0	\$0	\$0
4	Retirements	Line 3 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$0	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$0	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0	\$0	\$0
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	2020 Spend	Page 3 of 10, Line 21	\$0	\$0	\$0
11	Cumulative Tax Depreciation	Previous Year Line 11 + Current Year Line 10	\$0	\$0	\$0
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	10.00%	10.00%	10.00%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b and c) = Line 1 * Line 12	\$0	\$0	\$0
14	Cumulative Book Depreciation	Previous Year Line 14 + Current Year Line 13	\$0	\$0	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0	\$0	\$0
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0	\$0	\$0
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0	\$0	\$0
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 8 of 10, Line 40; Col (b) = Page 9 of 10, Line 40; Col (c) =	\$0	\$0	\$0
21	Net Deferred Tax Reserve	Page 10 of 10, Line 40 Sum of Lines 18 through 20	\$0	\$0	\$0
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0	\$0	\$0
23	Accumulated Depreciation	- Line 15	\$0	\$0	\$0
24	Deferred Tax Reserve	- Line 21	\$0	\$0	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0	\$0	\$0
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b & c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$0	\$0	\$0
27	Pre-Tax ROR		1/ 8.80%	8.80%	8.80%
28	Return and Taxes	Line 26 * Line 27	\$0	\$0	\$0
29	Book Depreciation	Line 13	\$0	\$0	\$0
30	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b & c) Line 8 * 0%	\$0	\$0	\$0
31	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$0	\$0	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.47%	4.69%	2.27%		2.27%
Short Term Debt	0.45%	1.76%	0.01%		0.01%
Preferred Stock	0.11%	4.50%	0.00%		0.00%
Common Equity	50.97%	10.10%	5.15%	1.37%	6.52%
	100.00%		7.43%	1.37%	8.80%

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2019 Capital Investments
Electric Heat

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 2 of 10, Line 2	\$0		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$0		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 0%	0.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$0		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0	\$0
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%	32.00%	19.20%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0	\$0	\$0
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0	\$0
20	Cost of Removal	Page 2 of 10, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$0	\$0	\$0

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2020
Electric Heat

Line No.			Rate Year Ending August 31, 2020 (a)	Rate Year Ending August 31, 2021 (b)
<u>Estimated Capital Investment</u>				
1	Underground pipes for Ground Source Heat Pump		\$0	
2	Total Estimated Capital Investment	Sum of Line 1	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>				
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0	\$0
4	Retirements	Line 3 * 0%	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b) = Prior Year Line 5	\$0	\$0
<u>Change in Net Capital Included in Rate Base</u>				
6	Capital Included in Rate Base	Line 2	\$0	\$0
7	Cost of Removal		\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0	\$0
<u>Tax Depreciation</u>				
9	Vintage Year Tax Depreciation:			
10	2021 Spend	Page 5 of 10, Line 21	\$0	\$0
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$0	\$0
<u>Book Depreciation</u>				
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	10.00%	10.00%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%; Column (b) = Line 1 * Line 12	\$0	\$0
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$0	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0	\$0
<u>Deferred Tax Calculation:</u>				
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0	\$0
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0	\$0
19	Less: FY 2021 Federal NOL		\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 10, Line 39; Col (b) = Page 10 of 10, Line 40	\$0	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0	\$0
<u>Rate Base Calculation:</u>				
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0	\$0
23	Accumulated Depreciation	- Line 15	\$0	\$0
24	Deferred Tax Reserve	- Line 21	\$0	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0	\$0
<u>Revenue Requirement Calculation:</u>				
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$0.00	\$0
27	Pre-Tax ROR		1/ 8.80%	8.80%
28	Return and Taxes	Line 26 * Line 27	\$0	\$0
29	Book Depreciation	Line 13	\$0	\$0
30	Property Taxes	Tax Rate 3.176% MAL-7 - Column (b) Line 8 * 0%	\$0	\$0
31	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$0	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.47%	4.69%	2.27%		2.27%
Short Term Debt	0.45%	1.76%	0.01%		0.01%
Preferred Stock	0.11%	4.50%	0.00%		0.00%
Common Equity	50.97%	10.10%	5.15%	1.37%	6.52%
	100.00%		7.43%	1.37%	8.80%

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2020 Capital Investments
Electric Heat**

Line No.			Rate Year Ending <u>August 31, 2020</u> (a)	Rate Year Ending <u>August 31, 2021</u> (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 4 of 10, Line 2	\$0	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$0	
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	<u>\$0</u>	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	<u>\$0</u>	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$0	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	<u>\$0</u>	
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0	\$0
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%	32.00%
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$0</u>	<u>\$0</u>
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 4 of 10, Line 7	<u>\$0</u>	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	<u><u>\$0</u></u>	<u><u>\$0</u></u>

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2021
Electric Heat

Line No.			Rate Year Ending August 31, 2021 (a)
<u>Estimated Capital Investment</u>			
1	Underground pipes for Ground Source Heat Pump		\$0
2	Total Estimated Capital Investment	Sum Line 1	\$0
<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0
4	Retirements	Line 3 * 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4	\$0
<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2	\$0
7	Cost of Removal		\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0
<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:		
10	2022 Spend	Page 7 of 10, Line 21	\$0
11	Cumulative Tax Depreciation	Current Year Line 10	\$0
<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	10.00%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%	\$0
14	Cumulative Book Depreciation	Current Year Line 13	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0
<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0
17	Effective Tax Rate		21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0
19	Less: FY 2022 Federal NOL		\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 10, Line 40	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0
<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0
23	Accumulated Depreciation	- Line 15	\$0
24	Deferred Tax Reserve	- Line 21	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0
<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2	\$0
27	Pre-Tax ROR		1/ 8.80%
28	Return and Taxes	Line 26 * Line 27	\$0
29	Book Depreciation	Line 13	\$0
30	Property Taxes	Tax Rate 3.176% MAL-7	\$0
32	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.47%	4.69%	2.27%		2.27%
Short Term Debt	0.45%	1.76%	0.01%		0.01%
Preferred Stock	0.11%	4.50%	0.00%		0.00%
Common Equity	50.97%	10.10%	5.15%	1.37%	6.52%
	100.00%		7.43%	1.37%	8.80%

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2021 Capital Investments
Electric Heat

Line No.			Rate Year Ending August 31, 2021 (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 6 of 10, Line 2	\$0
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	\$0
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$0
5	Less Capital Repairs Deduction	Line 3	\$0
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0
9	Bonus Depreciation Rate (April 2021 - December 2021)	0%	0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0%	0.00%
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$0
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	\$0
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$0
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 6 of 10, Line 7	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$0

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Rate Year 2019 Net Deferred Tax Reserve Proration
Electric Heat**

(a)= column (b)
(b)
Vintage Year
August 31, 2019

Line No.			Total	
Deferred Tax Subject to Proration				
1	Book Depreciation	Page 2 of 10, Line 13	\$0	\$0
2	Bonus Depreciation	Page 3 of 10, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Page 3 of 10, Line 18	\$0	\$0
4	FY20 tax (gain)/loss on retirements	Page 3 of 10, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0
Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 3 of 10, Line 3	\$0	\$0
9	Cost of Removal	Page 3 of 10, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0
15	Net Operating Loss	Page 2 of 10, Line 19	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0
Allocation of FY 2020 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0
20	Total FY 2020 Federal NOL	Line 15 * 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0

(i) (j)

		<u>Number of Days in</u>		(k)= Sum of (l)	(l)
Proration Calculation		<u>Month</u>	<u>Proration Percentage</u>		
26	April 2019	30	91.78%	\$0	\$0
27	May 2019	31	83.29%	\$0	\$0
28	June 2019	30	75.07%	\$0	\$0
29	July 2019	31	66.58%	\$0	\$0
30	August 2019	31	58.08%	\$0	\$0
31	September 2019	30	49.86%	\$0	\$0
32	October 2019	31	41.37%	\$0	\$0
33	November 2019	30	33.15%	\$0	\$0
34	December 2019	31	24.66%	\$0	\$0
35	January 2020	31	16.16%	\$0	\$0
36	February 2020	28	8.49%	\$0	\$0
37	March 2020	31	0.00%	\$0	\$0
38	Total	365		\$0	\$0
39	Deferred Tax Without Proration	Line 25		\$0	\$0
40	Proration Adjustment	Line 38 - Line 39		\$0	\$0

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Rate Year 2020 Net Deferred Tax Reserve Proration
Electric Heat

		(a)= Sum of (b) through (c)	(b) Vintage Year August 31, 2020	(c) Vintage Year August 31, 2019
Line No.	Deferred Tax Subject to Proration		Total	
1	Book Depreciation	Col (b) = Page 4 of 10, Line 13 ;Col (c) = Page 2 of 10, Line 13	\$0	\$0
2	Bonus Depreciation	Page 5 of 10, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Col (b) = Page 5 of 10, Line 18; Col (c) = Page 3 of 10, Line 18	\$0	\$0
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 5 of 10, Line 19; Col (c) = Page 3 of 10, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0
Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 5 of 10, Line 3	\$0	\$0
9	Cost of Removal	Page 5 of 10, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0
15	Net Operating Loss		\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0
Allocation of FY 2021 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0
20	Total FY 2021 Federal NOL		\$0	\$0
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0

(i) (j)

		<u>Number of Days in</u>		(k)= Sum of (l)		
Proration Calculation		<u>Month</u>	<u>Proration Percentage</u>	through (m)	(l)	(m)
26	April 2020	30	91.78%	\$0	\$0	\$0
27	May 2020	31	83.29%	\$0	\$0	\$0
28	June 2020	30	75.07%	\$0	\$0	\$0
29	July 2020	31	66.58%	\$0	\$0	\$0
30	August 2020	31	58.08%	\$0	\$0	\$0
31	September 2020	30	49.86%	\$0	\$0	\$0
32	October 2020	31	41.37%	\$0	\$0	\$0
33	November 2020	30	33.15%	\$0	\$0	\$0
34	December 2020	31	24.66%	\$0	\$0	\$0
35	January 2021	31	16.16%	\$0	\$0	\$0
36	February 2021	28	8.49%	\$0	\$0	\$0
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		\$0	\$0	\$0
39	Deferred Tax Without Proration	Line 25		\$0	\$0	\$0
40	Proration Adjustment	Line 38 - Line 39		\$0	\$0	\$0

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
 (l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

**The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Rate Year 2021 Net Deferred Tax Reserve Electric Proration
Electric Heat**

		(a)=Sum of (b) through (d)	(b) Vintage Year August 31, 2021	(c) Vintage Year August 31, 2020	(d) Vintage Year August 31, 2019		
Line No.	Deferred Tax Subject to Proration	Total					
1	Book Depreciation	Col (b) = Page 6 of 10, Line 13; Col (c) = Page 4 of 10, Line 13 ;Col (d) = Page 2 of 10, Line 13	\$0	\$0	\$0		
2	Bonus Depreciation	Page 7 of 10, Line 12	\$0	\$0			
3	Remaining MACRS Tax Depreciation	Col (b) = Page 7 of 10, Line 18; Col (c) = Page 5 of 10, Line 18; Col (c) = Page 3 of 10, Line 18	\$0	\$0	\$0		
4	FY22 tax (gain)/loss on retirements	Page 7 of 10, Line 19	\$0	\$0			
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	\$0	\$0	\$0		
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%		
7	Deferred Tax Reserve	Line 5 * Line 6	\$0	\$0	\$0		
Deferred Tax Not Subject to Proration							
8	Capital Repairs Deduction	Page 5 of 10, Line 3	\$0	\$0			
9	Cost of Removal	Page 5 of 10, Line 20	\$0	\$0			
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0			
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0			
12	Effective Tax Rate		21.00%	21.00%			
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0			
14	Total Deferred Tax Reserve	Line 7 + Line 13	\$0	\$0	\$0		
15	Net Operating Loss		\$0	\$0	\$0		
16	Net Deferred Tax Reserve	Line 14 + Line 15	\$0	\$0	\$0		
Allocation of FY 2022 Estimated Federal NOL							
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0			
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0			
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0			
20	Total FY 2022 Federal NOL		\$0	\$0			
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0			
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0			
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%			
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0			
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	\$0	\$0	\$0		
		(i)	(j)				
Proration Calculation		Number of Days in Month	Proration Percentage	(k)= Sum of (l) through (n)	(l)	(m)	(n)
26	April 2021	30	91.78%	\$0	\$0	\$0	\$0
27	May 2021	31	83.29%	\$0	\$0	\$0	\$0
28	June 2021	30	75.07%	\$0	\$0	\$0	\$0
29	July 2021	31	66.58%	\$0	\$0	\$0	\$0
30	August 2021	31	58.08%	\$0	\$0	\$0	\$0
31	September 2021	30	49.86%	\$0	\$0	\$0	\$0
32	October 2021	31	41.37%	\$0	\$0	\$0	\$0
33	November 2021	30	33.15%	\$0	\$0	\$0	\$0
34	December 2021	31	24.66%	\$0	\$0	\$0	\$0
35	January 2022	31	16.16%	\$0	\$0	\$0	\$0
36	February 2022	28	8.49%	\$0	\$0	\$0	\$0
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		\$0	\$0	\$0	\$0
39	Deferred Tax Without Proration	Line 25		\$0	\$0	\$0	\$0
40	Proration Adjustment	Line 38 - Line 39		\$0	\$0	\$0	\$0

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Strategic Electrification Education Fund
Annual Revenue Requirement Summary

Line No.		Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
	Operation and Maintenance (O&M) Expenses:			
1	Off-Peak Marketing	\$7,500	\$11,250	\$18,750
2	EV Education and Outreach	\$0	\$0	\$0
3	Oil Dealer Training & Support	\$0	\$0	\$0
4	Total O&M costs	\$7,500	\$11,250	\$18,750
	Sum of Lines 1 through 3			
5	Total Revenue Requirement	\$7,500	\$11,250	\$18,750
	Line 4			

Lines 2 & 3 - No recovery per PUC Decision

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Energy Storage Initiative
Annual Revenue Requirement Summary

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
	Operation and Maintenance (O&M) Expenses:				
1	Operation & Maintenance Expense		\$0	\$11,500	\$28,750
2	Operation & Maintenance Expense		\$5,000	\$12,500	\$12,500
3	Total O&M costs	Sum of Lines 1 through 2	\$5,000	\$24,000	\$41,250
4	Less Research & Development Tax Incentive applicable to O&M costs	14% of Line 1	\$0	(\$1,610)	(\$4,025)
5	Total O&M Costs Net of R&D Tax Incentives	Line 3 + Line 4	\$5,000	\$22,390	\$37,225
	Capital Investment:				
6	Estimated Revenue Requirement on Rate Year Capital investment		\$107,856	\$129,314	\$123,075
7	Estimated Revenue Requirement on Data Year 1 Capital investment			\$107,965	\$251,686
8	Estimated Revenue Requirement on Data Year 2 Capital investment				\$0
9	Total Capital Investment Component of Revenue Requirement	Sum of Lines 6 through 8	\$107,856	\$237,278	\$374,761
10	Total Revenue Requirement	Line 5 + Line 9	\$112,856	\$259,668	\$411,986

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2019
Energy Storage

Line No.			Rate Year Ending August 31, 2019 (a)	Rate Year Ending August 31, 2020 (b)	Rate Year Ending August 31, 2021 (c)
<u>Estimated Capital Investment</u>					
1	Energy Storage		\$894,375	\$0	\$0
2	Total Estimated Capital Investment	Sum of Line 1	\$894,375	\$0	\$0
<u>Depreciable Net Capital Included in Rate Base</u>					
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$894,375	\$0	\$0
4	Retirements	Line 3 * 0%	\$0	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b and c) = Prior Year Line 5	\$894,375	\$894,375	\$894,375
<u>Change in Net Capital Included in Rate Base</u>					
6	Capital Included in Rate Base	Line 2	\$894,375	\$0	\$0
7	Cost of Removal		\$0	\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$894,375	\$894,375	\$894,375
<u>Tax Depreciation</u>					
9	Vintage Year Tax Depreciation:				
10	2020 Spend	Page 3 of 10, Line 21	\$178,875	\$286,200	\$171,720
11	Cumulative Tax Depreciation	Previous Year Line 11 + Current Year Line 10	\$178,875	\$465,075	\$636,795
<u>Book Depreciation</u>					
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	8.33%	8.33%	8.33%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b and c) = Line 1 * Line 12	\$74,531	\$37,266	\$37,266
14	Cumulative Book Depreciation	Previous Year Line 14 + Current Year Line 13	\$74,531	\$111,797	\$149,063
15	Total Cumulative Book Depreciation	Line 14	\$74,531	\$111,797	\$149,063
<u>Deferred Tax Calculation:</u>					
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$104,344	\$353,278	\$487,733
17	Effective Tax Rate		21.00%	21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$21,912	\$74,188	\$102,424
19	Less: FY 2020 Federal NOL		\$0	\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 8 of 10, Line 40; Col (b) = Page 9 of 10, Line 40; Col (c) = Page 10 of 10, Line 40	(\$11,897)	(\$28,382)	(\$15,330)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$10,016	\$45,806	\$87,094
<u>Rate Base Calculation:</u>					
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$894,375	\$894,375	\$894,375
23	Accumulated Depreciation	- Line 15	(\$74,531)	(\$111,797)	(\$149,063)
24	Deferred Tax Reserve	- Line 21	(\$10,016)	(\$45,806)	(\$87,094)
25	Year End Rate Base	Sum of Lines 22 through 24	\$809,828	\$736,772	\$658,218
<u>Revenue Requirement Calculation:</u>					
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b & c) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$404,914.09	\$773,300	\$697,495
27	Pre-Tax ROR		8.23%	8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$33,324	\$63,643	\$57,404
29	Book Depreciation	Line 13	\$74,531	\$37,266	\$37,266
30	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b & c) Line 8 * 3.176%	\$0	\$28,405	\$28,405
31	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$107,856	\$129,314	\$123,075

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%		2.23%
Short Term Debt	0.60%	1.76%	0.01%		0.01%
Preferred Stock	0.10%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2019 Capital Investments
Energy Storage

Line No.			Rate Year Ending <u>August 31, 2019</u> (a)	Rate Year Ending <u>August 31, 2020</u> (b)	Rate Year Ending <u>August 31, 2021</u> (c)
	<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 2 of 10, Line 2	\$894,375		
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%		
3	Capital Repairs Deduction	Line 1 * Line 2	\$0		
	<u>Bonus Depreciation</u>				
4	Plant Additions	Line 1	\$894,375		
5	Less Capital Repairs Deduction	Line 3	\$0		
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$894,375		
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%		
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$894,375		
9	Bonus Depreciation Rate (April 2019 - December 2019)	1 * 75% * 0%	0.00%		
10	Bonus Depreciation Rate (January 2020 - Mar 2020)	1 * 25% * 0%	0.00%		
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%		
12	Bonus Depreciation	Line 8 * Line 11	\$0		
	<u>Remaining Tax Depreciation</u>				
13	Plant Additions	Line 1	\$894,375		
14	Less Capital Repairs Deduction	Line 3	\$0		
15	Less Bonus Depreciation	Line 12	\$0		
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$894,375	\$894,375	\$894,375
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%	32.00%	19.20%
18	Remaining Tax Depreciation	Line 16 * Line 17	\$178,875	\$286,200	\$171,720
19	FY20 Loss incurred due to retirements	Per Tax Department	\$0	\$0	\$0
20	Cost of Removal	Page 2 of 10, Line 7	\$0	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	\$178,875	\$286,200	\$171,720

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2020
Energy Storage

Line No.			Rate Year Ending August 31, 2020 (a)	Rate Year Ending August 31, 2021 (b)
	<u>Estimated Capital Investment</u>			
1	Energy Storage		\$1,341,563	
2	Total Estimated Capital Investment	Sum of Line 1	\$1,341,563	\$0
	<u>Depreciable Net Capital Included in Rate Base</u>			
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$1,341,563	\$0
4	Retirements	Line 3 * 0%	\$0	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4; Column (b) = Prior Year Line 5	\$1,341,563	\$1,341,563
	<u>Change in Net Capital Included in Rate Base</u>			
6	Capital Included in Rate Base	Line 2	\$1,341,563	\$0
7	Cost of Removal		\$0	\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$1,341,563	\$1,341,563
	<u>Tax Depreciation</u>			
9	Vintage Year Tax Depreciation:			
10	2021 Spend	Page 5 of 10, Line 21	\$268,313	\$429,300
11	Cumulative Tax Depreciation	Prior Year Line 11 + Current Year Line 10	\$268,313	\$697,613
	<u>Book Depreciation</u>			
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	8.33%	8.33%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50% ; Column (b) = Line 1 * Line 12	\$55,898	\$111,797
14	Cumulative Book Depreciation	Prior Year Line 14 + Current Year Line 13	\$55,898	\$167,695
15	Total Cumulative Book Depreciation	Line 14	\$55,898	\$167,695
	<u>Deferred Tax Calculation:</u>			
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$212,415	\$529,918
17	Effective Tax Rate		21.00%	21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$44,607	\$111,283
19	Less: FY 2021 Federal NOL		\$0	\$0
20	Less: Proration Adjustment	Col (a) = Page 9 of 10, Line 39; Col (b) = Page 10 of 10, Line 40	(\$24,218)	(\$36,200)
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$20,389	\$75,083
	<u>Rate Base Calculation:</u>			
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$1,341,563	\$1,341,563
23	Accumulated Depreciation	- Line 15	(\$55,898)	(\$167,695)
24	Deferred Tax Reserve	- Line 21	(\$20,389)	(\$75,083)
25	Year End Rate Base	Sum of Lines 22 through 24	\$1,265,276	\$1,098,785
	<u>Revenue Requirement Calculation:</u>			
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2; Column (b) = (Prior Year Line 25 + Current Year Line 25) ÷ 2	\$632,637.83	\$1,182,030
27	Pre-Tax ROR		8.23%	8.23%
28	Return and Taxes	Line 26 * Line 27	\$52,066	\$97,281
29	Book Depreciation	Line 13	\$55,898	\$111,797
30	Property Taxes	Tax Rate 3.176% MAL-7 - Columns (b) Line 8 * 3.176%	\$0	\$42,608
31	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$107,965	\$251,686

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%	0.00%	2.23%
Short Term Debt	0.60%	1.76%	0.01%	0.00%	0.01%
Preferred Stock	0.10%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.275%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2020 Capital Investments
Energy Storage

Line No.			Rate Year Ending <u>August 31, 2020</u> (a)	Rate Year Ending <u>August 31, 2021</u> (b)
	<u>Capital Repairs Deduction</u>			
1	Plant Additions	Page 4 of 10, Line 2	\$1,341,563	
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%	
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>	
	<u>Bonus Depreciation</u>			
4	Plant Additions	Line 1	\$1,341,563	
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>	
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$1,341,563	
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	<u>100.00%</u>	
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$1,341,563	
9	Bonus Depreciation Rate (April 2020 - December 2020)	0%	0.00%	
10	Bonus Depreciation Rate (January 2021 - Mar 2021)	0%	<u>0.00%</u>	
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%	
12	Bonus Depreciation	Line 8 * Line 11	\$0	
	<u>Remaining Tax Depreciation</u>			
13	Plant Additions	Line 1	\$1,341,563	
14	Less Capital Repairs Deduction	Line 3	\$0	
15	Less Bonus Depreciation	Line 12	<u>\$0</u>	
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$1,341,563	\$1,341,563
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	<u>20.00%</u>	<u>32.00%</u>
18	Remaining Tax Depreciation	Line 16 * Line 17	\$268,313	\$429,300
19	FY21 Loss incurred due to retirements	Per Tax Department	\$0	\$0
20	Cost of Removal	Page 4 of 10, Line 7	\$0	\$0
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	<u>\$268,313</u>	<u>\$429,300</u>

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Revenue Requirement on Estimated Capital Investment 12 months ending August 31, 2021
Energy Storage

Line No.			Rate Year Ending August 31, 2021 (a)
	<u>Estimated Capital Investment</u>		
1	Energy Storage		\$0
2	Total Estimated Capital Investment	Sum Line 1	\$0
	<u>Depreciable Net Capital Included in Rate Base</u>		
3	Total Allowed Capital Included in Rate Base in Current Year	Line 2	\$0
4	Retirements	Line 3* 0%	\$0
5	Net Depreciable Capital Included in Rate Base	Column (a) = Line 3 - Line 4	\$0
	<u>Change in Net Capital Included in Rate Base</u>		
6	Capital Included in Rate Base	Line 2	\$0
7	Cost of Removal		\$0
8	Total Net Plant in Service Including Cost of Removal	Line 5 + Line 7	\$0
	<u>Tax Depreciation</u>		
9	Vintage Year Tax Depreciation:		
10	2022 Spend	Page 7 of 10, Line 21	\$0
11	Cumulative Tax Depreciation	Current Year Line 10	\$0
	<u>Book Depreciation</u>		
12	Composite Book Depreciation Rate	As filed per R.I.P.U.C. Docket No. 4770	8.33%
13	Book Depreciation	Column (a) = Line 1 * Line 12 * 50%	\$0
14	Cumulative Book Depreciation	Current Year Line 13	\$0
15	Total Cumulative Book Depreciation	Line 14	\$0
	<u>Deferred Tax Calculation:</u>		
16	Cumulative Book / Tax Timer	Line 11 - Line 15	\$0
17	Effective Tax Rate		21.00%
18	Deferred Tax Reserve	Line 16 * Line 17	\$0
19	Less: FY 2022 Federal NOL		\$0
20	Less: Proration Adjustment	Col (a) = Page 10 of 10, Line 40	\$0
21	Net Deferred Tax Reserve	Sum of Lines 18 through 20	\$0
	<u>Rate Base Calculation:</u>		
22	Cumulative Incremental Capital Included in Rate Base	Line 8	\$0
23	Accumulated Depreciation	- Line 15	\$0
24	Deferred Tax Reserve	- Line 21	\$0
25	Year End Rate Base	Sum of Lines 22 through 24	\$0
	<u>Revenue Requirement Calculation:</u>		
26	Average Rate Base	Column (a) = Current Year Line 25 ÷ 2	\$0
27	Pre-Tax ROR		1/ 8.23%
28	Return and Taxes	Line 26 * Line 27	\$0
29	Book Depreciation	Line 13	\$0
30	Property Taxes	Tax Rate 3.176% MAL-7	\$0
32	Annual Revenue Requirement	Line 28 + Line 29 + Line 30	\$0

1/ Weighted Average Cost of Capital as file in R.I.P.U.C. Docket No. 4770, Schedule MAL-1-ELEC

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	48.35%	4.62%	2.23%	0.00%	2.23%
Short Term Debt	0.60%	1.76%	0.01%	0.00%	0.01%
Preferred Stock	0.10%	4.50%	0.00%	0.00%	0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	100.00%		6.97%	1.26%	8.23%

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Tax Depreciation and Repairs Deduction on Rate Year 2021 Capital Investments
Energy Storage

Line No.			Rate Year Ending <u>August 31, 2021</u> (a)
	<u>Capital Repairs Deduction</u>		
1	Plant Additions	Page 6 of 10, Line 2	\$0
2	Capital Repairs Deduction Rate	Per Tax Department	0.00%
3	Capital Repairs Deduction	Line 1 * Line 2	<u>\$0</u>
	<u>Bonus Depreciation</u>		
4	Plant Additions	Line 1	\$0
5	Less Capital Repairs Deduction	Line 3	<u>\$0</u>
6	Plant Additions Net of Capital Repairs Deduction	Line 4 - Line 5	\$0
7	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
8	Plant Eligible for Bonus Depreciation	Line 6 * Line 7	\$0
9	Bonus Depreciation Rate (April 2021 - December 2021)	0%	0.00%
10	Bonus Depreciation Rate (January 2022 - Mar 2022)	0%	<u>0.00%</u>
11	Total Bonus Depreciation Rate	Line 9 + Line 10	0.00%
12	Bonus Depreciation	Line 8 * Line 11	\$0
	<u>Remaining Tax Depreciation</u>		
13	Plant Additions	Line 1	\$0
14	Less Capital Repairs Deduction	Line 3	\$0
15	Less Bonus Depreciation	Line 12	<u>\$0</u>
16	Remaining Plant Additions Subject to 5 YR MACRS Tax Depreciation	Line 13 - Line 14 - Line 15	\$0
17	5 YR MACRS Tax Depreciation Rates	Per IRS Publication 946	20.00%
18	Remaining Tax Depreciation	Line 16 * Line 17	<u>\$0</u>
19	FY22 Loss incurred due to retirements	Per Tax Department	\$0
20	Cost of Removal	Page 6 of 10, Line 7	<u>\$0</u>
21	Total Tax Depreciation and Repairs Deduction	Sum of Lines 3, 12, 18, and 20	<u><u>\$0</u></u>

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Rate Year 2019 Net Deferred Tax Reserve Proration
Energy Storage

Line No.	Deferred Tax Subject to Proration		(a)= column (b)	(b)
			Total	Vintage Year August 31, 2019
1	Book Depreciation	Page 2 of 10, Line 13	\$74,531	\$74,531
2	Bonus Depreciation	Page 3 of 10, Line 12	\$0	\$0
3	Remaining MACRS Tax Depreciation	Page 3 of 10, Line 18	(\$178,875)	(\$178,875)
4	FY20 tax (gain)/loss on retirements	Page 3 of 10, Line 19	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$104,344)	(\$104,344)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$21,912)	(\$21,912)
Deferred Tax Not Subject to Proration				
8	Capital Repairs Deduction	Page 3 of 10, Line 3	\$0	\$0
9	Cost of Removal	Page 3 of 10, Line 20	\$0	\$0
10	Book/Tax Depreciation Timing Difference at 3/31/2020		\$0	\$0
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0
12	Effective Tax Rate		21.00%	21.00%
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$21,912)	(\$21,912)
15	Net Operating Loss	Page 2 of 10, Line 19	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$21,912)	(\$21,912)
Allocation of FY 2020 Estimated Federal NOL				
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$104,344)	(\$104,344)
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$104,344)	(\$104,344)
20	Total FY 2020 Federal NOL	Line 15 * 21%	\$0	\$0
21	Allocated FY 2020 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0
22	Allocated FY 2020 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$21,912)	(\$21,912)

	Proration Calculation	(i)	(j)	(k)= Sum of (l)	(l)
		Number of Days in Month	Proration Percentage		
26	April 2019	30	91.78%	(\$1,676)	(\$1,676)
27	May 2019	31	83.29%	(\$1,521)	(\$1,521)
28	June 2019	30	75.07%	(\$1,371)	(\$1,371)
29	July 2019	31	66.58%	(\$1,216)	(\$1,216)
30	August 2019	31	58.08%	(\$1,061)	(\$1,061)
31	September 2019	30	49.86%	(\$911)	(\$911)
32	October 2019	31	41.37%	(\$755)	(\$755)
33	November 2019	30	33.15%	(\$605)	(\$605)
34	December 2019	31	24.66%	(\$450)	(\$450)
35	January 2020	31	16.16%	(\$295)	(\$295)
36	February 2020	28	8.49%	(\$155)	(\$155)
37	March 2020	31	0.00%	\$0	\$0
38	Total	365		(\$10,016)	(\$10,016)
39	Deferred Tax Without Proration	Line 25		(\$21,912)	(\$21,912)
40	Proration Adjustment	Line 38 - Line 39		\$11,897	\$11,897

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Rate Year 2020 Net Deferred Tax Reserve Proration
Energy Storage

Line No.	Deferred Tax Subject to Proration		(a)= Sum of (b) through (c)	(b) Vintage Year August 31, 2020	(c) Vintage Year August 31, 2019
			<u>Total</u>		
1	Book Depreciation	Col (b) = Page 4 of 10, Line 13 ;Col (c) = Page 2 of 10, Line 13	\$93,164	\$55,898	\$37,266
2	Bonus Depreciation	Page 5 of 10, Line 12	\$0	\$0	
3	Remaining MACRS Tax Depreciation	Col (b) = Page 5 of 10, Line 18; Col (c) = Page 3 of 10, Line 18	(\$554,513)	(\$268,313)	(\$286,200)
4	FY21 tax (gain)/loss on retirements	Col (b) = Page 5 of 10, Line 19; Col (c) = Page 3 of 10, Line 19	\$0	\$0	\$0
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$461,349)	(\$212,415)	(\$248,934)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	21.00%
7	Deferred Tax Reserve	Line 5 * Line 6	(\$96,883)	(\$44,607)	(\$52,276)
Deferred Tax Not Subject to Proration					
8	Capital Repairs Deduction	Page 5 of 10, Line 3	\$0	\$0	
9	Cost of Removal	Page 5 of 10, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2021		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$96,883)	(\$44,607)	(\$52,276)
15	Net Operating Loss		\$0	\$0	\$0
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$96,883)	(\$44,607)	(\$52,276)
Allocation of FY 2021 Estimated Federal NOL					
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	(\$212,415)	(\$212,415)	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	(\$212,415)	(\$212,415)	
20	Total FY 2021 Federal NOL		\$0	\$0	
21	Allocated FY 2021 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	
22	Allocated FY 2021 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$96,883)	(\$44,607)	(\$52,276)

		(i)	(j)			
		<u>Number of Days in</u>		(k)= Sum of (l) through (m)	(l)	(m)
		<u>Month</u>	<u>Proration Percentage</u>			
26	April 2020	30	91.78%	(\$7,410)	(\$3,412)	(\$3,998)
27	May 2020	31	83.29%	(\$6,724)	(\$3,096)	(\$3,628)
28	June 2020	30	75.07%	(\$6,061)	(\$2,790)	(\$3,270)
29	July 2020	31	66.58%	(\$5,375)	(\$2,475)	(\$2,900)
30	August 2020	31	58.08%	(\$4,689)	(\$2,159)	(\$2,530)
31	September 2020	30	49.86%	(\$4,026)	(\$1,854)	(\$2,172)
32	October 2020	31	41.37%	(\$3,340)	(\$1,538)	(\$1,802)
33	November 2020	30	33.15%	(\$2,676)	(\$1,232)	(\$1,444)
34	December 2020	31	24.66%	(\$1,991)	(\$917)	(\$1,074)
35	January 2021	31	16.16%	(\$1,305)	(\$601)	(\$704)
36	February 2021	28	8.49%	(\$686)	(\$316)	(\$370)
37	March 2021	31	0.00%	\$0	\$0	\$0
38	Total	365		(\$44,283)	(\$20,389)	(\$23,894)
39	Deferred Tax Without Proration	Line 25		(\$96,883)	(\$44,607)	(\$52,276)
40	Proration Adjustment	Line 38 - Line 39		\$52,600	\$24,218	\$28,382

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

The Narragansett Electric Company
d/b/a National Grid
Power Sector Transformation (PST)
Calculation of Rate Year 2021 Net Deferred Tax Reserve Electric Proration
Energy Storage

		(a)=Sum of (b) through (d)	(b) Vintage Year August 31, 2021	(c) Vintage Year August 31, 2020	(d) Vintage Year August 31, 2019
Line No.	Deferred Tax Subject to Proration	Total			
1	Book Depreciation	Col (b) = Page 6 of 10, Line 13; Col (c) = Page 4 of 10, Line 13 ;Col (d) = Page 2 of 10, Line 13	\$149,063	\$0	\$111,797
2	Bonus Depreciation	Page 7 of 10, Line 12	\$0	\$0	\$37,266
3	Remaining MACRS Tax Depreciation	Col (b) = Page 7 of 10, Line 18; Col (c) = Page 5 of 10, Line 18; Col (c) = Page 3 of 10, Line 18	(\$601,020)	\$0	(\$429,300)
4	FY22 tax (gain)/loss on retirements	Page 7 of 10, Line 19	\$0	\$0	(\$171,720)
5	Cumulative Book / Tax Timer	Sum of Lines 1 through 4	(\$451,957)	\$0	(\$317,503)
6	Effective Tax Rate	Per Tax Department	21.00%	21.00%	(\$134,454)
7	Deferred Tax Reserve	Line 5 * Line 6	(\$94,911)	\$0	21.00%
Deferred Tax Not Subject to Proration					
8	Capital Repairs Deduction	Page 5 of 10, Line 3	\$0	\$0	
9	Cost of Removal	Page 5 of 10, Line 20	\$0	\$0	
10	Book/Tax Depreciation Timing Difference at 3/31/2022		\$0	\$0	
11	Cumulative Book / Tax Timer	Line 8 + Line 9 + Line 10	\$0	\$0	
12	Effective Tax Rate		21.00%	21.00%	
13	Deferred Tax Reserve	Line 11 * Line 12	\$0	\$0	
14	Total Deferred Tax Reserve	Line 7 + Line 13	(\$94,911)	\$0	(\$66,676)
15	Net Operating Loss		\$0	\$0	(\$28,235)
16	Net Deferred Tax Reserve	Line 14 + Line 15	(\$94,911)	\$0	\$0
Allocation of FY 2022 Estimated Federal NOL					
17	Cumulative Book/Tax Timer Subject to Proration	Col (b) = Line 5	\$0	\$0	
18	Cumulative Book/Tax Timer Not Subject to Proration	Line 11	\$0	\$0	
19	Total Cumulative Book/Tax Timer	Line 17 + Line 18	\$0	\$0	
20	Total FY 2022 Federal NOL		\$0	\$0	
21	Allocated FY 2022 Federal NOL Not Subject to Proration	(Line 18 / Line 19) * Line 20	\$0	\$0	
22	Allocated FY 2022 Federal NOL Subject to Proration	(Line 17 / Line 19) * Line 20	\$0	\$0	
23	Effective Tax Rate	Per Tax Department	21.00%	21.00%	
24	Deferred Tax Benefit subject to proration	Line 22 * Line 23	\$0	\$0	
25	Net Deferred Tax Reserve subject to proration	Line 7 + Line 24	(\$94,911)	\$0	(\$66,676)
					(\$28,235)

		(i)	(j)	(k)= Sum of (l) through (n)	(l)	(m)	(n)
Proration Calculation		Number of Days in Month	Proration Percentage				
26	April 2021	30	91.78%	(\$7,259)	\$0	(\$5,100)	(\$2,160)
27	May 2021	31	83.29%	(\$6,587)	\$0	(\$4,628)	(\$1,960)
28	June 2021	30	75.07%	(\$5,937)	\$0	(\$4,171)	(\$1,766)
29	July 2021	31	66.58%	(\$5,266)	\$0	(\$3,699)	(\$1,566)
30	August 2021	31	58.08%	(\$4,594)	\$0	(\$3,227)	(\$1,367)
31	September 2021	30	49.86%	(\$3,944)	\$0	(\$2,771)	(\$1,173)
32	October 2021	31	41.37%	(\$3,272)	\$0	(\$2,299)	(\$973)
33	November 2021	30	33.15%	(\$2,622)	\$0	(\$1,842)	(\$780)
34	December 2021	31	24.66%	(\$1,950)	\$0	(\$1,370)	(\$580)
35	January 2022	31	16.16%	(\$1,278)	\$0	(\$898)	(\$380)
36	February 2022	28	8.49%	(\$672)	\$0	(\$472)	(\$200)
37	March 2022	31	0.00%	\$0	\$0	\$0	\$0
38	Total	365		(\$43,382)	\$0	(\$30,476)	(\$12,906)
39	Deferred Tax Without Proration		Line 25	(\$94,911)	\$0	(\$66,676)	(\$28,235)
40	Proration Adjustment		Line 38 - Line 39	\$51,529	\$0	\$36,200	\$15,330

Column Notes:

- (j) Sum of remaining days in the year (Col (i)) ÷ 365
(l) through (r) = Current Year Line 25 ÷ 12 * Current Month Col (j)

Compliance Attachment 6

Narragansett Electric Allocated Cost of Service Study

Rate Year 1

Exhibit	Description
1 Index	Index to Allocated Cost of Service
<u>1A</u>	Summary of Results
<u>1B</u>	Class Allocations- Total
<u>1C-1</u>	Unit Costs By Functional Classification
<u>1C-2</u>	Temporary Turn-Off Charge for Lighting
<u>1C-3</u>	S-05 kWh Rate
<u>1C-4</u>	Transformer Costs
<u>1C-5</u>	Meter Costs
<u>1C-6</u>	Customer-Related Costs for Fixed Charge
<u>1D</u>	Functionalization
<u>1E</u>	Classification
<u>1F-1</u>	Class Allocation- SubTransmission Demand
<u>1F-2</u>	Class Allocation- Primary Demand
<u>1F-3</u>	Class Allocation- Secondary Demand
<u>1F-4</u>	Class Allocation- Secondary Customer
<u>1F-5</u>	Class Allocation- Billing Customer
<u>1G-1</u>	Allocator Assignments
<u>1G-2</u>	Functionalization Factors
<u>1G-3</u>	Classification Factors
<u>1G-4</u>	Class Allocation Factors

Line	Account	Balance	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	Distribution revenue	270,562	144,411	28,721	42,948	38,923	6,578	8,290	692
2	Late Payments Charges	1,657	884	176	263	238	40	51	4
3	Other revenue	6,873	3,838	759	1,150	811	146	163	7
4	Total Revenue	279,092	149,133	29,655	44,360	39,972	6,764	8,503	703
5									
6	Expenses	237,632	133,472	26,352	35,938	29,175	5,218	7,358	119
7	Net income	41,460	15,661	3,304	8,422	10,797	1,547	1,145	584
8									
9	Rate Base	729,511	404,995	75,009	117,155	105,364	18,485	8,296	208
10									
11	Return on Rate Base	5.6833%	3.87%	4.40%	7.19%	10.25%	8.37%	13.81%	281.17%
12	Relative Return	1.00	0.68	0.78	1.26	1.80	1.47	2.43	49.47
13	Revenue Requirement	291,131	163,494	31,894	44,454	36,692	6,551	7,936	109
14									
15	Operating expenses	146,482	83,148	16,107	21,303	16,975	3,185	5,695	69
16	Uncollectibles- Delivery	4,279	2,403	469	653	539	96	117	2
17	Depreciation expense	50,128	28,096	5,846	7,911	6,259	1,009	993	13
18	General tax / Other	35,743	19,591	3,869	5,835	5,046	880	512	10
19	GRT	0	0	0	0	0	0	0	0
20		236,632	133,238	26,291	35,702	28,820	5,171	7,317	94
21	Pre-tax income	54,499	30,256	5,604	8,752	7,871	1,381	620	16
22	Income taxes	3,652	2,027	376	586	527	93	42	1
23	Net income	50,847	28,228	5,228	8,166	7,344	1,288	578	14
24									
25	Return on Rate Base	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%
26									
27	Revenue increase (decrease)	12,039	14,361	2,239	94	(3,281)	(213)	(567)	(594)
28	Revenue increase (decrease) %	4.31%	9.63%	7.5%	0.21%	(8.2%)	(3.15%)	(6.7%)	(84.5%)
29	Relative incr (decr)	1.00	2.23	1.75	0.05	(1.90)	(0.73)	(1.55)	(19.58)
30	Tax rate	6.70%	6.70%	6.70%	6.70%	6.70%	6.70%	6.70%	6.70%

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocations- Total

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT	302	3,126	0	1,281	260	561	813	174	27	10
3	Production Plant		3,126	0	1,281	260	561	813	174	27	10
4	Hydro Production Plant										
5											
6	C. TRANSMISSION PLANT	361	-	0	-	-	-	-	-	-	-
7	Transmission Plant		-	0	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-								
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	12,970	0	6,358	1,270	2,144	2,614	479	104	-
12	Structures and Improvements	361	10,145	0	4,974	993	1,677	2,045	375	81	-
13	Station Equipment	362	254,614	0	124,823	24,927	42,098	51,316	9,410	2,039	-
14	Poles, Towers and Fixtures	364	237,915	0	134,949	26,949	45,023	24,245	4,501	2,205	43
15	OH Conductors and Devices	365	308,051	0	167,400	33,430	56,017	40,747	7,612	2,735	110
16	UG Conduit	366	71,882	0	37,080	7,405	12,455	12,027	2,263	606	45
17	UG Conductors & Devices	367	173,809	0	88,083	17,590	29,625	30,984	5,909	1,439	179
18	Line Transformers	368	189,828	0	90,629	19,814	41,735	35,163	2,487	-	-
19	Services	369	107,009	0	95,006	10,647	1,328	27	0	-	-
20	Meters	370	57,072	0	32,234	16,965	6,034	1,825	7	-	7
21	Install on Cust Premises	371	120	0	104	12	2	0	0	1	0
22	Street Light & Signal	373	39,684	0	-	-	-	-	-	39,684	-
23	Electric Plant ARO	374	-	0	-	-	-	-	-	-	-
24	Distribution Plant	360-373	1,463,099	0	781,640	160,003	238,140	200,993	33,044	48,894	384
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-	0	-	-	-	-	-	-	-
28	General Plant	390	47,681	0	26,752	5,371	6,996	5,396	1,015	2,131	21
29	General Plant	389-399	47,681	0	26,752	5,371	6,996	5,396	1,015	2,131	21
30											
31	TOTAL UTILITY PLANT		1,513,906	0	809,673	165,634	245,698	207,201	34,232	51,052	415
32											

Total
Sch. 1B (C)
Tot
Class All

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocations- Total

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
II. DEPRECIATION RESERVE											
33	Production Plant	108.3	3,119	0	1,279	260	560	811	174	27	10
34	Structures and Improvements	108.5	5,100	0	2,500	499	843	1,028	188	41	-
35	Station Equipment	108.5	51,252	0	25,126	5,018	8,474	10,330	1,894	411	-
36	Poles, Towers and Fixtures	108.5	107,524	0	60,989	12,180	20,348	10,957	2,034	996	19
37	OH Conductors and Devices	108.5	127,510	0	69,291	13,837	23,187	16,866	3,151	1,132	46
38	UG Conduit	108.5	33,881	0	17,477	3,490	5,871	5,669	1,067	286	21
39	UG Conductors & Devices	108.5	67,415	0	34,164	6,823	11,491	12,018	2,292	558	69
40	Line Transformers	108.5	117,426	0	56,063	12,257	25,817	21,751	1,538	-	-
41	Services	108.5	41,311	0	36,677	4,110	513	11	0	-	-
42	Meters	108.5	46,003	0	25,983	13,675	4,864	1,471	6	-	5
43	Install on Cust Premises	108.5	10	0	9	1	0	0	0	0	0
44	Street Light & Signal	108.5	37,190	0	-	-	-	-	-	37,190	-
45	General Plant	108.5	14,663	0	8,227	1,652	2,152	1,659	312	655	6
46	Net Additions / Retirements	108.6	35,950	0	19,227	3,933	5,834	4,920	813	1,212	10
47	Depreciation Reserve	108	688,354	0	357,012	77,734	109,953	87,491	13,469	42,508	187
III. OTHER RATE BASE ITEMS											
50	Property Held for Future Use		2,494	0	1,330	275	406	342	56	84	1
51	Unamortized Debt costs		5,385	0	2,990	554	865	778	136	61	2
52	Materials and Supp / Prepay		3,494	0	2,001	387	500	398	75	133	2
53	Injuries & Damages Reserve		-	0	-	-	-	-	-	-	-
54	Cash Working Capital		17,922	0	10,262	1,984	2,565	2,039	383	681	8
55	Accumulated Deferred FIT		(204,080)	0	(111,900)	(21,729)	(33,557)	(29,593)	(5,133)	(2,112)	(56)
56	Customer Deposits		(8,889)	0	(400)	(3,692)	(3,778)	(1,017)	-	(2)	-
57	Net Additions / Retirements		87,633	0	48,050	9,331	14,409	12,707	2,204	907	24
58	Other Rate Base	131-283	(96,041)	0	(47,667)	(12,891)	(18,590)	(14,346)	(2,278)	(248)	(20)
59											
60											
61	TOTAL RATE BASE		729,511	0	404,995	75,009	117,155	105,364	18,485	8,296	208
62											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocations- Total

Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocations- Total

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
106											
107	E. ADMINISTRATIVE AND GENERAL										
108	A&G-Salaries	920	15,459	0	8,673	1,741	2,268	1,749	329	691	7
109	A&G-Office Supplies	921	6,054	0	3,397	682	888	685	129	271	3
110	A&G-Outside Services	923	5,361	0	3,008	604	787	607	114	240	2
111	Property Insurance	924	8,116	0	4,341	888	1,317	1,111	184	274	2
112	Injuries & Damages Insurance	925	3,436	0	1,838	376	558	470	78	116	1
113	Employee Pensions & Benefits	926	23,864	0	13,389	2,688	3,502	2,700	508	1,067	10
114	Regulatory Comm Expenses	928	4,290	0	2,382	441	689	620	109	49	1
115	A&G-Misc Expenses	930200	(1)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
116	A&G-Rents	931	17,722	0	9,943	1,996	2,600	2,005	377	792	8
117	A&G Maint-Gen Plant-Elec	935	198	0	111	22	29	22	4	9	0
118	Admin & Genl. Exp.	920-932	84,499	0	47,080	9,439	12,638	9,970	1,831	3,507	34
119	Total Operating Expenses		150,604	0	85,348	16,545	21,937	17,568	3,285	5,821	79
120											
121	II. DEPRECIATION EXPENSE										
122	Structures and Improvements		138	0	68	14	23	28	5	1	-
123	Station Equipment		5,606	0	2,748	549	927	1,130	207	45	-
124	Poles, Towers and Fixtures		10,159	0	5,762	1,151	1,922	1,035	192	94	2
125	OH Conductors and Devices		8,163	0	4,436	886	1,484	1,080	202	72	3
126	UG Conduit		1,063	0	548	110	184	178	33	9	1
127	UG Conductors & Devices		5,944	0	3,012	602	1,013	1,060	202	49	6
128	Line Transformers		5,977	0	2,854	624	1,314	1,107	78	-	-
129	Services		5,353	0	4,753	533	66	1	0	-	-
130	Meters		3,187	0	1,800	947	337	102	0	0	0
131	Install on Cust Premises		4	0	3	0	0	0	0	0	0
132	Street Light & Signal		589	0	-	-	-	-	-	589	-
133	General Plant		-	0	-	-	-	-	-	-	-
134	Net Additions / Retirements		3,945	0	2,111	432	640	539	89	133	1
135	Depreciation Expense	403	50,128	0	28,096	5,846	7,911	6,259	1,009	993	13
136											

Total
Sch. 1B (C)
Tot
Class All

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocations- Total

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
137	III. TAXES and OTHER										
138	A. GENERAL TAXES										
139	Municipal property tax	408140	30,530	0	16,740	3,251	5,020	4,427	768	316	8
140	Payroll related	408110	4,155	0	2,331	468	610	470	88	186	2
141	Other tax, Reg deferrals	408170	926	0	514	95	149	134	23	11	0
142	General Taxes		35,611	0	19,585	3,814	5,778	5,031	880	512	10
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		1,157	0	437	92	235	301	43	32	16
146	Income Taxes	409-411	1,157	0	437	92	235	301	43	32	16
147	Total Taxes	408-411	36,768	0	20,022	3,906	6,013	5,332	923	544	27
148											
149	Interest on Customer deposits		132	0	6	55	56	15	-	0	-
150	TOTAL EXPENSES		237,632	0	133,472	26,352	35,938	29,175	5,218	7,358	119
151					0						
152	IV. OPERATING REVENUES at Present Rates										
153	Distribution charge revenue		270,562	0	144,411	28,721	42,948	38,923	6,578	8,290	692
154	Forfeited discounts		1,657	0	884	176	263	238	40	51	4
155	Rent from Utility Property		2,885	0	1,636	327	546	294	55	27	1
156	Misc Service Revenue		1,368	0	730	145	217	197	33	42	3
157	Other revenue		594	0	317	63	94	85	14	18	2
158	CIAC / Cost Recovery		1,883	0	1,078	208	269	214	40	72	1
159	M1 Revenue		143	0	76	15	23	21	3	4	0
160	Operating Revenues		279,092	0	149,133	29,655	44,360	39,972	6,764	8,503	703
161											
162	TOTAL EXPENSES		237,632	0	133,472	26,352	35,938	29,175	5,218	7,358	119
163	V. NET INCOME at Present Rates		41,460	0	15,661	3,304	8,422	10,797	1,547	1,145	584
164			36,148		14,801	3,075	7,380	9,306	764	940	(118)

Total
Sch. 1B (C)
Tot
Class All

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocations- Total

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	270,562	0	144,411	28,721	42,948	38,923	6,578	8,290	692
167	Other Operating Revenues	450-456	8,530	0	4,723	935	1,413	1,049	186	214	11
168	Total Operating Revenues		279,092	0	149,133	29,655	44,360	39,972	6,764	8,503	703
169											
170	Distribution / Transmission	580-599	44,205	0	22,620	4,919	7,563	5,937	1,108	2,036	22
171	Customer Acctg & Service	901-919	21,900	0	15,648	2,187	1,756	1,661	347	278	23
172	Admin & General	920-932	84,499	0	47,080	9,439	12,638	9,970	1,831	3,507	34
173	Total Operating Expenses		150,604	0	85,348	16,545	21,957	17,568	3,285	5,821	79
174											
175	Depreciation Expense	403	50,128	0	28,096	5,846	7,911	6,259	1,009	993	13
176	Taxes Other Than Inc / Other	408	35,743	0	19,591	3,869	5,835	5,046	880	512	10
177	Income before Income tax		42,617	0	16,098	3,396	8,657	11,098	1,590	1,177	600
178	Income Taxes	409-411	1,157	0	437	92	235	301	43	32	16
179	NET INCOME		41,460	0	15,661	3,304	8,422	10,797	1,547	1,145	584
180											
181	RATE BASE		729,511	0	404,995	75,009	117,155	105,364	18,485	8,296	208
182	Return on Rate Base		5.68%		3.87%	4.40%	7.19%	10.25%	8.37%	13.81%	281.17%
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		729,511	0	404,995	75,009	117,155	105,364	18,485	8,296	208
187											
188	Operating expenses		146,482	0	83,148	16,107	21,303	16,975	3,185	5,695	69
189	Uncollectibles- Delivery		4,279	0	2,403	469	653	539	96	117	2
190	Depreciation expense		50,128	0	28,096	5,846	7,911	6,259	1,009	993	13
191	General taxes / Other		35,743	0	19,591	3,869	5,835	5,046	880	512	10
192	Subtotal- Operating Costs to rec		236,632	0	133,238	26,291	35,702	28,820	5,171	7,317	94
193											
194	Target Return on Rate Base- Afu		50,847	0	28,228	5,228	8,166	7,344	1,288	578	14
195	Income taxes to recover		3,652	0	2,027	376	586	527	93	42	1
196											
197	Subtotal- Rev Req before GRT		291,131	0	163,494	31,894	44,454	36,692	6,551	7,936	109
198	GRT needed		0	0.00%	0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		291,131	0	163,494	31,894	44,454	36,692	6,551	7,936	109
200											
201	Revenue at Present rates		279,092	0	149,133	29,655	44,360	39,972	6,764	8,503	703
202	Revenue Excess (Deficiency)		(12,039)	0	(14,361)	(2,239)	(94)	3,281	213	567	594

	Account Description	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	Demand-related								
2	SubTransmission	20,576	9,348	1,877	3,497	4,594	993	176	91
3	Primary Dist	135,972	67,003	13,349	22,443	27,074	4,962	1,139	2
4	Secondary Dist	73,424	44,490	9,015	15,647	3,363	283	625	2
5		229,973	120,841	24,240	41,587	35,032	6,238	1,940	95
6	Per kW / month-Transmission Level								
7	SubTransmission	\$0.88	\$0.83	\$0.84	\$0.92	\$0.99	\$0.98	\$0.96	\$0.69
8	Primary Dist	\$5.85	\$5.96	\$5.94	\$5.91	\$5.85	\$4.88	\$6.20	\$0.02
9	Secondary Dist	\$3.16	\$3.95	\$4.01	\$4.12	\$0.73	\$0.28	\$3.40	\$0.01
10	Total Per kW / month	\$9.89	\$10.74	\$10.79	\$10.96	\$7.57	\$6.13	\$10.56	\$0.72
11									
12	NCP_at_115	1,938	938	187	316	385	85	15	11
13									
14	Customer-related								
15	Primary Dist	0	0	0	0	0	0	0	0
16	Secondary Dist	19,356	11,864	1,363	281	109	19	5,720	0
17	Billing	41,802	30,789	6,292	2,586	1,551	295	276	14
18		61,158	42,653	7,654	2,867	1,660	314	5,996	14
19	Per monthly bill								
20	Primary Dist	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	Secondary Dist	\$3.18	\$2.25	\$2.17	\$2.68	\$8.16	\$119.27	\$94.94	\$20.26
22	Billing	\$6.86	\$5.83	\$10.04	\$24.64	\$116.58	\$1,885.96	\$4.58	\$1,127.69
23	Per bill	\$10.04	\$8.07	\$12.22	\$27.32	\$124.74	\$2,005.23	\$99.51	\$1,147.95
24									
25	Number of Bills	6,089,923	\$6.59	\$10.79	\$48.97	\$292.77	\$2,747.77	\$2.51	\$1,061.22
26			5,284,666	626,592	104,935	13,307	156	60,254	12
27	Regulatory Asset Amortization								
28	Billing	0	0	0	0	0	0	0	0
29	Per MWh	-	-	-	-	-	-	-	-
30	Number of MWh	7,772,456	3,186,181	647,655	1,394,628	2,020,572	432,365	67,092	23,963
31									
32	Competitive								
33	Competitive	0	0	0	0	0	0	0	0
34	Open	0	0	0	0	0	0	0	0
35		0	0	0	0	0	0	0	0
36	Per monthly bill								
37	Competitive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38	Open	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40									
41	Total revenue requirement	291,131	163,494	31,894	44,454	36,692	6,551	7,936	109

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Temporary Turn-Off Charge for Lighting

Temp-Off
Sch. 1C-2 (C)
Inp
Temp-Off

	FACILITIES (\$000s)
1 Production Plant	\$0
2 Transmission Plant	0
3 Distribution Plant	39,684
4 General Plant	1,755
5 Total Gross Utility Plant	41,439
6 Less: Depreciation Reserve	(38,714)
7 Total Net Utility Plant	2,725
8 Other Rate Base, net	333
9 Total Rate Base	3,058
10 Return on Equity	6.97%
11 Return on Rate Base	213
12	
13 Power Supply Expenses	0
14 Transmission O & M	0
15 Distribution O & M	0
16 Customer Accounts & Service	278
17 Administrative & General (A&G)	2,847
18 Depreciation	697
19 Taxes Other than Income	255
20 Customer Deposits	0
21 Income Tax	15
22 Total Operating Expenses	4,092
23 Other Operating Revenue	58
24 Total Revenue Requirement	4,247
25	
26 TOTAL LIGHTING	
27 REVENUE	7,936
28 PERCENTAGE	53.5%

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
S-05 kWh Rate

S-05
Sch. 1C-3 (C)
Inp
S-05

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
1	I. ELECTRIC PLANT IN SERVICE					
2	A. HYDRO PRODUCTION PLANT					
3	Production Plant	302	27	None	-	27
4	Hydro Production Plant		27		-	27
5						
6	C. TRANSMISSION PLANT					
7	Transmission Plant	361	-	None	-	-
8	Transmission Plant	350-359	-		-	-
9						
10	D. DISTRIBUTION PLANT					
11	Land and Land Rights	360	104	None	-	104
12	Structures and Improvements	361	81	None	-	81
13	Station Equipment	362	2,039	None	-	2,039
14	Poles, Towers and Fixtures	364	2,205	None	-	2,205
15	OH Conductors and Devices	365	2,735	None	-	2,735
16	UG Conduit	366	606	None	-	606
17	UG Conductors & Devices	367	1,439	None	-	1,439
18	Line Transformers	368	-	Xfmr_Cost	-	-
19	Services	369	-	Services_Cost	-	-
20	Meters	370	-	None	-	-
21	Install on Cust Premises	371	1	None	-	1
22	Street Light & Signal	373	39,684	Lighting	39,684	-
23	Electric Plant ARO	374	-	None	-	-
24	Distribution Plant	360-373	48,894		39,684	9,210
25						
26	E. GENERAL PLANT					
27	Land and Land Rights	389	-	SecC-Lab	-	-
28	General Plant	390	2,131	SecC-Lab	1,755	376
29	General Plant	389-399	2,131		1,755	376
30						
31	TOTAL UTILITY PLANT		51,052		41,439	9,613
32						

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
S-05 kWh Rate

S-05
Sch. 1C-3 (C)
Inp
S-05

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
33	II. DEPRECIATION RESERVE					
34	Production Plant	108.3	27	None	-	27
35	Structures and Improvements	108.5	41	None	-	41
36	Station Equipment	108.5	411	None	-	411
37	Poles, Towers and Fixtures	108.5	996	None	-	996
38	OH Conductors and Devices	108.5	1,132	None	-	1,132
39	UG Conduit	108.5	286	None	-	286
40	UG Conductors & Devices	108.5	558	None	-	558
41	Line Transformers	108.5	-	Xfmr Cost	-	-
42	Services	108.5	-	Services_Cost	-	-
43	Meters	108.5	-	None	-	-
44	Install on Cust Premises	108.5	0	None	-	0
45	Street Light & Signal	108.5	37,190	Lighting	37,190	-
46	General Plant	108.5	655	SecC-Lab	540	116
47	Net Additions / Retirements	108.6	1,212	SecC-PT	984	228
48	Depreciation Reserve	108	42,508		38,714	3,795
49						
50	III. OTHER RATE BASE ITEMS					
51	Property Held for Future Use		84	SecC-PT	68	16
52	Unamortized Debt costs		61	RateBase	5	56
53	Materials and Supp / Prepay		133	SecC-OpExp	105	28
54	Injuries & Damages Reserve		-	SecC-PT	-	-
55	Cash Working Capital		681	SecC-OpExp	539	142
56	Accumulated Deferred FIT		(2,112)	SecC-NetPT	(674)	(1,438)
57	Customer Deposits		(2)	None	-	(2)
58	Net Additions / Retirements		907	SecC-NetPT	289	618
59	Other Rate Base	131-283	(248)		333	(582)
60						
61	TOTAL RATE BASE		8,296		3,058	5,237
62						

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
S-05 kWh Rate

S-05
Sch. 1C-3 (C)
Inp
S-05

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
63	I. OPERATING AND MAINTENANCE EXPENSES					
64	B. TRANSMISSION EXPENSE					
65	Transmission Expense		-	None	-	-
66	Transmission Expense		-		-	-
67						
68	C. DISTRIBUTION EXPENSE					
69	Purchased Power- Borderline	555	-	None	-	-
70	Dist Oper-Supervision & Eng	580	120	SecC-Lab	102	18
71	Dist Oper-Load Dispatching	581	21	None	-	21
72	Dist Oper-Substations	582	10	None	-	10
73	Dist Oper-Overhead Lines	583	24	None	-	24
74	Dist Oper-Underground Lines	584	3	None	-	3
75	Dist Oper-Outdoor Lighting	585	312	Lighting	312	-
76	Dist Oper-Electric Meters	586	-	None	-	-
77	Dist Oper-Cust Install	587	1	None	-	1
78	Dist Oper-Misc Expenses	588	374	SecC-Lab	317	56
79	Dist Oper-Rents	589	10	SecC-PT	8	2
80	Dist Maint-Supervision & Eng	590	53	SecC-Lab	45	8
81	Dist Maint-Structures	591	1	None	-	1
82	Dist Maint-Substations	592	13	None	-	13
83	Dist Maint-Overhead Lines	593	176	None	-	176
84	Dist Maint-Underground Lines	594	19	None	-	19
85	Dist Maint-Line Transformers	595	-	Xfmr_Cost	-	-
86	Dist Maint-Outdoor Lighting	596	900	Lighting	900	-
87	Dist Maint-Electric Meters	597	-	None	-	-
88	Oper. & Maint. Exp.	500-599	2,036		1,684	352
89			2,036		1,684	352
90	D. CUSTOMER ACCOUNTS AND SERVICE					
91	Supervision	901	6	None	-	6
92	Meter Reading Exp- Comp	902	-	None	-	-
93	Cust Rees & Coll	903	106	None	-	106
94	Uncollectible- Delivery	904	126	None	-	126
95	Misc Cust Acct	905	9	None	-	9
96	Customer Accts. Exp.	901-905	247		-	247
97						
98	Cust Service-Supervision	907	1	None	-	1
99	Cust Assistance Expenses	908	10	None	-	10
100	Info&Instruct Advertising Exp	9090	4	None	-	4
101	Cust Service-Misc Expenses	910	9	None	-	9
102	Demo & Selling Expenses	912	2	None	-	2
103	Sales-Misc Expenses	916	5	None	-	5
104	Customer Serv. Exp.		31		-	31
105	Customer Accts. & Serv. Exp.	901-919	278		-	278

S-05 Narragansett Electric Company d/b/a National Grid
Sch. 1C-3 (C) Allocated Cost of Service- Compliance (\$000s)
Inp Rate Year Ending August 31, 2019 (Rate Year 1)
S-05 S-05 kWh Rate

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
106	E. ADMINISTRATIVE AND GENERAL					
107	A&G-Salaries	920	691	SecC-Lab	569	122
108	A&G-Office Supplies	921	271	SecC-Lab	223	48
109	A&G-Outside Services	923	240	SecC-Lab	197	42
110	Property Insurance	924	274	SecC-PT	222	52
111	Injuries & Damages Insurance	925	116	SecC-PT	94	22
112	Employee Pensions & Benefits	926	1,067	SecC-Lab	878	188
113	Regulatory Comm Expenses	928	49	RateBase	4	45
114	A&G-Misc Expenses	930200	(0)	MWh-Gen	(0)	(0)
115	A&G-Rents	931	792	SecC-Lab	652	140
116	A&G Maint-Gen Plant-Elec	935	9	SecC-Lab	7	2
117	Admin & Genl. Exp.	920-932	3,507		2,847	660
118	Total Operating Expenses		5,821		4,532	1,289
119						
120						
121	II. DEPRECIATION EXPENSE					
122	Structures and Improvements	403	1	None	-	1
123	Station Equipment	403	45	None	-	45
124	Poles, Towers and Fixtures	403	94	None	-	94
125	OH Conductors and Devices	403	72	None	-	72
126	UG Conduit	403	9	None	-	9
127	UG Conductors & Devices	403	49	None	-	49
128	Line Transformers	403	-	Xfmr_Cost	-	-
129	Services	403	-	Services_Cost	-	-
130	Meters	403	-	None	-	-
131	Install on Cust Premises	403	0	None	-	0
132	Street Light & Signal	403	589	Lighting	589	-
133	General Plant	403	-	SecC-Lab	-	-
134	Net Additions / Retirements	407300	133	SecC-PT	108	25
135	Depreciation Expense	403	993		697	296
136						

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
S-05 kWh Rate

S-05
Sch. 1C-3 (C)
Inp
S-05

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
137	III. TAXES and OTHER					
138	A. GENERAL TAXES					
139	Municipal property tax	408140	316	SecC-NetPt	101	215
140	Payroll related	408110	186	SecC-Lab	153	33
141	Other tax, Reg deferrals	408170	11	RateBase	1	10
142	General Taxes		512		255	258
143						
144	B. FEDERAL / STATE INCOME TAXES					
145	Income Tax Exp		32	SecC-Pretax	(130)	162
146	Income Taxes	409411	32		(130)	162
147	Total Taxes	408411	544		125	419
148						
149	Interest on Customer deposits		0	None	-	0
150	TOTAL EXPENSES		7,358		5,354	2,005
151						
152	IV. OPERATING REVENUES at Present Rates					
153	Distribution charge revenue		8,290	Total_Del_Rev	651	7,639
154	Forfeited discounts		51	None	-	51
155	Rent from Utility Property		27	None	-	27
156	Misc Service Revenue		42	Total_Del_Rev	-	42
157	Other revenue		18	Total_Del_Rev	1	17
158	CIAC / Cost Recovery		72	SecC-OpExp	57	15
159	M1 Revenue		4	Total_Del_Rev	0	4
160	Operating Revenues		8,503		709	7,795
161						
162	TOTAL EXPENSES		7,358		5,354	2,005
163	V. NET INCOME at Present Rat		1,145		(4,645)	5,790
164						

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
S-05 kWh Rate

S-05
Sch. 1C-3 (C)
Inp
S-05

Line	Account	No.	Lighting Balance	Allocator	Facilities Costs	Distribution System Cost
165	SUMMARY REPORT					
166	Utility Revenues	440-446	8,290		651	7,639
167	Other Operating Revenues	450-456	214		58	155
168	Total Operating Revenues		8,503		709	7,795
169						
170	Distribution / Transmission	580-599	2,036		1,684	352
171	Customer Acctg & Service	901-919	278		0	278
172	Admin & General	920-932	3,507		2,847	660
173	Total Operating Expenses		5,821		4,532	1,289
174						
175	Depreciation Expense	403	993		697	296
176	Taxes Other Than Inc / Other	408	512		255	258
177	Income before Income tax		1,177		(4,774)	5,952
178	Income Taxes	409-411	32		(130)	162
179	NET INCOME		1,145		(4,645)	5,790
180						
181	RATE BASE		8,296		3,058	5,237
182	Return on Rate Base		13.81%			
183						
184	REVENUE REQUIREMENTS					
185	Target Rate of Return		6.9700%		6.9700%	6.9700%
186	Rate Base		8,296		3,058	5,237
187						
188	Operating expenses		5,695		4,532	1,163
189	Uncollectibles- Delivery		117	Total_RevReq	9	108
190	Depreciation expense		993		697	296
191	General taxes / Other		512		255	258
192	Subtotal- Operating Costs to rec		7,317		5,492	1,825
193						
194	Target Return on Rate Base- Aft		578		213	365
195	Income taxes to recover		42	SecC-RB	15	26
196						
197	Subtotal- Rev Req before GRT		7,936		5,720	2,216
198	GRT needed		0		0	0
199	TOTAL REVENUE REQ.		7,936		5,720	2,216
200	Streetlighting Rate Year kWh					62,049,950
201				Return	0.00588	
202	Rate S-05 per kWh charge			Costs and Other	0.02983	0.03571
203						

Xfinr Narragansett Electric Company d/b/a National Grid
Sch. 1C-4 (C) Allocated Cost of Service- Compliance (\$000s)
Inp Rate Year Ending August 31, 2019 (Rate Year 1)
Transformer Co. **Transformer Costs**

Account Description		Total
1	Line Transformer cost, net	72,402
2	Other Rate Base items, net	(8,423)
3	Line Transformer-Related Rate Base	63,979
4	Rate of return on rate base	6.97%
5	Return on Service / Meter rate base	4,459
6	Income tax gross-up	320
7	Return component	4,780
8		
9	Maintenance-Line Transformers	386
10	Line Transformers share of A&G costs	493
11	Line Transformers Depreciation Expense	5,977
12	Expense component	6,856
13		
14	Revenue requirement-total	11,636
15		
16	Demand units	1,341,258
17		
18	Transformer Cost per Month	\$0.72
19		
20	Annual Demand Units- B32/G32/B62/G62	3,442,070
21	Annual Billing Demand Units- B32/G32/B62/G62	7,608,765
22	Convert NCP to Billing Units	\$0.33
23		
24	Distribution Plant in Service, net	825,552
25	Transformers % of Plant	8.8%
26	Other Rate Base items, net	(96,041)
27		
28	Distribution O&M	44,205
29	Customer Accounts	21,900
30		66,105
31	Line Transformers % of Operating Costs	0.6%
32	A&G Costs	84,499
33		
34	Income tax gross-up	7.2%

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)

Meter
Sch. 1C-5 (C)
Inp
Meter Co

Meter Costs

Account Description	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1 Meter cost, net	11,069	6,252	3,290	1,170	354	1	0	1
2 ADIT- Services / Meters / Xfmrs	(7,767)	(4,455)	(2,226)	(824)	(261)	(1)	0	(1)
3 Service / Meter-Related Rate Base	3,302	1,797	1,065	346	93	0	0	0
4 Rate of return on rate base	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%	6.97%
5 Return on Service / Meter rate base	230	125	74	24	7	0	0	0
6 Income tax gross-up	17	9	5	2	0	0	0	0
7 Return component	247	134	80	26	7	0	0	0
8								
9 Meter expenses	1,393	787	414	147	45	0	0	0
10 Meter maintenance	56	32	17	6	2	0	0	0
11 Meter depreciation expense	3,187	1,800	947	337	102	0	0	0
12 Property tax- Meters	1,162	666	333	123	39	0	0	0
13 Labor-related costs	2,276	1,287	673	241	74	0	0	0
14 Cost component	8,074	4,572	2,384	855	261	1	0	1
15								
16 Total	8,320	4,706	2,464	880	268	1	0	1
17								
18 Number of Bills	6,089,923	5,284,666	626,592	104,935	13,307	156	60,254	12
19								
20 Total per Customer-month	\$1.37	\$0.89	\$3.93	\$8.39	\$20.12	\$6.79	\$0.00	\$78.55
21								

Meter
Sch. 1C-5 (C)
Inp
Meter Co

Meter Costs

Account Description	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
22 Utility Plant in Service- Cost	1,513,906	809,673	165,634	245,698	207,201	34,232	51,052	415
23 Meters % of Plant	3.8%	4.0%	10.2%	2.5%	0.9%	0.0%	0.0%	1.6%
24 ADIT	(204,080)	(111,900)	(21,729)	(33,557)	(29,593)	(5,133)	(2,112)	(56)
25 Municipal property tax	30,530	16,740	3,251	5,020	4,427	768	316	8
26								
27 Income tax gross-up	7.18%	7.18%	7.18%	7.18%	7.18%	7.18%	7.18%	7.18%
28								
29 Labor costs included above	1,231	695	366	130	39	0	0	0
30 Total Labor costs	32,592	18,286	3,671	4,782	3,688	694	1,457	14
31 Portion of Labor included above	3.78%	3.80%	9.97%	2.72%	1.07%	0.02%	0.00%	1.01%
32								
33 Labor-related Costs								
34 A&G-Salaries	21,513	12,070	2,423	3,157	2,434	458	961	9
35 A&G-Office Supplies	5,361	3,008	604	787	607	114	240	2
36 A&G-Rents / General Plant	198	111	22	29	22	4	9	0
37 A&G Outside services	0							
38 Injures & Damages	4,290	2,382	441	689	620	109	49	1
39 Employee benefits	23,864	13,389	2,688	3,502	2,700	508	1,067	10
40 PR taxes	4,155	2,331	468	610	470	88	186	2
41 General / Common Plant	876	562	107	87	36	15	69	1
42 Total Labor-related costs	60,257	33,853	6,754	8,859	6,889	1,296	2,580	26

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Customer-Related Costs for Fixed Charge

Total_Cust
Sch. 1C-6 (C)
Tot
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT	302	-		-	-	-	-	-	-	-
3	Production Plant										
4	Hydro Production Plant										
5											
6	C. TRANSMISSION PLANT	361	-		-	-	-	-	-	-	-
7	Transmission Plant										
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	-		-	-	-	-	-	-	-
12	Structures and Improvements	361	-		-	-	-	-	-	-	-
13	Station Equipment	362	-		-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	-		-	-	-	-	-	-	-
15	OH Conductors and Devices	365	-		-	-	-	-	-	-	-
16	UG Conduit	366	-		-	-	-	-	-	-	-
17	UG Conductors & Devices	367	-		-	-	-	-	-	-	-
18	Line Transformers	368	-		-	-	-	-	-	-	-
19	Services	369	107,009		95,006	10,647	1,328	27	0	-	-
20	Meters	370	57,072		32,234	16,965	6,034	1,825	7	-	7
21	Install on Cust Premises	371	120		104	12	2	0	0	1	0
22	Street Light & Signal	373	39,684		-	-	-	-	-	39,684	-
23	Electric Plant ARO	374	-		-	-	-	-	-	-	-
24	Distribution Plant	360-373	203,885		127,344	27,624	7,364	1,853	8	39,685	7
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-		-	-	-	-	-	-	-
28	General Plant	390	12,061		7,949	1,607	530	137	18	1,820	0
29	General Plant	389-399	12,061		7,949	1,607	530	137	18	1,820	0
30											
31	TOTAL UTILITY PLANT		215,946		135,293	29,232	7,894	1,989	26	41,505	7
32											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Customer-Related Costs for Fixed Charge

Total_Cust
Sch. 1C-6 (C)
Tot
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
II. DEPRECIATION RESERVE											
33	Production Plant	108.3	-	-	-	-	-	-	-	-	-
34	Structures and Improvements	108.5	-	-	-	-	-	-	-	-	-
35	Station Equipment	108.5	-	-	-	-	-	-	-	-	-
36	Poles, Towers and Fixtures	108.5	-	-	-	-	-	-	-	-	-
37	OH Conductors and Devices	108.5	-	-	-	-	-	-	-	-	-
38	UG Conduit	108.5	-	-	-	-	-	-	-	-	-
39	UG Conductors & Devices	108.5	-	-	-	-	-	-	-	-	-
40	Line Transformers	108.5	-	-	-	-	-	-	-	-	-
41	Services	108.5	41,311	-	36,677	4,110	513	11	0	-	-
42	Meters	108.5	46,003	-	25,983	13,675	4,864	1,471	6	-	5
43	Install on Cust Premises	108.5	10	-	9	1	0	0	0	0	0
44	Street Light & Signal	108.5	37,190	-	-	-	-	-	-	37,190	-
45	General Plant	108.5	3,709	-	2,444	494	163	42	6	560	0
46	Net Additions / Retirements	108.6	5,128	-	3,213	694	187	47	1	986	0
47	Depreciation Reserve	108	133,351	-	68,326	18,974	5,727	1,571	12	38,735	6
III. OTHER RATE BASE ITEMS											
50	Property Held for Future Use		356	-	219	51	14	4	0	68	0
51	Unamortized Debt costs		512	-	284	53	82	74	13	6	0
52	Materials and Supp / Prepay		1,048	-	707	128	57	36	7	112	0
53	Injuries & Damages Reserve		-	-	-	-	-	-	-	-	-
54	Cash Working Capital		5,374	-	3,625	658	294	186	37	572	2
55	Accumulated Deferred FIT		(20,418)	-	(16,555)	(2,536)	(536)	(103)	(3)	(685)	(0)
56	Customer Deposits		(8,889)	-	(400)	(3,692)	(3,778)	(1,017)	-	(2)	-
57	Net Additions / Retirements		8,768	-	7,109	1,089	230	44	1	294	0
58	Other Rate Base	131-283	(13,250)	-	(5,011)	(4,249)	(3,637)	(776)	56	364	2
59											
60											
61	TOTAL RATE BASE		69,345	-	61,957	6,008	(1,469)	(357)	69	3,134	3
62											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Customer-Related Costs for Fixed Charge

Total_Cust
Sch. 1C-6 (C)
Tot
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense		-		-	-	-	-	-	-	-
65	Transmission Expense		-		-	-	-	-	-	-	-
66											
67											
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-		-	-	-	-	-	-	-
69	Dist Oper-Supervision & Eng	580	250		84	44	16	5	0	102	0
70	Dist Oper-Load Dispatching	581	-		-	-	-	-	-	-	-
71	Dist Oper-Substations	582	-		-	-	-	-	-	-	-
72	Dist Oper-Overhead Lines	583	-		-	-	-	-	-	-	-
73	Dist Oper-Underground Lines	584	-		-	-	-	-	-	-	-
74	Dist Oper-Outdoor Lighting	585	312		-	-	-	-	-	-	-
75	Dist Oper-Electric Meters	586	1,393		787	414	147	45	0	312	0
76	Dist Oper-Cust Install	587	-		-	-	-	-	-	-	-
77	Dist Oper-Misc Expenses	588	777		260	137	49	15	0	317	0
78	Dist Oper-Rents	589	42		26	6	2	0	0	8	0
79	Dist Maint-Supervision & Eng	590	110		37	19	7	2	0	45	0
80	Dist Maint-Structures	591	-		-	-	-	-	-	-	-
81	Dist Maint-Substations	592	-		-	-	-	-	-	-	-
82	Dist Maint-Overhead Lines	593	-		-	-	-	-	-	-	-
83	Dist Maint-Underground Lines	594	-		-	-	-	-	-	-	-
84	Dist Maint-Line Transformers	595	-		-	-	-	-	-	-	-
85	Dist Maint-Outdoor Lighting	596	900		-	-	-	-	-	900	-
86	Dist Maint-Electric Meters	597	56		32	17	6	2	0	-	0
87	Oper. & Maint. Exp.	500-599	3,840		1,224	636	226	68	0	1,684	0
88											
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
90	Supervision	901	694		593	67	22	4	2	6	0
91	Meter Reading Exp- Comp	902	376		212	112	40	12	0	-	0
92	Cust Recs & Coll	903	12,163		10,389	1,179	380	75	35	106	0
93	Uncollectible- Delivery	904	4,122		2,200	438	654	593	100	126	11
94	Misc Cust Acct	905	903		784	93	16	2	0	9	0
95	Customer Accts. Exp.	901-905	18,258		14,177	1,888	1,112	687	137	247	11
96											
97											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Customer-Related Costs for Fixed Charge

Total_Cust
Sch. 1C-6 (C)
Tot
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
98	Cust Service-Supervision	907	61		25	5	11	16	4	1	0
99	Cust Assistance Expenses	908	1,119		452	92	198	300	64	10	4
100	Info&Instruct Advertising Exp	9090	-								
101	Cust Service-Misc Expenses	910	1,093		441	90	193	293	63	9	4
102	Demo & Selling Expenses	912	-								
103	Sales-Misc Expenses	916	-								
104	Customer Serv. Exp.		2,273		918	187	402	608	131	19	7
105	Customer Accts. & Serv. Exp.	901-919	20,531		15,095	2,075	1,514	1,295	268	266	18
106											
107	E. ADMINISTRATIVE AND GENERAL										
108	A&G-Salaries	920	3,910		2,577	521	172	44	6	590	0
109	A&G-Office Supplies	921	1,531		1,009	204	67	17	2	231	0
110	A&G-Outside Services	923	1,356		894	181	60	15	2	205	0
111	Property Insurance	924	1,158		725	157	42	11	0	223	0
112	Injuries & Damages Insurance	925	490		307	66	18	5	0	94	0
113	Employee Pensions & Benefits	926	6,036		3,978	805	265	68	9	911	0
114	Regulatory Comm Expenses	928	408		226	42	65	59	10	5	0
115	A&G-Misc Expenses	930200	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
116	A&G-Rents	931	4,483		2,954	597	197	51	7	676	0
117	A&G Maint-Gen Plant-Elec	935	50		33	7	2	1	0	8	0
118	Admin & Genl. Exp.	920-932	19,422		12,705	2,580	888	271	36	2,942	1
119	Total Operating Expenses		43,793		29,025	5,291	2,628	1,634	304	4,892	19
120											
121	II. DEPRECIATION EXPENSE										
122	Structures and Improvements		-		-	-	-	-	-	-	-
123	Station Equipment		-		-	-	-	-	-	-	-
124	Poles, Towers and Fixtures		-		-	-	-	-	-	-	-
125	OH Conductors and Devices		-		-	-	-	-	-	-	-
126	UG Conduit		-		-	-	-	-	-	-	-
127	UG Conductors & Devices		-		-	-	-	-	-	-	-
128	Line Transformers		-		-	-	-	-	-	-	-
129	Services		5,353		4,753	533	66	1	0	-	-
130	Meters		3,187		1,800	947	337	102	0	-	0
131	Install on Cust Premises		4		3	0	0	0	0	0	0
132	Street Light & Signal		589		-	-	-	-	-	589	-
133	General Plant		-		-	-	-	-	-	-	-
134	Net Additions / Retirements		563		353	76	21	5	0	108	0
135	Depreciation Expense	403	9,696		6,909	1,557	424	108	0	697	0
136											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Customer-Related Costs for Fixed Charge

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
137	III. TAXES and OTHER										
138	A. GENERAL TAXES										
139	Municipal property tax	408140	3,054		2,477	379	80	15	0	102	0
140	Payroll related	408110	1,051		693	140	46	12	2	159	0
141	Other tax, Reg deferrals	408170	88		49	9	14	13	2	1	0
142	General Taxes		4,193		3,218	528	140	40	4	262	0
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		97		(167)	(24)	174	185	31	(106)	4
146	Income Taxes	409-411	97		(167)	(24)	174	185	31	(106)	4
147	Total Taxes	408-411	4,291		3,052	505	315	225	35	156	4
148											
149	Interest on Customer deposits		132		6	55	56	15	-	0	-
150	TOTAL EXPENSES		57,911		38,991	7,407	3,423	1,982	340	5,746	23
151					0						
152	IV. OPERATING REVENUES at Present Rates										
153	Distribution charge revenue		59,009		31,495	6,264	9,367	8,489	1,435	1,808	151
154	Forfeited discounts		1,657		884	176	263	238	40	51	4
155	Rent from Utility Property		-		-	-	-	-	-	-	-
156	Misc Service Revenue		1,368		730	145	217	197	33	42	3
157	Other revenue		130		69	14	21	19	3	4	0
158	CIAC / Cost Recovery		565		381	69	31	20	4	60	0
159	M1 Revenue		31		16	3	5	4	1	1	0
160	Operating Revenues		62,758		33,576	6,671	9,903	8,967	1,516	1,966	159
161											
162	TOTAL EXPENSES		57,911		38,991	7,407	3,423	1,982	340	5,746	23
163	V. NET INCOME at Present Rates		4,847		(5,414)	(736)	6,480	6,984	1,176	(3,780)	136
164			36,148		14,801	3,075	7,380	9,306	764	940	(118)

Total_Cust
Sch. 1C-6 (C)
Tot
Customer

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Customer-Related Costs for Fixed Charge

Total_Cust
Sch. 1C-6 (C)
Tot
Customer

Line	Account	No.	Balance	Check	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	59,009		31,495	6,264	9,367	8,489	1,435	1,808	151
167	Other Operating Revenues	450-456	3,750		2,081	407	536	478	81	158	8
168	Total Operating Revenues		62,758		33,576	6,671	9,903	8,967	1,516	1,966	159
169											
170	Distribution / Transmission	580-599	3,840		1,224	636	226	68	0	1,684	0
171	Customer Acctg & Service	901-919	20,531		15,095	2,075	1,514	1,295	268	266	18
172	Admin & General	920-932	19,422		12,705	2,580	888	271	36	2,942	1
173	Total Operating Expenses		43,793		29,025	5,291	2,628	1,634	304	4,892	19
174											
175	Depreciation Expense	403	9,696		6,909	1,557	424	108	0	697	0
176	Taxes Other Than Inc / Other	408	4,325		3,224	583	197	55	4	262	0
177	Income before Income tax		4,944		(5,581)	(759)	6,654	7,169	1,207	(3,886)	140
178	Income Taxes	409-411	97		(167)	(24)	174	185	31	(106)	4
179	NET INCOME		4,847		(5,414)	(736)	6,480	6,984	1,176	(3,780)	136
180											
181	RATE BASE		69,345		61,957	6,008	(1,469)	(357)	69	3,134	3
182	Return on Rate Base		6.99%		-8.74%	-12.24%	-441.01%	-1955.63%	1696.79%	-120.61%	4018.92%
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		69,345		61,957	6,008	(1,469)	(357)	69	3,134	3
187											
188	Operating expenses		39,671		26,824	4,853	1,974	1,041	204	4,766	8
189	Uncollectibles- Delivery		917		515	100	140	116	21	25	0
190	Depreciation expense		9,696		6,909	1,557	424	108	0	697	0
191	General taxes / Other		4,325		3,224	583	197	55	4	262	0
192	Subtotal- Operating Costs to rec		54,609		37,472	7,093	2,734	1,320	230	5,750	9
193											
194	Target Return on Rate Base- Afu		4,833		4,318	419	(102)	(25)	5	218	0
195	Income taxes to recover		347		310	30	(7)	(2)	0	16	0
196											
197	Subtotal- Rev Req before GRT		59,789		42,100	7,542	2,625	1,293	235	5,984	10
198	GRT needed		0		0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		59,789		42,100	7,542	2,625	1,293	235	5,984	10
200											
201	Revenue at Present rates		62,758		33,576	6,671	9,903	8,967	1,516	1,966	159
202	Revenue Excess (Deficiency)		2,969		(8,524)	(871)	7,279	7,673	1,281	(4,019)	150
203											
204	Number of Bills		6,089,923		5,284,666	626,592	104,935	13,307	156	60,254	12
205	Per Monthly Bill				\$7.97	\$12.04	\$25.01	\$97.21	\$1,500.94	\$99.32	\$780.47
206											

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Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
1	I. ELECTRIC PLANT IN SERVICE							
2	A. HYDRO PRODUCTION PLANT	302		SubT				
3	Production Plant		3,126		3,126	-	-	-
4	Hydro Production Plant		3,126		3,126	0	0	0
5								
6	C. TRANSMISSION PLANT	361	0	None				
7	Transmission Plant		0					
8	Transmission Plant	350-359						
9								
10	D. DISTRIBUTION PLANT							
11	Land and Land Rights	360	12,970	Stations		12,970	-	-
12	Structures and Improvements	361	10,145	Stations		10,145	-	-
13	Station Equipment	362	254,614	Stations		254,614	-	-
14	Poles, Towers and Fixtures	364	237,915	Func-364	7,532	112,861	117,522	-
15	OH Conductors and Devices	365	308,051	Func-365	19,249	183,175	105,627	-
16	UG Conduit	366	71,882	Func-366	7,934	51,844	12,103	-
17	UG Conductors & Devices	367	173,809	Func-367	31,274	122,866	19,668	-
18	Line Transformers	368	189,828	Sec			189,828	-
19	Services	369	107,009	Sec			107,009	-
20	Meters	370	57,072	Bill				57,072
21	Install on Cust Premises	371	120	Bill				120
22	Street Light & Signal	373	39,684	Sec			39,684	-
23	Electric Plant ARO	374	0	None				-
24	Distribution Plant	360-373	1,463,099		65,989	748,476	591,442	57,192
25								
26	E. GENERAL PLANT							
27	Land and Land Rights	389	0	None				-
28	General Plant	390	47,681	Labor	5,022	19,612	12,741	10,306
29	General Plant	389-399	47,681		5,022	19,612	12,741	10,306
30								
31	TOTAL UTILITY PLANT		1,513,906		74,137	768,088	604,183	67,498
32								

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Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
33	II. DEPRECIATION RESERVE							
34	Production Plant	108.3	3,119	SubT	3,119	-	-	-
35	Structures and Improvements	108.5	5,100	Stations	-	5,100	-	-
36	Station Equipment	108.5	51,252	Stations	-	51,252	-	-
37	Poles, Towers and Fixtures	108.5	107,524	Func-364	3,404	51,007	53,113	-
38	OH Conductors and Devices	108.5	127,510	Func-365	7,968	75,821	43,722	-
39	UG Conduit	108.5	33,881	Func-366	3,740	24,436	5,705	-
40	UG Conductors & Devices	108.5	67,415	Func-367	12,130	47,656	7,629	-
41	Line Transformers	108.5	117,426	Sec	-	-	117,426	-
42	Services	108.5	41,311	Sec	-	-	41,311	-
43	Meters	108.5	46,003	Bill	-	-	-	46,003
44	Install on Cust Premises	108.5	10	Bill	-	-	-	10
45	Street Light & Signal	108.5	37,190	Sec	-	-	37,190	-
46	General Plant	108.5	14,663	Labor	1,544	6,031	3,918	3,169
47	Net Additions / Retirements	108.6	35,950	Plant	1,761	18,239	14,347	1,603
48	Depreciation Reserve	108	688,354		33,666	279,542	324,361	50,785
49								
50	III. OTHER RATE BASE ITEMS							
51	Property Held for Future Use		2,494	Plant	122	1,265	995	111
52	Unamortized Debt costs		5,385	RateBase	274	3,192	1,836	83
53	Materials and Supp / Prepay		3,494	OpExp	309	1,367	902	915
54	Injuries & Damages Reserve		0	Plant	-	-	-	-
55	Cash Working Capital		17,922	OpExp	1,584	7,014	4,629	4,695
56	Accumulated Deferred FIT		(204,080)	NetPlant	(10,005)	(120,771)	(69,173)	(4,131)
57	Customer Deposits		(8,889)	Bill	-	-	-	(8,889)
58	Net Additions / Retirements	131-283	87,633	NetPlant	4,296	51,859	29,703	1,774
59	Other Rate Base		(96,041)		(3,420)	(56,072)	(31,107)	(5,441)
60								
61	TOTAL RATE BASE		729,511		37,052	432,473	248,715	11,271
62			729,511					

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Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
63	I. OPERATING AND MAINTENANCE EXPENSES							
64	B. TRANSMISSION EXPENSE							
65	Transmission Expense		0	None	-	-	-	-
66	Transmission Expense		0		-	-	-	-
67								
68	C. DISTRIBUTION EXPENSE							
69	Purchased Power- Borderline	555	0	SubT	-	-	-	-
70	Dist Oper-Supervision & Eng	580	2,325	Dist-Lab	293	1,142	742	148
71	Dist Oper-Load Dispatching	581	2,384	SubT	2,384	-	-	-
72	Dist Oper-Substations	582	1,293	Stations	-	1,293	-	-
73	Dist Oper-Overhead Lines	583	2,641	OH_Total	130	1,432	1,079	-
74	Dist Oper-Underground Lines	584	365	Func-367	66	258	41	-
75	Dist Oper-Outdoor Lighting	585	312	Sec	-	-	312	-
76	Dist Oper-Electric Meters	586	1,393	Bill	-	-	-	1,393
77	Dist Oper-Cust Install	587	100	Func-364	3	47	49	-
78	Dist Oper-Misc Expenses	588	7,216	Dist-Lab	908	3,545	2,303	459
79	Dist Oper-Rents	589	293	Plant	14	149	117	13
80	Dist Maint-Supervision & Eng	590	1,019	Dist-Lab	128	501	325	65
81	Dist Maint-Structures	591	79	Stations	-	79	-	-
82	Dist Maint-Substations	592	1,640	Stations	-	1,640	-	-
83	Dist Maint-Overhead Lines	593	19,471	OH_Total	955	10,558	7,958	-
84	Dist Maint-Underground Lines	594	2,332	Func-367	420	1,649	264	-
85	Dist Maint-Line Transformers	595	386	Sec	-	-	386	-
86	Dist Maint-Outdoor Lighting	596	900	Sec	-	-	900	-
87	Dist Maint-Electric Meters	597	56	Bill	-	-	-	56
88	Oper. & Maint. Exp.	500-599	44,205		5,300	22,293	14,478	2,134
89			44,205	Check	5,300	22,293	14,478	2,134
90	D. CUSTOMER ACCOUNTS AND SERVICE							
91	Supervision	901	694	Bill	-	-	-	694
92	Meter Reading Exp- Comp	902	376	Bill	-	-	-	376
93	Cust Recs & Coll	903	12,163	Bill	-	-	-	12,163
94	Uncollectible- Delivery	904	4,122	Bill	-	-	-	4,122
95	Misc Cust Acct	905	903	Bill	-	-	-	903
96	Customer Accts. Exp.	901-905	18,258		-	-	-	18,258
97								
98	Cust Service-Supervision	907	61	Bill	-	-	-	61
99	Cust Assistance Expenses	908	1,119	Bill	-	-	-	1,119
100	Info&Instruct Advertising Exp	9090	517	Bill	-	-	-	517
101	Cust Service-Misc Expenses	910	1,093	Bill	-	-	-	1,093
102	Demo & Selling Expenses	912	282	Bill	-	-	-	282
103	Sales-Misc Expenses	916	570	Bill	-	-	-	570
104	Customer Serv. Exp.		3,642		-	-	-	3,642
105	Customer Accts. & Serv. Exp.	901-919	21,900		-	-	-	21,900

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Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
106								
107	E. ADMINISTRATIVE AND GENERAL							
108	A&G-Salaries	920	15,459	Labor	1,628	6,359	4,131	3,341
109	A&G-Office Supplies	921	6,054	Labor	638	2,490	1,618	1,309
110	A&G-Outside Services	923	5,361	Labor	565	2,205	1,433	1,159
111	Property Insurance	924	8,116	Plant	397	4,118	3,239	362
112	Injuries & Damages Insurance	925	3,436	Plant	168	1,743	1,371	153
113	Employee Pensions & Benefits	926	23,864	Labor	2,513	9,816	6,377	5,158
114	Regulatory Comm Expenses	928	4,290	RateBase	218	2,543	1,463	66
115	A&G-Misc Expenses	930200	(1)	Plant	(0)	(1)	(0)	(0)
116	A&G-Rents	931	17,722	Labor	1,867	7,289	4,736	3,830
117	A&G Maint-Gen Plant-Elec	935	198	Labor	21	81	53	43
118	Admin & Genl. Exp.	920-932	84,499		8,015	36,644	24,419	15,421
119	Total Operating Expenses		150,604		13,315	58,937	38,897	39,455
120								
121	II. DEPRECIATION EXPENSE							
122	Structures and Improvements	403	138	Stations	-	138	-	-
123	Station Equipment	403	5,606	Stations	-	5,606	-	-
124	Poles, Towers and Fixtures	403	10,159	Func-364	322	4,819	5,018	-
125	OH Conductors and Devices	403	8,163	Func-365	510	4,854	2,799	-
126	UG Conduit	403	1,063	Func-366	117	767	179	-
127	UG Conductors & Devices	403	5,944	Func-367	1,070	4,202	673	-
128	Line Transformers	403	5,977	Sec	-	-	5,977	-
129	Services	403	5,353	Sec	-	-	5,353	-
130	Meters	403	3,187	Bill	-	-	-	3,187
131	Install on Cust Premises	403	4	Bill	-	-	-	4
132	Street Light & Signal	403	589	Sec	-	-	589	-
133	General Plant	403	0	Labor	-	-	-	-
134	Net Additions / Retirements	407300	3,945	Plant	193	2,002	1,574	176
135	Depreciation Expense	403	50,128		2,212	22,387	22,162	3,367
136								

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Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
137	III. TAXES and OTHER							
138	A. GENERAL TAXES							
139	Municipal property tax	408140	30,530	NetPlant	1,497	18,067	10,348	618
140	Payroll related	408110	4,155	Labor	438	1,709	1,110	898
141	Other tax, Reg deferrals	408170	926	RateBase	47	549	316	14
142	General Taxes		35,611		1,981	20,325	11,774	1,530
143								
144	B. FEDERAL / STATE INCOME TAXES							
145	Income Tax Exp		1,157	Pretax	48	766	427	(84)
146	Income Taxes	409-411	1,157		48	766	427	(84)
147	Total Taxes	408-411	36,768		2,029	21,091	12,201	1,447
148								
149	Interest on Customer deposits		132	Bill	-	-	-	132
150	TOTAL EXPENSES		237,632		17,556	102,415	73,260	44,401
151								
152	IV. OPERATING REVENUES at Present Rates							
153	Distribution charge revenue		270,562	RevReqPF	18,956	127,418	86,411	37,777
154	Forfeited discounts		1,657	Bill	-	-	-	1,657
155	Rent from Utility Property		2,885	Func-364	91	1,369	1,425	-
156	Misc Service Revenue		1,368	Bill	-	-	-	1,368
157	Other revenue		594	RevReqPF	42	280	190	83
158	CIAC / Cost Recovery		1,883	OpExp	166	737	486	493
159	M1 Revenue		143	RevReqPF	10	67	46	20
160	Operating Revenues		279,092		19,265	129,870	88,558	41,399
161								
162	TOTAL EXPENSES		237,632		17,556	102,415	73,260	44,401
163	V. NET INCOME at Present Rates		41,460		1,710	27,455	15,298	(3,002)
164			41,460	Check	582	15,651	11,164	1,391

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Line	Account	No.	Balance	Allocator	SubTransmission	Primary Dist	Secondary Dist	Billing
165	SUMMARY REPORT							
166	Utility Revenues	440-446	270,562		18,956	127,418	86,411	37,777
167	Other Operating Revenues	450-456	8,530		309	2,453	2,147	3,621
168	Total Operating Revenues		279,092		19,265	129,870	88,558	41,399
169								
170	Distribution / Transmission	580-599	44,205		5,300	22,293	14,478	2,134
171	Customer Acctg & Service	901-919	21,900		-	-	-	21,900
172	Admin & General	920-932	84,499		8,015	36,644	24,419	15,421
173	Total Operating Expenses		150,604		13,315	58,937	38,897	39,455
174								
175	Depreciation Expense	403	50,128		2,212	22,387	22,162	3,367
176	Taxes Other Than Inc / Other	408	35,743		1,981	20,325	11,774	1,662
177	Income before Income tax		42,617		1,757	28,221	15,725	(3,086)
178	Income Taxes	409-411	1,157		48	766	427	(84)
179	NET INCOME		41,460		1,710	27,455	15,298	(3,002)
180								
181	RATE BASE		729,511		37,052	432,473	248,715	11,271
182	Return on Rate Base		5.6833%		4.6%	6.3%	6.2%	(26.6%)
183								
184	REVENUE REQUIREMENTS							
185	Target Rate of Return		6.97%		6.97%	6.97%	6.97%	6.97%
186	Rate Base		729,511		37,052	432,473	248,715	11,271
187								
188	Operating expenses		146,482		13,315	58,937	38,897	35,333
189	Uncollectibles- Delivery		4,279	RevReqPF	300	2,015	1,367	597
190	Depreciation expense		50,128		2,212	22,387	22,162	3,367
191	General taxes / Other		35,743		1,981	20,325	11,774	1,662
192	Subtotal- Operating Costs to recover		236,632		17,808	103,664	74,200	40,960
193								
194	Target Return on Rate Base- After taxes		50,847		2,583	30,143	17,335	786
195	Income taxes to recover		3,652	RateBase	185	2,165	1,245	56
196				6.70%				
197	Subtotal- Rev Req before GRT		291,131	7.18%	20,576	135,972	92,780	41,802
198	GRT needed			0.00%	0	0	0	0
199	TOTAL REVENUE REQ.		291,131		20,576	135,972	92,780	41,802

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Classification		Primary Dist			Secondary Dist		
		Total	Demand	Customer	Total	Demand	Customer
1	I. ELECTRIC PLANT IN SERVICE						
2	A. HYDRO PRODUCTION PLANT						
3	Production Plant	0	None	0	0	None	0
4	Hydro Production Plant	0		0	0		0
5							
6	C. TRANSMISSION PLANT						
7	Transmission Plant	0	None	0	0	None	0
8	Transmission Plant	0		0	0		0
9							
10	D. DISTRIBUTION PLANT						
11	Land and Land Rights	12,970	Demand	0	0	None	0
12	Structures and Improvements	10,145	Demand	0	0	None	0
13	Station Equipment	254,614	Demand	0	0	None	0
14	Poles, Towers and Fixtures	112,861	Demand	0	117,522	Demand	0
15	OH Conductors and Devices	183,175	Demand	0	105,627	Demand	0
16	UG Conduit	51,844	Demand	0	12,103	Demand	0
17	UG Conductors & Devices	122,866	Demand	0	19,668	Demand	0
18	Line Transformers	0	None	0	189,828	Demand	0
19	Services	0	None	0	107,009	Customer	107,009
20	Meters	0	None	0	0	None	0
21	Install on Cust Premises	0	None	0	0	None	0
22	Street Light & Signal	0	None	0	39,684	Customer	39,684
23	Electric Plant ARO	0	None	0	0	None	0
24	Distribution Plant	748,476		0	591,442		
25							
26	E. GENERAL PLANT						
27	Land and Land Rights	0	None	0	0	None	0
28	General Plant	19,612	Demand	0	12,741	See Labor	1,755
29	General Plant	19,612		0	12,741		1,755
30							
31	TOTAL UTILITY PLANT	768,088		0	604,183		148,448
32							

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Line	Account	No.	Primary Dist			Secondary Dist		
			Total	Demand	Customer	Total	Demand	Customer
33	II. DEPRECIATION RESERVE							
34	Production Plant	108.3	0	None	0	0	None	0
35	Structures and Improvements	108.5	5,100	Demand	5,100	0	None	0
36	Station Equipment	108.5	51,252	Demand	51,252	0	None	0
37	Poles, Towers and Fixtures	108.5	51,007	Demand	51,007	53,113	Demand	53,113
38	OH Conductors and Devices	108.5	75,821	Demand	75,821	43,722	Demand	43,722
39	UG Conduit	108.5	24,436	Demand	24,436	5,705	Demand	5,705
40	UG Conductors & Devices	108.5	47,656	Demand	47,656	7,629	Demand	7,629
41	Line Transformers	108.5	0	None	0	117,426	Demand	117,426
42	Services	108.5	0	None	0	41,311	Customer	0
43	Meters	108.5	0	None	0	0	None	0
44	Install on Cust Premises	108.5	0	None	0	0	None	0
45	Street Light & Signal	108.5	0	None	0	37,190	Customer	0
46	General Plant	108.5	6,031	Demand	6,031	3,918	SecLabor	3,378
47	Net Additions / Retirements	108.6	18,239	Demand	18,239	14,347	SecPlant	10,822
48	Depreciation Reserve	108	279,542		279,542	324,361		82,566
49								
50	III. OTHER RATE BASE ITEMS							
51	Property Held for Future Use		1,265	Demand	1,265	995	SecPlant	751
52	Unamortized Debt costs		3,192	Demand	3,192	1,836	Sec_RB	1,407
53	Materials and Supp / Prepay		1,367	Demand	1,367	902	SecOpExp	770
54	Injuries & Damages Reserve		0	Demand	0	0	SecPlant	0
55	Cash Working Capital		7,014	Demand	7,014	4,629	SecOpExp	3,950
56	Accumulated Deferred FIT		(120,771)	Demand	(120,771)	(69,173)	SecNetPlant	(52,887)
57	Customer Deposits		0	None	0	0	None	0
58	Net Additions / Retirements		51,859	Demand	51,859	29,703	SecNetPlant	22,710
59	Other Rate Base	131-283	(56,072)		(56,072)	(31,107)		(7,808)
60								
61	TOTAL RATE BASE		432,473		432,473	248,715		58,074
62								

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Classification		Primary Dist			Secondary Dist		
		Total	Demand	Customer	Total	Demand	Customer
63	I. OPERATING AND MAINTENANCE EXPENSES:						
64	B. TRANSMISSION EXPENSE						
65	Transmission Expense	0	None	0	0	None	0
66	Transmission Expense	0		0	0		0
67							
68	C. DISTRIBUTION EXPENSE						
69	Purchased Power- Borderline	0	None	0	0	None	0
70	Dist Oper-Supervision & Eng	1,142	Demand	1,142	742	SecDxLabor	640
71	Dist Oper-Load Dispatching	0	None	0	0	None	0
72	Dist Oper-Substations	1,293	Demand	1,293	0	None	0
73	Dist Oper-Overhead Lines	1,432	Demand	1,432	1,079	Sec_OH	0
74	Dist Oper-Underground Lines	258	Demand	258	41	Sec_UG	0
75	Dist Oper-Outdoor Lighting	0	None	0	312	Customer	0
76	Dist Oper-Electric Meters	0	None	0	0	None	0
77	Dist Oper-Cust Install	47	Demand	47	49	Demand	0
78	Dist Oper-Misc Expenses	3,545	Demand	3,545	2,303	SecDxLabor	317
79	Dist Oper-Rents	149	Demand	149	117	SecPlant	29
80	Dist Maint-Supervision & Eng	501	Demand	501	325	SecLabor	45
81	Dist Maint-Structures	79	Demand	79	0	None	0
82	Dist Maint-Substations	1,640	Demand	1,640	0	None	0
83	Dist Maint-Overhead Lines	10,558	Demand	10,558	7,958	Demand	0
84	Dist Maint-Underground Lines	1,649	Demand	1,649	264	Demand	0
85	Dist Maint-Line Transformers	0	None	0	386	Demand	0
86	Dist Maint-Outdoor Lighting	0	None	0	900	Customer	0
87	Dist Maint-Electric Meters	0	None	0	0	None	0
88	Oper. & Maint. Exp.	22,293		22,293	14,478		1,705
89	500-599	22,293		22,293	14,478		1,705
90	D. CUSTOMER ACCOUNTS AND SERVICE						
91	Supervision	0	None	0	0	None	0
92	Meter Reading Exp- Comp	0	None	0	0	None	0
93	Cust Rees & Coll	0	None	0	0	None	0
94	Uncollectible- Delivery	0	None	0	0	None	0
95	Misc Cust Acct	0	None	0	0	None	0
96	Customer Accts. Exp.	0		0	0		0
97							
98	Cust Service-Supervision	0	None	0	0	None	0
99	Cust Assistance Expenses	0	None	0	0	None	0
100	Info&Instruct Advertising Exp	0	None	0	0	None	0
101	Cust Service-Misc Expenses	0	None	0	0	None	0
102	Demo & Selling Expenses	0	None	0	0	None	0
103	Sales-Misc Expenses	0	None	0	0	None	0
104	Customer Serv. Exp.	0		0	0		0
105	Customer Accts. & Serv. Exp.	0		0	0		0
	901-919	0		0	0		0

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)

Classify
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Cls
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Classification		Primary Dist			Secondary Dist		
		Total	Demand	Customer	Total	Demand	Customer
106							
107	E. ADMINISTRATIVE AND GENERAL						
108	A&G-Salaries	6,359	Demand	0	4,131	SecLabor	3,562
109	A&G-Office Supplies	2,490	Demand	0	1,618	SecLabor	1,395
110	A&G-Outside Services	2,205	Demand	0	1,433	SecLabor	1,235
111	Property Insurance	4,118	Demand	0	3,239	SecPlant	2,443
112	Injuries & Damages Insurance	1,743	Demand	0	1,371	SecPlant	1,034
113	Employee Pensions & Benefits	9,816	Demand	0	6,377	SecLabor	5,498
114	Regulatory Comm Expenses	2,543	Demand	0	1,463	Sec_RB	1,121
115	A&G-Misc Expenses	(1)	Demand	0	(0)	SecPlant	(0)
116	A&G-Rents	7,289	Demand	0	4,736	SecLabor	4,083
117	A&G Maint-Gen Plant-Elec	81	Demand	0	53	SecLabor	46
118	Admin & Genl. Exp.	36,644		0	24,419		20,418
119	Total Operating Expenses	58,937		0	38,897		33,190
120							
121	II. DEPRECIATION EXPENSE						
122	Structures and Improvements	138	Demand	0	0	None	0
123	Station Equipment	5,606	Demand	0	0	None	0
124	Poles, Towers and Fixtures	4,819	Demand	0	5,018	Demand	5,018
125	OH Conductors and Devices	4,854	Demand	0	2,799	Demand	2,799
126	UG Conduit	767	Demand	0	179	Demand	179
127	UG Conductors & Devices	4,202	Demand	0	673	Demand	673
128	Line Transformers	0	None	0	5,977	Demand	5,977
129	Services	0	None	0	5,353	Customer	0
130	Meters	0	None	0	0	None	0
131	Install on Cust Premises	0	None	0	0	None	0
132	Street Light & Signal	0	None	0	589	Customer	0
133	General Plant	0	Demand	0	0	SecLabor	0
134	Net Additions / Retirements	2,002	Demand	0	1,574	SecPlant	1,188
135	Depreciation Expense	22,387		0	22,162		15,833
136							6,329

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)

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Classification			Primary Dist			Secondary Dist		
Line	Account	No.	Total	Demand	Customer	Total	Demand	Customer
137	III. TAXES and OTHER							
138	A. GENERAL TAXES							
139	Municipal property tax	408140	18,067	Demand	0	10,348	SecNetPlant	7,912
140	Payroll related	408110	1,709	Demand	0	1,110	SecLabor	957
141	Other tax, Reg deferrals	408170	549	Demand	0	316	Sec_RB	242
142	General Taxes		20,325		0	11,774		74
143								2,663
144	B. FEDERAL / STATE INCOME TAXES							
145	Income Tax Exp		766	Demand	0	427	SecPretax	246
146	Income Taxes	409-411	766		0	427		181
147	Total Taxes	408-411	21,091		0	12,201		9,357
148								2,844
149	Interest on Customer deposits		0	None	0	0	None	0
150	TOTAL EXPENSES		102,415		0	73,260		14,879
151								
152	IV. OPERATING REVENUES at Present Rates							
153	Distribution charge revenue		127,418	Demand	0	86,411	SecPlant	65,180
154	Forfeited discounts		0	None	0	0	None	0
155	Rent from Utility Property		1,369	Demand	0	1,425	Demand	1,425
156	Misc Service Revenue		0	Demand	0	0	None	0
157	Other revenue		280	Demand	0	190	SecPlant	143
158	CIAC / Cost Recovery		737	Demand	0	486	SecOpExp	415
159	M1 Revenue		67	Demand	0	46	Sec_RB	35
160	Operating Revenues		129,870		0	88,558		21,360
161								
162	TOTAL EXPENSES		102,415		0	73,260		14,879
163	V. NET INCOME at Present Rates		27,455		0	15,298		6,481
164								

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)

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Classification		Primary Dist			Secondary Dist		
		Total	Demand	Customer	Total	Demand	Customer
165	SUMMARY REPORT						
166	Utility Revenues	127,418	127,418	0 -	86,411	65,180	21,231 -
167	Other Operating Revenues	2,453	2,453	0 -	2,147	2,018	129 -
168	Total Operating Revenues	129,870	129,870	0 -	88,558	67,198	21,360 -
169							
170	Distribution / Transmission	22,293	22,293	0 -	14,478	12,773	1,705 -
171	Customer Acctg & Service	0	0	0 -	0	0	0 -
172	Admin & General	36,644	36,644	0 -	24,419	20,418	4,001 -
173	Total Operating Expenses	58,937	58,937	0 -	38,897	33,190	5,706 -
174							
175	Depreciation Expense	22,387	22,387	0 -	22,162	15,833	6,329 -
176	Taxes Other Than Inc / Other	20,325	20,325	0 -	11,774	9,111	2,663 -
177	Income before Income tax	28,221	28,221	0 -	15,725	9,063	6,662 -
178	Income Taxes	766	766	0 -	427	246	181 -
179	NET INCOME	27,455	27,455	0 -	15,298	8,817	6,481 -
180							
181	RATE BASE	432,473	432,473	0 -	248,715	190,641	58,074 -
182	Return on Rate Base						
183							
184	REVENUE REQUIREMENTS						
185	Target Rate of Return	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base	432,473	432,473	0 -	248,715	190,641	58,074 -
187							
188	Operating expenses	58,937	58,937	0 -	38,897	33,190	5,706 -
189	Uncollectibles- Delivery	2,015	2,015	0 -	1,367	1,048	319 -
190	Depreciation expense	22,387	22,387	0 -	22,162	15,833	6,329 -
191	General taxes / Other	20,325	20,325	0 -	11,774	9,111	2,663 -
192	Subtotal- Operating Costs to recover	103,664	103,664	0 -	74,200	59,182	15,017 -
193							
194	Target Return on Rate Base- After taxes	30,143	30,143	0 -	17,335	13,288	4,048 -
195	Income taxes to recover	2,165	2,165	0 -	1,245	954	291 -
196							
197	Subtotal- Rev Req before GRT	135,972	135,972	0 -	92,780	73,424	19,356 -
198	GRT needed	0	0	0 -	0	0	0 -
199	TOTAL REVENUE REQ.	135,972	135,972	0 -	92,780	73,424	19,356 -

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation- SubTransmission Demand

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CAI
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. ELECTRIC PLANT IN SERVICE											
1	A. HYDRO PRODUCTION PLANT	302	3,126	MWh-Gen	1,281	260	561	813	174	27	10
4	Hydro Production Plant		3,126		1,281	260	561	813	174	27	10
C. TRANSMISSION PLANT											
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
D. DISTRIBUTION PLANT											
10	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
11	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
12	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	7,532	NCP_at_115	3,644	728	1,229	1,498	329	60	43
15	OH Conductors and Devices	365	19,249	NCP_at_115	9,314	1,860	3,141	3,829	842	152	110
16	UG Conduit	366	7,934	NCP_at_115	3,839	767	1,295	1,578	347	63	45
17	UG Conductors & Devices	367	31,274	NCP_at_115	15,133	3,022	5,104	6,221	1,368	247	179
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Install on Cust Premises	371	-	None	-	-	-	-	-	-	-
22	Street Light & Signal	373	-	None	-	-	-	-	-	-	-
23	Electric Plant ARO	374	-	None	-	-	-	-	-	-	-
24	Distribution Plant	360-373	65,989		31,931	6,377	10,769	13,127	2,886	522	378
E. GENERAL PLANT											
26	Land and Land Rights	389	-	None	-	-	-	-	-	-	-
27	General Plant	390	5,022	SubT-Lab	2,179	440	875	1,206	260	42	20
29	General Plant	389-399	5,022		2,179	440	875	1,206	260	42	20
30											
31	TOTAL UTILITY PLANT		74,137		35,392	7,077	12,205	15,146	3,320	591	407
32											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
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Class Allocation- SubTransmission Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
II. DEPRECIATION RESERVE											
33	Production Plant	108.3	3,119	MWh-Gen	1,279	260	560	811	174	27	10
34	Structures and Improvements	108.5	-	None	-	-	-	-	-	-	-
35	Station Equipment	108.5	-	None	-	-	-	-	-	-	-
36	Poles, Towers and Fixtures	108.5	3,404	NCP_at_115	1,647	329	556	677	149	27	19
37	OH Conductors and Devices	108.5	7,968	NCP_at_115	3,855	770	1,300	1,585	348	63	46
38	UG Conduit	108.5	3,740	NCP_at_115	1,810	361	610	744	164	30	21
39	UG Conductors & Devices	108.5	12,130	NCP_at_115	5,870	1,172	1,980	2,413	531	96	69
40	Line Transformers	108.5	-	None	-	-	-	-	-	-	-
41	Services	108.5	-	None	-	-	-	-	-	-	-
42	Meters	108.5	-	None	-	-	-	-	-	-	-
43	Install on Cust Premises	108.5	-	None	-	-	-	-	-	-	-
44	Street Light & Signal	108.5	-	None	-	-	-	-	-	-	-
45	General Plant	108.5	1,544	SubT-Lab	670	135	269	371	80	13	6
46	Net Additions / Retirements	108.6	1,761	SubT-Pt	840	168	290	360	79	14	10
47	Depreciation Reserve	108	33,666		15,971	3,196	5,564	6,960	1,524	269	181
III. OTHER RATE BASE ITEMS											
50	Property Held for Future Use		122	SubT-Pt	58	12	20	25	5	1	1
51	Unamortized Debt costs		274	RateBase	152	28	44	40	7	3	0
52	Materials and Supp / Prepay		309	SubT-OpEx	136	27	53	73	16	3	1
53	Injuries & Damages Reserve		-	SubT-Pt	-	-	-	-	-	-	-
54	Cash Working Capital		1,584	SubT-OpEx	696	140	274	373	80	13	6
55	Accumulated Deferred FIT		(10,005)	SubT-NetPt	(4,801)	(960)	(1,642)	(2,023)	(444)	(79)	(56)
56	Customer Deposits		-	None	-	-	-	-	-	-	-
57	Net Additions / Retirements		4,296	SubT-NetPt	2,062	412	705	869	191	34	24
58	Other Rate Base	131-283	(3,420)		(1,697)	(340)	(545)	(644)	(145)	(25)	(24)
59											
60											
61	TOTAL RATE BASE		37,052		17,724	3,541	6,096	7,541	1,651	296	202
62											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation- SubTransmission Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense		-	None	-	-	-	-	-	-	-
65	Transmission Expense		-		-	-	-	-	-	-	-
66											
67											
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-	MWh-Gen	-	-	-	-	-	-	-
69	Dist Oper-Supervision & Eng	580	293	SubT-Lab	127	26	51	70	15	2	1
70	Dist Oper-Load Dispatching	581	2,384	MWh-Gen	977	199	428	620	133	21	7
71	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
72	Dist Oper-Overhead Lines	583	130	NCP_at_115	63	13	21	26	6	1	1
73	Dist Oper-Underground Lines	584	66	NCP_at_115	32	6	11	13	3	1	0
74	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
75	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
76	Dist Oper-Cust Install	587	3	MWh-Meter	1	0	1	1	0	0	0
77	Dist Oper-Misc Expenses	588	908	SubT-Lab	394	80	158	218	47	8	4
78	Dist Oper-Rents	589	14	SubT-Pt	7	1	2	3	1	0	0
79	Dist Maint-Supervision & Eng	590	128	SubT-Lab	56	11	22	31	7	1	1
80	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
81	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
82	Dist Maint-Overhead Lines	593	955	NCP_at_115	462	92	156	190	42	8	5
83	Dist Maint-Underground Lines	594	420	NCP_at_115	203	41	68	83	18	3	2
84	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
85	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
86	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	5,300		2,322	468	918	1,255	271	44	22
88			5,300		2,322	468	918	1,255	271	44	22
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
90	Supervision	901	-	None	-	-	-	-	-	-	-
91	Meter Reading Exp- Comp	902	-	None	-	-	-	-	-	-	-
92	Cust Rees & Coll	903	-	None	-	-	-	-	-	-	-
93	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-
94	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-
95	Customer Accts. Exp.	901-905	-		-	-	-	-	-	-	-
96											
97											
98	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
99	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
100	Info&Instruct Advertising Exp	9090	-	None	-	-	-	-	-	-	-
101	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
102	Demo & Selling Expenses	912	-	None	-	-	-	-	-	-	-
103	Sales-Misc Expenses	916	-	None	-	-	-	-	-	-	-
104	Customer Serv. Exp.		-		-	-	-	-	-	-	-
105	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation- SubTransmission Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
106											
107	E. ADMINISTRATIVE AND GENERAL										
108	A&G-Salaries	920	1,628	SubT-Lab	707	143	284	391	84	14	6
109	A&G-Office Supplies	921	638	SubT-Lab	277	56	111	153	33	5	3
110	A&G-Outside Services	923	565	SubT-Lab	245	49	98	136	29	5	2
111	Property Insurance	924	397	SubT-Pt	190	38	65	81	18	3	2
112	Injuries & Damages Insurance	925	168	SubT-Pt	80	16	28	34	8	1	1
113	Employee Pensions & Benefits	926	2,513	SubT-Lab	1,091	220	438	604	130	21	10
114	Regulatory Comm Expenses	928	218	RateBase	121	22	35	31	6	2	0
115	A&G-Misc Expenses	930200	(0)	MWh-Gen	(0)	(0)	(0)	(0)	(0)	(0)	(0)
116	A&G-Rents	931	1,867	SubT-Lab	810	164	325	448	97	16	7
117	A&G Maint-Gen Plant-Elec	935	21	SubT-Lab	9	2	4	5	1	0	0
118	Admin & Genl. Exp.	920-932	8,015		3,529	710	1,387	1,883	405	68	32
119	Total Operating Expenses		13,315		5,851	1,179	2,306	3,138	676	112	53
120											
121	II. DEPRECIATION EXPENSE										
122	Structures and Improvements	403	-	None	-	-	-	-	-	-	-
123	Station Equipment	403	-	None	-	-	-	-	-	-	-
124	Poles, Towers and Fixtures	403	322	NCP_at_115	156	31	52	64	14	3	2
125	OH Conductors and Devices	403	510	NCP_at_115	247	49	83	101	22	4	3
126	UG Conduit	403	117	NCP_at_115	57	11	19	23	5	1	1
127	UG Conductors & Devices	403	1,070	NCP_at_115	518	103	175	213	47	8	6
128	Line Transformers	403	-	None	-	-	-	-	-	-	-
129	Services	403	-	None	-	-	-	-	-	-	-
130	Meters	403	-	None	-	-	-	-	-	-	-
131	Install on Cust Premises	403	-	None	-	-	-	-	-	-	-
132	Street Light & Signal	403	-	None	-	-	-	-	-	-	-
133	General Plant	403	-	SubT-Lab	-	-	-	-	-	-	-
134	Net Additions / Retirements	407300	193	NCP_at_115	93	19	32	38	8	2	1
135	Depreciation Expense	403	2,212		1,070	214	361	440	97	17	13
136											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation- SubTransmission Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
137	III. TAXES and OTHER										
138	A. GENERAL TAXES										
139	Municipal property tax	408140	1,497	SubT-NetPt	718	144	246	303	66	12	8
140	Payroll related	408110	438	SubT-Lab	190	38	76	105	23	4	2
141	Other tax, Reg deferrals	408170	47	RateBase	26	5	8	7	1	1	0
142	General Taxes		1,981		934	187	329	415	90	16	10
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		48	SubT-Pretax	65	13	2	(33)	(11)	12	(1)
146	Income Taxes	409-411	48		65	13	2	(33)	(11)	12	(1)
147	Total Taxes	408-411	2,029		1,000	199	331	382	80	28	9
148											
149	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
150	TOTAL EXPENSES		17,556		7,921	1,592	2,998	3,960	852	157	75
151											
152	IV. OPERATING REVENUES at Present Rates										
153	Distribution charge revenue		18,956	Total_Del_Rev	10,118	2,012	3,009	2,727	461	581	48
154	Forfeited discounts		-	None	-	-	-	-	-	-	-
155	Rent from Utility Property		91	NCP_at_115	44	9	15	18	4	1	1
156	Misc Service Revenue		-	None	-	-	-	-	-	-	-
157	Other revenue		42	Total_Del_Rev	22	4	7	6	1	1	0
158	CIAC / Cost Recovery		166	SubT-OpEx	73	15	29	39	8	1	1
159	M1 Revenue		10	Total_Del_Rev	5	1	2	1	0	0	0
160	Operating Revenues		19,265		10,262	2,041	3,061	2,792	475	585	50
161											
162	TOTAL EXPENSES		17,556		7,921	1,592	2,998	3,960	852	157	75
163	V. NET INCOME at Present Rat		1,710		2,342	450	63	(1,168)	(378)	427	(26)
164											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
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Class Allocation- SubTransmission Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	18,956		10,118	2,012	3,009	2,727	461	581	48
167	Other Operating Revenues	450-456	309		145	29	52	65	14	4	1
168	Total Operating Revenues		19,265		10,262	2,041	3,061	2,792	475	585	50
169											
170	Distribution / Transmission	580-599	5,300		2,322	468	918	1,255	271	44	22
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	8,015		3,529	710	1,387	1,883	405	68	32
173	Total Operating Expenses		13,315		5,851	1,179	2,306	3,138	676	112	53
174											
175	Depreciation Expense	403	2,212		1,070	214	361	440	97	17	13
176	Taxes Other Than Inc / Other	408	1,981		934	187	329	415	90	16	10
177	Income before Income tax		1,757		2,407	462	65	(1,201)	(388)	439	(26)
178	Income Taxes	409-411	48		65	13	2	(33)	(11)	12	(1)
179	NET INCOME		1,710		2,342	450	63	(1,168)	(378)	427	(26)
180											
181	RATE BASE		37,052		17,724	3,541	6,096	7,541	1,651	296	202
182	Return on Rate Base		4.61%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		37,052		17,724	3,541	6,096	7,541	1,651	296	202
187											
188	Operating expenses		13,315		5,851	1,179	2,306	3,138	676	112	53
189	Uncollectibles- Delivery		300	Total_RevReq	168	33	46	38	7	8	0
190	Depreciation expense		2,212		1,070	214	361	440	97	17	13
191	General taxes / Other		1,981		934	187	329	415	90	16	10
192	Subtotal- Operating Costs to recv		17,808		8,024	1,612	3,042	4,031	870	154	76
193											
194	Target Return on Rate Base- Aftu		2,583		1,235	247	425	526	115	21	14
195	Income taxes to recover		185	SubT-RB	89	18	31	38	8	1	1
196											
197	Subtotal- Rev Req before GRT		20,576		9,348	1,877	3,497	4,594	993	176	91
198	GRT needed		0	0.00%	0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		20,576		9,348	1,877	3,497	4,594	993	176	91

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT										
3	Production Plant	302	-	None	-	-	-	-	-	-	-
4	Hydro Production Plant		-		-	-	-	-	-	-	-
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	12,970	NCP_at_Pri	6,358	1,270	2,144	2,614	479	104	-
12	Structures and Improvements	361	10,145	NCP_at_Pri	4,974	993	1,677	2,045	375	81	-
13	Station Equipment	362	254,614	NCP_at_Pri	124,823	24,927	42,098	51,316	9,410	2,039	-
14	Poles, Towers and Fixtures	364	112,861	NCP_at_Pri	55,329	11,049	18,661	22,746	4,171	904	-
15	OH Conductors and Devices	365	183,175	NCP_at_Pri	89,800	17,933	30,287	36,918	6,770	1,467	-
16	UG Conduit	366	51,844	NCP_at_Pri	25,416	5,076	8,572	10,449	1,916	415	-
17	UG Conductors & Devices	367	122,866	NCP_at_Pri	60,234	12,029	20,315	24,763	4,541	984	-
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Install on Cust Premises	371	-	None	-	-	-	-	-	-	-
22	Street Light & Signal	373	-	None	-	-	-	-	-	-	-
23	Electric Plant ARO	374	-	None	-	-	-	-	-	-	-
24	Distribution Plant	360-373	748,476		366,935	73,277	123,755	150,851	27,663	5,995	-
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-	None	-	-	-	-	-	-	-
28	General Plant	390	19,612	PriD-Lab	9,607	1,919	3,244	3,958	727	157	0
29	General Plant	389-399	19,612		9,607	1,919	3,244	3,958	727	157	0
30											
31	TOTAL UTILITY PLANT		768,088		376,542	75,196	126,998	154,809	28,390	6,152	0
32											

Narragansett Electric Company d/b/a National Grid
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
II. DEPRECIATION RESERVE											
33	Production Plant	108.3	-	None	-	-	-	-	-	-	-
34	Structures and Improvements	108.5	5,100	NCP_at_Pri	2,500	499	843	1,028	188	41	-
35	Station Equipment	108.5	51,252	NCP_at_Pri	25,126	5,018	8,474	10,330	1,894	411	-
36	Poles, Towers and Fixtures	108.5	51,007	NCP_at_Pri	25,006	4,994	8,434	10,280	1,885	409	-
37	OH Conductors and Devices	108.5	75,821	NCP_at_Pri	37,171	7,423	12,536	15,281	2,802	607	-
38	UG Conduit	108.5	24,436	NCP_at_Pri	11,980	2,392	4,040	4,925	903	196	-
39	UG Conductors & Devices	108.5	47,656	NCP_at_Pri	23,363	4,666	7,880	9,605	1,761	382	-
40	Line Transformers	108.5	-	None	-	-	-	-	-	-	-
41	Services	108.5	-	None	-	-	-	-	-	-	-
42	Meters	108.5	-	None	-	-	-	-	-	-	-
43	Install on Cust Premises	108.5	-	None	-	-	-	-	-	-	-
44	Street Light & Signal	108.5	-	None	-	-	-	-	-	-	-
45	General Plant	108.5	6,031	PriD-Lab	2,954	590	998	1,217	223	48	0
46	Net Additions / Retirements	108.6	18,239	PriD-PT	8,942	1,786	3,016	3,676	674	146	0
47	Depreciation Reserve	108	279,542		137,041	27,367	46,220	56,342	10,332	2,239	0
III. OTHER RATE BASE ITEMS											
50	Property Held for Future Use		1,265	PriD-PT	620	124	209	255	47	10	0
51	Unamortized Debt costs		3,192	RateBase	1,772	328	513	461	81	36	1
52	Materials and Supp / Prepay		1,367	PriD-OpExp	674	134	226	273	50	11	0
53	Injuries & Damages Reserve		-	PriD-PT	-	-	-	-	-	-	-
54	Cash Working Capital		7,014	PriD-OpExp	3,456	688	1,158	1,398	256	57	0
55	Accumulated Deferred FIT		(120,771)	PriD-NetPT	(59,206)	(11,823)	(19,969)	(24,341)	(4,464)	(967)	(0)
56	Customer Deposits		-	None	-	-	-	-	-	-	-
57	Net Additions / Retirements	131-283	51,859	PriD-NetPT	25,423	5,077	8,575	10,452	1,917	415	0
58	Other Rate Base		(56,072)		(27,260)	(5,472)	(9,288)	(11,503)	(2,113)	(437)	1
59											
60											
61	TOTAL RATE BASE		432,473		212,241	42,356	71,490	86,964	15,944	3,476	1
62											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense		-	None	-	-	-	-	-	-	-
65	Transmission Expense		-		-	-	-	-	-	-	-
66											
67											
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
69	Dist Oper-Supervision & Eng	580	1,142	PriD-Lab	560	112	189	231	42	9	0
70	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
71	Dist Oper-Substations	582	1,293	NCP_at_Pri	634	127	214	261	48	10	-
72	Dist Oper-Overhead Lines	583	1,432	NCP_at_Pri	702	140	237	289	53	11	-
73	Dist Oper-Underground Lines	584	258	NCP_at_Pri	126	25	43	52	10	2	-
74	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
75	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
76	Dist Oper-Cust Install	587	47	MWh-Meter	19	4	8	13	3	0	0
77	Dist Oper-Misc Expenses	588	3,545	PriD-Lab	1,737	347	586	716	131	28	0
78	Dist Oper-Rents	589	149	PriD-PT	73	15	25	30	5	1	0
79	Dist Maint-Supervision & Eng	590	501	PriD-Lab	245	49	83	101	19	4	0
80	Dist Maint-Structures	591	79	NCP_at_Pri	39	8	13	16	3	1	-
81	Dist Maint-Substations	592	1,640	NCP_at_Pri	804	161	271	331	61	13	-
82	Dist Maint-Overhead Lines	593	10,558	NCP_at_Pri	5,176	1,034	1,746	2,128	390	85	-
83	Dist Maint-Underground Lines	594	1,649	NCP_at_Pri	808	161	273	332	61	13	-
84	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
85	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
86	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	22,293		10,923	2,181	3,687	4,498	825	179	0
88			22,293		10,923	2,181	3,687	4,498	825	179	0
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
90	Supervision	901	-	None	-	-	-	-	-	-	-
91	Meter Reading Exp- Comp	902	-	None	-	-	-	-	-	-	-
92	Cust Rees & Coll	903	-	None	-	-	-	-	-	-	-
93	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-
94	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-
95	Customer Accts. Exp.	901-905	-		-	-	-	-	-	-	-
96											
97											
98	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
99	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
100	Info&Instruct Advertising Exp	9090	-	None	-	-	-	-	-	-	-
101	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
102	Demo & Selling Expenses	912	-	None	-	-	-	-	-	-	-
103	Sales-Misc Expenses	916	-	None	-	-	-	-	-	-	-
104	Customer Serv. Exp.		-		-	-	-	-	-	-	-
105	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-

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Class Allocation- Primary Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
106											
107	E. ADMINISTRATIVE AND GENERAL										
108	A&G-Salaries	920	6,359	PriD-Lab	3,115	622	1,052	1,283	236	51	0
109	A&G-Office Supplies	921	2,490	PriD-Lab	1,220	244	412	503	92	20	0
110	A&G-Outside Services	923	2,205	PriD-Lab	1,080	216	365	445	82	18	0
111	Property Insurance	924	4,118	PriD-PT	2,019	403	681	830	152	33	0
112	Injuries & Damages Insurance	925	1,743	PriD-PT	855	171	288	351	64	14	0
113	Employee Pensions & Benefits	926	9,816	PriD-Lab	4,808	960	1,623	1,981	364	79	0
114	Regulatory Comm Expenses	928	2,543	RateBase	1,412	261	408	367	64	29	1
115	A&G-Misc Expenses	930200	(1)	MWh-Gen	(0)	(0)	(0)	(0)	(0)	(0)	(0)
116	A&G-Rents	931	7,289	PriD-Lab	3,571	713	1,206	1,471	270	58	0
117	A&G Maint-Gen Plant-Elec	935	81	PriD-Lab	40	8	13	16	3	1	0
118	Admin & Genl. Exp.	920-932	36,644		18,119	3,598	6,048	7,248	1,327	302	1
119	Total Operating Expenses		58,937		29,041	5,779	9,735	11,746	2,153	481	1
120											
121	II. DEPRECIATION EXPENSE										
122	Structures and Improvements	403	138	NCP at Pri	68	14	23	28	5	1	-
123	Station Equipment	403	5,606	NCP at Pri	2,748	549	927	1,130	207	45	-
124	Poles, Towers and Fixtures	403	4,819	NCP at Pri	2,363	472	797	971	178	39	-
125	OH Conductors and Devices	403	4,854	NCP at Pri	2,380	475	803	978	179	39	-
126	UG Conduit	403	767	NCP at Pri	376	75	127	155	28	6	-
127	UG Conductors & Devices	403	4,202	NCP at Pri	2,060	411	695	847	155	34	-
128	Line Transformers	403	-	None	-	-	-	-	-	-	-
129	Services	403	-	None	-	-	-	-	-	-	-
130	Meters	403	-	None	-	-	-	-	-	-	-
131	Install on Cust Premises	403	-	None	-	-	-	-	-	-	-
132	Street Light & Signal	403	-	None	-	-	-	-	-	-	-
133	General Plant	403	-	PriD-Lab	-	-	-	-	-	-	-
134	Net Additions / Retirements	407300	2,002	PriD-PT	981	196	331	403	74	16	0
135	Depreciation Expense	403	22,387		10,975	2,192	3,702	4,512	827	179	0
136											

Narragansett Electric Company d/b/a National Grid
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Class Allocation- Primary Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
III. TAXES and OTHER											
A. GENERAL TAXES											
137											
138	Municipal property tax	408140	18,067	PriD-NetPt	8,857	1,769	2,987	3,641	668	145	0
139	Payroll related	408110	1,709	PriD-Lab	837	167	283	345	63	14	0
140	Other tax, Reg deferrals	408170	549	RateBase	305	56	88	79	14	6	0
141	General Taxes		20,325		9,999	1,992	3,358	4,066	745	165	0
142											
143											
B. FEDERAL / STATE INCOME TAXES											
144	Income Tax Exp		766	PriD-Pretax	522	103	104	(41)	(15)	84	9
145	Income Taxes	409-411	766		522	103	104	(41)	(15)	84	9
146	Total Taxes	408-411	21,091		10,521	2,096	3,462	4,024	730	249	9
147											
148											
Interest on Customer deposits											
149			-	None	-	-	-	-	-	-	-
150	TOTAL EXPENSES		102,415		50,537	10,067	16,899	20,282	3,711	909	10
151											
IV. OPERATING REVENUES at Present Rates											
152	Distribution charge revenue		127,418	Total_Del_Rev	68,008	13,526	20,226	18,330	3,098	3,904	326
153	Forfeited discounts		-	None	-	-	-	-	-	-	-
154	Rent from Utility Property		1,369	NCP_at_Pri	671	134	226	276	51	11	-
155	Misc Service Revenue		-	Total_Del_Rev	-	-	-	-	-	-	-
156	Other revenue		280	Total_Del_Rev	149	30	44	40	7	9	1
157	CIAC / Cost Recovery		737	PriD-OpExp	363	72	122	147	27	6	0
158	MI Revenue		67	Total_Del_Rev	36	7	11	10	2	2	0
159	Operating Revenues		129,870		69,228	13,769	20,629	18,803	3,184	3,932	327
160											
161											
TOTAL EXPENSES											
162			102,415		50,537	10,067	16,899	20,282	3,711	909	10
163	V. NET INCOME at Present Rat		27,455		18,690	3,702	3,730	(1,480)	(527)	3,023	316
164											

Narragansett Electric Company d/b/a National Grid
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	127,418		68,008	13,526	20,226	18,330	3,098	3,904	326
167	Other Operating Revenues	450-456	2,453		1,219	243	403	473	86	28	1
168	Total Operating Revenues		129,870		69,228	13,769	20,629	18,803	3,184	3,932	327
169											
170	Distribution / Transmission	580-599	22,293		10,923	2,181	3,687	4,498	825	179	0
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	36,644		18,119	3,598	6,048	7,248	1,327	302	1
173	Total Operating Expenses		58,937		29,041	5,779	9,735	11,746	2,153	481	1
174											
175	Depreciation Expense	403	22,387		10,975	2,192	3,702	4,512	827	179	0
176	Taxes Other Than Inc / Other	408	20,325		9,999	1,992	3,358	4,066	745	165	0
177	Income before Income tax		28,221		19,212	3,805	3,834	(1,521)	(541)	3,107	325
178	Income Taxes	409-411	766		522	103	104	(41)	(15)	84	9
179	NET INCOME		27,455		18,690	3,702	3,730	(1,480)	(527)	3,023	316
180											
181	RATE BASE		432,473		212,241	42,356	71,490	86,964	15,944	3,476	1
182	Return on Rate Base		6,35%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		432,473		212,241	42,356	71,490	86,964	15,944	3,476	1
187											
188	Operating expenses		58,937		29,041	5,779	9,735	11,746	2,153	481	1
189	Uncollectibles- Delivery		2,015	Total_RevReq	1,132	221	308	254	45	55	1
190	Depreciation expense		22,387		10,975	2,192	3,702	4,512	827	179	0
191	General taxes / Other		20,325		9,999	1,992	3,358	4,066	745	165	0
192	Subtotal- Operating Costs to recv		103,664		51,147	10,184	17,102	20,578	3,771	880	2
193											
194	Target Return on Rate Base- Aftu		30,143		14,793	2,952	4,983	6,061	1,111	242	0
195	Income taxes to recover		2,165	PriD-RB	1,062	212	358	435	80	17	0
196				7.18%							
197	Subtotal- Rev Req before GRT		135,972		67,003	13,349	22,443	27,074	4,962	1,139	2
198	GRT needed		0	0.00%	0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		135,972		67,003	13,349	22,443	27,074	4,962	1,139	2

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Class Allocation- Secondary Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT										
3	Production Plant	302	-	None	-	-	-	-	-	-	-
4	Hydro Production Plant		-		-	-	-	-	-	-	-
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	117,522	NCP_at_Sec	75,976	15,172	25,133	-	-	1,241	-
15	OH Conductors and Devices	365	105,627	NCP_at_Sec	68,285	13,637	22,589	-	-	1,116	-
16	UG Conduit	366	12,103	NCP_at_Sec	7,825	1,563	2,588	-	-	128	-
17	UG Conductors & Devices	367	19,668	NCP_at_Sec	12,715	2,539	4,206	-	-	208	-
18	Line Transformers	368	189,828	Xfmr_Cost	90,629	19,814	41,735	35,163	2,487	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Install on Cust Premises	371	-	None	-	-	-	-	-	-	-
22	Street Light & Signal	373	-	None	-	-	-	-	-	-	-
23	Electric Plant ARO	374	-	None	-	-	-	-	-	-	-
24	Distribution Plant	360-373	444,749		255,430	52,725	96,252	35,163	2,487	2,693	-
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-	None	-	-	-	-	-	-	-
28	General Plant	390	10,986	SecD-Lab	7,016	1,405	2,348	95	10	112	0
29	General Plant	389-399	10,986		7,016	1,405	2,348	95	10	112	0
30											
31	TOTAL UTILITY PLANT		455,735		262,446	54,129	98,600	35,257	2,497	2,804	0
32											

Narragansett Electric Company d/b/a National Grid
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Class Allocation- Secondary Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
II. DEPRECIATION RESERVE											
33	Production Plant	108.3	-	None	-	-	-	-	-	-	-
34	Structures and Improvements	108.5	-	None	-	-	-	-	-	-	-
35	Station Equipment	108.5	-	None	-	-	-	-	-	-	-
36	Poles, Towers and Fixtures	108.5	53,113	NCP_at_Sec	34,337	6,857	11,359	-	-	561	-
37	OH Conductors and Devices	108.5	43,722	NCP_at_Sec	28,265	5,645	9,350	-	-	462	-
38	UG Conduit	108.5	5,705	NCP_at_Sec	3,688	737	1,220	-	-	60	-
39	UG Conductors & Devices	108.5	7,629	NCP_at_Sec	4,932	985	1,631	-	-	81	-
40	Line Transformers	108.5	117,426	Xfmr_Cost	56,063	12,257	25,817	21,751	1,538	-	-
41	Services	108.5	-	None	-	-	-	-	-	-	-
42	Meters	108.5	-	None	-	-	-	-	-	-	-
43	Install on Cust Premises	108.5	-	None	-	-	-	-	-	-	-
44	Street Light & Signal	108.5	-	None	-	-	-	-	-	-	-
45	General Plant	108.5	3,378	SecD-Lab	2,158	432	722	29	3	34	0
46	Net Additions / Retirements	108.6	10,822	SecD-PT	6,232	1,285	2,341	837	59	67	0
47	Depreciation Reserve	108	241,795		135,674	28,197	52,441	22,618	1,601	1,265	0
48											
49											
III. OTHER RATE BASE ITEMS											
50	Property Held for Future Use		751	SecD-PT	432	89	162	58	4	5	0
51	Unamortized Debt costs		1,407	RateBase	781	145	226	203	36	16	0
52	Materials and Supp / Prepay		770	SecD-OpExp	484	97	163	16	2	8	0
53	Injuries & Damages Reserve		-	SecD-PT	-	-	-	-	-	-	-
54	Cash Working Capital		3,950	SecD-OpExp	2,485	498	838	81	9	39	0
55	Accumulated Deferred FIT		(52,887)	SecD-NetPT	(31,339)	(6,411)	(11,411)	(3,125)	(222)	(381)	(0)
56	Customer Deposits		-	None	-	-	-	-	-	-	-
57	Net Additions / Retirements		22,710	SecD-NetPT	13,457	2,753	4,900	1,342	95	163	0
58	Other Rate Base	131-283	(23,299)		(13,699)	(2,829)	(5,121)	(1,424)	(76)	(150)	1
59											
60											
61	TOTAL RATE BASE		190,641		113,073	23,103	41,039	11,215	820	1,389	1
62											

Narragansett Electric Company d/b/a National Grid
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense			None	-	-	-	-	-	-	-
65	Transmission Expense				-	-	-	-	-	-	-
66					-	-	-	-	-	-	-
67					-	-	-	-	-	-	-
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
69	Dist Oper-Supervision & Eng	580	640	SecD-Lab	409	82	137	6	1	7	0
70	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
71	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
72	Dist Oper-Overhead Lines	583	1,079	NCP_at_Sec	698	139	231	-	-	11	-
73	Dist Oper-Underground Lines	584	41	NCP_at_Sec	27	5	9	-	-	0	-
74	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
75	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
76	Dist Oper-Cust Install	587	49	MWh-Meter	20	4	9	13	3	0	0
77	Dist Oper-Misc Expenses	588	1,986	SecD-Lab	1,268	254	425	17	2	20	0
78	Dist Oper-Rents	589	88	SecD-PT	51	10	19	7	0	1	0
79	Dist Maint-Supervision & Eng	590	280	SecD-Lab	179	36	60	2	0	3	0
80	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
81	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
82	Dist Maint-Overhead Lines	593	7,958	NCP_at_Sec	5,145	1,027	1,702	-	-	84	-
83	Dist Maint-Underground Lines	594	264	NCP_at_Sec	171	34	56	-	-	3	-
84	Dist Maint-Line Transformers	595	386	Xfmr_Cost	184	40	85	72	5	-	-
85	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
86	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	12,773		8,151	1,633	2,732	117	11	129	0
88			12,773		8,151	1,633	2,732	117	11	129	0
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
90	Supervision	901	-	None	-	-	-	-	-	-	-
91	Meter Reading Exp- Comp	902	-	None	-	-	-	-	-	-	-
92	Cust Rees & Coll	903	-	None	-	-	-	-	-	-	-
93	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-
94	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-
95	Customer Accts. Exp.	901-905	-		-	-	-	-	-	-	-
96					-	-	-	-	-	-	-
97					-	-	-	-	-	-	-
98	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
99	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
100	Info&Instrct Advertising Exp	9090	-	None	-	-	-	-	-	-	-
101	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
102	Demo & Selling Expenses	912	-	None	-	-	-	-	-	-	-
103	Sales-Misc Expenses	916	-	None	-	-	-	-	-	-	-
104	Customer Serv. Exp.		-		-	-	-	-	-	-	-
105	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-

Narragansett Electric Company d/b/a National Grid
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Class Allocation- Secondary Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
106											
107	E. ADMINISTRATIVE AND GENERAL										
108	A&G-Salaries	920	3,562	SecD-Lab	2,275	455	761	31	3	36	0
109	A&G-Office Supplies	921	1,395	SecD-Lab	891	178	298	12	1	14	0
110	A&G-Outside Services	923	1,235	SecD-Lab	789	158	264	11	1	13	0
111	Property Insurance	924	2,443	SecD-PT	1,407	290	529	189	13	15	0
112	Injuries & Damages Insurance	925	1,034	SecD-PT	596	123	224	80	6	6	0
113	Employee Pensions & Benefits	926	5,498	SecD-Lab	3,511	703	1,175	47	5	56	0
114	Regulatory Comm Expenses	928	1,121	RateBase	622	115	180	162	28	13	0
115	A&G-Misc Expenses	930200	(0)	MW/h-Gen	(0)	(0)	(0)	(0)	(0)	(0)	(0)
116	A&G-Rents	931	4,083	SecD-Lab	2,608	522	873	35	4	42	0
117	A&G Maint-Gen Plant-Elec	935	46	SecD-Lab	29	6	10	0	0	0	0
118	Admin & Genl. Exp.	920-932	20,418		12,728	2,551	4,314	567	62	195	1
119	Total Operating Expenses		33,190		20,879	4,184	7,046	684	73	324	1
120											
121	II. DEPRECIATION EXPENSE										
122	Structures and Improvements	403	-	None	-	-	-	-	-	-	-
123	Station Equipment	403	-	None	-	-	-	-	-	-	-
124	Poles, Towers and Fixtures	403	5,018	NCP_at_Sec	3,244	648	1,073	-	-	53	-
125	OH Conductors and Devices	403	2,799	NCP_at_Sec	1,809	361	599	-	-	30	-
126	UG Conduit	403	179	NCP_at_Sec	116	23	38	-	-	2	-
127	UG Conductors & Devices	403	673	NCP_at_Sec	435	87	144	-	-	7	-
128	Line Transformers	403	5,977	Xfmr_Cost	2,854	624	1,314	1,107	78	-	-
129	Services	403	-	None	-	-	-	-	-	-	-
130	Meters	403	-	None	-	-	-	-	-	-	-
131	Install on Cust Premises	403	-	None	-	-	-	-	-	-	-
132	Street Light & Signal	403	-	None	-	-	-	-	-	-	-
133	General Plant	403	-	SecD-Lab	-	-	-	-	-	-	-
134	Net Additions / Retirements	407300	1,188	SecD-PT	684	141	257	92	7	7	0
135	Depreciation Expense	403	15,833		9,142	1,884	3,425	1,199	85	99	0
136											

Narragansett Electric Company d/b/a National Grid
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Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation- Secondary Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
III. TAXES and OTHER											
137	A. GENERAL TAXES										
138	Municipal property tax	408140	7,912	SecD-NetPt	4,688	959	1,707	467	33	57	0
139	Payroll related	408110	957	SecD-Lab	611	122	205	8	1	10	0
140	Other tax, Reg deferrals	408170	242	RateBase	134	25	39	35	6	3	0
141	General Taxes		9,111		5,434	1,106	1,951	511	40	69	0
142											
143											
B. FEDERAL / STATE INCOME TAXES											
144	Income Tax Exp		246	SecD-Pretax	17	0	(45)	191	38	42	5
145	Income Taxes	409-411	246		17	0	(45)	191	38	42	5
146	Total Taxes	408-411	9,357		5,451	1,106	1,906	701	78	111	5
147											
148											
149	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
150	TOTAL EXPENSES		58,381		35,471	7,174	12,376	2,584	236	534	6
151											
IV. OPERATING REVENUES at Present Rates											
152	Distribution charge revenue		65,180	Total_Del_Rev	34,789	6,919	10,346	9,377	1,585	1,997	167
153	Forfeited discounts		-	None	-	-	-	-	-	-	-
154	Rent from Utility Property		1,425	NCP_at_Sec	921	184	305	-	-	15	-
155	Misc Service Revenue		-	Total_Del_Rev	-	-	-	-	-	-	-
156	Other revenue		143	Total_Del_Rev	76	15	23	21	3	4	0
157	CIAC / Cost Recovery		415	SecD-OpExp	261	52	88	9	1	4	0
158	M1 Revenue		35	Total_Del_Rev	19	4	6	5	1	1	0
159	Operating Revenues		67,198		36,067	7,174	10,767	9,411	1,590	2,022	167
160											
161											
162	TOTAL EXPENSES		58,381		35,471	7,174	12,376	2,584	236	534	6
163	V. NET INCOME at Present Rat		8,817		596	0	(1,609)	6,827	1,354	1,487	162
164											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
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Class Allocation- Secondary Demand

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	65,180		34,789	6,919	10,346	9,377	1,585	1,997	167
167	Other Operating Revenues	450-456	2,018		1,277	255	421	34	5	25	0
168	Total Operating Revenues		67,198		36,067	7,174	10,767	9,411	1,590	2,022	167
169											
170	Distribution / Transmission	580-599	12,773		8,151	1,633	2,732	117	11	129	0
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	20,418		12,728	2,551	4,314	567	62	195	1
173	Total Operating Expenses		33,190		20,879	4,184	7,046	684	73	324	1
174											
175	Depreciation Expense	403	15,833		9,142	1,884	3,425	1,199	85	99	0
176	Taxes Other Than Inc / Other	408	9,111		5,434	1,106	1,951	511	40	69	0
177	Income before Income tax		9,063		613	0	(1,654)	7,018	1,392	1,529	166
178	Income Taxes	409-411	246		17	0	(45)	191	38	42	5
179	NET INCOME		8,817		596	0	(1,609)	6,827	1,354	1,487	162
180											
181	RATE BASE		190,641		113,073	23,103	41,039	11,215	820	1,389	1
182	Return on Rate Base		4.63%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		190,641		113,073	23,103	41,039	11,215	820	1,389	1
187											
188	Operating expenses		33,190		20,879	4,184	7,046	684	73	324	1
189	Uncollectibles- Delivery		1,048		588	115	160	132	24	29	0
190	Depreciation expense		15,833		9,142	1,884	3,425	1,199	85	99	0
191	General taxes / Other		9,111		5,434	1,106	1,951	511	40	69	0
192	Subtotal- Operating Costs to recv		59,182		36,042	7,289	12,581	2,525	222	521	1
193											
194	Target Return on Rate Base- Aftu		13,288		7,881	1,610	2,860	782	57	97	0
195	Income taxes to recover		954	SecD-RB	566	116	205	56	4	7	0
196				7.18%							
197	Subtotal- Rev Req before GRT		73,424		44,490	9,015	15,647	3,363	283	625	2
198	GRT needed		-	0.00%	0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		73,424		44,490	9,015	15,647	3,363	283	625	2

Narragansett Electric Company d/b/a National Grid
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Class Allocation- Secondary Customer

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Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT										
3	Production Plant	302	-	None	-	-	-	-	-	-	-
4	Hydro Production Plant		-		-	-	-	-	-	-	-
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	-	None	-	-	-	-	-	-	-
15	OH Conductors and Devices	365	-	None	-	-	-	-	-	-	-
16	UG Conduit	366	-	None	-	-	-	-	-	-	-
17	UG Conductors & Devices	367	-	None	-	-	-	-	-	-	-
18	Line Transformers	368	-	Xfmr_Cost	-	-	-	-	-	-	-
19	Services	369	107,009	Services_Cost	95,006	10,647	1,328	27	0	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Install on Cust Premises	371	-	None	-	-	-	-	-	-	-
22	Street Light & Signal	373	39,684	Lighting	-	-	-	-	-	39,684	-
23	Electric Plant ARO	374	-	None	-	-	-	-	-	-	-
24	Distribution Plant	360-373	146,693		95,006	10,647	1,328	27	0	39,684	-
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-	SecC-Lab	-	-	-	-	-	-	-
28	General Plant	390	1,755	SecC-Lab	-	-	-	-	-	1,755	-
29	General Plant	389-399	1,755		-	-	-	-	-	1,755	-
30											
31	TOTAL UTILITY PLANT		148,448		95,006	10,647	1,328	27	0	41,439	-
32											

Narragansett Electric Company d/b/a National Grid
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Class Allocation- Secondary Customer

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
II. DEPRECIATION RESERVE											
33	Production Plant	108.3	-	None	-	-	-	-	-	-	-
34	Structures and Improvements	108.5	-	None	-	-	-	-	-	-	-
35	Station Equipment	108.5	-	None	-	-	-	-	-	-	-
36	Poles, Towers and Fixtures	108.5	-	None	-	-	-	-	-	-	-
37	OH Conductors and Devices	108.5	-	None	-	-	-	-	-	-	-
38	UG Conduit	108.5	-	None	-	-	-	-	-	-	-
39	UG Conductors & Devices	108.5	-	None	-	-	-	-	-	-	-
40	Line Transformers	108.5	-	Xfmr Cost	-	-	-	-	-	-	-
41	Services	108.5	41,311	Services_Cost	36,677	4,110	513	11	0	-	-
42	Meters	108.5	-	None	-	-	-	-	-	-	-
43	Install on Cust Premises	108.5	-	None	-	-	-	-	-	-	-
44	Street Light & Signal	108.5	37,190	Lighting	-	-	-	-	-	37,190	-
45	General Plant	108.5	540	SecC-Lab	-	-	-	-	-	540	-
46	Net Additions / Retirements	108.6	3,525	SecC-PT	2,256	253	32	1	0	984	-
47	Depreciation Reserve	108	82,566		38,933	4,363	544	11	0	38,714	-
III. OTHER RATE BASE ITEMS											
50	Property Held for Future Use		245	SecC-PT	157	18	2	0	0	68	-
51	Unamortized Debt costs		429	RateBase	238	44	69	62	11	5	0
52	Materials and Supp / Prepay		132	SecC-OpExp	22	3	2	1	0	105	0
53	Injuries & Damages Reserve		-	SecC-PT	-	-	-	-	-	-	-
54	Cash Working Capital		679	SecC-OpExp	111	14	8	6	1	539	0
55	Accumulated Deferred FIT		(16,286)	SecC-NetPT	(13,861)	(1,553)	(194)	(4)	(0)	(674)	-
56	Customer Deposits		-	None	-	-	-	-	-	-	-
57	Net Additions / Retirements		6,993	SecC-NetPT	5,952	667	83	2	0	289	-
58	Other Rate Base	131-283	(7,808)		(7,382)	(808)	(30)	67	12	333	0
59											
60											
61	TOTAL RATE BASE		58,074		48,690	5,476	754	83	12	3,058	0
62											

Narragansett Electric Company d/b/a National Grid
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense		-	None	-	-	-	-	-	-	-
65	Transmission Expense		-		-	-	-	-	-	-	-
66											
67											
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
69	Dist Oper-Supervision & Eng	580	102	SecC-Lab	-	-	-	-	-	-	-
70	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	102	-
71	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
72	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-
73	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-
74	Dist Oper-Outdoor Lighting	585	312	Lighting	-	-	-	-	-	312	-
75	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
76	Dist Oper-Cust Install	587	-	None	-	-	-	-	-	-	-
77	Dist Oper-Misc Expenses	588	317	SecC-Lab	-	-	-	-	-	317	-
78	Dist Oper-Rents	589	29	SecC-PT	18	2	0	0	0	8	-
79	Dist Maint-Supervision & Eng	590	45	SecC-Lab	-	-	-	-	-	45	-
80	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
81	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
82	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-
83	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-
84	Dist Maint-Line Transformers	595	-	Xfmr_Cost	-	-	-	-	-	-	-
85	Dist Maint-Outdoor Lighting	596	900	Lighting	-	-	-	-	-	900	-
86	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	1,705		18	2	0	0	0	1,684	-
88			1,705		18	2	0	0	0	1,684	-
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
90	Supervision	901	-	None	-	-	-	-	-	-	-
91	Meter Reading Exp- Comp	902	-	None	-	-	-	-	-	-	-
92	Cust Rees & Coll	903	-	None	-	-	-	-	-	-	-
93	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-
94	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-
95	Customer Accts. Exp.	901-905	-		-	-	-	-	-	-	-
96											
97											
98	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
99	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
100	Info&Instruct Advertising Exp	9090	-	None	-	-	-	-	-	-	-
101	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
102	Demo & Selling Expenses	912	-	None	-	-	-	-	-	-	-
103	Sales-Misc Expenses	916	-	None	-	-	-	-	-	-	-
104	Customer Serv. Exp.		-		-	-	-	-	-	-	-
105	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-

Narragansett Electric Company d/b/a National Grid
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Class Allocation- Secondary Customer

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
106											
107	E. ADMINISTRATIVE AND GENERAL										
108	A&G-Salaries	920	569	SecC-Lab	-	-	-	-	-	569	-
109	A&G-Office Supplies	921	223	SecC-Lab	-	-	-	-	-	223	-
110	A&G-Outside Services	923	197	SecC-Lab	-	-	-	-	-	197	-
111	Property Insurance	924	796	SecC-PT	509	57	7	0	0	222	-
112	Injuries & Damages Insurance	925	337	SecC-PT	216	24	3	0	0	94	-
113	Employee Pensions & Benefits	926	878	SecC-Lab	-	-	-	-	-	878	-
114	Regulatory Comm Expenses	928	342	RateBase	190	35	55	49	9	4	0
115	A&G-Misc Expenses	930200	(0)	MWh-Gen	(0)	(0)	(0)	(0)	(0)	(0)	(0)
116	A&G-Rents	931	652	SecC-Lab	-	-	-	-	-	652	-
117	A&G Maint-Gen Plant-Elec	935	7	SecC-Lab	-	-	-	-	-	7	-
118	Admin & Genl. Exp.	920-932	4,001		915	116	65	50	9	2,847	0
119	Total Operating Expenses		5,706		933	118	65	50	9	4,532	0
120											
121	II. DEPRECIATION EXPENSE										
122	Structures and Improvements	403	-	None	-	-	-	-	-	-	-
123	Station Equipment	403	-	None	-	-	-	-	-	-	-
124	Poles, Towers and Fixtures	403	-	None	-	-	-	-	-	-	-
125	OH Conductors and Devices	403	-	None	-	-	-	-	-	-	-
126	UG Conduit	403	-	None	-	-	-	-	-	-	-
127	UG Conductors & Devices	403	-	None	-	-	-	-	-	-	-
128	Line Transformers	403	-	Xfmr_Cost	-	-	-	-	-	-	-
129	Services	403	5,353	Services_Cost	4,753	533	66	1	0	-	-
130	Meters	403	-	None	-	-	-	-	-	-	-
131	Install on Cust Premises	403	-	None	-	-	-	-	-	-	-
132	Street Light & Signal	403	589	Lighting	-	-	-	-	-	589	-
133	General Plant	403	-	SecC-Lab	-	-	-	-	-	-	-
134	Net Additions / Retirements	407300	387	SecC-PT	248	28	3	0	0	108	-
135	Depreciation Expense	403	6,329		5,000	560	70	1	0	697	-
136											

Narragansett Electric Company d/b/a National Grid
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
III. TAXES and OTHER											
137	A. GENERAL TAXES										
138	Municipal property tax	408140	2,436	SecC-NetPt	2,074	232	29	1	0	101	-
140	Payroll related	408110	153	SecC-Lab	-	-	-	-	-	153	-
141	Other tax, Reg deferrals	408170	74	RateBase	41	8	12	11	2	1	0
142	General Taxes		2,663		2,115	240	41	11	2	255	0
143											
B. FEDERAL / STATE INCOME TAXES											
144	Income Tax Exp		181	SecC-Pretax	90	36	87	81	14	(130)	1
145	Income Taxes	409-411	181		90	36	87	81	14	(130)	1
146	Total Taxes	408-411	2,844		2,205	276	128	93	16	125	1
147											
148											
149	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
150	TOTAL EXPENSES		14,879		8,138	955	263	144	24	5,354	2
151											
IV. OPERATING REVENUES at Present Rates											
152	Distribution charge revenue		21,231	Total_Del_Rev	11,332	2,254	3,370	3,054	516	651	54
153	Forfeited discounts		-	None	-	-	-	-	-	-	-
154	Rent from Utility Property		-	None	-	-	-	-	-	-	-
155	Misc Service Revenue		-	Total_Del_Rev	-	-	-	-	-	-	-
156	Other revenue		47	Total_Del_Rev	25	5	7	7	1	1	0
157	CIAC / Cost Recovery		71	SecC-OpExp	12	1	1	1	0	57	0
158	M1 Revenue		11	Total_Del_Rev	6	1	2	2	0	0	0
159	Operating Revenues		21,360		11,374	2,261	3,380	3,063	518	709	54
160											
161											
162	TOTAL EXPENSES		14,879		8,138	955	263	144	24	5,354	2
163	V. NET INCOME at Present Rat		6,481		3,236	1,306	3,117	2,920	493	(4,645)	53
164											

Narragansett Electric Company d/b/a National Grid
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Class Allocation- Secondary Customer

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	21,231		11,332	2,254	3,370	3,054	516	651	54
167	Other Operating Revenues	450-456	129		42	8	10	9	2	58	0
168	Total Operating Revenues		21,360		11,374	2,261	3,380	3,063	518	709	54
169											
170	Distribution / Transmission	580-599	1,705		18	2	0	0	0	1,684	0
171	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
172	Admin & General	920-932	4,001		915	116	65	50	9	2,847	0
173	Total Operating Expenses		5,706		933	118	65	50	9	4,532	0
174											
175	Depreciation Expense	403	6,329		5,000	560	70	1	0	697	0
176	Taxes Other Than Inc / Other	408	2,663		2,115	240	41	11	2	255	0
177	Income before Income tax		6,662		3,327	1,343	3,204	3,001	507	(4,774)	54
178	Income Taxes	409-411	181		90	36	87	81	14	(130)	1
179	NET INCOME		6,481		3,236	1,306	3,117	2,920	493	(4,645)	53
180											
181	RATE BASE		58,074		48,690	5,476	754	83	12	3,058	0
182	Return on Rate Base		11.16%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		58,074		48,690	5,476	754	83	12	3,058	0
187											
188	Operating expenses		5,706		933	118	65	50	9	4,532	0
189	Uncollectibles- Delivery		319		179	35	49	40	7	9	0
190	Depreciation expense		6,329		5,000	560	70	1	0	697	0
191	General taxes / Other		2,663		2,115	240	41	11	2	255	0
192	Subtotal- Operating Costs to recv		15,017		8,227	954	225	102	18	5,492	0
193											
194	Target Return on Rate Base- Aftu		4,048		3,394	382	53	6	1	213	0
195	Income taxes to recover		291		244	27	4	0	0	15	0
196											
197	Subtotal- Rev Req before GRT		19,356		11,864	1,363	281	109	19	5,720	0
198	GRT needed		-		0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		19,356		11,864	1,363	281	109	19	5,720	0

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. HYDRO PRODUCTION PLANT										
3	Production Plant	302	-	None	-	-	-	-	-	-	-
4	Hydro Production Plant		-		-	-	-	-	-	-	-
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	-	None	-	-	-	-	-	-	-
15	OH Conductors and Devices	365	-	None	-	-	-	-	-	-	-
16	UG Conduit	366	-	None	-	-	-	-	-	-	-
17	UG Conductors & Devices	367	-	None	-	-	-	-	-	-	-
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	57,072	Meter Cost	32,234	16,977	6,036	1,825	7	-	7
21	Install on Cust Premises	371	120	Customers	104	12	2	0	0	1	0
22	Street Light & Signal	373	-	None	-	-	-	-	-	-	-
23	Electric Plant ARO	374	-	None	-	-	-	-	-	-	-
24	Distribution Plant	360-373	57,192		32,339	16,977	6,036	1,825	7	1	7
25											
26	E. GENERAL PLANT										
27	Land and Land Rights	389	-	Bill-Lab	-	-	-	-	-	-	-
28	General Plant	390	10,306	Bill-Lab	7,949	1,607	530	137	18	65	0
29	General Plant	389-399	10,306		7,949	1,607	530	137	18	65	0
30											
31	TOTAL UTILITY PLANT		67,498		40,287	18,585	6,566	1,962	25	66	7
32											

Narragansett Electric Company d/b/a National Grid
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
II. DEPRECIATION RESERVE											
33	Production Plant	108.3	-	None	-	-	-	-	-	-	-
34	Structures and Improvements	108.5	-	None	-	-	-	-	-	-	-
35	Station Equipment	108.5	-	None	-	-	-	-	-	-	-
36	Poles, Towers and Fixtures	108.5	-	None	-	-	-	-	-	-	-
37	OH Conductors and Devices	108.5	-	None	-	-	-	-	-	-	-
38	UG Conduit	108.5	-	None	-	-	-	-	-	-	-
39	UG Conductors & Devices	108.5	-	None	-	-	-	-	-	-	-
40	Line Transformers	108.5	-	None	-	-	-	-	-	-	-
41	Services	108.5	-	None	-	-	-	-	-	-	-
42	Meters	108.5	46,003	Meter_Cost	25,983	13,675	4,864	1,471	6	-	5
43	Install on Cust Premises	108.5	10	Customers	9	1	0	0	0	0	0
44	Street Light & Signal	108.5	-	None	-	-	-	-	-	-	-
45	General Plant	108.5	3,169	Bill-Lab	2,444	494	163	42	6	20	0
46	Net Additions / Retirements	108.6	1,603	Bill-PT	957	441	156	47	1	2	0
47	Depreciation Reserve	108	50,785		29,392	14,611	5,183	1,560	12	22	6
III. OTHER RATE BASE ITEMS											
50	Property Held for Future Use		111	Bill-DiPt	63	33	12	4	0	0	0
51	Unamortized Debt costs		83	RateBase	46	9	13	12	2	1	0
52	Materials and Supp / Prepay		915	Bill-OpExp	685	126	56	35	7	6	0
53	Injuries & Damages Reserve		-	Bill-PT	-	-	-	-	-	-	-
54	Cash Working Capital		4,695	Bill-OpExp	3,514	644	286	180	36	33	2
55	Accumulated Deferred FIT		(4,131)	Bill-NetPT	(2,693)	(982)	(342)	(99)	(3)	(11)	(0)
56	Customer Deposits		(8,889)	CustDep	(400)	(3,692)	(3,778)	(1,017)	-	(2)	-
57	Net Additions / Retirements		1,774	Bill-NetPT	1,157	422	147	43	1	5	0
58	Other Rate Base	131-283	(5,441)		2,372	(3,441)	(3,606)	(842)	44	31	2
59											
60											
61	TOTAL RATE BASE		11,271		13,267	532	(2,223)	(440)	57	76	3
62											

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CAI
Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
I. OPERATING AND MAINTENANCE EXPENSES											
63	B. TRANSMISSION EXPENSE										
64	Transmission Expense		-	None	-	-	-	-	-	-	-
65	Transmission Expense		-		-	-	-	-	-	-	-
66											
67											
C. DISTRIBUTION EXPENSE											
68	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
69	Dist Oper-Supervision & Eng	580	148	Bill-DxLab	84	44	16	5	0	-	0
70	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
71	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
72	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-
73	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-
74	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
75	Dist Oper-Electric Meters	586	1,393	Meter_Cost	787	414	147	45	0	-	0
76	Dist Oper-Cust Install	587	-	None	-	-	-	-	-	-	-
77	Dist Oper-Misc Expenses	588	459	Bill-DxLab	260	137	49	15	0	-	0
78	Dist Oper-Rents	589	13	Bill-PT	8	4	1	0	0	0	0
79	Dist Maint-Supervision & Eng	590	65	Bill-DxLab	37	19	7	2	0	-	0
80	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
81	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
82	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-
83	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-
84	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
85	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
86	Dist Maint-Electric Meters	597	56	Meter_Cost	32	17	6	2	0	-	0
87	Oper. & Maint. Exp.	500-599	2,134		1,206	634	226	68	0	0	0
88			2,134		1,206	634	226	68	0	0	0
89											
D. CUSTOMER ACCOUNTS AND SERVICE											
90	Supervision	901	694	Acc903	593	67	22	4	2	6	0
91	Meter Reading Exp- Comp	902	376	Meter_Cost	212	112	40	12	0	-	0
92	Cust Rees & Coll	903	12,163	Acc903	10,389	1,179	380	75	35	106	0
93	Uncollectible- Delivery	904	4,122	Total_Del_Rev	2,200	438	654	593	100	126	11
94	Misc Cust Acct	905	903	Customers	784	93	16	2	0	9	0
95	Customer Accts. Exp.	901-905	18,258		14,177	1,888	1,112	687	137	247	11
96											
97											
98	Cust Service-Supervision	907	61	MWh-Meter	25	5	11	16	4	1	0
99	Cust Assistance Expenses	908	1,119	MWh-Meter	452	92	198	300	64	10	4
100	Info&Instruct Advertising Exp	9090	517	MWh-Meter	209	42	91	138	30	4	2
101	Cust Service-Misc Expenses	910	1,093	MWh-Meter	441	90	193	293	63	9	4
102	Demo & Selling Expenses	912	282	MWh-Meter	114	23	50	75	16	2	1
103	Sales-Misc Expenses	916	570	MWh-Meter	230	47	101	153	33	5	2
104	Customer Serv. Exp.	901-919	3,642		1,471	299	644	975	210	31	12
105	Customer Accts. & Serv. Exp.		21,900		15,648	2,187	1,756	1,661	347	278	23

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Class All

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
106											
107	E. ADMINISTRATIVE AND GENERAL										
108	A&G-Salaries	920	3,341	Bill-Lab	2,577	521	172	44	6	21	0
109	A&G-Office Supplies	921	1,309	Bill-Lab	1,009	204	67	17	2	8	0
110	A&G-Outside Services	923	1,159	Bill-Lab	894	181	60	15	2	7	0
111	Property Insurance	924	362	Bill-PT	216	100	35	11	0	0	0
112	Injuries & Damages Insurance	925	153	Bill-PT	91	42	15	4	0	0	0
113	Employee Pensions & Benefits	926	5,158	Bill-Lab	3,978	805	265	68	9	32	0
114	Regulatory Comm Expenses	928	66	RateBase	37	7	11	10	2	1	0
115	A&G-Misc Expenses	930200	(0)	MWh-Gen	(0)	(0)	(0)	(0)	(0)	(0)	(0)
116	A&G-Rents	931	3,830	Bill-Lab	2,954	597	197	51	7	24	0
117	A&G Maint-Gen Plant-Elec	935	43	Bill-Lab	33	7	2	1	0	0	0
118	Admin & Genl. Exp.	920-932	15,421		11,790	2,463	823	221	28	95	1
119	Total Operating Expenses		39,455		28,645	5,285	2,805	1,951	375	372	23
120											
121	II. DEPRECIATION EXPENSE										
122	Structures and Improvements	403	-	Bill-PT	-	-	-	-	-	-	-
123	Station Equipment	403	-	None	-	-	-	-	-	-	-
124	Poles, Towers and Fixtures	403	-	None	-	-	-	-	-	-	-
125	OH Conductors and Devices	403	-	None	-	-	-	-	-	-	-
126	UG Conduit	403	-	None	-	-	-	-	-	-	-
127	UG Conductors & Devices	403	-	None	-	-	-	-	-	-	-
128	Line Transformers	403	-	None	-	-	-	-	-	-	-
129	Services	403	-	None	-	-	-	-	-	-	-
130	Meters	403	3,187	Meter Cost	1,800	947	337	102	0	-	0
131	Install on Cust Premises	403	4	Customers	3	0	0	0	0	0	0
132	Street Light & Signal	403	-	None	-	-	-	-	-	-	-
133	General Plant	403	-	Bill-Lab	-	-	-	-	-	-	-
134	Net Additions / Retirements	407300	176	Bill-PT	105	48	17	5	0	0	0
135	Depreciation Expense	403	3,367		1,908	996	354	107	0	0	0
136											

Narragansett Electric Company d/b/a National Grid
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Class Allocation- Billing Customer

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
III. TAXES and OTHER											
137	A. GENERAL TAXES										
138	Municipal property tax	408140	618	Bill-NetPT	403	147	51	15	0	2	0
140	Payroll related	408110	898	Bill-Lab	693	140	46	12	2	6	0
141	Other tax, Reg deferrals	408170	14	RateBase	8	1	2	2	0	0	0
142	General Taxes		1,530		1,104	288	100	29	2	7	0
143											
B. FEDERAL / STATE INCOME TAXES											
144	Income Tax Exp		(84)	Bill-Pretax	(257)	(60)	87	103	17	24	2
145	Income Taxes	409-411	(84)		(257)	(60)	87	103	17	24	2
146	Total Taxes	408-411	1,447		847	228	187	132	19	31	2
147											
148											
149	Interest on Customer deposits		132	CustDep	6	55	56	15	-	0	-
150	TOTAL EXPENSES		44,401		31,406	6,564	3,402	2,205	394	404	26
151											
IV. OPERATING REVENUES at Present Rates											
152	Distribution charge revenue		37,777	Total_Del_Rev	20,163	4,010	5,997	5,435	918	1,157	97
153	Forfeited discounts		1,657	Total_Del_Rev	884	176	263	238	40	51	4
154	Rent from Utility Property		-	None	-	-	-	-	-	-	-
155	Misc Service Revenue		1,368	Total_Del_Rev	730	145	217	197	33	42	3
156	Other revenue		83	Total_Del_Rev	44	9	13	12	2	3	0
157	CIAC / Cost Recovery		493	Bill-OpExp	369	68	30	19	4	3	0
158	M1 Revenue		20	Total_Del_Rev	11	2	3	3	0	1	0
159	Operating Revenues		41,399		22,202	4,410	6,523	5,904	998	1,257	105
160											
161											
162	TOTAL EXPENSES		44,401		31,406	6,564	3,402	2,205	394	404	26
163	V. NET INCOME at Present Rat		(3,002)		(9,204)	(2,154)	3,121	3,698	604	853	79
164											

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation- Billing Customer

BillCus
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
165	SUMMARY REPORT										
166	Utility Revenues	440-446	37,777		20,163	4,010	5,997	5,435	918	1,157	97
167	Other Operating Revenues	450-456	3,621		2,039	400	527	469	80	99	8
168	Total Operating Revenues		41,399		22,202	4,410	6,523	5,904	998	1,257	105
169											
170	Distribution / Transmission	580-599	2,134		1,206	634	226	68	0	0	0
171	Customer Acctg & Service	901-919	21,900		15,648	2,187	1,756	1,661	347	278	23
172	Admin & General	920-932	15,421		11,790	2,463	823	221	28	95	1
173	Total Operating Expenses		39,455		28,645	5,285	2,805	1,951	375	372	23
174											
175	Depreciation Expense	403	3,367		1,908	996	354	107	0	0	0
176	Taxes Other Than Inc / Other	408	1,662		1,109	343	156	44	2	7	0
177	Income before Income tax		(3,086)		(9,460)	(2,214)	3,208	3,802	621	877	81
178	Income Taxes	409-411	(84)		(257)	(60)	87	103	17	24	2
179	NET INCOME		(3,002)		(9,204)	(2,154)	3,121	3,698	604	853	79
180											
181	RATE BASE		11,271		13,267	532	(2,223)	(440)	57	76	3
182	Return on Rate Base		-26.64%								
183											
184	REVENUE REQUIREMENTS										
185	Target Rate of Return		6.9700%		6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%	6.9700%
186	Rate Base		11,271		13,267	532	(2,223)	(440)	57	76	3
187											
188	Operating expenses		35,333		26,444	4,847	2,151	1,358	274	246	13
189	Uncollectibles- Delivery		597		336	65	91	75	13	16	0
190	Depreciation expense		3,367		1,908	996	354	107	0	0	0
191	General taxes / Other		1,662		1,109	343	156	44	2	7	0
192	Subtotal- Operating Costs to rec		40,960		29,798	6,252	2,752	1,584	291	270	14
193											
194	Target Return on Rate Base- Aft		786		925	37	(155)	(31)	4	5	0
195	Income taxes to recover		56	Bill-RB	66	3	(11)	(2)	0	0	0
196				7.18%							
197	Subtotal- Rev Req before GRT		41,802		30,789	6,292	2,586	1,551	295	276	14
198	GRT needed		-	0.00%	0	0	0	0	0	0	0
199	TOTAL REVENUE REQ.		41,802		30,789	6,292	2,586	1,551	295	276	14

Narragansett Electric Company d/b/a National Grid
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Line	Account	No.	Balance	Functional	Classification		Class Allocation					
					Primary Dist	Secondary Dist	SubTDem	PrimDem	SecnDem	SecnCus	BillCus	
1	I. ELECTRIC PLANT IN SERVICE											
2	A. HYDRO PRODUCTION PLANT											
3	Production Plant	302	3,126	SubT	-	-	MWh-Gen	-	-	-	-	
4	Hydro Production Plant		<u>3,126</u>									
5												
6	C. TRANSMISSION PLANT											
7	Transmission Plant	361	0	-	-	-	-	-	-	-	-	
8	Transmission Plant	350-359	<u>0</u>									
9												
10	D. DISTRIBUTION PLANT											
11	Land and Land Rights	360	12,970	Stations	Demand	-	-	NCP_at_Pri	-	-	-	
12	Structures and Improvements	361	10,145	Stations	Demand	-	-	NCP_at_Pri	-	-	-	
13	Station Equipment	362	254,614	Stations	Demand	-	-	NCP_at_Pri	-	-	-	
14	Poles, Towers and Fixtures	364	237,915	Func-364	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
15	OH Conductors and Devices	365	308,051	Func-365	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
16	UG Conduit	366	71,882	Func-366	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
17	UG Conductors & Devices	367	173,809	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
18	Line Transformers	368	189,828	Sec	-	Demand	-	-	Xfmr_Cost	-	-	
19	Services	369	107,009	Sec	-	Customer	-	-	Services_Cost	-	-	
20	Meters	370	57,072	Bill	-	-	-	-	-	-	Meter_Cost	
21	Install on Cust Premises	371	120	Bill	-	-	-	-	-	-	Customers	
22	Street Light & Signal	373	39,684	Sec	-	Customer	-	-	-	-	Lighting	
23	Electric Plant ARO	374	0	-	-	-	-	-	-	-	-	
24	Distribution Plant	360-373	<u>1,463,099</u>									
25												
26	E. GENERAL PLANT											
27	Land and Land Rights	389	0	-	-	-	-	-	-	-	-	
28	General Plant	390	47,681	Labor	Demand	-	-	PrD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
29	General Plant	389-399	<u>47,681</u>									
30												
31	TOTAL UTILITY PLANT		<u>1,513,906</u>									
32												

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Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
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Line	Account	No.	Balance	Classification		Class Allocation					
				Primary	Secondary	SubTDem	PrimDem	SecnDem	SecnCus	BillCus	
				Dist	Dist						
33	II. DEPRECIATION RESERVE										
34	Production Plant	108.3	3,119	-	-	MWh-Gen	-	-	-	-	
35	Structures and Improvements	108.5	5,100	Demand	-	-	NCP_at_Pri	-	-	-	
36	Station Equipment	108.5	51,252	Demand	-	-	NCP_at_Pri	-	-	-	
37	Poles, Towers and Fixtures	108.5	107,524	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
38	OH Conductors and Devices	108.5	127,510	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
39	UG Conduit	108.5	33,881	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
40	UG Conductors & Devices	108.5	67,415	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
41	Line Transformers	108.5	117,426	-	Demand	-	-	Xfmr_Cost	-	-	
42	Services	108.5	41,311	-	Customer	-	-	-	Services_Cost	-	
43	Meters	108.5	46,003	-	-	-	-	-	-	Meter_Cost	
44	Install on Cust Premises	108.5	10	-	-	-	-	-	-	Customers	
45	Street Light & Signal	108.5	37,190	-	Customer	-	-	-	-	Lighting	
46	General Plant	108.5	14,663	Demand	Sec Labor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
47	Net Additions / Retirements	108.6	35,950	Demand	Sec Plant	SubT-Pt	PriD-PT	SecD-PT	SecC-PT	Bill-PT	
48	Depreciation Reserve	108	688,354								
49											
50	III. OTHER RATE BASE ITEMS										
51	Property Held for Future Use		2,494	Demand	Sec Plant	SubT-Pt	PriD-PT	SecD-PT	SecC-PT	Bill-DiPt	
52	Unamortized Debt costs		5,385	Demand	Sec_RB	RateBase	RateBase	RateBase	RateBase	RateBase	
53	Materials and Supp / Prepay		3,494	Demand	SecOpExp	SubT-OpEx	PriD-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp	
54	Injuries & Damages Reserve		0	-	-	-	-	-	-	-	
55	Cash Working Capital		17,922	Demand	SecOpExp	SubT-OpExp	PriD-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp	
56	Accumulated Deferred FIT		(204,080)	Demand	SecNetPlant	SubT-NetPt	PriD-NetPT	SecD-NetPT	SecC-NetPT	Bill-NetPT	
57	Customer Deposits		(8,889)	-	-	-	-	-	-	CustDep	
58	Net Additions / Retirements		87,633	Demand	SecNetPlant	SubT-NetPt	PriD-NetPT	SecD-NetPT	SecC-NetPT	Bill-NetPT	
59	Other Rate Base	131-283	(96,041)								
60											
61	TOTAL RATE BASE		729,511								
62											

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Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
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Line	Account	No.	Balance	Classification			Class Allocation					
				Functional	Primary Dist	Secondary Dist	SubTDem	PrimDem	SecnDem	SecnCus	BillCus	
63	I. OPERATING AND MAINTENANCE EXPENSES											
64	B. TRANSMISSION EXPENSE											
65	Transmission Expense											
66	Transmission Expense											
67												
68	C. DISTRIBUTION EXPENSE		0									
69	Purchased Power- Borderline	555	2,325	Dist-Lab	Demand	SecDxLabor	SubT-Lab	PrID-Lab	SecD-Lab	SecC-Lab	Bill-DxLab	
70	Dist Oper-Supervision & Eng	580	2,384	SubT	-	-	MWh-Gen	-	-	-	-	
71	Dist Oper-Load Dispatching	581	1,293	Stations	Demand	-	-	NCP_at_Pri	-	-	-	
72	Dist Oper-Substations	582	2,641	OH_Total	Demand	Sec_OH	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
73	Dist Oper-Overhead Lines	583	365	Func-367	Demand	Sec_UG	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
74	Dist Oper-Underground Lines	584	312	Sec	-	Customer	-	-	Lighting	-	-	
75	Dist Oper-Outdoor Lighting	585	1,393	Bill	-	-	-	-	-	-	Meter_Cost	
76	Dist Oper-Electric Meters	586	100	Func-364	Demand	Demand	MWh-Meter	MWh-Meter	-	-	-	
77	Dist Oper-Cust Install	587	7,216	Dist-Lab	Demand	SecDxLabor	SubT-Lab	PrID-Lab	SecD-Lab	SecC-Lab	Bill-DxLab	
78	Dist Oper-Misc Expenses	588	293	Plant	Demand	SecPlant	SubT-Pt	PrID-PT	SecD-PT	SecC-PT	Bill-PT	
79	Dist Oper-Rents	589	1,019	Dist-Lab	Demand	SecLabor	SubT-Lab	PrID-Lab	SecD-Lab	SecC-Lab	Bill-DxLab	
80	Dist Maint-Supervision & Eng	590	79	Stations	Demand	-	-	NCP_at_Pri	-	-	-	
81	Dist Maint-Structures	591	1,640	Stations	Demand	-	-	NCP_at_Pri	-	-	-	
82	Dist Maint-Substations	592	19,471	OH_Total	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
83	Dist Maint-Overhead Lines	593	2,332	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
84	Dist Maint-Underground Lines	594	386	Sec	-	Demand	-	-	Xfmr_Cost	-	-	
85	Dist Maint-Line Transformers	595	900	Sec	-	Customer	-	-	-	Lighting	-	
86	Dist Maint-Outdoor Lighting	596	56	Bill	-	-	-	-	-	-	-	
87	Dist Maint-Electric Meters	597										
88	Oper. & Maint. Exp.	500-599	44,205									

Narragansett Electric Company d/b/a National Grid
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Line	Account	No.	Balance	Functional	Classification		Class Allocation				
					Primary Dist	Secondary Dist	SubTDem	PrimDem	SecnDem	SecnCus	BillCus
90	D. CUSTOMER ACCOUNTS AND SERVICE										
91	Supervision	901	694	Bill	-	-	-	-	-	-	Acct903
92	Meter Reading Exp- Comp	902	376	Bill	-	-	-	-	-	-	Meter_Cost
93	Cust Recs & Coll	903	12,163	Bill	-	-	-	-	-	-	Acct903
94	Uncollectible- Delivery	904	4,122	Bill	-	-	-	-	-	-	Total_Del_Rev
95	Misc Cust Acct	905	903	Bill	-	-	-	-	-	-	Customers
96	Customer Accts. Exp.	901-905	18,258								
97											
98	Cust Service-Supervision	907	61	Bill	-	-	-	-	-	-	MWh-Meter
99	Cust Assistance Expenses	908	1,119	Bill	-	-	-	-	-	-	MWh-Meter
100	Info&Instruct Advertising Exp	9,090	517	Bill	-	-	-	-	-	-	MWh-Meter
101	Cust Service-Misc Expenses	910	1,093	Bill	-	-	-	-	-	-	MWh-Meter
102	Demo & Selling Expenses	912	282	Bill	-	-	-	-	-	-	MWh-Meter
103	Sales-Misc Expenses	916	570	Bill	-	-	-	-	-	-	MWh-Meter
104			3,642								
105	Customer Accts. & Serv. Exp.	901-919	21,900								
106											

Narragansett Electric Company d/b/a National Grid
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Line	Account	No.	Balance	Functional	Classification		Class Allocation				
					Primary Dist	Secondary Dist	SubTDem	PrimDem	SecnDem	SecnCus	BillCus
107	E. ADMINISTRATIVE AND GENERAL										
108	A&G-Salaries	920	15,459	Labor	Demand	SecLabor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
109	A&G-Office Supplies	921	6,054	Labor	Demand	SecLabor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
110	A&G-Outside Services	923	5,361	Labor	Demand	SecLabor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
111	Property Insurance	924	8,116	Plant	Demand	SecPlant	SubT-Pt	PriD-PT	SecD-PT	SecC-PT	Bill-PT
112	Injuries & Damages Insurance	925	3,436	Plant	Demand	SecPlant	SubT-Pt	PriD-PT	SecD-PT	SecC-PT	Bill-PT
113	Employee Pensions & Benefits	926	23,864	Labor	Demand	SecLabor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
114	Regulatory Comm Expenses	928	4,290	RateBase	Demand	Sec_RB	RateBase	RateBase	RateBase	RateBase	RateBase
115	A&G-Misc Expenses	930200	(1)	Plant	Demand	SecPlant	-	MW/h-Gen	MW/h-Gen	-	-
116	A&G-Rents	931	17,722	Labor	Demand	SecLabor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
117	A&G Maint-Gen Plant-Elec	935	198	Labor	Demand	SecLabor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
118	Admin & Genl. Exp.	920-932	84,499								
119	Total Operating Expenses		150,604								
120											
121	II. DEPRECIATION EXPENSE										
122	Structures and Improvements	403	138	Stations	Demand	-	-	NCP_at_Pri	-	-	-
123	Station Equipment	403	5,606	Stations	Demand	-	-	NCP_at_Pri	-	-	-
124	Poles, Towers and Fixtures	403	10,159	Func-364	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
125	OH Conductors and Devices	403	8,163	Func-365	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
126	UG Conduit	403	1,063	Func-366	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
127	UG Conductors & Devices	403	5,944	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
128	Line Transformers	403	5,977	Sec	-	Demand	-	-	Xfmr_Cost	-	-
129	Services	403	5,353	Sec	-	Customer	-	-	Services_Cost	-	-
130	Meters	403	3,187	Bill	-	-	-	-	-	-	Meter_Cost
131	Install on Cust Premises	403	4	Bill	-	-	-	-	-	-	Customers
132	Street Light & Signal	403	589	Sec	-	Customer	-	-	-	Lighting	-
133	General Plant	403	0	-	-	-	-	-	-	-	-
134	Net Additions / Retirements	407,300	3,945	Plant	Demand	SecPlant	NCP_at_115	PriD-PT	SecD-PT	SecC-PT	Bill-PT
135	Depreciation Expense	403	50,128								
136											

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Line	Account	No.	Balance	Classification		Class Allocation					
				Primary Dist	Secondary Dist	SubTDem	PrimDem	SecnDem	SecnCus	BillCus	
137	III. TAXES and OTHER										
138	A. GENERAL TAXES										
139	Municipal property tax	408,140	30,530	Demand	SecNetPlant	SubT-NetPt	PriD-NetPt	SecD-NetPt	SecC-NetPt	Bill-NetPT	
140	Payroll related	408,110	4,155	Demand	SecLabor	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
141	Other tax, Reg deferrals	408,170	926	Demand	Sec_RB	RateBase	RateBase	RateBase	RateBase	RateBase	
142	General Taxes		35,611								
143											
144	B. FEDERAL / STATE INCOME TAXES										
145	Income Tax Exp		1,157	Demand	SecPretax	SubT-Pretax	PriD-Pretax	SecD-Pretax	SecC-Pretax	Bill-Pretax	
146	Income Taxes	409-411	1,157								
147	Total Taxes	408-411	36,768								
148											
149	Interest on Customer deposits		132	-	-	-	-	-	-	CustDep	
150	TOTAL EXPENSES		237,632								
151											
152	IV. OPERATING REVENUES at Present Rates										
153	Distribution charge revenue		270,562	Demand	SecPlant	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	
154	Forfeited discounts		1,657	-	-	-	-	-	-	Total_Del_Rev	
155	Rent from Utility Property		2,885	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	
156	Misc Service Revenue		1,368	-	-	-	-	-	-	Total_Del_Rev	
157	Other revenue		594	Demand	SecPlant	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	
158	CIAC / Cost Recovery		1,883	Demand	SecOpExp	SubT-OpEx	PriD-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp	
159	M1 Revenue		143	Demand	Sec_RB	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	
160	Operating Revenues		279,092								
161											
162	TOTAL EXPENSES		237,632								
163	V. NET INCOME at Present Rates		41,460								

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)

Functionalization Factors

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Functionalization Factors

0	Allocator Name	Total	Supply	SubTransmiss ion	Primary Dist	Secondary Dist	Billing
1	None	0					
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3							
4	Supply	1	1				
5		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
6							
7	SubT	1		1			
8		100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
9							
10	Prim	1			1		
11		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
12							
13	Sec	1				1	
14		100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
15							
16	Bill	1					1
17		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
18							
19	Stations	1			1		
20		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
21							
22	Comp	1					
23		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24							
25	Func-364	10,298	-	326	4,885	5,087	-
26		100.00%	0.00%	3.17%	47.44%	49.40%	0.00%
27							
28	Func-365	14,922	-	932	8,873	5,116	-
29		100.00%	0.00%	6.25%	59.46%	34.29%	0.00%
30							
31	Func-366	1,392	-	154	1,004	234	-
32		100.00%	0.00%	11.04%	72.12%	16.84%	0.00%
33							
34	Func-367	2,466	-	444	1,744	279	-
35		100.00%	0.00%	17.99%	70.69%	11.32%	0.00%
36							
37	PTF/OH/UG	791,657	-	65,989	470,747	254,921	-
38		100.00%	0.00%	8.34%	59.46%	32.20%	0.00%
39							
40	DistPt	1,463,099	-	65,989	748,476	591,442	57,192
41		100.00%	0.00%	4.51%	51.16%	40.42%	3.91%
42							

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)

Functionalization Factors

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0	Allocator Name	Total	Supply	SubTransmiss ion	Primary Dist	Secondary Dist	Billing
43	Plant	1,513,906	-	74,137	768,088	604,183	67,498
44		100.00%	0.00%	4.90%	50.74%	39.91%	4.46%
45							
46	NetPlant	825,552	-	40,472	488,545	279,822	16,713
47		100.00%	0.00%	4.90%	59.18%	33.90%	2.02%
48							
49	PTF-OH-UG	791,657	-	65,989	470,747	254,921	-
50		100.00%	0.00%	8.34%	59.46%	32.20%	0.00%
51							
52	OH_Total	545,966	-	26,781	296,036	223,149	-
53		100.00%	0.00%	4.91%	54.22%	40.87%	0.00%
54							
55	UG_Total	245,691	-	39,208	174,711	31,772	-
56		100.00%	0.00%	15.96%	71.11%	12.93%	0.00%
57							
58	RateBase	729,511	-	37,052	432,473	248,715	11,271
59		100.00%	0.00%	5.08%	59.28%	34.09%	1.55%
60							
61	Labor	32,592	-	3,433	13,406	8,709	7,044
62		100.00%	0.00%	10.53%	41.13%	26.72%	21.61%
63							
64	Dist-Lab	25,431	-	3,199	12,495	8,117	1,619
65		100.00%	0.00%	12.58%	49.13%	31.92%	6.37%
66							
67	OpExp	150,604	-	13,315	58,937	38,897	39,455
68		100.00%	0.00%	8.84%	39.13%	25.83%	26.20%
69							
70	RevReqPF	296,138	-	20,748	139,462	94,580	41,348
71		100.00%	0.00%	7.01%	47.09%	31.94%	13.96%
72							
73	Pretax	42,617	-	1,757	28,221	15,725	(3,086)
74		100.00%	-	4.12%	66.22%	36.90%	(7.24%)
75							

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)

Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Demand	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Commodity	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Customer	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	Pri364	1	100.00%	0.00%	0.00%
14		100.00%	100.00%	0.00%	0.00%
15					
16	Pri365	100.00%	100.00%	0.00%	0.00%
17		100.00%	100.00%	0.00%	0.00%
18					
19	Pri366	100.00%	100.00%	0.00%	0.00%
20		100.00%	100.00%	0.00%	0.00%
21					
22	Pri367	100.00%	100.00%	0.00%	0.00%
23		100.00%	100.00%	0.00%	0.00%
24					
25	Pri368	100.00%	100.00%	0.00%	0.00%
26		100.00%	100.00%	0.00%	0.00%
27					
28	Sec364	100.00%	100.00%	0.00%	0.00%
29		100.00%	100.00%	0.00%	0.00%
30					
31	Sec365	100.00%	100.00%	0.00%	0.00%
32		100.00%	100.00%	0.00%	0.00%
33					
34	Sec366	100.00%	100.00%	0.00%	0.00%
35		100.00%	100.00%	0.00%	0.00%
36					

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)

Classification Factors

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0	Allocator Name	Total	Demand	Commodity	Customer
37	Sec367	100.00%	100.00%	0.00%	0.00%
38		100.00%	100.00%	0.00%	0.00%
39					
40	Sec368	100.00%	100.00%	0.00%	0.00%
41		100.00%	100.00%	0.00%	0.00%
42					
43	Pri_OH	296,036	296,036	-	-
44		100.00%	100.00%	0.00%	0.00%
45					
46	Pri_UG	174,711	174,711	-	-
47		100.00%	100.00%	0.00%	0.00%
48					
49	PriPlant	768,088	768,088	-	-
50		100.00%	100.00%	0.00%	0.00%
51					
52	Pri364-367	470,747	470,747	-	-
53		100.00%	100.00%	0.00%	0.00%
54					
55	Pri_RB	432,473	432,473	-	-
56		100.00%	100.00%	0.00%	0.00%
57					
58	PriLabor	13,406	13,406	-	-
59		100.00%	100.00%	0.00%	0.00%
60					
61	PriOpExp	58,937	58,937	-	-
62		100.00%	100.00%	0.00%	0.00%
63					

ClassFctr Narragansett Electric Company d/b/a National Grid
Sch. 1G-3 (C) Allocated Cost of Service- Compliance (\$000s)
Fac Rate Year Ending August 31, 2019 (Rate Year 1)
Classification Factors **Classification Factors**

0	Allocator Name	Total	Demand	Commodity	Customer
64	PriPretax	28,221	28,221	-	-
65		100.00%	100.00%	0.00%	0.00%
66					
67	Sec_OH	223,149	223,149	-	-
68		100.00%	100.00%	0.00%	0.00%
69					
70	Sec_UG	31,772	31,772	-	-
71		100.00%	100.00%	0.00%	0.00%
72					
73	SecPlant	604,183	455,735	-	148,448
74		100.00%	75.43%	0.00%	24.57%
75					
76	SecNetPlant	279,822	213,940	-	65,882
77		100.00%	76.46%	0.00%	23.54%
78					
79	Sec364-367	254,921	254,921	-	-
80		100.00%	100.00%	0.00%	0.00%
81					
82	Sec_RB	248,715	190,641	-	58,074
83		100.00%	76.65%	0.00%	23.35%
84					
85	SecDxLabor	8,117	6,999	-	1,118
86		100.00%	86.22%	0.00%	13.78%
87					
88	SecLabor	8,709	7,509	-	1,200
89		100.00%	86.22%	0.00%	13.78%
90					
91	SecOpExp	38,897	33,190	-	5,706
92		100.00%	85.33%	0.00%	14.67%
93					
94	SecPretax	15,725	9,063	-	6,662
95		100.00%	57.64%	0.00%	42.36%
96					
97	Sec_RRPf	84,826	71,349	-	13,477
98		100.00%	84.11%	0.00%	15.89%
99					

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation Factors

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Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
1	None	-							
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3									
4	A16/A60	1	1						
5		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6									
7	Lighting	1						1	
8		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
9									
10	MWh-Meter	7,295,727	2,946,725	598,981	1,290,927	1,952,810	420,270	62,050	23,963
11		100.00%	40.39%	8.21%	17.69%	26.77%	5.76%	0.85%	0.33%
12									
13	MWh-Gen	7,772,456	3,186,181	647,655	1,394,628	2,020,572	432,365	67,092	23,963
14		100.00%	40.99%	8.33%	17.94%	26.00%	5.56%	0.86%	0.31%
15									
16	NCP_at_115	1,938	938	187	316	385	85	15	11
17		100.00%	48.39%	9.66%	16.32%	19.89%	4.37%	0.79%	0.57%
18									
19	NCP_at_Pri	1,848	906	181	306	373	68	15	-
20		100.00%	49.02%	9.79%	16.53%	20.15%	3.70%	0.80%	0.00%
21									
22	NCP_at_Sec	1,341	867	173	287	-	-	14	-
23		100.00%	64.65%	12.91%	21.39%	0.00%	0.00%	1.06%	0.00%
24									
25	Bills	6,090	5,285	627	105	13	0	60	0
26		100.00%	86.78%	10.29%	1.72%	0.22%	0.00%	0.99%	0.00%
27									
28	Customers	507,492	440,389	52,216	8,745	1,109	0.013	5,020	0.001
29		100.00%	86.78%	10.29%	1.72%	0.22%	0.00%	0.99%	0.00%
30									
31	Xfmr_Cost	108,932	52,007	11,370	23,950	20,178	1,427	-	-
32		100.00%	47.74%	10.44%	21.99%	18.52%	1.31%	0.00%	0.00%
33									
34	Services_Cost	894,020	793,737	88,952	11,099	229	4	-	-
35		100.00%	88.78%	9.95%	1.24%	0.03%	0.00%	0.00%	0.00%
36									
37	Meter_Cost	44,178	24,952	13,132	4,671	1,413	6	-	5
38		100.00%	56.48%	29.73%	10.57%	3.20%	0.01%	0.00%	0.01%
39									
40	All_Meters	513	449	54	9	1	0	-	0
41		100.00%	87.62%	10.48%	1.69%	0.21%	0.00%	0.00%	0.00%
42									

Narragansett Electric Company d/b/a National Grid
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Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation Factors

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Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
43	kWh_Rev	142,462	104,958	19,515	6,042	10,760	-	804	383
44		100.00%	73.67%	13.70%	4.24%	7.55%	0.00%	0.56%	0.27%
45									
46	Demand_Rev	31,275	-	-	17,431	10,798	3,046	-	-
47		100.00%	0.00%	0.00%	55.73%	34.53%	9.74%	0.00%	0.00%
48									
49	Total_Del_Rev	270,562	144,411	28,721	42,947	38,923	6,578	8,290	692
50		100.00%	53.37%	10.62%	15.87%	14.39%	2.43%	3.06%	0.26%
51									
52	Acct903	0	0	0	0	0	0	0	0
53		100.00%	85.41%	9.69%	3.13%	0.62%	0.28%	0.87%	0.00%
54									
55	Write-Offs	3,122	2,593	270	173	41	24	21	-
56		100.00%	83.05%	8.66%	5.55%	1.31%	0.77%	0.66%	0.00%
57									
58	CustDep	100.00%	4.50%	41.54%	42.50%	11.44%	0.00%	0.03%	0.00%
59		100.00%	4.50%	41.54%	42.50%	11.44%	0.00%	0.03%	0.00%
60									
61	Light-Fixtures	6	-	-	-	-	-	6	-
62		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
63									
64	Lighting	1	0	0	0	0	0	1	0
65		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
66									
67	SubT-Pt	74,137	35,392	7,077	12,205	15,146	3,320	591	407
68		100.00%	47.74%	9.55%	16.46%	20.43%	4.48%	0.80%	0.55%
69									
70	SubT-NetPt	40,472	19,421	3,882	6,641	8,185	1,796	322	226
71		100.00%	47.99%	9.59%	16.41%	20.22%	4.44%	0.79%	0.56%
72									
73	SubT-OpEx	13,315	5,851	1,179	2,306	3,138	676	112	53
74		100.00%	43.94%	8.85%	17.32%	23.57%	5.08%	0.84%	0.40%
75									
76	SubT-RB	37,052	17,724	3,541	6,096	7,541	1,651	296	202
77		100.00%	47.83%	9.56%	16.45%	20.35%	4.46%	0.80%	0.55%
78									
79	SubT-Lab	3,433	1,490	301	598	824	178	29	14
80		100.00%	43.40%	8.77%	17.41%	24.01%	5.18%	0.84%	0.39%
81									
82	SubT-Pretax	1,757	2,407	462	65	(1,201)	(388)	439	(26)
83		100.00%	136.98%	26.30%	3.69%	-68.34%	-22.11%	24.98%	-1.50%
84									

Narragansett Electric Company d/b/a National Grid
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Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation Factors

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Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
85	PrID-RB	432,473	212,241	42,356	71,490	86,964	15,944	3,476	1
86		100.00%	49.08%	9.79%	16.53%	20.11%	3.69%	0.80%	0.00%
87									
88	PrID-Lab	13,406	6,567	1,312	2,217	2,706	497	107	0
89		100.00%	48.99%	9.78%	16.54%	20.18%	3.71%	0.80%	0.00%
90									
91	PrID-OpExp	58,937	29,041	5,779	9,735	11,746	2,153	481	1
92		100.00%	49.28%	9.81%	16.52%	19.93%	3.65%	0.82%	0.00%
93									
94	PrID-Pt	768,088	376,542	75,196	126,998	154,809	28,390	6,152	0
95		100.00%	49.02%	9.79%	16.53%	20.16%	3.70%	0.80%	0.00%
96									
97	PrID-NetPt	488,545	239,501	47,829	80,778	98,467	18,058	3,913	0
98		100.00%	49.02%	9.79%	16.53%	20.16%	3.70%	0.80%	0.00%
99									
100	PrID-Pt-Tax	748,476	366,935	73,277	123,755	150,851	27,663	5,995	-
101		100.00%	49.02%	9.79%	16.53%	20.15%	3.70%	0.80%	0.00%
102									
103	PrID-Pretax	28,221	19,212	3,805	3,834	(1,521)	(541)	3,107	325
104		100.00%	68.08%	13.48%	13.59%	-5.39%	-1.92%	11.01%	1.15%
105									
106	SecD-RB	190,641	113,073	23,103	41,039	11,215	820	1,389	1
107		100.00%	59.31%	12.12%	21.53%	5.88%	0.43%	0.73%	0.00%
108									
109	SecD-Lab	7,509	4,796	960	1,605	65	7	76	0
110		100.00%	63.86%	12.79%	21.38%	0.86%	0.09%	1.02%	0.00%
111									
112	SecD-OpExp	33,190	20,879	4,184	7,046	684	73	324	1
113		100.00%	62.91%	12.60%	21.23%	2.06%	0.22%	0.98%	0.00%
114									
115	SecD-Pt	455,735	262,446	54,129	98,600	35,257	2,497	2,804	0
116		100.00%	57.59%	11.88%	21.64%	7.74%	0.55%	0.62%	0.00%
117									
118	SecD-NetPt	213,940	126,772	25,932	46,159	12,640	896	1,540	0
119		100.00%	59.26%	12.12%	21.58%	5.91%	0.42%	0.72%	0.00%
120									
121	SecD-Pt-Tax	444,749	255,430	52,725	96,252	35,163	2,487	2,693	-
122		100.00%	57.43%	11.85%	21.64%	7.91%	0.56%	0.61%	0.00%
123									
124	SecD-DiPt	444,749	255,430	52,725	96,252	35,163	2,487	2,693	-
125		100.00%	57.43%	11.85%	21.64%	7.91%	0.56%	0.61%	0.00%
126									

Narragansett Electric Company d/b/a National Grid
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Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation Factors

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Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
127	SecD-Pretax	9,063	613	0	(1,654)	7,018	1,392	1,529	166
128		100.00%	6.76%	0.00%	-18.25%	77.43%	15.36%	16.87%	1.83%
129									
130	SecC-RB	58,074	48,690	5,476	754	83	12	3,058	0
131		100.00%	83.84%	9.43%	1.30%	0.14%	0.02%	5.27%	0.00%
132									
133	SecC-Lab	1,200	-	-	-	-	-	1,200	-
134		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
135									
136	SecC-OpExp	5,706	933	118	65	50	9	4,532	0
137		100.00%	16.35%	2.08%	1.14%	0.87%	0.15%	79.41%	0.00%
138									
139	SecC-Pt	148,448	95,006	10,647	1,328	27	0	41,439	-
140		100.00%	64.00%	7.17%	0.89%	0.02%	0.00%	27.91%	0.00%
141									
142	SecC-NetPt	65,882	56,073	6,284	784	16	0	2,725	-
143		100.00%	85.11%	9.54%	1.19%	0.02%	0.00%	4.14%	0.00%
144									
145	SecC-Pt-Tax	148,448	95,006	10,647	1,328	27	0	41,439	-
146		100.00%	64.00%	7.17%	0.89%	0.02%	0.00%	27.91%	0.00%
147									
148	SecC-Pretax	6,662	3,327	1,343	3,204	3,001	507	(4,774)	54
149		100.00%	49.94%	20.15%	48.10%	45.05%	7.61%	-71.67%	0.82%
150									
151	Bill-RB	11,271	13,267	532	(2,223)	(440)	57	76	3
152		100.00%	117.70%	4.72%	-19.72%	-3.90%	0.51%	0.67%	0.03%
153									
154	Bill-DxLab	1,619	915	481	171	52	0	-	0
155		100.00%	56.48%	29.73%	10.57%	3.20%	0.01%	0.00%	0.01%
156									
157	Bill-Lab	7,044	5,433	1,099	362	93	12	44	0
158		100.00%	77.13%	15.60%	5.14%	1.33%	0.17%	0.63%	0.00%
159									
160	Bill-OpExp	35,333	26,444	4,847	2,151	1,358	274	246	13
161		100.00%	74.84%	13.72%	6.09%	3.84%	0.78%	0.70%	0.04%
162									
163	Bill-Pt	67,498	40,287	18,585	6,566	1,962	25	66	7
164		100.00%	59.69%	27.53%	9.73%	2.91%	0.04%	0.10%	0.01%
165									
166	Bill-NetPt	16,713	10,895	3,973	1,383	402	13	44	1
167		100.00%	65.19%	23.77%	8.28%	2.41%	0.08%	0.27%	0.01%
168									

Narragansett Electric Company d/b/a National Grid
Allocated Cost of Service- Compliance (\$000s)
Rate Year Ending August 31, 2019 (Rate Year 1)
Class Allocation Factors

AllocFctr
Sch. 1G-4 (C)
Fac
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
169	Bill-DiPt	57,192	32,339	16,977	6,036	1,825	7	1	7
170		100.00%	56.54%	29.68%	10.55%	3.19%	0.01%	0.00%	0.01%
171									
172	Bill-PreTax	(3,086)	(9,460)	(2,214)	3,208	3,802	621	877	81
173		100.00%	306.53%	71.74%	(103.95%)	(123.18%)	(20.12%)	(28.41%)	(2.62%)
174									
175	Labor	32,592	18,286	3,671	4,782	3,688	694	1,457	14
176		100.00%	56.11%	11.26%	14.67%	11.32%	2.13%	4.47%	0.04%
177									
178	Labor-DistOM	25,431	12,894	2,879	4,291	3,402	635	1,316	13
179		100.00%	50.70%	11.32%	16.87%	13.38%	2.50%	5.18%	0.05%
180									
181	Plant	1,513,906	809,673	165,634	245,698	207,201	34,232	51,052	415
182		100.00%	53.48%	10.94%	16.23%	13.69%	2.26%	3.37%	0.03%
183									
184	RateBase	729,511	404,995	75,009	117,155	105,364	18,485	8,296	208
185		100.00%	55.52%	10.28%	16.06%	14.44%	2.53%	1.14%	0.03%
186									
187	Total_RevReq	291,131	163,494	31,894	44,454	36,692	6,551	7,936	109
188		100.00%	56.16%	10.96%	15.27%	12.60%	2.25%	2.73%	0.04%
189									

Compliance Attachment 7

Narragansett Electric Allocator Study

Development of Allocators - Index

Index
2 Index (C)

Line	Schedule	Description
1	Sch. 2 Index	Development of Allocators - Index
2	Sch. 2A	External Allocator Values- Class Allocation
3	Sch. 2B	External Allocator Values- Functionalization
4	Sch. 2C	Proof of Distribution Revenue at Current Rates- Rate Year
5	Sch. 2D	Transformer Costs
6	Sch. 2E	Transformer Cost Allocation to Rate Classes
7	Sch. 2F	Transformer Unit Costs
8	Sch. 2G	Services Costs
9	Sch. 2H	Meter Costs
10	Sch. 2I	Customer Deposits
11	Sch. 2J	Customer Records and Accounting- Account 903
12	Sch. 2K	Write-Offs
13	Sch. 2L	Schedules for Demand Allocators
14	Sch. 2M	Historical Load Factors and 1CP / NCP
15	Sch. 2N	Test Year Ended 6/30/2017 Class Contributions to 1CP and Class NCP
16	Sch. 2O	Updated Rate Year 8/31/2019 Class Contributions to 1CP at Voltage Levels
17	Sch. 2P	Updated Rate Year 8/31/2019 Class NCP at Voltage Levels
18	Sch. 2Q	Updated Rate Year 8/31/2019 MWh Sales at Voltage Levels
19	Sch. 2R	Functional Splits

External Allocator Values- Class Allocation

Alloc:
2A (C)

Line	Allocator Names	Total	Units	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
				A16/A60	C06	G02	B32 / G32	B62 / G62	S05/S06/S10/S14	X01
ALLOCATION VALUES										
1	MWh-Meter	7,295,727	MWh	2,946,725	598,981	1,290,927	1,952,810	420,270	62,050	23,963
2	MWh-Gen	7,772,456	MWh	3,186,181	647,655	1,394,628	2,020,572	432,365	67,092	23,963
3	MWh-CI	4,262,989	MWh		598,981	1,290,927	1,952,810	420,270		
4										
5	NCP at 115	1,937,576	MW	937,555	187,230	316,205	385,438	84,739	15,318	11,091
6	NCP at Pri	1,848,293	MW	906,113	180,951	305,601	372,512	68,312	14,804	0
7	NCP at Sec	1,341,258	MW	867,094	173,159	286,839	0	0	14,167	0
8	Customers-VL	1,122	MW				1,109	13		
9	Bills	6,089,923	#	5,284,666	626,592	104,935	13,307	156	60,254	12
10	Customers	507,492	#	440,389	52,216	8,745	1,109	13	5,020	1
11	Customers-CI	62,084	#		52,216	8,745	1,109	13		1
12	Customers-Large	9,867	#			8,745	1,109	13		
13	Xfmr Cost	108,932,218	#	52,007,336	11,370,233	23,949,599	20,178,013	1,427,036	0	0
14	Services Cost	894,020,312	\$	793,737,225	88,952,112	11,098,734	228,709	3,533	0	0
15	Meter Cost	44,178,183	\$	24,951,924	13,132,122	4,670,716	1,412,718	5,586	0	5,116
16	All Meters	512,923	#	449,413	53,757	8,666	1,078	5	0	4
17	Cust Chge Rev	64,929,905	\$	24,237,476	6,226,298	14,166,287	10,977,890	2,658,482	6,461,580	201,893
18	kWh Rev	142,462,130	\$	104,957,514	19,515,431	6,041,540	10,759,982	0	804,259	383,403
19	Demand Rev	31,275,430	\$	0	0	17,431,271	10,798,356	3,045,803	0	0
20	Demand Discounts	(812,303)	\$	0	0	(47,568)	(118,564)	(646,172)	0	0
21	Total Del Rev	270,561,818	\$	144,410,595	28,720,801	42,947,476	38,922,953	6,578,092	8,289,885	692,015
22	Other Dist Rev	0	\$							
23	Acct903	100.00%	%	85.41%	9.69%	3.13%	0.62%	0.28%	0.87%	0.00%
24	Write-Offs	3,122,186	\$	2,593,073	270,263	173,316	40,907	24,073	20,553	0
25	CustDep	100.00%	%	4.50%	41.54%	42.50%	11.44%	0.00%	0.03%	0.00%
26	Light-Fixtures	6,105	#						6,105	

External Allocator Values- Functionalization

Functions
2B (C)

Line	Functional Allocator Values	Source	Total	Supply	SubTransmission	Primary	Secondary	Billing
1	<u>Func-364</u>	Schedule 2R (C), lines 9-11	10,298		326	4,885	5,087	
2	<u>Func-365</u>	Schedule 2R (C), lines 1-3	14,922		932	8,873	5,116	
3	<u>Func-366</u>	Schedule 2R (C), lines 17-19	1,392		154	1,004	234	
4	<u>Func-367</u>	Schedule 2R (C), lines 25-27	2,466		444	1,744	279	

Proof of Distribution Revenue at Current Rates- Rate Year

Revenue
2C (C)

	Code	Description	Includes	Customers	Annual Bills	Monthly Customer Charge	Customer Charge Revenue	Billing Demand	Demand Charge	Demand Charge Revenue
1	A16	Residential	A-16,A-60	440,389	5,284,666		24,237,476			
2	C06	Small C&I	C-06,C-08	52,216	626,592		6,226,298			
3	G02	General C&I	G-02	8,745	104,935		14,166,287	3,594,077		17,431,271
4	G32	200 kW Demand	B-32,G-32	1,109	13,307		10,977,890	2,996,026		10,798,356
5	G62	5000 kW Demand	B-62,G-62	13	156		2,658,482	1,018,663		3,045,803
6	SL	Lighting	S-05/06/10/14	5,020	60,254		6,461,580			
7	X01	Propulsion	X-01	1	12		201,893			
8				<u>507,492</u>	<u>6,089,923</u>		<u>64,929,905</u>	<u>7,608,765</u>		<u>31,275,430</u>
9										
10	A16	Residential Basic	A16/A60	403,958	4,847,495	\$5.00	24,237,476			
11	A60	Resid. Low Income	A16/A60	36,431	437,171	-	-			
12	B32	C&I Back-up	B32 / G32	5	60	\$825.00	49,629	126,964	See below	182,826
13	B62	5000 kW Back-up	B62 / G62	-	-	\$17,000.00	-	-	See below	-
14	C06	Small C&I	C06	51,391	616,686	\$10.00	6,166,861			
15	C08	Small C&I Unmetrd	C06	826	9,906	\$6.00	59,437			
16	G02	General C&I	G02	8,745	104,935	\$135.00	14,166,287	3,594,077	\$4.85	17,431,271
17	G32	200 kW Demand	B32 / G32	1,104	13,246	\$825.00	10,928,261	2,869,062	\$3.70	10,615,530
18	G62	5000 kW Demand	B62 / G62	13	156	\$17,000.00	2,658,482	1,018,663	\$2.99	3,045,803
19	S05	SL Customer-owned	Lighting		-		-			
20	S06	SL Decorative	Lighting	14	14	\$450.54	6,308			
21	S10	SL Private	Lighting	427	5,124	\$157.93	809,211		\$0.70	66,952
22	S14	SL Street	Lighting	4,593	55,116	\$102.44	5,646,062	31,317	\$3.70	115,874
23	X01	X-01		1	12		201,893			
24				<u>507,492</u>	<u>6,089,923</u>		<u>64,929,905</u>	<u>7,608,765</u>		<u>31,275,430</u>
25				<i>Check</i>	<i>6,089,923</i>					
26										
27		<u>B-32 C&I Back-up</u>	Back-up							
28			Supplemental							
29										
30										
31		<u>B-62 5000 kW Back-up</u>	Back-up							
32			Supplemental							
33										
34										
35		<u>C-6 Small C&I</u>	kWh							
36			Over 25 kVA							
37										
38										
39		<u>C-8 Small C&I Unmetrd</u>	kWh							
40			Over 25 kVA							

Proof of Distribution Revenue at Current Rates- Rate Year

Revenue
2C (C)

Code	Description	Includes	kWh Deliveries	kWh Charge	kWh Charge Revenue	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue
1 A16	Residential	A-16,A-60	2,946,725,332		104,957,514				
2 C06	Small C&I	C-06,C-08	598,981,304		19,515,431				
3 G02	General C&I	G-02	1,290,927,306		6,041,540	64,848	(28,766)	37,639,098	(18,802)
4 G32	200 kW Demand	B-32,G-32	1,952,809,776		10,759,982	1,392,345	(617,630)	33,349,315	(314,020)
5 G62	5000 kW Demand	B-62,G-62	420,270,233		-	893,698	(396,436)	5,704,285	(249,736)
6 SL	Lighting	S-05/06/10/14	62,049,950		804,259				
7 X01	Propulsion	X-01	23,962,704		383,403				
8			7,295,726,605		142,462,130	2,350,891	(1,042,832)	76,692,698	(582,559)
9									
10 A16	Residential Basic	A16/A60	2,723,228,532		99,779,093				
11 A60	Resid. Low Income	A16/A60	223,496,800		5,178,421				
12 B32	C&I Back-up	B32 / G32	13,230,918		72,902		-	305,357	(5,549)
13 B62	5000 kW Back-up	B62 / G62	-		-		-	-	-
14 C06	Small C&I	C06	595,486,038	See below	19,385,591				
15 C08	Small C&I Unmetrd	C06	3,495,266	See below	129,840				
16 G02	General C&I	G02	1,290,927,306	\$0.00468	6,041,540	64,848	(28,766)	37,639,098	(18,802)
17 G32	200 kW Demand	B32 / G32	1,939,578,858	\$0.00551	10,687,080	1,392,345	(617,630)	33,043,958	(308,471)
18 G62	5000 kW Demand	B62 / G62	420,270,233	-	-	893,698	(396,436)	5,704,285	(249,736)
19 S05	SL Customer-owned	Lighting	30,303,659	\$0.02654	804,259				
20 S06	SL Decorative	Lighting	3,451	-	-				
21 S10	SL Private	Lighting	7,793,834	-	-				
22 S14	SL Street	Lighting	23,949,006	-	-				
23 X01			23,962,704		383,403				
24			7,295,726,605		142,462,130	2,350,891	(1,042,832)	76,692,698	(582,559)
25			7,295,726,605				(1,042,838)		(582,559)
26							(\$0.44359)		
27	B-32 C&I Back-up	Back-up		\$0.00818					
28		Supplemental							
29									
30									
31	B-62 5000 kW Back-up	Back-up							
32		Supplemental							
33									
34									
35	C-6 Small C&I	kWh	595,486,038	\$0.03253	19,371,161				
36		Over 25 kVA	7,800	\$1.85000	14,430				
37			595,493,838		19,385,591				
38									
39	C-8 Small C&I Unmetrd kWh	kWh	3,495,266	\$0.03253	113,701				
40		Over 25 kVA	8,724	\$1.85000	16,139				
			3,503,990		129,840				

Proof of Distribution Revenue at Current Rates- Rate Year

Revenue
2C (C)

	Code	Description	Includes	Feeder Service Billing Units	Feeder Service Revenue	CapEx Rev Req- FY 2018 ISR Plan	Normalized Rate Year Revenue	Adjust to RDM	Rate Year Revenue
1	A16	Residential	A-16,A-60			8,486,569	137,681,559	6,729,037	144,410,595
2	C06	Small C&I	C-06,C-08			1,611,260	27,352,989	1,367,812	28,720,801
3	G02	General C&I	G-02			2,408,031	39,999,561	2,947,915	42,947,476
4	G32	200 kW Demand	B-32,G-32	295,668	813,087	2,045,922	34,463,586	4,459,367	38,922,953
5	G62	5000 kW Demand	B-62,G-62			560,265	5,618,378	959,714	6,578,092
6	SL	Lighting	S-05/06/10/14			882,350	8,148,190	141,695	8,289,885
7	X01	Propulsion	X-01			51,999	637,295	54,720	692,015
8				295,668	813,087	16,046,396	253,901,557	16,660,261	270,561,818
9									
10	A16	Residential Basic	A16/A60			7,842,898	131,859,467	6,218,667	138,078,135
11	A60	Resid. Low Income	A16/A60			643,671	5,822,092	510,369	6,332,461
12	B32	C&I Back-up	B32 / G32			8,887	308,696	30,214	338,909
13	B62	5000 kW Back-up	B62 / G62			-	-	-	-
14	C06	Small C&I	C06			1,601,857	27,154,310	1,359,831	28,514,140
15	C08	Small C&I Unmetrd	C06			9,402	198,679	7,982	206,661
16	G02	General C&I	G02			2,408,031	39,999,561	2,947,915	42,947,476
17	G32	200 kW Demand	B32 / G32			2,037,034	34,154,890	4,429,153	38,584,043
18	G62	5000 kW Demand	B62 / G62	295,668	813,087	560,265	5,618,378	959,714	6,578,092
19	S05	SL Customer-owned	Lighting			430,918	1,235,177	69,200	1,304,377
20	S06	SL Decorative	Lighting			49	6,357	8	6,365
21	S10	SL Private	Lighting			110,828	920,039	17,798	937,837
22	S14	SL Street	Lighting			340,555	5,986,617	54,689	6,041,306
23	X01	X-01				51,999	637,295	54,720	692,015
24				295,668	813,087	16,046,396	253,901,557	16,660,261	270,561,818
25							253,901,551	16,660,261	270,561,812
26							237,855,156		
27		<u>B-32 C&I Back-up</u>	Back-up						
28			Supplemental						
29									
30									
31		<u>B-62 5000 kW Back-up</u>	Back-up						
32			Supplemental						
33									
34									
35		<u>C-6 Small C&I</u>	kWh						
36			Over 25 kVA						
37									
38									
39		<u>C-8 Small C&I Unmetrd</u>	kWh						
40			Over 25 kVA						

Transformer Costs

Xfmr
2D (C)

Line	Rate Class	Includes	Customers	Source	Average Cost Per Customer	Total Transformers Cost
1	Residential	A-16,A-60	423,655	See below	\$123	52,007,336
2	Small C&I	C-06,C-08	47,430	See below	\$240	11,370,233
3	General C&I	G-02	7,836	See below	\$3,056	23,949,599
4	200 kW Demand	B-32,G-32	874	See below	\$23,087	20,178,013
5	5000 kW Demand	B-62,G-62	5	See below	\$285,407	1,427,036
6	Lighting	S-05/06/10/14	0			0
7	Propulsion	X-01	1			0
8			<u>479,801</u>		<u>\$227</u>	<u>108,932,218</u>
9	Check		<u>479,803</u>			<u>108,932,218</u>
10						
11	A16		389,709	From Detail	\$124	48,447,022
12	A60		33,946	From Detail	\$105	3,560,314
13			<u>423,655</u>			<u>52,007,336</u>
14						
15	C06		46,894	From Detail	\$240	11,244,703
16	C08		536	From Detail	\$234	125,531
17			<u>47,430</u>			<u>11,370,233</u>
18						
19	200 kW Backup	B32	4	From Detail	\$29,108	116,434
20	200 kW Demand	B-32,G-32	870	From Detail	\$23,059	20,061,579
21			<u>874</u>			<u>20,178,013</u>
22						
23	5000 kW Backup	B62	0	From Detail	#DIV/0!	0
24	5000 kW Demand	B-62,G-62	5	From Detail	\$285,407	1,427,036
25			<u>5</u>			<u>1,427,036</u>
26						
27	General C&I		7,836	From Detail	\$3,056	23,949,599
28			<u>7,836</u>			<u>23,949,599</u>

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
2E (C)

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
1	OH_1_10	A16	15,760	2.06	32,427		71.904%	5,707,811	4,104,141
2	OH_1_10	A60	863	2.06	1,776		3.937%	5,707,811	224,738
3	OH_1_10	C06	1,897	3.47	6,574		14.577%	5,707,811	832,041
4	OH_1_10	C08	40	3.47	139		0.307%	5,707,811	17,544
5	OH_1_10	G02	62	34.95	2,167		4.805%	5,707,811	274,236
6	OH_1_10	G32	6	335.94	2,016	45,097	4.469%	5,707,811	255,110
7	OH_1_100	A16	1,052	2.06	2,165		43.715%	131,917	57,668
8	OH_1_100	A60	94	2.06	193		3.906%	131,917	5,153
9	OH_1_100	C06	344	3.47	1,192		24.076%	131,917	31,761
10	OH_1_100	C08	1	3.47	3		0.070%	131,917	92
11	OH_1_100	G02	40	34.95	1,398	4,951	28.232%	131,917	37,243
12	OH_1_167	A16	68	2.06	140		97.583%	8,144	7,947
13	OH_1_167	C06	1	3.47	3	143	2.417%	8,144	197
14	OH_1_25	A16	141,392	2.06	290,918		77.957%	19,695,158	15,353,676
15	OH_1_25	A60	10,480	2.06	21,563		5.778%	19,695,158	1,138,017
16	OH_1_25	C06	9,910	3.47	34,342		9.203%	19,695,158	1,812,477
17	OH_1_25	C08	142	3.47	492		0.132%	19,695,158	25,971
18	OH_1_25	G02	369	34.95	12,896		3.456%	19,695,158	680,583
19	OH_1_25	G32	23	335.94	7,727		2.070%	19,695,158	407,780
20	OH_1_25	G62	1	5,241.99	5,242	373,180	1.405%	19,695,158	276,654
21	OH_1_50	A16	173,502	2.06	356,985		71.827%	16,934,082	12,163,171
22	OH_1_50	A60	19,048	2.06	39,192		7.886%	16,934,082	1,335,340
23	OH_1_50	C06	16,271	3.47	56,386		11.345%	16,934,082	1,921,179
24	OH_1_50	C08	189	3.47	655		0.132%	16,934,082	22,316
25	OH_1_50	G02	882	34.95	30,824		6.202%	16,934,082	1,050,215
26	OH_1_50	G32	23	335.94	7,727		1.555%	16,934,082	263,257
27	OH_1_50	G62	1	5,241.99	5,242		1.055%	16,934,082	178,604
28	OH_1_50	M1	1	-	-	497,010	0.000%	16,934,082	-
29	OH_1_75	A16	397	2.06	817		37.134%	54,965	20,411
30	OH_1_75	A60	31	2.06	64		2.900%	54,965	1,594
31	OH_1_75	C06	96	3.47	333		15.124%	54,965	8,313
32	OH_1_75	G02	9	34.95	315		14.299%	54,965	7,859
33	OH_1_75	G32	2	335.94	672	2,200	30.544%	54,965	16,788
34	OH_3_1000	G02	1	34.95	35		4.944%	52,395	2,591
35	OH_3_1000	G32	2	335.94	672	707	95.056%	52,395	49,804
36	OH_3_150	A16	1,985	2.06	4,084		6.164%	5,650,374	348,306
37	OH_3_150	A60	189	2.06	389		0.587%	5,650,374	33,164
38	OH_3_150	C06	3,238	3.47	11,221		16.936%	5,650,374	956,948
39	OH_3_150	C08	24	3.47	83		0.126%	5,650,374	7,093
40	OH_3_150	G02	1,281	34.95	44,767		67.568%	5,650,374	3,817,830
41	OH_3_150	G32	17	335.94	5,711	66,256	8.620%	5,650,374	487,034

Transformer Cost Allocation to Rate Classes										
Xfmr Detail 2E (C)	Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
	42	OH_3_1500	A16	2	2.06	4		0.130%	284,818	369
	43	OH_3_1500	C06	2	3.47	7		0.218%	284,818	622
	44	OH_3_1500	G02	4	34.95	140		4.404%	284,818	12,543
	45	OH_3_1500	G32	9	335.94	3,023	3,174	95.248%	284,818	271,284
	46	OH_3_2000	C06	6	3.47	21		1.292%	157,492	2,035
	47	OH_3_2000	G02	7	34.95	245		15.202%	157,492	23,942
	48	OH_3_2000	G32	4	335.94	1,344	1,609	83.506%	157,492	131,515
	49	OH_3_30	A16	1,353	2.06	2,784		10.472%	3,450,181	361,304
	50	OH_3_30	A60	117	2.06	241		0.906%	3,450,181	31,244
	51	OH_3_30	C06	2,043	3.47	7,080		26.633%	3,450,181	918,872
	52	OH_3_30	C08	11	3.47	38		0.143%	3,450,181	4,947
	53	OH_3_30	G02	432	34.95	15,097		56.792%	3,450,181	1,959,414
	54	OH_3_30	G32	4	335.94	1,344	26,584	5.055%	3,450,181	174,400
	55	OH_3_300	A16	164	2.06	337		1.931%	1,304,417	25,192
	56	OH_3_300	A60	36	2.06	74		0.424%	1,304,417	5,530
	57	OH_3_300	C06	350	3.47	1,213		6.942%	1,304,417	90,551
	58	OH_3_300	C08	1	3.47	3		0.020%	1,304,417	259
	59	OH_3_300	G02	165	34.95	5,766		33.003%	1,304,417	430,492
	60	OH_3_300	G32	30	335.94	10,078	17,472	57.680%	1,304,417	752,394
	61	OH_3_500	A16	2	2.06	4		0.038%	516,859	195
	62	OH_3_500	A60	1	2.06	2		0.019%	516,859	98
	63	OH_3_500	C06	67	3.47	232		2.130%	516,859	11,007
	64	OH_3_500	G02	36	34.95	1,258		11.539%	516,859	59,642
	65	OH_3_500	G32	28	335.94	9,406	10,903	86.274%	516,859	445,917
	66	OH_3_75	A16	2,926	2.06	6,020		7.680%	7,252,769	557,013
	67	OH_3_75	A60	330	2.06	679		0.866%	7,252,769	62,821
	68	OH_3_75	C06	4,290	3.47	14,867		18.965%	7,252,769	1,375,496
	69	OH_3_75	C08	21	3.47	73		0.093%	7,252,769	6,733
	70	OH_3_75	G02	1,547	34.95	54,063		68.968%	7,252,769	5,002,054
	71	OH_3_75	G32	8	335.94	2,687	78,390	3.428%	7,252,769	248,652
	72	OH_3_750	A16	4	2.06	8		0.155%	243,517	377
	73	OH_3_750	C06	14	3.47	49		0.912%	243,517	2,221
	74	OH_3_750	G02	16	34.95	559		10.512%	243,517	25,600
	75	OH_3_750	G32	14	335.94	4,703	5,319	88.421%	243,517	215,320
	76	UG_1_100	A16	2,174	2.06	4,473		67.652%	738,498	499,611
	77	UG_1_100	A60	86	2.06	177		2.676%	738,498	19,764
	78	UG_1_100	C06	309	3.47	1,071		16.195%	738,498	119,603
	79	UG_1_100	C08	5	3.47	17		0.262%	738,498	1,935
	80	UG_1_100	G02	25	34.95	874	6,612	13.214%	738,498	97,584
	81	UG_1_167	A16	168	2.06	346		31.779%	79,574	25,288
	82	UG_1_167	A60	1	2.06	2		0.189%	79,574	151
	83	UG_1_167	C06	44	3.47	152		14.018%	79,574	11,155
	84	UG_1_167	C08	2	3.47	7		0.637%	79,574	507

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
2E (C)

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
85	UG_1_167	G02	7	34.95	245	245	22.491%	79,574	17,897
86	UG_1_167	G32	1	335.94	336	1,088	30.885%	79,574	24,576
87	UG_1_25	A16	9,861	2.06	20,289		88.599%	5,062,089	4,484,974
88	UG_1_25	A60	200	2.06	412		1.797%	5,062,089	90,964
89	UG_1_25	C06	336	3.47	1,164		5.085%	5,062,089	257,389
90	UG_1_25	G02	20	34.95	699		3.052%	5,062,089	154,503
91	UG_1_25	G32	1	335.94	336		1.467%	5,062,089	74,259
92	UG_1_25	M1	1	-	-		0.000%	5,062,089	-
93	UG_1_25	X01	1	-	-	22,900	0.000%	5,062,089	-
94	UG_1_250	A16	22	2.06	45		22.756%	36,939	8,406
95	UG_1_250	C06	4	3.47	14		6.969%	36,939	2,574
96	UG_1_250	G02	4	34.95	140	199	70.275%	36,939	25,959
97	UG_1_50	A16	14,629	2.06	30,100		80.371%	6,602,570	5,306,559
98	UG_1_50	A60	452	2.06	930		2.483%	6,602,570	163,960
99	UG_1_50	C06	700	3.47	2,426		6.477%	6,602,570	427,669
100	UG_1_50	C08	15	3.47	52		0.139%	6,602,570	9,164
101	UG_1_50	G02	84	34.95	2,936		7.838%	6,602,570	517,541
102	UG_1_50	G32	3	335.94	1,008	37,451	2.691%	6,602,570	177,677
103	UG_1_500	C06	2	3.47	7		16.550%	8,338	1,380
104	UG_1_500	G02	1	34.95	35	42	83.450%	8,338	6,958
105	UG_1_75	A16	2,132	2.06	4,387		73.342%	710,803	521,320
106	UG_1_75	A60	118	2.06	243		4.059%	710,803	28,854
107	UG_1_75	C06	145	3.47	502		8.401%	710,803	59,717
108	UG_1_75	C08	3	3.47	10		0.174%	710,803	1,236
109	UG_1_75	G02	24	34.95	839	5,981	14.023%	710,803	99,677
110	UG_3_1000	A16	666	2.06	1,370		3.001%	2,519,155	75,608
111	UG_3_1000	A60	6	2.06	12		0.027%	2,519,155	681
112	UG_3_1000	C06	152	3.47	527		1.154%	2,519,155	29,064
113	UG_3_1000	C08	1	3.47	3		0.008%	2,519,155	191
114	UG_3_1000	G02	102	34.95	3,565		7.807%	2,519,155	196,681
115	UG_3_1000	G32	104	335.94	34,937		76.522%	2,519,155	1,927,699
116	UG_3_1000	G62	1	5,241.99	5,242	45,657	11.481%	2,519,155	289,231
117	UG_3_150	A16	8,017	2.06	16,495		27.089%	7,600,395	2,038,859
118	UG_3_150	A60	768	2.06	1,580		2.595%	7,600,395	197,231
119	UG_3_150	C06	2,405	3.47	8,334		13.687%	7,600,395	1,040,258
120	UG_3_150	C08	20	3.47	69		0.114%	7,600,395	8,651
121	UG_3_150	G02	879	34.95	30,719		50.447%	7,600,395	3,834,166
122	UG_3_150	G32	11	335.94	3,695	60,893	6.069%	7,600,395	461,230
123	UG_3_1500	A16	10	2.06	21		0.066%	1,974,262	1,309
124	UG_3_1500	A60	2	2.06	4		0.013%	1,974,262	262
125	UG_3_1500	B32	1	335.94	336		1.083%	1,974,262	21,380
126	UG_3_1500	C06	64	3.47	222		0.715%	1,974,262	14,115
127	UG_3_1500	C08	1	3.47	3		0.011%	1,974,262	221

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
2E (C)

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
128	UG 3_1500	G02	48	34.95	1,677		5.408%	1,974,262	106,759
129	UG 3_1500	G32	70	335.94	23,516		75.806%	1,974,262	1,496,600
130	UG 3_1500	G62	1	5,241.99	5,242	31,021	16.898%	1,974,262	333,616
131	UG 3_2000	A16	8	2.06	16		0.193%	630,205	1,217
132	UG 3_2000	C06	2	3.47	7		0.081%	630,205	512
133	UG 3_2000	G02	3	34.95	105		1.230%	630,205	7,749
134	UG 3_2000	G32	25	335.94	8,398	8,527	98.496%	630,205	620,727
135	UG 3_2500	A16	1	2.06	2		0.013%	1,075,322	137
136	UG 3_2500	C06	5	3.47	17		0.107%	1,075,322	1,153
137	UG 3_2500	C08	1	3.47	3		0.021%	1,075,322	231
138	UG 3_2500	G02	4	34.95	140		0.865%	1,075,322	9,305
139	UG 3_2500	G32	32	335.94	10,750		66.544%	1,075,322	715,566
140	UG 3_2500	G62	1	5,241.99	5,242	16,155	32.449%	1,075,322	348,930
141	UG 3_300	A16	5,606	2.06	11,535		13.135%	8,282,755	1,087,906
142	UG 3_300	A60	525	2.06	1,080		1.230%	8,282,755	101,882
143	UG 3_300	B32	3	335.94	1,008		1.148%	8,282,755	95,054
144	UG 3_300	C06	2,207	3.47	7,648		8.709%	8,282,755	721,360
145	UG 3_300	C08	32	3.47	111		0.126%	8,282,755	10,459
146	UG 3_300	G02	959	34.95	33,514		38.164%	8,282,755	3,160,998
147	UG 3_300	G32	98	335.94	32,922	87,818	37.489%	8,282,755	3,105,095
148	UG 3_3000	G32	3	335.94	1,008	1,008	100.000%	187,625	187,625
149	UG 3_500	A16	4,201	2.06	8,644		9.519%	6,478,957	616,727
150	UG 3_500	A60	389	2.06	800		0.881%	6,478,957	57,107
151	UG 3_500	C06	1,357	3.47	4,703		5.179%	6,478,957	335,530
152	UG 3_500	C08	19	3.47	66		0.073%	6,478,957	4,698
153	UG 3_500	G02	471	34.95	16,460		18.127%	6,478,957	1,174,434
154	UG 3_500	G32	179	335.94	60,133	90,805	66.221%	6,478,957	4,290,461
155	UG 3_75	A16	1,683	2.06	3,463		32.735%	1,655,297	541,865
156	UG 3_75	A60	182	2.06	374		3.540%	1,655,297	58,597
157	UG 3_75	C06	395	3.47	1,369		12.940%	1,655,297	214,198
158	UG 3_75	C08	5	3.47	17		0.164%	1,655,297	2,711
159	UG 3_75	G02	134	34.95	4,683		44.269%	1,655,297	732,790
160	UG 3_75	G32	2	335.94	672	10,578	6.351%	1,655,297	105,135
161	UG 3_750	A16	1,924	2.06	3,959		5.656%	3,844,535	217,466
162	UG 3_750	A60	28	2.06	58		0.082%	3,844,535	3,165
163	UG 3_750	C06	238	3.47	825		1.179%	3,844,535	45,308
164	UG 3_750	C08	3	3.47	10		0.015%	3,844,535	571
165	UG 3_750	G02	220	34.95	7,688		10.986%	3,844,535	422,353
166	UG 3_750	G32	171	335.94	57,445	69,985	82.082%	3,844,535	3,155,673
			479,803		1,629,713	1,629,713			108,932,218

Xfmr_Cost 2F (C)		Transformer Unit Costs				Average Cost Per kVA
Line	Transformer Type	Number	Total Unit Cost	Total Replacement Cost	kVA Rating	
1	OH 1_10	8,136	702	\$5,707,811	10	\$70.16
2	OH 1_100	119	1,109	131,917	100	\$11.09
3	OH 1_167	3	2,715	8,144	167	\$16.25
4	OH 1_25	25,194	782	19,695,158	25	\$31.27
5	OH 1_50	15,623	1,084	16,934,082	50	\$21.68
6	OH 1_667	0	13,776	-	75	\$183.67
7	OH 1_75	37	1,486	54,965	1,000	\$1.49
8	OH 3_1000	3	17,465	52,395	150	\$116.43
9	OH 3_150	1,668	3,388	5,650,374	1,500	\$2.26
10	OH 3_1500	12	23,735	284,818	2,000	\$11.87
11	OH 3_2000	7	22,499	157,492	30	\$749.96
12	OH 3_30	1,825	1,891	3,450,181	300	\$6.30
13	OH 3_300	223	5,849	1,304,417	500	\$11.70
14	OH 3_500	68	7,601	516,859	75	\$101.34
15	OH 3_75	3,110	2,332	7,252,769	750	\$3.11
16	OH 3_750	20	12,176	243,517	100	\$121.76
17	UG 1_100	250	2,954	738,498	167	\$17.69
18	UG 1_167	22	3,617	79,574	25	\$144.68
19	UG 1_25	2,336	2,167	5,062,089	250	\$8.67
20	UG 1_250	7	5,277	36,939	50	\$105.54
21	UG 1_50	2,618	2,522	6,602,570	500	\$5.04
22	UG 1_500	1	8,338	8,338	75	\$111.17
23	UG 1_75	262	2,713	710,803	1,000	\$2.71
24	UG 3_1000	206	12,229	2,519,155	150	\$81.53
25	UG 3_150	1,390	5,468	7,600,395	1,500	\$3.65
26	UG 3_1500	123	16,051	1,974,262	2,000	\$8.03
27	UG 3_2000	32	19,694	630,205	2,500	\$7.88
28	UG 3_2500	42	25,603	1,075,322	300	\$85.34
29	UG 3_300	1,126	7,356	8,282,755	3,000	\$2.45
30	UG 3_3000	6	31,271	187,625	500	\$62.54
31	UG 3_500	679	9,542	6,478,957	75	\$127.23
32	UG 3_75	315	5,255	1,655,297	750	\$7.01
33	UG 3_750	364	10,562	3,844,535		
34		<u>65,827</u>		<u>\$108,932,218</u>	15,387,421	\$7.08

Services Costs

Services
2G (C)

Line	Rate Class	Includes	Services / Customers	Average Services Cost	Total Services Cost	A16	C06	G02	G32	G62	S10	X01
1	Residential	A-16,A-60	423,655	1,874	793,737,225							
2	Small C&I	C-06,C-08	47,430	1,875	88,952,112							
3	General C&I	G-02	7,836	1,416	11,098,734							
4	200 kW Demand	B-32,G-32	871	263	228,709							
5	5000 kW Demand	B-62,G-62	5	707	3,533							
6	Lighting	S-05/06/10/14			0							
7	Propulsion	X-01	3		0							
8			479,800	\$1,863	894,020,312							
9												
Service Drop Types for Each Rate Class												
		Weighted Average Cost	231	931	1,993	1,150	2,203	0	2,608			
			A	B	C	D	E	F	D-Conv	Total		
A-16		1,869		28,992	332,171	22,107	6,428	11		389,709		
A-60		1,923		858	30,516	1,892	672	8		33,946		
B-32		2,608							1			
C-6		1,878		1,607	28,519	6,820	9,937	11		46,894		
C-8		1,661	107	1	372		56			536		
G-2		1,416	2,980	5	1,362		3,481		8	7,836		
G-32		260	859		2				9	870		
G-62		707	4						1	5		
M-1		1,571		1		1				2		
X-1		231	1							1		
		1,863	3,951	31,463	392,943	30,820	20,574	30	19	479,800		
A-16,A-60		1,874	0	29,850	362,687	23,999	7,100	19	0	423,655		
B32-G32		263	859	0	2	0	0	0	10	871		
C6-C8		1,875	107	1,608	28,891	6,820	9,993	11	0	47,430		
Services Costs by Service Type												
A	Underground Service connections in Padmount (Res./Com.)				231.25	Tighten only			100%	\$231.25		
B	Underground Service connectors only (Residential)				931.31	3-500 MCM Connectors			85%	\$929.72		
	Underground Service connections in Padmount (Res./Com.)					Tighten only			10%	\$231.25		
	Underground Service with connections (Residential Conventional)					70' of 1/0 3/C			5%	\$2,358.46		
	*Splits are a best guess based on engineering review					Composite Cost				\$931.31		
C	Overhead Service with connections (Residential)				1,992.62	65' of #2 3/C			100%	\$1,992.62		
D	Underground Service connectors only (Commercial)				1,149.88	4-500 MCM Connectors			85%	\$1,172.18		
	Underground Service connections in Padmount (Res./Com.)					Tighten only			10%	\$231.25		
	Underground Service with connections (Commercial Conventional)					65' of 4/0 4/C			5%	\$2,607.98		
	*Splits are a best guess based on engineering review					Composite Cost				\$1,149.88		
D-Conv	Overhead Service with connections (Commercial)				2,607.98	60' of 1/0 4/C			100%	\$2,203.43		
E					2,203.43							
F	Primary metered service with no secondary related cost				0.00				100%	\$0.00		
None					0.00							

Meter Costs

Meters
2H (C)

Line	Rate Class	Includes	Meter Count	Total Cost	Average Meter Cost	Customers	kVA	Instr. Transf.	Extended Cost	Average Total Cost
1	Residential	A-16,A-60	449,413	26,339,551	58.61	423,655		213	24,951,924	58.90
2	Small C&I	C-06,C-08	53,757	9,485,841	176.46	47,430		8,314	13,132,122	276.87
3	General C&I	G-02	8,666	2,184,660	252.10	7,836	1,975	3,678	4,670,716	596.06
4	200 kW Demand	B-32,G-32	1,078	586,719	544.27	871	1,078	1,078	1,412,718	1,621.95
5	5000 kW Demand	B-62,G-62	5	2,721	544.27	5		5	5,586	1,117.12
6	Lighting	S-05/06/10/14				0			0	
7	Propulsion	X-01	4	2,177	544.27	3	4	4	5,116	1,705.26
8			512,923	38,601,670	75.26	479,800			44,178,183	
9							297.89	572.86		
10										
11										

(a) Average costs represent total dollars for the class divided by the number of meters. See 'Meter Detail' for unit costs.

CustDep	Customer Deposits								
2I (C)		Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
Line	Activity		A16/A60	C06	G02	B32 / G32	B62 / G62	S05/S06/S10/S14	X01
1	Narragansett Electric Company	1,005,981	45,252	417,856	427,539	115,061		273	
2		1,005,981	45,252	417,856	427,539	115,061	-	273	-
3									
4									
5	Cust Dep Allocator	100.0%	4.5%	41.5%	42.5%	11.4%	0.0%	0.0%	0.0%

Customer Records and Accounting- Account 903

Acct903
2J (C)

Line	Activity	Total	Allocator	Total	Residential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Lighting	Propulsion
					A16/A60	C06	G02	B32 / G32	B62 / G62	S05/S06/S10/S14	X01
1	Credit & Collections	1,558,051	Write-offs	1,558,051	1,294,010	134,868	86,489	20,414	12,013	10,256	-
2	Mailing - Customer Service	2,109,719	Bills	2,109,719	1,830,756	217,069	36,353	4,610	54	20,874	4
3	Respond to Customer Calls / Inquiries	2,226,547	Customers	2,226,547	1,932,140	229,090	38,366	4,865	57	22,024	4
4	Customer Billing	1,612,851	Bills	1,612,851	1,399,588	165,946	27,791	3,524	41	15,958	3
5	Payment Processing	697,342	Bills	697,342	605,134	71,750	12,016	1,524	18	6,900	1
6	Collections	2,294,336	Write-offs	2,294,336	1,905,518	198,603	127,361	30,061	17,690	15,103	-
7		<u>10,498,846</u>		<u>10,498,846</u>	<u>8,967,145</u>	<u>1,017,326</u>	<u>328,376</u>	<u>64,997</u>	<u>29,874</u>	<u>91,115</u>	<u>13</u>
8											
9	Acct903 Allocator			100.00%	85.41%	9.69%	3.13%	0.62%	0.28%	0.87%	0.00%

Write-Offs

WOffs
2K (C)

Line	Rate Class	Includes	Normalized Revenue	Net Write-Offs 2013-2016	Revenue 2013-2016	Write-Offs / Revenue	Write-Offs Applied to Normalized Revenue	Write-Offs Allocator
1	Residential	A-16,A-60	137,681,559	38,576,960	2,048,278,611	55.1%	2,593,073	83.1%
2	Small C&I	C-06,C-08	27,352,989	3,476,724	351,874,945	9.5%	270,263	8.7%
3	General C&I	G-02	39,999,561	2,454,591	566,493,150	15.2%	173,316	5.6%
4	200 kW Demand	B-32,G-32	34,463,586	669,854	564,339,558	15.2%	40,907	1.3%
5	5000 kW Demand	B-62,G-62	5,618,378	504,952	117,848,675	3.2%	24,073	0.8%
6	Lighting	S-05/06/10/14	8,148,190	159,879	63,384,652	1.7%	20,553	0.7%
7	Propulsion	X-01	637,295		7,751,167	0.2%	0	0.0%
8			253,901,557	45,842,959	3,719,970,758	100.0%	3,122,186	100.0%

Schedules for Demand Allocators			Allocator Values
Line	Schedule	Title	
Demand 2L (C)	<u>Demand-1</u>	Historical Load Factors and ICP / NCP <i>Development of Rate Year Class Contributions to ICP and Class NCP</i>	
	<u>Demand-2</u>	Test Year Ended 6/30/2017 Class Contributions to ICP and Class NCP	
	<u>Demand-3</u>	Updated Rate Year 8/31/2019 Class Contributions to ICP at Voltage Levels	
	<u>Demand-4</u>	Updated Rate Year 8/31/2019 Class NCP at Voltage Levels	<u>NCP at 115</u> <u>NCP at Pri</u> <u>NCP at Sec</u>
	<u>Demand-5</u>	Updated Rate Year 8/31/2019 MWh Sales at Voltage Levels	<u>MWh-Gen</u> <u>MWh-Meter</u>

Historical Load Factors and ICP / NCP

Demand-1
2M (C)

Line	Rate Class	Includes	12/31/2008		11/30/2011		Test Year 6/30/2017			Rate Year 8/31/2019		
			Load Factor at NCP	Load Factor at NCP	Load Factor at NCP	Load Factor at NCP	Historical MWh	Historical Class NCP	Load Factor at NCP	Average Load Factor at NCP	Rate Year MWh	Rate Year Class NCP
1	Residential	A-16,A-60	42.4%	36.7%			3,066,425	940,122	37.2%	38.8%	2,946,725	867,094
2	Small C&I	C-06,C-08	40.0%	40.7%			602,260	182,144	37.7%	39.5%	598,981	173,159
3	General C&I	G-02	50.3%	51.9%			1,300,006	303,937	48.8%	50.3%	1,290,927	292,693
4	200 kW Demand	B-32,G-32	60.1%	60.9%			1,972,855	384,319	58.6%	59.8%	1,952,810	372,512
5	5000 kW Demand	B-62,G-62	56.1%	59.9%			431,699	83,832	58.8%	58.2%	420,270	82,368
6	Lighting	S-05/06/10	49.3%	50.7%			43,695	10,894	45.8% *	50.0%	62,050	14,167
7	Propulsion	X-01	21.9%	27.5%			23,832	11,120	*	24.7%	23,963	11,091
8	System		48.2%	45.5%			7,440,773	1,916,368	44.3%		7,295,727	1,813,084
9	Check=						7,440,773	1,916,368		*=Use 2008 and 2011		

Line	Rate Class	Includes	12/31/2008		11/30/2011		Test Year 6/30/2017			Rate Year 8/31/2019		
			Load Factor at ICP	Load Factor at ICP	Load Factor at ICP	Load Factor at ICP	Historical MWh	Historical Contribution to ICP	Load Factor at ICP	Average Load Factor at ICP	Rate Year MWh	Rate Year ICP
13	Residential	A-16,A-60	47.0%	38.6%			3,066,425	857,807	40.8%	42.2%	2,946,725	797,973
14	Small C&I	C-06,C-08	40.1%	44.2%			602,260	158,562	43.4%	42.5%	598,981	160,781
15	General C&I	G-02	50.9%	53.7%			1,300,006	281,080	52.8%	52.5%	1,290,927	280,886
16	200 kW Demand	B-32,G-32	61.7%	67.1%			1,972,855	364,220	61.8%	63.5%	1,952,810	350,818
17	5000 kW Demand	B-62,G-62	60.3%	89.1%			431,699	69,696	70.7%	73.4%	420,270	65,390
18	Lighting	S-05/06/10	7528.4%	7797.0%			43,695	28	17814.3% *	7662.7%	62,050	92
19	Propulsion	X-01	49.7%	61.3%			23,832	4,125	66.0% *	55.5%	23,963	4,927
20	System		51.8%	49.6%			7,440,773	1,735,518	48.9%		7,295,727	1,660,868
21	Check=						7,440,773	1,735,518		*=Use 2008 and 2011		

Test Year Ended 6/30/2017 Class Contributions to ICP and Class NCP

Demand-2
2N (C)

Test Year 6/30/2017 Contributions to ICP													
Rate Class	Includes	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
1 Residential	A-16,A-60	761,978	857,807	684,818	269,085	451,976	548,652	531,597	470,989	484,392	384,095	518,573	626,604
2 Small C&I	C-06,C-08	148,935	158,562	161,733	119,602	72,269	84,560	78,901	67,790	65,308	54,559	136,336	165,480
3 General C&I	G-02	266,365	281,080	283,215	239,549	167,241	182,004	174,162	160,822	157,285	143,225	236,966	268,586
4 200 kW Demand	B-32,G-32	331,913	364,220	359,355	330,998	257,515	262,811	262,552	234,254	238,818	217,499	310,447	347,519
5 5000 kW Demand	B-62,G-62	70,960	69,696	72,887	66,355	52,493	58,608	54,570	51,213	51,026	47,119	62,181	80,684
6 Lighting	S-05/06/10/14	28	28	28	28	10,301	9,598	10,433	10,894	9,343	10,200	28	27
7 Propulsion	X-01	6,885	4,125	7,379	4,229	4,273	4,724	4,786	6,759	5,020	4,143	5,264	3,954
8 Total		1,587,064	1,735,518	1,569,415	1,029,846	1,016,068	1,150,957	1,117,001	1,002,721	1,011,192	860,840	1,269,795	1,492,854
9 Check=		0	0	0	0	0	0	0	0	0	0	0	0
10 Backup 200 kW	B32	3,967	3,269	2,372	1,967	2,405	2,152	1,482	1,439	1,320	1,218	1,839	6,341
11 200 kW Demand	G32	327,946	360,951	356,983	329,031	255,110	260,659	261,070	232,815	237,498	216,281	308,608	341,178
12		331,913	364,220	359,355	330,998	257,515	262,811	262,552	234,254	238,818	217,499	310,447	347,519
13													
14													
Test Year 6/30/2017 Class NCP													

Test Year 6/30/2017 Class NCP

Rate Class	Includes	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Month of Class NCP
16 Residential	A-16,A-60	861,555	940,122	719,492	451,368	538,894	609,613	636,173	553,848	523,667	449,566	575,224	574,387	Aug-16 940,122
17 Small C&I	C-06,C-08	182,144	177,186	172,817	119,602	117,248	128,613	126,242	123,347	123,473	104,020	146,548	181,313	Jul-16 182,144
18 General C&I	G-02	298,175	303,937	297,359	243,927	210,188	220,445	220,465	212,942	216,288	204,728	257,063	291,060	Aug-16 303,937
19 200 kW Demand	B-32,G-32	368,792	384,319	380,496	341,774	302,158	302,171	295,891	281,581	293,887	283,863	334,881	364,431	Aug-16 384,319
20 5000 kW Demand	B-62,G-62	77,432	73,320	74,564	67,322	57,892	63,662	59,112	58,286	57,194	59,238	64,441	83,832	Aug-16 83,832
21 Lighting	S-05/06/10/14	9,720	8,621	9,588	9,047	10,301	9,598	10,433	10,894	9,343	10,200	7,367	7,587	Jun-17 10,894
22 Propulsion	X-01	7,709	8,001	7,379	8,691	7,355	6,778	8,218	6,769	11,120	7,197	8,616	9,336	Feb-17 11,120
23 Total		1,805,527	1,895,506	1,661,695	1,241,731	1,244,036	1,340,880	1,356,534	1,247,667	1,234,972	1,118,812	1,394,140	1,511,946	Mar-17 1,916,368
24 Check=		0	0	0	0	0	0	0	0	0	0	0	0	
25 Backup 200 kW	B32	4,335	3,269	2,372	6,516	2,867	2,598	1,641	1,835	1,697	1,602	2,034	6,489	
26 200 kW Demand	G32	364,457	381,050	378,124	335,258	299,291	299,573	294,250	279,746	292,190	282,261	332,847	357,942	
27		368,792	384,319	380,496	341,774	302,158	302,171	295,891	281,581	293,887	283,863	334,881	364,431	

Updated Rate Year 8/31/2019 Class Contributions to ICP at Voltage Levels

Demand-3
20 (C)

Line	Rate Class	Includes	1	2	3	4	5	8	10
			Rate Year ICP at Customer	% at Trans- mission	% at Primary	% at Secondary	Rate Year ICP at Secondary	Rate Year ICP at Primary Before Losses	Rate Year ICP at Transmission Before Losses
1	Residential	A-16,A-60	797,973				797,973	833,882	862,818
2	Small C&I	C-06,C-08	160,781				160,781	168,016	173,847
3	General C&I	G-02	280,886		2%		275,269	293,273	303,450
4	200 kW Demand	B-32,G-32	350,818	0.0%	100.0%		0	350,818	362,991
5	5000 kW Demand	B-62,G-62	65,390	17.1%	82.9%		0	54,232	67,272
6	Lighting	S-05/06/10/14	92				92	97	100
7	Propulsion	X-01	4,927	100%	0%		0	0	4,927
8	Total		1,660,868				1,234,116	1,700,318	1,775,405
		Check=	1,660,868						

Loss Multipliers

1.0450	1.0347
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Updated Rate Year 8/31/2019 Class NCP at Voltage Levels

Demand-4
2P (C)

Line	Rate Class	Includes	Rate Year Class NCP at Customer	% at Trans- mission	% at Primary	% at Secondary	Rate Year Class NCP at Secondary	Rate Year Class NCP at Primary Before Losses	Rate Year Class NCP at Trans-mission Before Losses
1	Residential	A-16,A-60	867,094	0%	0%	100%	867,094	906,113	937,555
2	Small C&I	C-06,C-08	173,159	0%	0%	100%	173,159	180,951	187,230
3	General C&I	G-02	292,693	0%	2%	98%	286,839	305,601	316,205
4	200 kW Demand	B-32,G-32	372,512	0%	100%	0%	0	372,512	385,438
5	5000 kW Demand	B-62,G-62	82,368	17%	83%	0%	0	68,312	84,739
6	Lighting	S-05/06/10/14	14,167	0%	0%	100%	14,167	14,804	15,318
7	Propulsion	X-01	11,091	100%	0%	0%	0	0	11,091
8	Total		1,813,084				1,341,258	1,848,293	1,937,576
			<i>1,813,084</i>						

Check=

Loss Multipliers

1.0450	1.0347
--------	--------

Updated Rate Year 8/31/2019 MWh Sales at Voltage Levels

Demand-5
2Q (C)

Line	Rate Class	Includes	1	2	3	4	5	8	10
			Rate Year MWh at Customer	% at Trans- mission	% at Primary	% at Secondary	Rate Year MWh at Secondary	Rate Year MWh at Primary Before Losses	Rate Year MWh at Transmission Before Losses
1	Residential	A-16,A-60	2,946,725	0.0%	0.0%	100.0%	2,946,725	3,079,328	3,186,181
2	Small C&I	C-06,C-08	598,981	0.0%	0.0%	100.0%	598,981	625,935	647,655
3	General C&I	G-02	1,290,927	0.0%	2.0%	98.0%	1,265,109	1,347,857	1,394,628
4	200 kW Demand	B-32,G-32	1,952,810	0.0%	100.0%	0.0%	-	1,952,810	2,020,572
5	5000 kW Demand	B-62,G-62	420,270	17.1%	82.9%	0.0%	-	348,552	432,365
6	Lighting	S-05/06/10/14	62,050	0.0%	0.0%	100.0%	62,050	64,842	67,092
7	Propulsion	X-01	23,963	100.0%	0.0%	0.0%	-	-	23,963
8	Total		7,295,727				4,872,865	7,419,324	7,772,456

7	9
1.0450	1.0347

Loss Multipliers

9

Func 364-368
2R (C)

		Functional Splits		
		Account 365- Overhead Conductors and Devices		
		Circuit Miles		
Line	Function	Conductor Rating	From GIS	%
1	Subtransmission	>15kV	932.417	6.2%
2	Primary	<=15kV	8,872.805	59.5%
3	Secondary		5,116.449	34.3%
4			14,921.671	100.0%
5				
		Account 364- Poles, Towers and Fixtures		
		Overhead Linear Miles		
Line	Function	Conductor Rating	From GIS	%
8	Subtransmission	>15kV	326.010	3.2%
9	Primary	<=15kV	4,885.123	47.4%
10	Secondary		5,086.901	49.4%
11			10,298.034	100.0%
12				
13				
		Account 366- Underground Conduits		
		Circuit Miles		
Line	Function	Conduit (Conductor) Rating	From GIS	%
16	Subtransmission	>15kV	153.628	11.0%
17	Primary	<=15kV	1,003.856	72.1%
18	Secondary		234.355	16.8%
19			1,391.839	100.0%
20				
21				
		Account 367- Underground Conductors		
		Circuit Miles Excluding Neutrals		
Line	Function	Conductor Rating	From GIS	%
24	Subtransmission	>15kV	443.787	18.0%
25	Primary	<=15kV	1,743.503	70.7%
26	Secondary		279.099	11.3%
27			2,466.389	100.0%
28				
29				

Compliance Attachment 8

Narragansett Electric Revenue Allocation

Rate Years 1, 2, 3

Including allocation of results of Rate Year 1 Allocated Cost of Service Study

Years 2 and 3 Base Rate Increases

Grid Mod and Special Sector Program revenue requirements for Rate Years 1, 2, 3

The Narragansett Electric Company
REVENUE ALLOCATION- SETTLEMENT

Line	From ACOS Rate Year Ending August 31, 2019 (Rate Year 1)
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Source	Total	Residential Rate A-16/ A- 60	Small C&I Rate C-06	General C&I Rate G-02	200 kW Demand Rate G-32	5000 kW Demand Rate G-62	Lighting Rates S-05/S-06/ S-10/S-14	Propulsion Rate X-01
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
SECTION 1. SUMMARY OF RESULTS OF ALLOCATED COST OF SERVICE STUDY								
1								
2	Distribution Revenue at Present Rates	270,562	144,411	28,721	42,948	38,923	6,578	8,290
3	Late Payment Charges	1,657	884	176	263	238	40	51
4	Other Revenue	6,873	3,838	759	1,150	811	146	163
5	Total Revenue at Present Rates	279,092	149,133	29,655	44,360	39,972	6,764	8,503
6	Expenses	237,632	133,472	26,352	35,938	29,175	5,218	7,358
7	Net Income	41,460	15,661	3,304	8,422	10,797	1,547	1,145
8	Rate Base	729,511	404,995	75,009	117,155	105,364	18,485	8,296
9	Return at Present rates	5.68%	3.87%	4.40%	7.19%	10.25%	8.37%	13.81%
10	Relative Return	1.00 X	0.68 X	0.78 X	1.26 X	1.80 X	1.47 X	2.43 X
11	Return on Rate Base at System Return	6.97%	28,228	5,228	8,166	7,344	1,288	578
12	Operating Expenses	232,353	130,835	25,822	35,049	28,281	5,074	7,200
13	Uncollectibles	4,279	2,403	469	653	539	96	117
14	Income Tax Expense	3,652	2,027	376	586	527	93	42
15	Total Distribution Revenue Requirement	291,131	163,494	31,894	44,454	36,692	6,551	7,936
16	Less: Other revenue	8,530	4,723	935	1,413	1,049	186	214
17	Distribution Rates Revenue Requirement	282,601	158,771	30,960	43,042	35,642	6,365	7,723
18	Increase/(Decrease) - Total Dist Revenue	12,039	14,361	2,239	94	(3,281)	(213)	(567)
19	M1 Increase	(6)	(3)	(1)	(1)	(1)	0	0
20	Increase/(Decrease) - Total Dist Revenue	12,033	14,358	2,238	93	(3,282)	(213)	(567)
21	Percentage Increase/(Decrease) to Full COS	4.4%	9.9%	7.8%	0.2%	(8.4%)	(3.2%)	(6.8%)
22	Percentage Increase/(Decrease) excl M-01	4.4%	9.9%	7.8%	0.2%	(8.4%)	(3.2%)	(6.8%)

The Narragansett Electric Company
REVENUE ALLOCATION- SETTLEMENT

Line	From ACOS Rate Year Ending August 31, 2019 (Rate Year 1)	Source	Total	Residential Rate A-16/ A- 60	Small C&I Rate C-06	General C&I Rate G-02	200 kW Demand Rate G-32	5000 kW Demand Rate G-62	Lighting Rates S-05/S-06/ S-10/S-14	Propulsion Rate X-01
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
SECTION 2. PROPOSED REVENUE ALLOCATION										
24										
25	Percentage Increase/(Decrease) to Full COS	Line 22	4.45%	9.9%	7.8%	0.2%	(8.4%)	(3.2%)	(6.8%)	(85.8%)
26	Relative Increase (Decrease)	Class/ Total	1.00 X	2.24 X	1.75 X	0.05 X	(1.90)X	(0.73)X	(1.54)X	(19.29)X
27		Input		Max Rel Incr	2.00 X	8.9%	Min Rel Incr	(2.00)X	(8.9%)	
28	Increase / (Decrease) for Full COS	Line 20	12,033	14,358	2,238	93	(3,282)	(213)	(567)	(594)
29	Reduce classes over maximum increase 2.00X average		(1,513)	(1,513)	-	-	-	-	-	-
30	Increase classes under minimum increase -2.00X average		532	-	-	-	-	-	-	532
31										
32	Re-allocation of Surplus on Rev Req	Alloc Line 29-30	980	0	245	341	282	50	61	1
33	Subtotal		12,033	12,845	2,483	434	(3,000)	(162)	(506)	(61)
34	Increase classes under minimum increase -2.00X average		0	0	0	0	0	0	0	0
35	Adjustments		0	(33)	50	120	130	22	(28)	(261)
36	Increase/(Decrease) - Total Dist Revenue		12,033	12,812	2,533	554	(2,870)	(140)	(534)	(322)
36A	Increase/(Decrease) - Original Settlement	Line 36 / Line 2	14,075	14,412	2,664	692	(2,792)	(126)	(454)	(322)
37	Percentage Increase/(Decrease)	Class/ Total	4.45%	8.87%	8.82%	1.29%	(7.37%)	(2.14%)	(6.44%)	(46.50%)
38	Relative Increase (Decrease)		1.00 X	1.99 X	1.98 X	0.29 X	(1.66)X	(0.48)X	(1.45)X	(10.46)X
39	Distribution Rates Revenue at Present	Line 2	270,562	144,411	28,721	42,948	38,923	6,578	8,290	692
40	Increase/(Decrease) - Total Dist Revenue	Line 36	12,033	12,812	2,533	554	(2,870)	(140)	(534)	(322)
41	Distribution Rates Revenue at Proposed		282,595	157,223	31,254	43,501	36,053	6,438	7,756	370
42	Other Revenue	Line 16 - Line 19	8,536	4,726	936	1,414	1,050	186	214	11
43	Total Revenue		291,131	161,948	32,189	44,915	37,104	6,624	7,969	381
44	Operating Expenses	Line 12	(232,353)	(130,835)	(25,822)	(35,049)	(28,281)	(5,074)	(7,200)	(92)
45	Uncollectibles	Alloc Line 13	(4,279)	(2,381)	(473)	(659)	(546)	(97)	(117)	(6)
46	Income Tax Expense	Sum Line 43-45 X 6.7%	(3,652)	(1,925)	(395)	(617)	(555)	(97)	(44)	(19)
47	Return on Rate Base at Proposed Rates		50,847	26,807	5,499	8,591	7,722	1,355	608	264
48	Return on Rate Base at Proposed Rates	Line 47 / Line 44	6.97%	6.62%	7.33%	7.33%	7.33%	7.33%	7.33%	127.33%
49	Relative return	Relative Line 48	1.00 X	0.95 X	1.05 X	1.05 X	1.05 X	1.05 X	1.05 X	18.27 X
50	Progress Toward Unity			84%	123%	80%	94%	89%	96%	64%

The Narragansett Electric Company
REVENUE ALLOCATION- SETTLEMENT

Line	From ACOS Rate Year Ending August 31, 2019 (Rate Year 1)	Source	Total	Residential Rate A-16/ A- 60	Small C&I Rate C-06	General C&I Rate G-02	200 kW Demand Rate G-32	5000 kW Demand Rate G-62	Lighting Rates S-05/S-06/ S-10/S-14	Propulsion Rate X-01
SECTION 3. ALLOCATION PERCENTAGES FOR ADJUSTMENTS TO REVENUE ALLOCATION										
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
51										
52	Distribution Revenue Allocation from ACOSS	Line 41	\$282,595	\$157,223	\$31,254	\$43,501	\$36,053	\$6,438	\$7,756	\$370
53	Allocation Percentage	Shares of Line 52	100.0%	55.6%	11.1%	15.4%	12.8%	2.3%	2.7%	0.1%
SECTION 4. RATE YEAR 1 TOTAL CLASS REVENUE REQUIREMENT										
54										
55	Distribution Revenue Allocation from ACOSS	Line 52	\$282,595	\$157,223	\$31,254	\$43,501	\$36,053	\$6,438	\$7,756	\$370
56	Grid Modernization Revenue Requirement	Compl Attachment 1	1,276	710	141	196	163	29	35	2
57	Special Sector Programs	Compl Attachment 1	802	446	89	123	102	18	22	1
58	Total Rate Year 1 Base Distribution Rev Req	Sum Lines 55-57	\$284,672	\$158,378	\$31,483	\$43,821	\$36,318	\$6,485	\$7,813	\$373
SECTION 5. RATE YEAR 2 TOTAL CLASS REVENUE REQUIREMENT										
59										
60	Total Rate Year 1 Base Distribution Rev Req	Line 58	\$284,672	\$158,378	\$31,483	\$43,821	\$36,318	\$6,485	\$7,813	\$373
61	Annual Increase to Revenue Requirement	Compl Att 2, Sch. 1 (ELEC) p 2, Ln 1, col (d)	3,870	2,153	428	596	494	88	106	5
62	Grid Modernization Revenue Requirement	Compl Attachment 1	5,981	3,328	661	921	763	136	164	8
63	Special Sector Programs	Compl Attachment 1	621	346	69	96	79	14	17	1
64	Total Rate Year 2 Base Distribution Rev Req	Sum Lines 60-63	\$295,145	\$164,205	\$32,642	\$45,433	\$37,655	\$6,723	\$8,100	\$387
SECTION 6. RATE YEAR 3 TOTAL CLASS REVENUE REQUIREMENT										
65										
66	Total Rate Year 2 Base Distribution Rev Req	Line 64	\$295,145	\$164,205	\$32,642	\$45,433	\$37,655	\$6,723	\$8,100	\$387
67	Annual Increase to Revenue Requirement	Compl Att 2, Sch. 1 (ELEC) p 3, Ln 1, col (d)	2,546	1,417	282	392	325	58	70	3
68	Grid Modernization Revenue Requirement	Compl Attachment 1	729	406	81	112	93	17	20	1
69	Special Sector Programs	Compl Attachment 1	1,160	645	128	179	148	26	32	2
70	Total Rate Year 3 Base Distribution Rev Req	Sum Lines 66-69	\$299,580	\$166,672	\$33,132	\$46,116	\$38,220	\$6,825	\$8,222	\$392

Compliance Attachment 9

Narragansett Electric Distribution Rate Design

Rate Years 1, 2, 3

**The Narragansett Electric Company
Development of Proposed Rates**

Schedule Title	Reference
Index	Sch. 4-Index
Rate Design for Residential Rates A-16 / A-60	Sch. 4-A
Rate Design for Small C & I - Rate C-06	Sch. 4-B
Rate Design for General C&I - Rate G-02	Sch. 4-C
Rate Design for Large Demand - Rate G-32 / G-62 (includes Back-up Rate B-32 / B-62)	Sch. 4-D
Rate Design for Propulsion - Rate X-01	Sch. 4-E
Rate Design for Street and Area Lighting	Sch. 4-F
Rate Design for Station Power- Rate M-1	Sch. 4-G
2.4 kV Discount and Transmission Level Discount	Sch. 4-H
Summary of Proposed Electric Service Rates	Sch. 4-I
Summary of Proposed Electric Service Rates- Street and Area Lighting	Sch. 4-J
Rate Year Proof of Revenue at PROPOSED Rates- Rate Year 1	Sch. 4-K

The Narragansett Electric Company
Rate Design for Residential Rates A-16 / A-60

Line	Billing Units	Rates / Revenue		
		Year 1	Year 2	Year 3
	(a)	(b)	(c)	(d)
1	Revenue Allocation	\$158,378,401	\$164,204,851	\$166,672,232
2				
3	Customer Charge			
4	A-16	\$6.00	\$6.00	\$6.00
5	A-60	\$6.00	\$6.00	\$6.00
6	Monthly Bills- A-16	4,847,495	\$29,084,971	\$29,084,971
7	Monthly Bills- A-60	437,171	\$2,623,027	\$2,623,027
8	Customer Charge Revenue	5,284,666	\$31,707,998	\$31,707,998
9				
10	Energy-based Charge			
11	A-16	\$0.04298	\$0.04496	\$0.04580
12	A-60	\$0.04298	\$0.04496	\$0.04580
13	kWh Deliveries-A-16	2,723,228,532	\$117,044,362	\$122,436,355
14	kWh Deliveries-A-60	223,496,800	\$9,605,892	\$10,048,416
15	Distribution Charge Revenue	2,946,725,332	\$126,650,255	\$132,484,771
16				
17	Rate A-16 Rev	\$146,129,333	\$151,521,326	\$153,808,837
18	Rate A-60 Rev	\$12,228,919	\$12,671,443	\$12,859,180
19				
20	Total Revenue	\$158,358,252	\$164,192,768	\$166,668,018
21				
22	Difference	(\$20,149)	(\$12,083)	(\$4,215)
23				
24	Item	Source		
25	Line 1	Comp Att 8, Schedule 3, Lines 58, 64, 70		
26	Lines 6-7, Column (a)	Comp Att 9, Schedule 4-K, Lines 10-11		
27	Lines 3-4, Columns (b), (c), (d)	Proposed		
28	Lines 13-14, Column (a)	Comp Att 9, Schedule 4-K, Lines 10-11		
29	Lines 10-11, Columns (b), (c), (d)	Proposed, to produce revenue targets		
30				

The Narragansett Electric Company
Rate Design for Small C & I - Rate C-06

Line	Billing Units	Rates / Revenue		
		Year 1	Year 2	Year 3
	(a)	(b)	(c)	(d)
1	Revenue Allocation	\$31,483,492	\$32,641,711	\$33,132,193
2				
3	Customer Charge Metered	\$10.00	\$10.00	\$10.00
4	Unmetered	\$8.75	\$8.75	\$8.75
5				
6	Monthly Bills- Metered 616,686	\$6,166,861	\$6,166,861	\$6,166,861
7	Monthly Bills- Unmetered 9,906	\$86,678	\$86,678	\$86,678
8	Customer Charge Revenue 626,592	\$6,253,540	\$6,253,540	\$6,253,540
9				
10	Energy-based Charge Metered	\$0.04207	\$0.04400	\$0.04482
11	Unmetered	\$0.04207	\$0.04400	\$0.04482
12				
13				
14	kWh Deliveries- Metered 595,486,038	\$25,052,098	\$26,201,386	\$26,689,684
15	kWh Deliveries- Unmetered 3,495,266	\$147,046	\$153,792	\$156,658
16	598,981,304	\$25,199,143	\$26,355,177	\$26,846,342
17				
18	kVA Charge Metered	\$1.85	\$1.85	\$1.85
19	Unmetered	\$1.85	\$1.85	\$1.85
20				
21	Over 25 kVA- Metered 7,800	\$14,430	\$14,430	\$14,430
22	Over 25 kVA- Unmetered 8,724	\$16,139	\$16,139	\$16,139
23	16,524	\$30,569	\$30,569	\$30,569
24	Distribution Charge Revenue	\$25,229,713	\$26,385,747	\$26,876,911
25				
26	Total Revenue	\$31,483,253	\$32,639,286	\$33,130,451
27				
28	Difference	(\$240)	(\$2,425)	(\$1,742)
29				
30	Item	Source		
31	Line 1	Comp Att 8, Schedule 3, Lines 58, 64, 70		
32	Lines 6-7, Column (a)	Comp Att 9, Schedule 4-K, Lines 14-15		
33	Lines 14-15, Column (a)	Comp Att 9, Schedule 4-K, Line 32, Line 36		
34	Lines 21-22, Column (a)	Comp Att 9, Schedule 4-K, Line 33, Line 37		
35	Lines 3-4, Columns (b), (c), (d)	Proposed		
36	Lines 18-19, Columns (b), (c), (d)	Proposed (same as present)		
37	Lines 10-11, Columns (b), (c), (d)	Proposed, to produce revenue targets		
38				

The Narragansett Electric Company
Rate Design for General C&I - Rate G-02

Line	Billing Units (a)	Rates / Revenue		
		Year 1 (b)	Year 2 (c)	Year 3 (d)
1	Revenue Allocation	<u>\$43,821,138</u>	<u>\$45,433,237</u>	<u>\$46,115,928</u>
2				
3	Customer Charge	\$145.00	\$145.00	\$145.00
4				
5	Monthly Bills 104,935	\$15,215,642	\$15,215,642	\$15,215,642
6	Customer Charge Revenue	<u>\$15,215,642</u>	<u>\$15,215,642</u>	<u>\$15,215,642</u>
7				
8	Usage-based Charges			
9	Energy	\$0.00409	\$0.00465	\$0.00476
10	Demand	\$6.50	\$6.75	\$6.90
11	HVD Credit	(\$0.32)	(\$0.32)	(\$0.32)
12	HVM Discount	(0.050%)	(0.050%)	(0.050%)
13	kWh Deliveries 1,290,927,306	\$5,279,893	\$6,002,812	\$6,144,814
14	Demand Billing Units (in excess of 10kW) 3,594,077	\$23,361,497	\$24,260,017	\$24,799,128
15	HVD Billing Credit Units 64,848	(\$20,751)	(\$20,751)	(\$20,751)
16	HVM Discount	(\$21,908)	(\$22,718)	(\$23,059)
17	Distribution Charge Revenue	<u>\$28,598,730</u>	<u>\$30,219,359</u>	<u>\$30,900,132</u>
18	Total Revenue	<u>\$43,814,372</u>	<u>\$45,435,000</u>	<u>\$46,115,774</u>
19				
20	Difference	(\$6,766)	\$1,764	(\$154)
21				
22	HVM Discount Basis	\$43,857,032	\$45,478,470	\$46,159,584
23				
24	Item	Source		
25	Line 1	Comp Att 8, Schedule 3, Lines 58, 64, 70		
26	Lines 5, 13, 14, 15, 16, Column (a)	Comp Att 9, Schedule 4-K, Line 16		
27	Line 3, Columns (b), (c), (d)	Proposed		
28	Line 9, Columns (b), (c), (d)	Proposed		
29	Line 10, Columns (b), (c), (d)	Comp Att 9, Sch. 4-H		
30	Line 16, Columns (b), (c), (d)	Same % as present		
31	Line 8, Columns (b), (c), (d)	Proposed, to produce revenue targets		
32				

The Narragansett Electric Company
Rate Design for Large Demand - Rate G-32 / G-62 (includes Back-up Rate B-32 / B-62)

Line	Billing Units	Rates / Revenue		
		Year 1	Year 2	Year 3
	(a)	(b)	(c)	(d)
1	Revenue Allocation- G-32	\$36,318,468	\$37,654,558	\$38,220,365
2	Revenue Allocation- G-62	\$6,484,923	\$6,723,492	\$6,824,521
3		\$42,803,391	\$44,378,050	\$45,044,886
4				
5	Customer Charge B-32	\$1,100.00	\$1,100.00	\$1,100.00
6	G-32 / G-62	\$1,100.00	\$1,100.00	\$1,100.00
7				
8	Monthly Bills B-32 60	\$66,172	\$66,172	\$66,172
9	Monthly Bills G-32 / G-62 13,403	\$14,743,034	\$14,743,034	\$14,743,034
10	Customer Charge Revenue 13,463	\$14,809,206	\$14,809,206	\$14,809,206
11				
12	Usage-based Charges Energy B-32	\$0.00385	\$0.00418	\$0.00430
13	Energy G-32 / G-62	\$0.00385	\$0.00418	\$0.00430
14				
15	Demand B-32 Back-up	\$0.73	\$0.77	\$0.79
16	Demand B-32 Supp	\$5.00	\$5.20	\$5.30
17	Demand G-32 / G-62	\$5.00	\$5.20	\$5.30
18				
19	HVD Credit Trans	(\$4.21)	(\$4.21)	(\$4.21)
20	HVD Credit 2.4 kV	(\$0.32)	(\$0.32)	(\$0.32)
21	Second Feeder Service	\$4.21	\$4.21	\$4.21
22				
23	HVM Discount	(0.942%)	(0.942%)	(0.942%)
24				
25	kWh Sales 13,230,918	\$50,939	\$55,305	\$56,893
26	kWh Sales 2,359,849,091	\$9,085,419	\$9,864,169	\$10,147,351
27	2,373,080,009	\$9,136,358	\$9,919,474	\$10,204,244
28	<u>Demand Charge (Over 200 kW)</u>			
29	Demand Billing Units 95,646	\$69,822	\$73,648	\$75,561
30	31,317	\$156,586	\$162,849	\$165,981
31	3,856,449	\$19,282,246	\$20,053,536	\$20,439,180
32	3,983,413	\$19,508,653	\$20,290,033	\$20,680,722
33				
34	HVD Billing Credit Units 176,161	(\$741,638)	(\$741,638)	(\$741,638)
35	2,286,043	(\$731,534)	(\$731,534)	(\$731,534)
36	2,462,204	(\$1,473,172)	(\$1,473,172)	(\$1,473,172)
37				
38	HVM Discount \$44,698,980	(\$420,890)	(\$420,890)	(\$420,890)
39	Second Feeder Service 295,668	\$1,244,762	\$1,244,762	\$1,244,762
40	Distribution Charge Revenue	\$27,995,712	\$29,560,208	\$30,235,667
41				
42	Total Revenue	\$42,804,918	\$44,369,414	\$45,044,873
43				

The Narragansett Electric Company
Rate Design for Large Demand - Rate G-32 / G-62 (includes Back-up Rate B-32 / B-62)

Line	Billing Units	Rates / Revenue		
		Year 1	Year 2	Year 3
	(a)	(b)	(c)	(d)
44	<u>Design of Back-up Demand Charge</u>			
45	Revenue Requirement (Demand and Energy Based Charges)	\$28,575,190	\$30,135,859	\$30,809,405
46	Demand billing Units (Supplemental and G-32 over 200 kW)	3,887,766	3,887,766	3,887,766
47	Back-up Demand Charge before Discount	\$7.35	\$7.75	\$7.92
48	Back-up Demand Charge after Disc 90.0%	\$0.73	\$0.77	\$0.79
49				
50	Difference	\$1,527	(\$8,637)	(\$14)
51				
52	<u>Item</u>	<u>Source</u>		
53	Line 3	Comp Att 8, Schedule 3, Lines 58, 64, 70		
54	Lines 8-9, 25-26, 34-35 and 39, Column (a)	Comp Att 9, Schedule 4-K, Line 12 and Line 17		
55	Lines 29-31, Column (a)	Comp Att 9, Schedule 4-K, Line 26-Line 27, Line 17		
56	Lines 5-6, 16-17, Columns (b), (c), (d)	Proposed		
57	Lines 19-21, Columns (b), (c), (d)	Comp Att 9, Sch. 4-H		
58	Lines 12-13, Columns (b), (c), (d)	Proposed, to produce revenue targets		
59	Line 15, Columns (b), (c), (d)	Line 48		
60	Line 23, Columns (b), (c), (d)	Same % as present		

The Narragansett Electric Company
Rate Design for Propulsion - Rate X-01

Line	Billing Units	Rates / Revenue		
		Year 1	Year 2	Year 3
	(a)	(b)	(c)	(d)
1	Revenue Allocation	\$372,962	\$386,683	\$392,494
2				
3	Customer Charge	\$21,000.00	\$21,000.00	\$21,000.00
4				
5	Monthly Bills 12	\$256,954	\$256,954	\$256,954
6	Customer Charge Revenue	\$256,954	\$256,954	\$256,954
7				
8	Energy-based Charge	\$0.00484	\$0.00541	\$0.00565
9				
10	kWh Sales 23,962,704	\$115,979	\$129,638	\$135,389
11	Distribution Charge Revenue	\$115,979	\$129,638	\$135,389
12				
13	Total Revenue	\$372,934	\$386,592	\$392,343
14				
15	Difference	(\$28)	(\$90)	(\$150)
16				
17	<u>Item</u>	<u>Source</u>		
18	Line 1	Comp Att 8, Schedule 3, Lines 58, 64, 70		
19	Lines 5 and 10, Column (a)	Comp Att 9, Schedule 4-K, Line 23		
20	Line 3, Columns (b), (c), (d)	Proposed		
21	Line 8, Columns (b), (c), (d)	Proposed, to produce revenue targets		

The Narragansett Electric Company
Rate Design for Street and Area Lighting

Line	Type	Lumens Description	ISR Cap Ex Factor		S-10 Units	S-14 Units	Annual kWh / unit		Current Price w/ ISR	Replacement Cost Annual Price	Year 1		Year 2		Year 3	
			(a)	(b)			(c)	(d)			(f)	(g)	(h)	(i)	(j)	(k)
1		Revenue Allocation														
2																
3	Incandescent	LUM INC RWY 105W	6	236	443			\$83.73			\$78.72	\$19,050	\$81.61	\$19,750	\$82.83	\$20,045 (1)
4		LUM INC RWY 205W (S-14 Only)		27	860			\$89.66			\$78.72	\$2,125	\$81.61	\$2,203	\$82.83	\$2,236 (1)
5			6	263								\$21,176		\$21,953		\$22,281
6																
7	Mercury Vapor	LUM MV RWY 100W	100	2,355	543			\$85.78			\$82.62	\$202,832	\$85.65	\$210,271	\$86.93	\$213,413 (1)
8		LUM MV RWY 175W	115	239	881			\$90.59			\$82.62	\$29,247	\$85.65	\$30,320	\$86.93	\$30,773 (1)
9				57	1,282			\$138.62			\$134.45	\$7,664	\$139.39	\$7,945	\$141.48	\$8,064 (1)
10	High Pressure Sodium Vapor	LUM MV RWY 250W (S-14 Only)	34	716	1,991			\$191.77			\$185.85	\$139,388	\$192.68	\$144,510	\$195.57	\$146,678 (1)
11		LUM MV RWY 400W	4	7	4,572			\$228.47			\$185.85	\$2,044	\$192.68	\$2,119	\$195.57	\$2,151 (1)
12			412	28	1,991			\$209.68			\$212.93	\$93,689	\$220.76	\$97,134	\$224.07	\$98,591 (1)
13	Light Emitting Diode ("LED")	LUM MV FLD 400W	207	3	4,572			\$246.38			\$212.93	\$44,715	\$220.76	\$46,360	\$224.07	\$47,055 (1)
14		LUM MV FLD 1000W		2	881			\$169.33			\$159.10	\$318	\$164.95	\$330	\$167.42	\$335 (1)
15			872	3,407								\$519,898		\$538,989		\$547,060
16																
17	Metal Halide	LUM HPS RWY 50W	116	25,601	255			\$81.06			\$78.72	\$2,024,442	\$81.61	\$2,098,764	\$82.83	\$2,130,139 (2)
18		LUM HPS RWY 70W	271	9,152	359			\$82.01			\$79.65	\$750,542	\$82.58	\$778,151	\$83.82	\$789,836 (2)
19			192	5,957	493			\$85.07			\$82.62	\$508,030	\$85.65	\$526,662	\$86.93	\$534,533 (2)
20	Light Emitting Diode ("LED")	LUM HPS RWY 150W	16	8	722			\$88.85			\$86.29	\$2,071	\$89.46	\$2,147	\$90.80	\$2,179 (2)
21		LUM HPS RWY 250W	185	4,534	1,269			\$138.44			\$134.45	\$634,470	\$139.39	\$657,781	\$141.48	\$667,644 (2)
22			41	180	1,962			\$191.36			\$185.85	\$41,073	\$192.68	\$42,582	\$195.57	\$43,221 (2)
23	High Pressure Sodium Vapor	WALL HPS 250W 24 HR			2,663			\$210.08			\$204.03	\$0	\$211.53	\$0	\$214.70	\$0 (2)
24		LUM HPS FLD 250W	1,013	243	1,269			\$164.16			\$159.43	\$200,244	\$165.29	\$207,604	\$167.77	\$210,719 (2)
25			1,977	574	2,663			\$219.24			\$212.93	\$543,184	\$220.76	\$563,159	\$224.07	\$571,603 (2)
26	Light Emitting Diode ("LED")	LUM HPS FLD 400W	43	50	255			\$159.12			\$154.54	\$14,372	\$160.22	\$14,900	\$162.62	\$15,124 (2)
27		LUM HPS POST 50W	40	851	493			\$163.81			\$159.10	\$141,758	\$164.95	\$146,970	\$167.42	\$149,171 (2)
28					493			\$106.00			\$102.95	\$0	\$106.73	\$0	\$108.33	\$0 (2)
29			3,894	47,150								\$4,860,187		\$5,038,722		\$5,114,168
30																
31	Metal Halide	LUM MH FLD 400W	21		1,883			\$208.15			\$202.16	\$4,245	\$209.59	\$4,401	\$212.73	\$4,467 (2)
32		LUM MH FLD 1000W			4,502			\$245.39			\$238.33	\$0	\$247.09	\$0	\$250.80	\$0 (2)
33			21	0								\$4,245		\$4,401		\$4,467
34																
35	Light Emitting Diode ("LED")	LED RWY 20W			88			\$91.86			\$134.16	\$0	\$139.09	\$0	\$141.18	\$0 (3)
36		LED RWY 30W			130			\$91.62			\$135.69	\$0	\$140.68	\$0	\$142.79	\$0 (3)
37					255			\$102.78			\$142.45	\$0	\$147.69	\$0	\$149.90	\$0 (3)
38	Light Emitting Diode ("LED")	LED RWY 60W			589			\$163.41			\$174.60	\$0	\$181.02	\$0	\$183.74	\$0 (3)
39		LED RWY 140W			1,153			\$214.67			\$237.45	\$0	\$246.18	\$0	\$249.87	\$0 (3)
40					255			\$151.32			\$199.26	\$0	\$206.59	\$0	\$209.69	\$0 (3)
41			0	0								\$0		\$0		\$0

The Narragansett Electric Company
Rate Design for Street and Area Lighting

Line	Type	Lumens Description	S-10 Units (a)	S-14 Units (b)	ISR Cap Ex Factor \$0.01422		Current Annual kWh / unit (c)	Price w/ ISR (d)	Replacement Cost Annual Price (e)	Year 1		Year 2		Year 3		Note
										Proposed Annual Price (f)	Revenue (g)	Proposed Annual Price (h)	Revenue (i)	Proposed Annual Price (j)	Revenue (k)	
42	Temp-Off	LUM INC RWY 105W TT				1	\$46.46			\$42.12	\$42	\$43.66	\$44	\$44.31	\$44	(4)
43		LUM MV RWY 400W TT				1	\$98.08			\$99.00	\$99	\$102.64	\$103	\$104.18	\$104	(4)
44		LUM HPS RWY 50W TT				785	\$46.46			\$42.12	\$33,064	\$43.66	\$34,273	\$44.31	\$34,783	(4)
45		LUM HPS RWY 70W TT				23	\$46.15			\$42.62	\$980	\$44.18	\$1,016	\$44.84	\$1,031	(4)
46		LUM HPS RWY 100W TT				183	\$46.84			\$44.20	\$8,089	\$45.82	\$8,385	\$46.50	\$8,510	(4)
47		LUM HPS RWY 250W TT				296	\$72.23			\$71.94	\$21,294	\$74.58	\$22,076	\$75.70	\$22,407	(4)
48		LUM HPS RWY 400W TT				17	\$98.08			\$99.44	\$1,690	\$103.09	\$1,753	\$104.63	\$1,779	(4)
49		LUM HPS POST 100W TT					\$94.08			\$85.13	\$0	\$88.26	\$0	\$89.58	\$0	(4)
50		LUM HPS FLD 250W TT				1	\$87.67			\$85.31	\$88	\$88.44	\$88	\$89.76	\$90	(4)
51		LUM HPS FLD 400W TT				3	\$108.82			\$113.93	\$342	\$118.12	\$354	\$119.89	\$360	(4)
52	Standards	LUM MH FLD 400W TT					\$108.82			\$108.17	\$0	\$112.14	\$0	\$113.82	\$0	(4)
53											\$65,686		\$68,092		\$69,108	
54						1,310					\$5,471,192		\$5,672,158		\$5,757,085	
55		Total Luminaires	4,793	52,130												
56																
57		POLE-WOOD	178	258			\$133.71			\$129.86	\$56,619	\$134.63	\$58,699	\$136.65	\$59,579	(2)
58		POLE FIBER PT EMB <25' w/out foundation	97	455			\$260.22			\$252.73	\$139,507	\$262.02	\$144,635	\$265.95	\$146,804	(2)
59		POLE FIBER RWY <25 w/ foundation	18	628			\$424.14			\$411.94	\$266,113	\$427.09	\$275,900	\$433.50	\$280,041	(2)
60		POLE FIBER RWY => 25 w/ foundation		52			\$473.53			\$459.91	\$23,915	\$476.82	\$24,795	\$483.98	\$25,167	(2)
61		POLE METAL => 25FT (with foundation)	38	1,588			\$484.72			\$470.78	\$765,488	\$488.09	\$793,634	\$495.42	\$805,553	(2)
62		POLE METAL EMBEDDED (S-14 Only)		2			\$405.16			\$393.51	\$787	\$407.98	\$816	\$414.11	\$828	(2)
63		Total Standards	331	2,983							\$1,252,430		\$1,298,479		\$1,317,973	
64	S-06 (Decorative)															
65							Average per unit			\$177.64	\$910,209	\$184.17	\$943,671	\$186.93	\$957,821	
66		S-10	5,124	55,113						\$105.48	\$5,813,412	\$109.36	\$6,026,965	\$110.99	\$6,117,237	
67							Average per unit				\$6,723,621		\$6,970,637		\$7,075,058	
68																
69		DEC HPS AG 50W				255	\$295.97		\$224.16	\$224.16	\$0	\$232.40	\$0	\$235.89	\$0	(3)
70		DEC HPS AG 100W				493	\$287.78		\$224.92	\$224.92	\$0	\$233.19	\$0	\$236.69	\$0	(3)
71		DEC HPS WL 50W				255	\$328.98		\$247.88	\$247.88	\$0	\$256.99	\$0	\$260.85	\$0	(3)
72		DEC HPS WL 100W				493	\$332.31		\$259.67	\$259.67	\$0	\$269.22	\$0	\$273.26	\$0	(3)
73		DEC HPS TR-TW 50W				510	\$513.54		\$346.93	\$346.93	\$0	\$359.69	\$0	\$365.09	\$0	(3)
74	S-06 (Decorative)	DEC HPS TR-TW 100W				986	\$523.48		\$364.72	\$364.72	\$0	\$378.13	\$0	\$383.81	\$0	(3)
75		DEC HPS AG-TW 50W				510	\$701.09		\$482.93	\$482.93	\$0	\$500.69	\$0	\$508.21	\$0	(3)
76		DEC HPS AG-TW 100W				986	\$684.73		\$484.46	\$484.46	\$0	\$502.28	\$0	\$509.82	\$0	(3)
77		DEC HPS WL-TW 50W				510	\$767.12		\$530.37	\$530.37	\$0	\$549.88	\$0	\$558.14	\$0	(3)
78		DEC HPS WL-TW 100W	7			986	\$773.79		\$553.95	\$553.95	\$3,878	\$574.32	\$4,020	\$582.94	\$4,081	(3)
79		DEC LED TR 60W				255	\$151.32		\$199.26	\$199.26	\$0	\$206.59	\$0	\$209.69	\$0	(3)
80		DEC LED TR-TW 60W				510	\$405.15		\$398.52	\$398.52	\$0	\$413.18	\$0	\$419.38	\$0	(3)
81		Total Luminaires	7								\$3,878		\$4,020		\$4,081	
82	S-06 Standards															
83		DEC VILL PT/FDN					\$566.70		\$340.96	\$340.96	\$0	\$353.50	\$0	\$358.81	\$0	(3)
84		DEC WASH PT/FDN	7				\$575.78		\$450.86	\$450.86	\$3,156	\$467.44	\$3,272	\$474.46	\$3,321	(3)
85																
86		Total Standards	7								\$3,156		\$3,272		\$3,321	
87		Total Luminaires and Standards	14								\$7,034		\$7,292		\$7,402	
88							Average per unit									
89		TOTAL LIGHTS & STANDARDS	5,138	55,113							\$6,730,655		\$6,977,929		\$7,082,460	

ISR Cap Ex Factor \$0.01422

98 Notes:
99 (1) Proposed = Equivalent Sodium Vapor replacement luminaire
100 (2) Year 1 Proposed = [Current X 97.12%], Year 2 Proposed =
Year 3 Proposed = Year 2 Proposed x 1.5 percent increase in Silt revenue requirement for Year 3
101 (3) Proposed = Replacement cost
102 (4) Proposed Temp-off = Full price X 53.51%

The Narragansett Electric Company
Rate Design for Station Power- Rate M-1

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket Nos. 4770/4780
Compliance Attachment 9
Schedule 4-G
Page 1 of 1

Line	Billing Units	Proposed Rates	Revenue
	(a)	(b)	(c)
1	Current Customer Charge	\$3,959.09	
2	System Average Percentage Increase	4.4%	
3			
4	<u>Customer Charge:</u>		
5	Monthly Bills	36 \$4,135.00	<u>\$148,860</u>
6			
7			
8			
9			
10			

The Narragansett Electric Company
2.4 kV Discount and Transmission Level Discount

	Source	Rate
1 <u>2.4 kV Discount</u>		
2 Transformer Billing Credit per kW-month	Comp Att. Sch. 1C-4	(\$0.32)
3		
4 <u>Transmission Level Discount</u>		
5 Incremental Discount - Transmission Level	Line 6- Line 2	(\$3.89)
6 Discount per kW-month		
7 Total Discount for Transmission- Rate G32 kW	- Line 12	(\$4.21)
8 Charge		
9 <u>Second Feeder Service</u>		
10 Primary Distribution Revenue Requirement per	Comp Att. Sch. 1C-1	\$5.68
11 kW-Month, Rates G-32/ G-62		
12 Annual Transmission Level NCP Demand Units-		5,642,124
B32/G32/B62/G62		
Annual Billing Demand Units- B32/G32/B62/G62		7,608,765
Convert NCP to Billing Units- Additional		\$4.21
Charge- Second Feeder Service Rate per kW-		

**The Narragansett Electric Company
Summary of Proposed Electric Service Rates**

	A-16	A-60	C-06	G-02	B-32 / G-32	X-01	Lighting Rates	M-1
<i>Source:</i>	(a) <i>Sch. 4-A</i>	(b) <i>Sch. 4-A</i>	(c) <i>Sch. 4-B</i>	(d) <i>Sch. 4-C</i>	(e) <i>Sch. 4-D</i>	(g) <i>Sch. 4-E</i>	(h) <i>Sch. 4-F</i> <i>See Sch. 4-F</i>	(i) <i>Sch. 4-G</i>
1 <u>Customer Charges (per month)</u>								
2 Customer Charge	\$6.00		\$10.00	\$145.00	\$1,100.00	\$21,000.00		\$4,135.00
3 Unmetered Charge			\$8.75					
4 Customer Charge Year 1		\$2.00						
5 Customer Charge Year 2		\$4.00						
6 Customer Charge Year 3		\$6.00						
7								
8 <u>Distribution per kWh Charge</u>								
9 kWh Charge Year 1	\$0.04298	\$0.04298	\$0.04207	\$0.00409	\$0.00385	\$0.00484		
10 kWh Charge Year 2	\$0.04496	\$0.04496	\$0.04400	\$0.00465	\$0.00418	\$0.00541		
11 kWh Charge Year 3	\$0.04580	\$0.04580	\$0.04482	\$0.00476	\$0.00430	\$0.00565		
12								
13 <u>Distribution Demand Charges (per kW)</u>								
14 In excess of 10 kW Year 1				\$6.50				
15 In excess of 10 kW Year 2				\$6.75				
16 In excess of 10 kW Year 3				\$6.90				
17 In excess of 200 kW Year 1					\$5.00			
18 In excess of 200 kW Year 2					\$5.20			
19 In excess of 200 kW Year 3					\$5.30			
20 Backup Demand Charge - in excess of 200 kW Year 1					\$0.73			
21 Backup Demand Charge - in excess of 200 kW Year 2					\$0.77			
22 Backup Demand Charge - in excess of 200 kW Year 3					\$0.79			
23								
24 <u>Other Charges and Credits</u>								
25 Additional Minimum Charge (per kVA excess 25 kVA)			\$1.85					
26 2.4 kV Discount				(\$0.32)	(\$0.32)			
27 High Voltage Metering Discount				(1.0%)	(1.0%)			
28 Transmission Discount					(\$4.21)			
29 Second Feeder Service					\$3.89			
30 Second Feeder Service - Additional Transformer Charge					\$0.32			
31								
32 <u>Other Proposed Charges</u>								
33 Low Income Discount Recovery Factor	\$0.00152	n/a	\$0.00152	\$0.00152	\$0.00152	\$0.00152		n/a
34								
35								
36 kWh X 1000	2,723,229	223,497	598,981	1,290,927	2,373,080	23,963		
37 Lighting								62,050
38 Total								7,295,727

The Narragansett Electric Company
Summary of Proposed Electric Service Rates- Street and Area Lighting
S-06, S-10 & S-14

Source: Sch. Sch. 4-F			Year 1		Year 2		Year 3	
Line	Lumens	Description	Full Service	Temp off	Full Service	Temp off	Full Service	Temp off
1	S-10/S-14 Luminaires							
2	Incandescent	1,000 LUM INC RWY 105W	\$78.72	\$42.12	\$81.61	\$43.66	\$82.83	\$44.32
3		2,500 LUM INC RWY 205W (S-14 Only)	\$78.72	\$42.12	\$81.61	\$43.66	\$82.83	\$44.32
4								
5	Mercury Vapor	4,400 LUM MV RWY 100W	\$82.62	\$44.20	\$85.65	\$45.83	\$86.93	\$46.51
6		8,500 LUM MV RWY 175W	\$82.62	\$44.20	\$85.65	\$45.83	\$86.93	\$46.51
7		13,000 LUM MV RWY 250W (S-14 Only)	\$134.45	\$71.94	\$139.39	\$74.58	\$141.48	\$75.70
8		23,000 LUM MV RWY 400W	\$185.85	\$99.44	\$192.68	\$103.10	\$195.57	\$104.64
9		63,000 LUM MV RWY 1000W	\$185.85	\$99.44	\$192.68	\$103.10	\$195.57	\$104.64
10		23,000 LUM MV FLD 400W	\$212.93	\$113.93	\$220.76	\$118.12	\$224.07	\$119.89
11		63,000 LUM MV FLD 1000W	\$212.93	\$113.93	\$220.76	\$118.12	\$224.07	\$119.89
12		8,500 LUM MV POST 175W (S-14 Only)	\$159.10	\$85.13	\$164.95	\$88.26	\$167.42	\$89.58
13								
14	Sodium Vapor	4,000 LUM HPS RWY 50W	\$78.72	\$42.12	\$81.61	\$43.66	\$82.83	\$44.32
15		6,300 LUM HPS RWY 70W	\$79.65	\$42.62	\$82.58	\$44.18	\$83.82	\$44.85
16		9,600 LUM HPS RWY 100W	\$82.62	\$44.20	\$85.65	\$45.83	\$86.93	\$46.51
17		16,000 LUM HPS RWY 150W	\$86.29	\$46.17	\$89.46	\$47.87	\$90.80	\$48.58
18		27,500 LUM HPS RWY 250W	\$134.45	\$71.94	\$139.39	\$74.58	\$141.48	\$75.70
19		50,000 LUM HPS RWY 400W	\$185.85	\$99.44	\$192.68	\$103.10	\$195.57	\$104.64
20		27,500 WALL HPS 250W 24 HR	\$204.03	\$109.17	\$211.53	\$113.18	\$214.70	\$114.88
21		27,500 LUM HPS FLD 250W	\$159.43	\$85.31	\$165.29	\$88.44	\$167.77	\$89.77
22		50,000 LUM HPS FLD 400W	\$212.93	\$113.93	\$220.76	\$118.12	\$224.07	\$119.89
23		4,000 LUM HPS POST 50W	\$154.54	\$82.69	\$160.22	\$85.73	\$162.62	\$87.01
24		9,600 LUM HPS POST 100W	\$159.10	\$85.13	\$164.95	\$88.26	\$167.42	\$89.58
25		9,600 LUM HPS REC 100W-C1	\$102.95	\$55.08	\$106.73	\$57.11	\$108.33	\$57.96
26								
27	Metal Halide	32,000 LUM MH FLD 400W	\$202.16	\$108.17	\$209.59	\$112.15	\$212.73	\$113.83
28		107,800 LUM MH FLD 1000W	\$238.33	\$127.53	\$247.09	\$132.21	\$250.80	\$134.20
29								
30	Light Emitting Diode	2,000 LED RWY 20W	\$134.16	\$71.78	\$139.09	\$74.42	\$141.18	\$75.54
31		2,700 LED RWY 30W	\$135.69	\$72.60	\$140.68	\$75.27	\$142.79	\$76.40
32		5,000 LED RWY 60W	\$142.45	\$76.22	\$147.69	\$79.02	\$149.90	\$80.21
33		13,000 LED RWY 140W	\$174.60	\$93.42	\$181.02	\$96.86	\$183.74	\$98.31
34		25,000 LED RWY 275W	\$237.45	\$127.05	\$246.18	\$131.73	\$249.87	\$133.70
35		5,000 LED POST Top 60W	\$199.26	\$106.62	\$206.59	\$110.54	\$209.69	\$112.20
36								
37	S-10/S-14 Standards	POLE-WOOD	\$129.86	\$129.86	\$134.63	\$134.63	\$136.65	\$136.65
38		POLE FIBER PT EMB <25' w/out foundation	\$252.73	\$252.73	\$262.02	\$262.02	\$265.95	\$265.95
39		POLE FIBER RWY <25 w/ foundation	\$411.94	\$411.94	\$427.09	\$427.09	\$433.50	\$433.50
40		POLE FIBER RWY => 25 w/ foundation	\$459.91	\$459.91	\$476.82	\$476.82	\$483.98	\$483.98
41		POLE METAL=>25FT (with foundation)	\$470.78	\$470.78	\$488.09	\$488.09	\$495.42	\$495.42
42		POLE METAL EMBEDDED (S-14 Only)	\$393.51	\$393.51	\$407.98	\$407.98	\$414.11	\$414.11
43								
44	S-06 (Decorative) Luminaires	4,000 DEC HPS TR 50W	\$154.54		\$160.22		\$162.62	
45		9,600 DEC HPS TR 100W	\$159.10		\$164.95		\$167.42	
46		4,000 DEC HPS AG 50W	\$224.16		\$232.40		\$235.89	
47		9,600 DEC HPS AG 100W	\$224.92		\$233.19		\$236.69	
48		4,000 DEC HPS WL 50W	\$247.88		\$256.99		\$260.85	
49		9,600 DEC HPS WL 100W	\$259.67		\$269.22		\$273.26	
50		4,000 DEC HPS TR-TW 50W	\$346.93		\$359.69		\$365.09	
51		9,600 DEC HPS TR-TW 100W	\$364.72		\$378.13		\$383.81	
52		4,000 DEC HPS AG-TW 50W	\$482.93		\$500.69		\$508.21	
53		9,600 DEC HPS AG-TW 100W	\$484.46		\$502.28		\$509.82	
54		4,000 DEC HPS WL-TW 50W	\$530.37		\$549.88		\$558.14	
55		9,600 DEC HPS WL-TW 100W	\$553.95		\$574.32		\$582.94	
56		5,000 DEC LED TR 60W	\$199.26		\$206.59		\$209.69	
57		10,000 DEC LED TR-TW 60W	\$398.52		\$413.18		\$419.38	
58								
59	S-6 (Decorative)	DEC VILL PT/FDN	\$340.96		\$353.50		\$358.81	
60		DEC WASH PT/FDN	\$450.86		\$467.44		\$474.46	

The Narragansett Electric Company
Rate Year Proof of Revenue at PROPOSED Rates- Rate Year 1

Line	Code	Description	Includes	Annual Bills/Fixtures	Customer /Fixture Charge per Month	Customer Charge Revenue	Billing Demand	Demand Charge	Demand Charge Revenue
1	A-16	Residential	A-16,A-60	5,284,666		\$31,707,998			
2	C-06	Small C&I	C-06,C-08	626,592		\$6,253,540			
3	G-02	General C&I	G-02	104,935		\$15,215,642	3,594,077		\$23,361,497
4	G-32	200 kW Demand	B-32,G-32	13,463		\$14,809,206	3,983,413		\$19,508,653
5	G-62	5000 kW Demand	B-62,G-62						
6	SL	Lighting	S-05,S-06,S-10,S-14	60,254		\$6,730,971			
7	X-01	Propulsion	X-01	12		\$256,954			
8				6,089,923		\$74,974,310	7,577,489		\$42,870,151
9				6,089,923			7,608,765	156	
10	A-16	Residential Basic		4,847,495	\$6.00	\$29,084,971			\$0
11	A-60	Resid. Low Income		437,171	\$6.00	\$2,623,027			\$0
12	B-32	C&I Back-up		60	\$1,100.00	\$66,172	126,964	See below	226,408
13	B-32	5000 kW Back-up	Was B-62	-	\$1,100.00	\$0			
14	C-06	Small C&I		616,686	\$10.00	\$6,166,861			\$0
15	C-06	Small C&I Unmetrd		9,906	\$8.75	\$86,678			\$0
16	G-02	General C&I		104,935	\$145.00	\$15,215,642	3,594,077	\$6.50	\$23,361,497
17	G-32	200 kW Demand		13,246	\$1,100.00	\$14,571,015	2,869,062	\$5.00	\$14,345,311
18	G-32	5000 kW Demand	Was G-62	156	\$1,100.00	\$172,019	987,387	See below	\$4,936,935
19	S-05	SL Customer-owned		-		\$0			\$0
20	S-06	SL Decorative		14	\$502.41	\$7,034			\$0
21	S-10	SL Private		5,124	\$177.64	\$910,209			\$0
22	S-14	SL Street		55,116	\$105.48	\$5,813,729			\$0
23	X-01	X-01		12	\$21,000.00	\$256,954			\$0
24				6,089,923		\$74,974,310	7,577,489		\$42,870,151
25									
26	B-32	C&I Back-up	Back-up				95,646	\$0.73	\$69,822
27			Supplemental				31,317	\$5.00	\$156,586
28							126,964		\$226,408
29	B-62	3000 kW Back-up	Back-up					\$0.73	\$0
30			Supplemental				987,387	\$5.00	\$4,936,935
31	C-06	Small C&I	kWh				987,387		\$4,936,935
32			Over 25 kVA						
33									
34									
35									
36	C-08	Small C&I Unmetered kWh							
37			Over 25 kVA						
38									
39	M-1	Station Power		36	\$4,135.00	148,860			

The Narragansett Electric Company
Rate Year Proof of Revenue at PROPOSED Rates- Rate Year 1

Rate Year:

Line	Code	Description	Includes	kWh Deliveries	kWh Charge	kWh Charge Revenue	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue
1	A-16	Residential	A-16,A-60	2,946,725,332		\$126,650,255				
2	C-06	Small C&I	C-06,C-08	598,981,304		\$25,229,713				
3	G-02	General C&I	G-02	1,290,927,306		\$5,279,893	64,848	(\$20,751)	43,857,032	(\$21,908)
4	G-32	200 kW Demand	B-32,G-32	2,373,080,009		\$9,136,358	2,462,204	(\$1,473,172)	44,698,980	(\$420,890)
5	G-62	5000 kW Demand	B-62,G-62							
6	SL	Lighting	S-05,S-06,S-10,S-14	62,049,950		\$1,082,144				
7	X-01	Propulsion	X-01	23,962,704		\$115,979				
8				7,295,726,605		\$167,494,342	2,527,052	(\$1,493,923)	88,556,011	(\$442,798)
9				7,295,726,605			2,350,891	(176,161)	76,692,698	
10	A-16	Residential Basic		2,723,228,532		\$117,044,362				
11	A-60	Resid. Low Income		223,496,800		\$9,605,892				
12	B-32	C&I Back-up		13,230,918		\$50,939			343,519	(\$3,235)
13	B-32	5000 kW Back-up	Was B-62	-		\$0			-	\$0
14	C-06	Small C&I		595,486,038	See below	\$25,066,528				
15	C-06	Small C&I Unmetrd		3,495,266	See below	\$163,185				
16	G-02	General C&I		1,290,927,306	\$0.00409	\$5,279,893	64,848	(\$20,751)	43,857,032	(\$21,908)
17	G-32	200 kW Demand		1,939,578,858	\$0.00385	\$7,467,379	1,392,345	(\$445,550)	37,628,467	(\$354,313)
18	G-32	5000 kW Demand	Was G-62	420,270,233	\$0.00385	\$1,618,040	1,069,859	(\$1,027,621)	6,726,994	(\$63,342)
19	S-05	SL Customer-owned		30,303,659	\$0.03571	\$1,082,144				
20	S-06	SL Decorative		3,451		\$0				
21	S-10	SL Private		7,793,834		\$0				
22	S-14	SL Street		23,949,006		\$0				
23	X-01	X-01		23,962,704	\$0.00484	\$115,979				
24				7,295,726,605		\$167,494,342	2,527,052	(\$1,493,923)	88,556,011	(\$442,798)
25							Rate			
26	B-32	C&I Back-up	Back-up							
27			Supplemental				893,698	(\$285,983)	(\$0.32)	
28							176,161	(\$741,638)	(\$4.21)	
29	B-62	3000 kW Back-up	Back-up				1,069,859	(\$1,027,621)		
30			Supplemental							
31										
32	C-06	Small C&I	kWh	595,486,038	\$0.04207	\$25,052,098				
33			Over 25 kVA	7,800	\$1.85	\$14,430				
34				595,493,838		\$25,066,528				
35										
36	C-08	Small C&I Unmetered	kWh	3,495,266	\$0.04207	\$147,046				
37			Over 25 kVA	8,724	\$1.85	\$16,139				
38				3,503,990		\$163,185				
39	M-1	Station Power								

The Narragansett Electric Company
Rate Year Proof of Revenue at PROPOSED Rates- Rate Year 1

Rate Year:

Line	Code	Description	Includes	2nd Feeder Service Billing Units	2nd Feeder Service Revenue	Rate Year Revenue	Revenue Targets, Att 8, Sch 3, Line 58	Difference
				(o)	(p)	(q)	(r)	(s)
1	A-16	Residential	A-16,A-60			\$158,358,252	\$158,378,401	(\$20,149)
2	C-06	Small C&I	C-06,C-08			\$31,483,253	\$31,483,492	(\$240)
3	G-02	General C&I	G-02			\$43,814,372	\$43,821,138	(\$6,766)
4	G-32	200 kW Demand	B-32,G-32	295,668	\$1,244,762	\$42,804,918	\$42,803,391	\$1,527
5	G-62	5000 kW Demand	B-62,G-62					\$0
6	SL	Lighting	S-05,S-06,S-10,S-14			\$7,813,115	\$7,812,856	\$259
7	X-01	Propulsion	X-01			\$372,934	\$372,962	(\$28)
8				295,668	\$1,244,762	\$284,646,844	\$284,672,241	(\$25,397)
9				295,668			\$282,594,919	(\$25,397)
10	A-16	Residential Basic				\$146,129,333		
11	A-60	Resid. Low Income				\$12,228,919		
12	B-32	C&I Back-up				\$340,284		
13	B-32	5000 kW Back-up	Was B-62			\$0		
14	C-06	Small C&I				\$31,233,389		
15	C-06	Small C&I Unmetrd				\$249,864		
16	G-02	General C&I				\$43,814,372		
17	G-32	200 kW Demand		295,668	\$1,244,762	\$36,828,603		
18	G-32	5000 kW Demand	Was G-62			\$5,636,031		
19	S-05	SL Customer-owned				\$1,082,144		
20	S-06	SL Decorative				\$7,034		
21	S-10	SL Private				\$910,209		
22	S-14	SL Street				\$5,813,729		
23	X-01	X-01				\$372,934		
24				295,668	\$1,244,762	\$284,646,844		
25				Rate	\$4.21			
26	B-32	C&I Back-up	Back-up			\$282,600,919	Requirement	
27			Supplemental			(\$6,000)	M1 Increase	
28						\$282,594,919		
29	B-62	3000 kW Back-up	Back-up					
30			Supplemental					
31								
32	C-06	Small C&I	kWh					
33			Over 25 kVA					
34								
35								
36	C-08	Small C&I Unmetered	kWh					
37			Over 25 kVA					
38								
39	M-1	Station Power						

Compliance Attachment 10

Narragansett Electric Bill Impacts:

November 1, 2017 vs. Rate Year 1

Rate Year 1 vs. Rate Year 2

Rate Year 2 vs. Rate Year 3

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates

<u>Schedule Title</u>	<u>Reference</u>
Index	Sch. 5-Index
Rates Applicable to A-16 Rate Customers- Rate Year 1	Sch. 5-A-1
Rates Applicable to A-16 Rate Customers- Rate Year 2	Sch. 5-A-2
Rates Applicable to A-16 Rate Customers- Rate Year 3	Sch. 5-A-3
Rates Applicable to A-60 Rate Customers, Year 1	Sch. 5-B-1
Rates Applicable to A-60 Rate Customers, Year 2	Sch. 5-B-2
Rates Applicable to A-60 Rate Customers, Year 3	Sch. 5-B-3
Rates Applicable to C-06 Rate Customers,Rate Year 1	Sch. 5-C-1
Rates Applicable to C-06 Rate Customers, Rate Year 2	Sch. 5-C-2
Rates Applicable to C-06 Rate Customers, Rate Year 3	Sch. 5-C-3
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 1	Sch. 5-D-1
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 2	Sch. 5-D-2
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 3	Sch. 5-D-3
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 1	Sch. 5-D(1)-1
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 2	Sch. 5-D(1)-2
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 3	Sch. 5-D(1)-3
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 1	Sch. 5-D(2)-1
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 2	Sch. 5-D(2)-2
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 3	Sch. 5-D(2)-3
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 1	Sch. 5-D(3)-1
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 2	Sch. 5-D(3)-2
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 3	Sch. 5-D(3)-3
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 1	Sch. 5-D(4)-1
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 2	Sch. 5-D(4)-2
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 3	Sch. 5-D(4)-3
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 1	Sch. 5-E-1
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 2	Sch. 5-E-2
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 3	Sch. 5-E-3
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 1	Sch. 5-E(1)-1
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 2	Sch. 5-E(1)-2
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 3	Sch. 5-E(1)-3
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 1	Sch. 5-E(2)-1
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 2	Sch. 5-E(2)-2
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 3	Sch. 5-E(2)-3

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates

<u>Schedule Title</u>	<u>Reference</u>
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 1	Sch. 5-E(3)-1
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 2	Sch. 5-E(3)-2
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 3	Sch. 5-E(3)-3
 Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 1	 Sch. 5-E(4)-1
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 2	Sch. 5-E(4)-2
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 3	Sch. 5-E(4)-3
 Rates Applicable to G-62 Rate Customers Transferring to G-32, Year 1	 Sch. 5-E5
 Streetlights Annual Bill Impacts	 Sch. 5-F

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to A-16 Rate Customers- Rate Year 1

Sch. 5-

Monthly kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)						Percentage of Customers		
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$				% of Total Bill				
									Delivery	SOS	GET	Total	Delivery	SOS		GET	Total
150	\$20.66	\$14.27	\$1.46	\$36.39	\$22.42	\$14.28	\$1.53	\$38.23	\$1.76	\$0.01	\$0.07	\$1.84	4.8%	0.0%	0.2%	5.1%	30.1%
300	\$34.72	\$28.55	\$2.64	\$65.91	\$37.23	\$28.55	\$2.74	\$68.52	\$2.51	\$0.00	\$0.10	\$2.61	3.8%	0.0%	0.2%	4.0%	12.9%
400	\$44.10	\$38.06	\$3.42	\$85.58	\$47.11	\$38.07	\$3.55	\$88.73	\$3.01	\$0.01	\$0.13	\$3.15	3.5%	0.0%	0.2%	3.7%	11.6%
500	\$53.48	\$47.58	\$4.21	\$105.27	\$56.99	\$47.59	\$4.36	\$108.94	\$3.51	\$0.01	\$0.15	\$3.67	3.3%	0.0%	0.1%	3.5%	9.6%
600	\$62.85	\$57.09	\$5.00	\$124.94	\$66.86	\$57.11	\$5.17	\$129.14	\$4.01	\$0.02	\$0.17	\$4.20	3.2%	0.0%	0.1%	3.4%	7.7%
700	\$72.23	\$66.61	\$5.79	\$144.63	\$76.74	\$66.63	\$5.97	\$149.34	\$4.51	\$0.02	\$0.18	\$4.71	3.1%	0.0%	0.1%	3.3%	19.0%
1,200	\$119.11	\$114.18	\$9.72	\$243.01	\$126.12	\$114.22	\$10.01	\$250.35	\$7.01	\$0.04	\$0.29	\$7.34	2.9%	0.0%	0.1%	3.0%	6.8%
2,000	\$194.13	\$190.30	\$16.02	\$400.45	\$205.14	\$190.36	\$16.48	\$411.98	\$11.01	\$0.06	\$0.46	\$11.53	2.7%	0.0%	0.1%	2.9%	2.3%

	(1) Present Rates		(2) Proposed Rates, Year 1	
Customer Charge		\$5.00		\$6.00
RE Growth Factor		\$0.78		\$0.79
LIHEAP Charge		\$0.81		\$0.81
Transmission Energy Charge	kWh x	\$0.03179		\$0.03180
Base Distribution Energy Charge	kWh x	\$0.03664		\$0.04298
Other Distribution Energy Charges	kWh x	\$0.00636		\$0.00500
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.09515		\$0.09518

- (1) Comp Att 12 Worksheet 5, Page 1, Column (a)
(2) Comp Att 12 Worksheet 5, Page 1, Column (b)

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to A-16 Rate Customers- Rate Year 2

Sch. 5-A-

Monthly kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)					Percentage of Customers
	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)					
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total		
150	\$22.42	\$14.28	\$1.53	\$38.23	\$22.71	\$14.28	\$1.54	\$38.53	\$0.29	\$0.00	\$0.01	\$0.30	0.8%	30.1%
300	\$37.23	\$28.55	\$2.74	\$68.52	\$37.83	\$28.55	\$2.77	\$69.15	\$0.60	\$0.00	\$0.03	\$0.63	0.9%	12.9%
400	\$47.11	\$38.07	\$3.55	\$88.73	\$47.90	\$38.07	\$3.58	\$89.55	\$0.79	\$0.00	\$0.03	\$0.82	0.9%	11.6%
500	\$56.99	\$47.59	\$4.36	\$108.94	\$57.98	\$47.59	\$4.40	\$109.97	\$0.99	\$0.00	\$0.04	\$1.03	0.9%	9.6%
600	\$66.86	\$57.11	\$5.17	\$129.14	\$68.05	\$57.11	\$5.22	\$130.38	\$1.19	\$0.00	\$0.05	\$1.24	1.0%	7.7%
700	\$76.74	\$66.63	\$5.97	\$149.34	\$78.13	\$66.63	\$6.03	\$150.79	\$1.39	\$0.00	\$0.06	\$1.45	1.0%	19.0%
1,200	\$126.12	\$114.22	\$10.01	\$250.35	\$128.50	\$114.22	\$10.11	\$252.83	\$2.38	\$0.00	\$0.10	\$2.48	1.0%	6.8%
2,000	\$205.14	\$190.36	\$16.48	\$411.98	\$209.10	\$190.36	\$16.64	\$416.10	\$3.96	\$0.00	\$0.16	\$4.12	1.0%	2.3%

(1) Proposed Rates, Year 1		(2) Proposed Rates, Year 2	
Customer Charge	\$6.00		\$6.00
RE Growth Factor	\$0.79		\$0.79
LIHEAP Charge	\$0.81		\$0.81
Transmission Energy Charge	kWh x \$0.03180		\$0.03180
Base Distribution Energy Charge	kWh x \$0.04298		\$0.04496
Other Distribution Energy Charges	kWh x \$0.00500		\$0.00500
Transition Energy Charge	kWh x \$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688		\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	kWh x \$0.09518		\$0.09518

- (1) Sch. 5-A-1
(2) Base Distribution Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to A-16 Rate Customers- Rate Year 3

Sch. 5-

Monthly kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)						Percentage of Customers		
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$				% of Total Bill				
									Delivery	SOS	GET	Total	Delivery	SOS		GET	Total
150	\$22.71	\$14.28	\$1.54	\$38.53	\$22.84	\$14.28	\$1.55	\$38.67	\$0.13	\$0.00	\$0.01	\$0.14	0.3%	0.0%	0.0%	0.4%	30.1%
300	\$37.83	\$28.55	\$2.77	\$69.15	\$38.08	\$28.55	\$2.78	\$69.41	\$0.25	\$0.00	\$0.01	\$0.26	0.4%	0.0%	0.0%	0.4%	12.9%
400	\$47.90	\$38.07	\$3.58	\$89.55	\$48.24	\$38.07	\$3.60	\$89.91	\$0.34	\$0.00	\$0.02	\$0.36	0.4%	0.0%	0.0%	0.4%	11.6%
500	\$57.98	\$47.59	\$4.40	\$109.97	\$58.40	\$47.59	\$4.42	\$110.41	\$0.42	\$0.00	\$0.02	\$0.44	0.4%	0.0%	0.0%	0.4%	9.6%
600	\$68.05	\$57.11	\$5.22	\$130.38	\$68.55	\$57.11	\$5.24	\$130.90	\$0.50	\$0.00	\$0.02	\$0.52	0.4%	0.0%	0.0%	0.4%	7.7%
700	\$78.13	\$66.63	\$6.03	\$150.79	\$78.71	\$66.63	\$6.06	\$151.40	\$0.58	\$0.00	\$0.03	\$0.61	0.4%	0.0%	0.0%	0.4%	19.0%
1,200	\$128.50	\$114.22	\$10.11	\$252.83	\$129.51	\$114.22	\$10.16	\$253.89	\$1.01	\$0.00	\$0.05	\$1.06	0.4%	0.0%	0.0%	0.4%	6.8%
2,000	\$209.10	\$190.36	\$16.64	\$416.10	\$210.78	\$190.36	\$16.71	\$417.85	\$1.68	\$0.00	\$0.07	\$1.75	0.4%	0.0%	0.0%	0.4%	2.3%

(1) Proposed Rates, Year 2		(2) Proposed Rates, Year 3	
Customer Charge	\$6.00		\$6.00
RE Growth Factor	\$0.79		\$0.79
LIHEAP Charge	\$0.81		\$0.81
Transmission Energy Charge	kWh x \$0.03180		\$0.03180
Base Distribution Energy Charge	kWh x \$0.04496		\$0.04580
Other Distribution Energy Charges	kWh x \$0.00500		\$0.00500
Transition Energy Charge	kWh x \$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688		\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	kWh x \$0.09518		\$0.09518

- (1) Sch. 5-A-2
(2) Base Distribution Energy per Comp Att 12 Schedule 4-I, All other rates equal to Rate Year 2

Sch. 5-B-1

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to A-60 Rate Customers, Year 1

Monthly kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1							Increase (Decrease)					Percentage of Customers					
	Delivery	SOS	GET	Total	Delivery	SOS	Discounted		Total	GET	Total	\$			% of Total Bill							
							Delivery	SOS				Discount	Total	Delivery	SOS	GET		Total	Delivery	SOS	GET	Total
150	\$13.64	\$14.27	\$1.16	\$29.07	\$18.19	\$14.28			(\$8.12)	\$24.35	\$1.01	\$25.36	(\$3.57)	\$0.01	(\$0.15)	(\$3.71)	0.0%	-12.3%	0.0%	-0.5%	-12.8%	32.1%
300	\$25.68	\$28.55	\$2.26	\$56.49	\$32.78	\$28.55			(\$15.33)	\$46.00	\$1.92	\$47.92	(\$8.23)	\$0.00	(\$0.34)	(\$8.57)	0.0%	-14.6%	0.0%	-0.6%	-15.2%	15.4%
400	\$33.71	\$38.06	\$2.99	\$74.76	\$42.50	\$38.07			(\$20.14)	\$60.43	\$2.52	\$62.95	(\$11.35)	\$0.01	(\$0.47)	(\$11.81)	0.0%	-15.2%	0.0%	-0.6%	-15.8%	12.5%
500	\$41.74	\$47.58	\$3.72	\$93.04	\$52.23	\$47.59			(\$24.96)	\$74.86	\$3.12	\$77.98	(\$14.47)	\$0.01	(\$0.60)	(\$15.06)	0.0%	-15.6%	0.0%	-0.6%	-16.2%	9.6%
600	\$49.77	\$57.09	\$4.45	\$111.31	\$61.95	\$57.11			(\$29.77)	\$89.29	\$3.72	\$93.01	(\$17.59)	\$0.02	(\$0.73)	(\$18.30)	0.0%	-15.8%	0.0%	-0.7%	-16.4%	7.2%
700	\$57.80	\$66.61	\$5.18	\$129.59	\$71.68	\$66.63			(\$34.58)	\$103.73	\$4.32	\$108.05	(\$20.70)	\$0.02	(\$0.86)	(\$21.54)	0.0%	-16.0%	0.0%	-0.7%	-16.6%	16.4%
1,200	\$97.95	\$114.18	\$8.84	\$220.97	\$120.30	\$114.22			(\$58.63)	\$175.89	\$7.33	\$183.22	(\$36.28)	\$0.04	(\$1.51)	(\$37.75)	0.0%	-16.4%	0.0%	-0.7%	-17.1%	5.2%
2,000	\$162.19	\$190.30	\$14.69	\$367.18	\$198.10	\$190.36			(\$97.12)	\$291.34	\$12.14	\$303.48	(\$61.21)	\$0.06	(\$2.55)	(\$63.70)	0.0%	-16.7%	0.0%	-0.7%	-17.3%	1.6%

(1) Present Rates

Customer Charge	\$0.00
RE Growth Factor	\$0.78
LIHEAP Charge	\$0.81
Transmission Energy Charge	kWh x \$0.03179
Base Distribution Energy Charge	kWh x \$0.02317
Other Distribution Energy Charges	kWh x \$0.00636
Transition Energy Charge	kWh x \$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688
Low Income Discount	25%
Gross Earnings Tax	4%
Standard Offer Charge	kWh x \$0.09515

(2) Proposed Rates, Year 1

	\$2.00
	\$0.79
	\$0.81
	\$0.03180
	\$0.04298
	\$0.00348
	\$0.00057
	\$0.01154
	\$0.00688
	25%
	4%
	\$0.09518

- (1) Comp Att 12 Worksheet 5, Page 2, Column (a)
(2) Comp Att 12 Worksheet 5, Page 2, Column (b)

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to A-60 Rate Customers, Year 2

Sch. 5

Monthly kWh	Proposed Rates, Year 1						Proposed Rates, Year 2						Increase (Decrease)						Percentage of Customers		
	Delivery	SOS	Discount	Total	GET	Total	Delivery	SOS	Discount	Total	GET	Total	\$			% of Total Bill					
													Delivery	SOS	GET	Total	Delivery	SOS		GET	Total
150	\$18.19	\$14.28	(\$8.12)	\$24.35	\$1.01	\$25.36	\$20.48	\$14.28	(\$8.69)	\$26.07	\$1.09	\$27.16	\$1.72	\$0.00	\$0.08	\$1.80	6.8%	0.0%	0.3%	7.1%	32.1%
300	\$32.78	\$28.55	(\$15.33)	\$46.00	\$1.92	\$47.92	\$35.37	\$28.55	(\$15.98)	\$47.94	\$2.00	\$49.94	\$1.94	\$0.00	\$0.08	\$2.02	4.0%	0.0%	0.2%	4.2%	15.4%
400	\$42.50	\$38.07	(\$20.14)	\$60.43	\$2.52	\$62.95	\$45.29	\$38.07	(\$20.84)	\$62.52	\$2.61	\$65.13	\$2.09	\$0.00	\$0.09	\$2.18	3.3%	0.0%	0.1%	3.5%	12.5%
500	\$52.23	\$47.59	(\$24.96)	\$74.86	\$3.12	\$77.98	\$55.22	\$47.59	(\$25.70)	\$77.11	\$3.21	\$80.32	\$2.25	\$0.00	\$0.09	\$2.34	2.9%	0.0%	0.1%	3.0%	9.6%
600	\$61.95	\$57.11	(\$29.77)	\$89.29	\$3.72	\$93.01	\$65.14	\$57.11	(\$30.56)	\$91.69	\$3.82	\$95.51	\$2.40	\$0.00	\$0.10	\$2.50	2.6%	0.0%	0.1%	2.7%	7.2%
700	\$71.68	\$66.63	(\$34.58)	\$103.73	\$4.32	\$108.05	\$75.06	\$66.63	(\$35.42)	\$106.27	\$4.43	\$110.70	\$2.54	\$0.00	\$0.11	\$2.65	2.4%	0.0%	0.1%	2.5%	16.4%
1,200	\$120.30	\$114.22	(\$58.63)	\$175.89	\$7.33	\$183.22	\$124.68	\$114.22	(\$59.73)	\$179.17	\$7.47	\$186.64	\$3.28	\$0.00	\$0.14	\$3.42	1.8%	0.0%	0.1%	1.9%	5.2%
2,000	\$198.10	\$190.36	(\$97.12)	\$291.34	\$12.14	\$303.48	\$204.06	\$190.36	(\$98.61)	\$295.81	\$12.33	\$308.14	\$4.47	\$0.00	\$0.19	\$4.66	1.5%	0.0%	0.1%	1.5%	1.6%
<div><div>(1) Proposed Rates, Year 1</div><div><div>Customer Charge</div><div>\$2.00</div></div><div><div>RE Growth Factor</div><div>\$0.79</div></div><div><div>LIHEAP Charge</div><div>\$0.81</div></div><div><div>Transmission Energy Charge</div><div>kWh x \$0.03180</div></div><div><div>Base Distribution Energy Charge</div><div>kWh x \$0.04298</div></div><div><div>Other Distribution Energy Charges</div><div>kWh x \$0.00348</div></div><div><div>Transition Energy Charge</div><div>kWh x \$0.00057</div></div><div><div>Energy Efficiency Program Charge</div><div>kWh x \$0.01154</div></div><div><div>Renewable Energy Distribution Charge</div><div>kWh x \$0.00688</div></div><div><div>Low Income Discount</div><div>25%</div></div><div><div>Gross Earnings Tax</div><div>4%</div></div></div> <div><div>(2) Proposed Rates, Year 2</div><div><div></div><div>\$4.00</div><div>(3)</div></div><div><div></div><div>\$0.79</div><div></div></div><div><div></div><div>\$0.81</div><div></div></div><div><div></div><div>\$0.03180</div><div></div></div><div><div></div><div>\$0.04496</div><div></div></div><div><div></div><div>\$0.00348</div><div></div></div><div><div></div><div>\$0.00057</div><div></div></div><div><div></div><div>\$0.01154</div><div></div></div><div><div></div><div>\$0.00688</div><div></div></div><div><div></div><div>25%</div><div></div></div><div><div></div><div>4%</div><div></div></div></div> <div><div>Standard Offer Charge</div><div>\$0.09518</div></div>																					

(1) Proposed Rates, Year 1		(2) Proposed Rates, Year 2	
Customer Charge	\$2.00		\$4.00 (3)
RE Growth Factor	\$0.79		\$0.79
LIHEAP Charge	\$0.81		\$0.81
Transmission Energy Charge	kWh x \$0.03180		\$0.03180
Base Distribution Energy Charge	kWh x \$0.04298		\$0.04496
Other Distribution Energy Charges	kWh x \$0.00348		\$0.00348
Transition Energy Charge	kWh x \$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688		\$0.00688
Low Income Discount	25%		25%
Gross Earnings Tax	4%		4%
Standard Offer Charge	kWh x \$0.09518		\$0.09518

- Sch. 5-B-1
- Base Distribution Energy per Comp Att 12 Schedule 4-I. All other rates equal to Rate Year 1
- Proposed Year 2 Customer Charge

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to A-60 Rate Customers, Year 3

th, 5-B

	Proposed Rates, Year 2					Proposed Rates, Year 3					Increase (Decrease)					Percentage of Customers					
	Discounted				Total	Discounted				Total	% of Total Bill										
	Delivery	SOS	Discount	Total		Delivery	SOS	Discount	Total		GET	SOS	Delivery	Total							
Monthly kWh																					
150	\$20.48	\$14.28	(\$8.69)	\$26.07	\$1.09	\$27.16	\$22.61	\$14.28	(\$9.22)	\$27.67	\$1.15	\$28.82	\$1.60	\$0.00	\$0.06	\$1.66	5.9%	0.0%	0.2%	6.1%	32.1%
300	\$35.37	\$28.55	(\$15.98)	\$47.94	\$2.00	\$49.94	\$37.62	\$28.55	(\$16.54)	\$49.63	\$2.07	\$51.70	\$1.69	\$0.00	\$0.07	\$1.76	3.4%	0.0%	0.1%	3.5%	15.4%
400	\$45.29	\$38.07	(\$20.84)	\$62.52	\$2.61	\$65.13	\$47.63	\$38.07	(\$21.43)	\$64.27	\$2.68	\$66.95	\$1.75	\$0.00	\$0.07	\$1.82	2.7%	0.0%	0.1%	2.8%	12.5%
500	\$55.22	\$47.59	(\$25.70)	\$77.11	\$3.21	\$80.32	\$57.64	\$47.59	(\$26.31)	\$78.92	\$3.29	\$82.21	\$1.81	\$0.00	\$0.08	\$1.89	2.3%	0.0%	0.1%	2.4%	9.6%
600	\$65.14	\$57.11	(\$30.56)	\$91.69	\$3.82	\$95.51	\$67.64	\$57.11	(\$31.19)	\$93.56	\$3.90	\$97.46	\$1.87	\$0.00	\$0.08	\$1.95	2.0%	0.0%	0.1%	2.0%	7.2%
700	\$75.06	\$66.63	(\$35.42)	\$106.27	\$4.43	\$110.70	\$77.65	\$66.63	(\$36.07)	\$108.21	\$4.51	\$112.72	\$1.94	\$0.00	\$0.08	\$2.02	1.8%	0.0%	0.1%	1.8%	16.4%
1,200	\$124.68	\$114.22	(\$59.73)	\$179.17	\$7.47	\$186.64	\$127.68	\$114.22	(\$60.48)	\$181.42	\$7.56	\$188.98	\$2.25	\$0.00	\$0.09	\$2.34	1.2%	0.0%	0.0%	1.3%	5.2%
2,000	\$204.06	\$190.36	(\$98.61)	\$295.81	\$12.33	\$308.14	\$207.74	\$190.36	(\$99.53)	\$298.57	\$12.44	\$311.01	\$2.76	\$0.00	\$0.11	\$2.87	0.9%	0.0%	0.0%	0.9%	1.6%

		(1) Proposed Rates, Year 2	(2) Proposed Rates, Year 3
Customer Charge		\$4.00	\$6.00 (3)
RE Growth Factor		\$0.79	\$0.79
LIHEAP Charge		\$0.81	\$0.81
Transmission Energy Charge	kWh x	\$0.03180	\$0.03180
Base Distribution Energy Charge	kWh x	\$0.04496	\$0.04580
Other Distribution Energy Charges	kWh x	\$0.00348	\$0.00348
Transition Energy Charge	kWh x	\$0.00057	\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154	\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00688	\$0.00688
Low Income Discount		25%	25%
Gross Earnings Tax		4%	4%
Standard Offer Charge	kWh x	\$0.09518	\$0.09518

- (1) Sch. 5-B-2
(2) Base Distribution Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2
(3) Proposed Year 3 Customer Charge

Sch. 5-C

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to C-06 Rate Customers, Rate Year 1

Monthly kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)						Percentage of Customers		
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$			% of Total Bill					
									Delivery	SOS	GET	Total	Delivery	SOS		GET	Total
250	\$33.64	\$23.38	\$2.38	\$59.40	\$35.74	\$23.38	\$2.46	\$61.58	\$2.10	\$0.00	\$0.08	\$2.18	3.5%	0.0%	0.1%	3.7%	56.3%
500	\$55.21	\$46.75	\$4.25	\$106.21	\$59.41	\$46.77	\$4.42	\$110.60	\$4.20	\$0.02	\$0.17	\$4.39	4.0%	0.0%	0.2%	4.1%	16.9%
1,000	\$98.35	\$93.50	\$7.99	\$199.84	\$106.74	\$93.53	\$8.34	\$208.61	\$8.39	\$0.03	\$0.35	\$8.77	4.2%	0.0%	0.2%	4.4%	8.1%
1,500	\$141.49	\$140.25	\$11.74	\$293.48	\$154.08	\$140.30	\$12.27	\$306.65	\$12.59	\$0.05	\$0.53	\$13.17	4.3%	0.0%	0.2%	4.5%	5.0%
2,000	\$184.63	\$187.00	\$15.48	\$387.11	\$201.41	\$187.06	\$16.19	\$404.66	\$16.78	\$0.06	\$0.71	\$17.55	4.3%	0.0%	0.2%	4.5%	13.6%

(1) Present Rates

Customer Charge		\$10.00
RE Growth Factor		\$1.26
LIHEAP Charge		\$0.81
Transmission Energy Charge	kWh x	\$0.02838
Base Distribution Charge	kWh x	\$0.03253
Other Distribution Energy Charges	kWh x	\$0.00639
Transition Energy Charge	kWh x	\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00687
Gross Earnings Tax		4%
Standard Offer Charge	kWh x	\$0.09350

(2) Proposed Rates, Year 1

Customer Charge		\$10.00
RE Growth Factor		\$1.26
LIHEAP Charge		\$0.81
Transmission Energy Charge	kWh x	\$0.02839
Base Distribution Charge	kWh x	\$0.04207
Other Distribution Energy Charges	kWh x	\$0.00522
Transition Energy Charge	kWh x	\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00688
Gross Earnings Tax		4%
Standard Offer Charge	kWh x	\$0.09353

- (1) Comp Att 12 Workpaper 5, Page 3, Column (a)
(2) Comp Att 12 Workpaper 5, Page 3, Column (b)

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to C-06 Rate Customers, Rate Year 2

Sch. 5-C

	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)						Percentage of Customers
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total			
Monthly kWh															
250	\$35.74	\$23.38	\$2.46	\$61.58	\$36.22	\$23.38	\$2.48	\$62.08	\$0.48	\$0.00	\$0.02	\$0.50	0.8%	0.8%	56.3%
500	\$59.41	\$46.77	\$4.42	\$110.60	\$60.37	\$46.77	\$4.46	\$111.60	\$0.96	\$0.00	\$0.04	\$1.00	0.9%	0.9%	16.9%
1,000	\$106.74	\$93.53	\$8.34	\$208.61	\$108.67	\$93.53	\$8.43	\$210.63	\$1.93	\$0.00	\$0.09	\$2.02	0.9%	1.0%	8.1%
1,500	\$154.08	\$140.30	\$12.27	\$306.65	\$156.97	\$140.30	\$12.39	\$309.66	\$2.89	\$0.00	\$0.12	\$3.01	0.9%	1.0%	5.0%
2,000	\$201.41	\$187.06	\$16.19	\$404.66	\$205.27	\$187.06	\$16.35	\$408.68	\$3.86	\$0.00	\$0.16	\$4.02	1.0%	1.0%	13.6%

	(1) Proposed Rates, Year 1	(2) Proposed Rates, Year 2
Customer Charge	\$10.00	\$10.00
RE Growth Factor	\$1.26	\$1.26
LIHEAP Charge	\$0.81	\$0.81
Transmission Energy Charge	kWh x \$0.02839	\$0.02839
Base Distribution Charge	kWh x \$0.04207	\$0.04400
Other Distribution Energy Charges	kWh x \$0.00522	\$0.00522
Transition Energy Charge	kWh x \$0.00057	\$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154	\$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	kWh x \$0.09353	\$0.09353

- (1) Sch. 5-C-1
(2) Base Distribution Energy per Comp Att 12 Schedule 4-I, All other rates equal to Rate Year 1

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to C-06 Rate Customers, Rate Year 3

Sch. 5-C

Monthly kWh	Proposed Rates, Year 2					Proposed Rates, Year 3					Increase (Decrease)						Percentage of Customers		
	Delivery	SOS	GET	Total		Delivery	SOS	GET	Total		\$			% of Total Bill					
											Delivery	SOS	GET	Total	Delivery	SOS		GET	Total
250	\$36.22	\$23.38	\$2.48	\$62.08		\$36.43	\$23.38	\$2.49	\$62.30		\$0.21	\$0.00	\$0.01	\$0.22	0.3%	0.0%	0.0%	0.4%	56.3%
500	\$60.37	\$46.77	\$4.46	\$111.60		\$60.78	\$46.77	\$4.48	\$112.03		\$0.41	\$0.00	\$0.02	\$0.43	0.4%	0.0%	0.0%	0.4%	16.9%
1,000	\$108.67	\$93.53	\$8.43	\$210.63		\$109.49	\$93.53	\$8.46	\$211.48		\$0.82	\$0.00	\$0.03	\$0.85	0.4%	0.0%	0.0%	0.4%	8.1%
1,500	\$156.97	\$140.30	\$12.39	\$309.66		\$158.20	\$140.30	\$12.44	\$310.94		\$1.23	\$0.00	\$0.05	\$1.28	0.4%	0.0%	0.0%	0.4%	5.0%
2,000	\$205.27	\$187.06	\$16.35	\$408.68		\$206.91	\$187.06	\$16.42	\$410.39		\$1.64	\$0.00	\$0.07	\$1.71	0.4%	0.0%	0.0%	0.4%	13.6%

	(1) Proposed Rates, Year 2	(2) Proposed Rates, Year 3
Customer Charge	\$10.00	\$10.00
RE Growth Factor	\$1.26	\$1.26
LIHEAP Charge	\$0.81	\$0.81
Transmission Energy Charge	kWh x \$0.02839	\$0.02839
Base Distribution Charge	kWh x \$0.04400	\$0.04482
Other Distribution Energy Charges	kWh x \$0.00522	\$0.00522
Transition Energy Charge	kWh x \$0.00057	\$0.00057
Energy Efficiency Program Charge	kWh x \$0.01154	\$0.01154
Renewable Energy Distribution Charge	kWh x \$0.00688	\$0.00688
Gross Earnings Tax	4%	4%
Standard Offer Charge	kWh x \$0.09353	\$0.09353

- (1) Sch. 5-C-2
(2) Base Distribution Energy per Comp Att 12 Schedule 4-I, All other rates equal to Rate Year 2

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 1

Sch. 5-D-1

Hours Use: 200

Monthly Power kW	kW/h	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	4,000	\$442.50	\$374.00	\$34.02	\$850.52	\$466.10	\$374.12	\$35.01	\$875.23	\$23.60	\$0.12	\$0.99	\$24.71
50	10,000	\$967.56	\$935.00	\$79.27	\$1,981.83	\$1,026.26	\$935.30	\$81.73	\$2,043.29	\$58.70	\$0.30	\$2.46	\$61.46
100	20,000	\$1,842.66	\$1,870.00	\$154.69	\$3,867.35	\$1,959.86	\$1,870.60	\$159.60	\$3,990.06	\$117.20	\$0.60	\$4.91	\$122.71
150	30,000	\$2,717.76	\$2,805.00	\$230.12	\$5,752.88	\$2,893.46	\$2,805.90	\$237.47	\$5,936.83	\$175.70	\$0.90	\$7.35	\$183.95

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge		\$135.00		\$145.00
RE Growth Factor		\$11.85		\$11.85
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.37		\$4.37
Transmission Energy Charge	kWh x	\$0.01096		\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85		\$6.50
CapEx Factor	kW x	\$0.67		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00468		\$0.00409
Other Distribution Energy Charges	kWh x	\$0.00344		\$0.00496
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.09350		\$0.09353

- (1) Comp Att 12 Workpaper 5, Page 4, Column (a)
(2) Comp Att 12 Workpaper 5, Page 4, Column (b)

Sch. 5-D-2
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 2

Hours Use: 200

Monthly Power kW	kW/h	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	4,000	\$466.10	\$374.12	\$35.01	\$875.23	\$470.84	\$374.12	\$35.21	\$880.17	\$4.74	\$0.00	\$0.20	\$4.94
50	10,000	\$1,026.26	\$935.30	\$81.73	\$2,043.29	\$1,041.86	\$935.30	\$82.38	\$2,059.54	\$15.60	\$0.00	\$0.65	\$16.25
100	20,000	\$1,959.86	\$1,870.60	\$159.60	\$3,990.06	\$1,993.56	\$1,870.60	\$161.01	\$4,025.17	\$33.70	\$0.00	\$1.41	\$35.11
150	30,000	\$2,893.46	\$2,805.90	\$237.47	\$5,936.83	\$2,945.26	\$2,805.90	\$239.63	\$5,990.79	\$51.80	\$0.00	\$2.16	\$53.96

(1) Proposed Rates, Year 1

Customer Charge		\$145.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$6.50
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kW/h x	\$0.00409
Other Distribution Energy Charges	kW/h x	\$0.00496
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00688
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09353

- (1) Sch. 5-D-1
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-D-3
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 200 Hours of Use, Rate Year 3

Hours Use: 200

Monthly Power kW	kW/h	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	4,000	\$470.84	\$374.12	\$35.21	\$880.17	\$472.78	\$374.12	\$35.29	\$882.19	\$1.94	\$0.00	\$0.08	\$2.02
50	10,000	\$1,041.86	\$935.30	\$82.38	\$2,059.54	\$1,048.96	\$935.30	\$82.68	\$2,066.94	\$7.10	\$0.00	\$0.30	\$7.40
100	20,000	\$1,993.56	\$1,870.60	\$161.01	\$4,025.17	\$2,009.26	\$1,870.60	\$161.66	\$4,041.52	\$15.70	\$0.00	\$0.65	\$16.35
150	30,000	\$2,945.26	\$2,805.90	\$239.63	\$5,990.79	\$2,969.56	\$2,805.90	\$240.64	\$6,016.10	\$24.30	\$0.00	\$1.01	\$25.31

(1) Proposed Rates, Year 2

Customer Charge		\$145.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$6.75
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kW/h x	\$0.00465
Other Distribution Energy Charges	kW/h x	\$0.00496
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00688
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09353

(2) Proposed Rates, Year 3

		\$145.00
		\$11.85
		\$0.81
		\$4.37
		\$0.01097
		\$6.90
		\$0.00
		\$0.00476
		\$0.00496
		\$0.00057
		\$0.01154
		\$0.00688
		4%
		\$0.09353

- (1) Sch. 5-D-2
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

Sch. 5-D(1)-1
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 1

Hours Use: 300

Monthly Power kW	kW/h	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	6,000	\$518.62	\$561.00	\$44.98	\$1,124.60	\$544.12	\$561.18	\$46.05	\$1,151.35	\$25.50	\$0.18	\$1.07	\$26.75
50	15,000	\$1,157.86	\$1,402.50	\$106.68	\$2,667.04	\$1,221.31	\$1,402.95	\$109.34	\$2,733.60	\$63.45	\$0.45	\$2.66	\$66.56
100	30,000	\$2,223.26	\$2,805.00	\$209.51	\$5,237.77	\$2,349.96	\$2,805.90	\$214.83	\$5,370.69	\$126.70	\$0.90	\$5.32	\$132.92
150	45,000	\$3,288.66	\$4,207.50	\$312.34	\$7,808.50	\$3,478.61	\$4,208.85	\$320.31	\$8,007.77	\$189.95	\$1.35	\$7.97	\$199.27

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge		\$135.00		\$145.00
RE Growth Factor		\$11.85		\$11.85
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.37		\$4.37
Transmission Energy Charge	kW/h x	\$0.01096		\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85		\$6.50
CapEx Factor	kW x	\$0.67		\$0.00
Base Distribution Energy Charge	kW/h x	\$0.00468		\$0.00409
Other Distribution Energy Charges	kW/h x	\$0.00344		\$0.00496
Transition Energy Charge	kW/h x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kW/h x	\$0.09350		\$0.09353

- (1) Comp Att 12 Workpaper 5, Page 4, Column (a)
(2) Comp Att 12 Workpaper 5, Page 4, Column (b)

Sch. 5-D(1)-2
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 2

Hours Use: 300

Monthly Power kW	kW/h	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	6,000	\$544.12	\$561.18	\$46.05	\$1,151.35	\$549.98	\$561.18	\$46.30	\$1,157.46	\$5.86	\$0.00	\$0.25	\$6.11
50	15,000	\$1,221.31	\$1,402.95	\$109.34	\$2,733.60	\$1,239.71	\$1,402.95	\$110.11	\$2,752.77	\$18.40	\$0.00	\$0.77	\$19.17
100	30,000	\$2,349.96	\$2,805.90	\$214.83	\$5,370.69	\$2,389.26	\$2,805.90	\$216.47	\$5,411.63	\$39.30	\$0.00	\$1.64	\$40.94
150	45,000	\$3,478.61	\$4,208.85	\$320.31	\$8,007.77	\$3,538.81	\$4,208.85	\$322.82	\$8,070.48	\$60.20	\$0.00	\$2.51	\$62.71

(1) Proposed Rates, Year 1

Customer Charge		\$145.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$6.50
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kW/h x	\$0.00409
Other Distribution Energy Charges	kW/h x	\$0.00496
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00688
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09353

(2) Proposed Rates, Year 2

Customer Charge		\$145.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$6.75
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kW/h x	\$0.00465
Other Distribution Energy Charges	kW/h x	\$0.00496
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00688
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09353

- (1) Sch. 5-D(1)-1
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-D(1)-3
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 300 Hours of Use, Rate Year 3

Hours Use: 300

Monthly Power kW	kW/h	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	6,000	\$549.98	\$561.18	\$46.30	\$1,157.46	\$552.14	\$561.18	\$46.39	\$1,159.71	\$2.16	\$0.00	\$0.09	\$2.25
50	15,000	\$1,239.71	\$1,402.95	\$110.11	\$2,752.77	\$1,247.36	\$1,402.95	\$110.43	\$2,760.74	\$7.65	\$0.00	\$0.32	\$7.97
100	30,000	\$2,389.26	\$2,805.90	\$216.47	\$5,411.63	\$2,406.06	\$2,805.90	\$217.17	\$5,429.13	\$16.80	\$0.00	\$0.70	\$17.50
150	45,000	\$3,538.81	\$4,208.85	\$322.82	\$8,070.48	\$3,564.76	\$4,208.85	\$323.90	\$8,097.51	\$25.95	\$0.00	\$1.08	\$27.03

(1) Proposed Rates, Year 2

Customer Charge		\$145.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$6.75
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kW/h x	\$0.00465
Other Distribution Energy Charges	kW/h x	\$0.00496
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00688
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09353

(2) Proposed Rates, Year 3

Customer Charge		\$145.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$6.90
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kW/h x	\$0.00476
Other Distribution Energy Charges	kW/h x	\$0.00496
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00688
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09353

- (1) Sch. 5-D(1)-2
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

Sch. 5-D(2)-1
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 1

Hours Use: 400

Monthly Power kW	kW/h	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	8,000	\$594.74	\$748.00	\$55.95	\$1,398.69	\$622.14	\$748.24	\$57.10	\$1,427.48	\$27.40	\$0.24	\$1.15	\$28.79
50	20,000	\$1,348.16	\$1,870.00	\$134.09	\$3,352.25	\$1,416.36	\$1,870.60	\$136.96	\$3,423.92	\$68.20	\$0.60	\$2.87	\$71.67
100	40,000	\$2,603.86	\$3,740.00	\$264.33	\$6,608.19	\$2,740.06	\$3,741.20	\$270.05	\$6,751.31	\$136.20	\$1.20	\$5.72	\$143.12
150	60,000	\$3,859.56	\$5,610.00	\$394.57	\$9,864.13	\$4,063.76	\$5,611.80	\$403.15	\$10,078.71	\$204.20	\$1.80	\$8.58	\$214.58

(1) Present Rates		(2) Proposed Rates, Year 1	
Customer Charge	\$135.00		\$145.00
RE Growth Factor	\$11.85		\$11.85
LIHEAP Charge	\$0.81		\$0.81
Transmission Demand Charge	\$4.37	kW x	\$4.37
Transmission Energy Charge	\$0.01096	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$4.85	kW x	\$6.50
CapEx Factor	\$0.67	kW x	\$0.00
Base Distribution Energy Charge	\$0.00468	kW/h x	\$0.00409
Other Distribution Energy Charges	\$0.00344	kW/h x	\$0.00496
Transition Energy Charge	\$0.00057	kW/h x	\$0.00057
Energy Efficiency Program Charge	\$0.01154	kW/h x	\$0.01154
Renewable Energy Distribution Charge	\$0.00687	kW/h x	\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	\$0.09350	kW/h x	\$0.09353

(1) Comp Att 12 Workpaper 5, Page 4, Column (a)
(2) Comp Att 12 Workpaper 5, Page 4, Column (b)

Sch. 5-D(2)-2
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 2

Hours Use: 400

Monthly Power kW	kW/h	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	8,000	\$622.14	\$748.24	\$57.10	\$1,427.48	\$629.12	\$748.24	\$57.39	\$1,434.75	\$6.98	\$0.00	\$0.29	\$7.27
50	20,000	\$1,416.36	\$1,870.60	\$136.96	\$3,423.92	\$1,437.56	\$1,870.60	\$137.84	\$3,446.00	\$21.20	\$0.00	\$0.88	\$22.08
100	40,000	\$2,740.06	\$3,741.20	\$270.05	\$6,751.31	\$2,784.96	\$3,741.20	\$271.92	\$6,798.08	\$44.90	\$0.00	\$1.87	\$46.77
150	60,000	\$4,063.76	\$5,611.80	\$403.15	\$10,078.71	\$4,132.36	\$5,611.80	\$406.01	\$10,150.17	\$68.60	\$0.00	\$2.86	\$71.46

(1) Proposed Rates, Year 1

(2) Proposed Rates, Year 2

Customer Charge		\$145.00				\$145.00							
RE Growth Factor		\$11.85				\$11.85							
LIHEAP Charge		\$0.81				\$0.81							
Transmission Demand Charge		\$4.37		kW x		\$4.37							
Transmission Energy Charge		\$0.01097		kW/h x		\$0.01097							
Base Distribution Demand Charge-xcs 10 kW		\$6.50		kW x		\$6.75							
CapEx Factor		\$0.00		kW x		\$0.00							
Base Distribution Energy Charge		\$0.00409		kW/h x		\$0.00465							
Other Distribution Energy Charges		\$0.00496		kW/h x		\$0.00496							
Transition Energy Charge		\$0.00057		kW/h x		\$0.00057							
Energy Efficiency Program Charge		\$0.01154		kW/h x		\$0.01154							
Renewable Energy Distribution Charge		\$0.00688		kW/h x		\$0.00688							
Gross Earnings Tax													
Standard Offer Charge				kW/h x									

- (1) Sch. 5-D(2)-1
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-D(2)-3
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 400 Hours of Use, Rate Year 3

Hours Use: 400

Monthly Power kW	kW/h	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	8,000	\$629.12	\$748.24	\$57.39	\$1,434.75	\$631.50	\$748.24	\$57.49	\$1,437.23	\$2.38	\$0.00	\$0.10	\$2.48
50	20,000	\$1,437.56	\$1,870.60	\$137.84	\$3,446.00	\$1,445.76	\$1,870.60	\$138.18	\$3,454.54	\$8.20	\$0.00	\$0.34	\$8.54
100	40,000	\$2,784.96	\$3,741.20	\$271.92	\$6,798.08	\$2,802.86	\$3,741.20	\$272.67	\$6,816.73	\$17.90	\$0.00	\$0.75	\$18.65
150	60,000	\$4,132.36	\$5,611.80	\$406.01	\$10,150.17	\$4,159.96	\$5,611.80	\$407.16	\$10,178.92	\$27.60	\$0.00	\$1.15	\$28.75

(1) Proposed Rates, Year 2		(2) Proposed Rates, Year 3	
Customer Charge	\$145.00		\$145.00
RE Growth Factor	\$11.85		\$11.85
LIHEAP Charge	\$0.81		\$0.81
Transmission Demand Charge	\$4.37	kW x	\$4.37
Transmission Energy Charge	\$0.01097	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.75	kW x	\$6.90
CapEx Factor	\$0.00	kW x	\$0.00
Base Distribution Energy Charge	\$0.00465	kW/h x	\$0.00476
Other Distribution Energy Charges	\$0.00496	kW/h x	\$0.00496
Transition Energy Charge	\$0.00057	kW/h x	\$0.00057
Energy Efficiency Program Charge	\$0.01154	kW/h x	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	kW/h x	\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	\$0.09353	kW/h x	\$0.09353

- (1) Sch. 5-D(2)-2
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

Sch. 5-D(3)-1
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 1

Hours Use: 500

Monthly Power kW	kW/h	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	10,000	\$670.86	\$935.00	\$66.91	\$1,672.77	\$700.16	\$935.30	\$68.14	\$1,703.60	\$29.30	\$0.30	\$1.23	\$30.83
50	25,000	\$1,538.46	\$2,337.50	\$161.50	\$4,037.46	\$1,611.41	\$2,338.25	\$164.57	\$4,114.23	\$72.95	\$0.75	\$3.07	\$76.77
100	50,000	\$2,984.46	\$4,675.00	\$319.14	\$7,978.60	\$3,130.16	\$4,676.50	\$325.28	\$8,131.94	\$145.70	\$1.50	\$6.14	\$153.34
150	75,000	\$4,430.46	\$7,012.50	\$476.79	\$11,919.75	\$4,648.91	\$7,014.75	\$485.99	\$12,149.65	\$218.45	\$2.25	\$9.20	\$229.90

(1) Present Rates

Customer Charge		\$135.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kW/h x	\$0.01096
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
CapEx Factor	kW x	\$0.67
Base Distribution Energy Charge	kW/h x	\$0.00468
Other Distribution Energy Charges	kW/h x	\$0.00344
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00687
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09350

(2) Proposed Rates, Year 1

		\$145.00
		\$11.85
		\$0.81
		\$4.37
		\$0.01097
		\$6.50
		\$0.00
		\$0.00409
		\$0.00496
		\$0.00057
		\$0.01154
		\$0.00688
		4%
		\$0.09353

- (1) Comp Att 12 Workpaper 5, Page 4, Column (a)
(2) Comp Att 12 Workpaper 5, Page 4, Column (b)

Sch. 5-D(3)-2
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 2

Hours Use: 500

Monthly Power kW	kW/h	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	10,000	\$700.16	\$935.30	\$68.14	\$1,703.60	\$708.26	\$935.30	\$68.48	\$1,712.04	\$8.10	\$0.00	\$0.34	\$8.44
50	25,000	\$1,611.41	\$2,338.25	\$164.57	\$4,114.23	\$1,635.41	\$2,338.25	\$165.57	\$4,139.23	\$24.00	\$0.00	\$1.00	\$25.00
100	50,000	\$3,130.16	\$4,676.50	\$325.28	\$8,131.94	\$3,180.66	\$4,676.50	\$327.38	\$8,184.54	\$50.50	\$0.00	\$2.10	\$52.60
150	75,000	\$4,648.91	\$7,014.75	\$485.99	\$12,149.65	\$4,725.91	\$7,014.75	\$489.19	\$12,229.85	\$77.00	\$0.00	\$3.20	\$80.20

(1) Proposed Rates, Year 1		(2) Proposed Rates, Year 2	
Customer Charge	\$145.00		\$145.00
RE Growth Factor	\$11.85		\$11.85
LIHEAP Charge	\$0.81		\$0.81
Transmission Demand Charge	\$4.37	kW x	\$4.37
Transmission Energy Charge	\$0.01097	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.50	kW x	\$6.75
CapEx Factor	\$0.00	kW x	\$0.00
Base Distribution Energy Charge	\$0.00409	kW/h x	\$0.00465
Other Distribution Energy Charges	\$0.00496	kW/h x	\$0.00496
Transition Energy Charge	\$0.00057	kW/h x	\$0.00057
Energy Efficiency Program Charge	\$0.01154	kW/h x	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	kW/h x	\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	\$0.09353	kW/h x	\$0.09353

- (1) Sch. 5-D(3)-1
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-D(3)-3
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 500 Hours of Use, Rate Year 3

Hours Use: 500

Monthly Power kW	kW/h	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	10,000	\$708.26	\$935.30	\$68.48	\$1,712.04	\$710.86	\$935.30	\$68.59	\$1,714.75	\$2.60	\$0.00	\$0.11	\$2.71
50	25,000	\$1,635.41	\$2,338.25	\$165.57	\$4,139.23	\$1,644.16	\$2,338.25	\$165.93	\$4,148.34	\$8.75	\$0.00	\$0.36	\$9.11
100	50,000	\$3,180.66	\$4,676.50	\$327.38	\$8,184.54	\$3,199.66	\$4,676.50	\$328.17	\$8,204.33	\$19.00	\$0.00	\$0.79	\$19.79
150	75,000	\$4,725.91	\$7,014.75	\$489.19	\$12,229.85	\$4,755.16	\$7,014.75	\$490.41	\$12,260.32	\$29.25	\$0.00	\$1.22	\$30.47

(1) Proposed Rates, Year 2		(2) Proposed Rates, Year 3	
Customer Charge	\$145.00		\$145.00
RE Growth Factor	\$11.85		\$11.85
LIHEAP Charge	\$0.81		\$0.81
Transmission Demand Charge	\$4.37	kW x	\$4.37
Transmission Energy Charge	\$0.01097	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	\$6.75	kW x	\$6.90
CapEx Factor	\$0.00	kW x	\$0.00
Base Distribution Energy Charge	\$0.00465	kW/h x	\$0.00476
Other Distribution Energy Charges	\$0.00496	kW/h x	\$0.00496
Transition Energy Charge	\$0.00057	kW/h x	\$0.00057
Energy Efficiency Program Charge	\$0.01154	kW/h x	\$0.01154
Renewable Energy Distribution Charge	\$0.00688	kW/h x	\$0.00688
Gross Earnings Tax	4%		4%
Standard Offer Charge	\$0.09353	kW/h x	\$0.09353

- (1) Sch. 5-D(3)-2
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

Sch. 5-D(4)-1
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 1

Hours Use: 600

Monthly Power kW	kW/h	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	12,000	\$746.98	\$1,122.00	\$77.87	\$1,946.85	\$778.18	\$1,122.36	\$79.19	\$1,979.73	\$31.20	\$0.36	\$1.32	\$32.88
50	30,000	\$1,728.76	\$2,805.00	\$188.91	\$4,722.67	\$1,806.46	\$2,805.90	\$192.18	\$4,804.54	\$77.70	\$0.90	\$3.27	\$81.87
100	60,000	\$3,365.06	\$5,610.00	\$373.96	\$9,349.02	\$3,520.26	\$5,611.80	\$380.50	\$9,512.56	\$155.20	\$1.80	\$6.54	\$163.54
150	90,000	\$5,001.36	\$8,415.00	\$559.02	\$13,975.38	\$5,234.06	\$8,417.70	\$568.82	\$14,220.58	\$232.70	\$2.70	\$9.80	\$245.20

(1) Present Rates

Customer Charge		\$135.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kW/h x	\$0.01096
Base Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
CapEx Factor	kW x	\$0.67
Base Distribution Energy Charge	kW/h x	\$0.00468
Other Distribution Energy Charges	kW/h x	\$0.00344
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00687
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09350

(2) Proposed Rates, Year 1

		\$145.00
		\$11.85
		\$0.81
		\$4.37
		\$0.01097
		\$6.50
		\$0.00
		\$0.00409
		\$0.00496
		\$0.00057
		\$0.01154
		\$0.00688
		4%
		\$0.09353

- (1) Comp Att 12 Workpaper 5, Page 4, Column (a)
(2) Comp Att 12 Workpaper 5, Page 4, Column (b)

Sch. 5-D(4)-2
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 2

Hours Use: 600

Monthly Power kW	kW/h	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	12,000	\$778.18	\$1,122.36	\$79.19	\$1,979.73	\$787.40	\$1,122.36	\$79.57	\$1,989.33	\$9.22	\$0.00	\$0.38	\$9.60
50	30,000	\$1,806.46	\$2,805.90	\$192.18	\$4,804.54	\$1,833.26	\$2,805.90	\$193.30	\$4,832.46	\$26.80	\$0.00	\$1.12	\$27.92
100	60,000	\$3,520.26	\$5,611.80	\$380.50	\$9,512.56	\$3,576.36	\$5,611.80	\$382.84	\$9,571.00	\$56.10	\$0.00	\$2.34	\$58.44
150	90,000	\$5,234.06	\$8,417.70	\$568.82	\$14,220.58	\$5,319.46	\$8,417.70	\$572.38	\$14,309.54	\$85.40	\$0.00	\$3.56	\$88.96

(1) Proposed Rates, Year 1

Customer Charge		\$145.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$6.50
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kW/h x	\$0.00409
Other Distribution Energy Charges	kW/h x	\$0.00496
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00688
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09353

(2) Proposed Rates, Year 2

		\$145.00
		\$11.85
		\$0.81
		\$4.37
		\$0.01097
		\$6.75
		\$0.00
		\$0.00465
		\$0.00496
		\$0.00057
		\$0.01154
		\$0.00688
		4%
		\$0.09353

- (1) Sch. 5-D(4)-1
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-D(4)-3
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-02 Rate Customers, 600 Hours of Use, Rate Year 3

Hours Use: 600

Monthly Power kW	kW/h	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
20	12,000	\$787.40	\$1,122.36	\$79.57	\$1,989.33	\$790.22	\$1,122.36	\$79.69	\$1,992.27	\$2.82	\$0.00	\$0.12	\$2.94
50	30,000	\$1,833.26	\$2,805.90	\$193.30	\$4,832.46	\$1,842.56	\$2,805.90	\$193.69	\$4,842.15	\$9.30	\$0.00	\$0.39	\$9.69
100	60,000	\$3,576.36	\$5,611.80	\$382.84	\$9,571.00	\$3,596.46	\$5,611.80	\$383.68	\$9,591.94	\$20.10	\$0.00	\$0.84	\$20.94
150	90,000	\$5,319.46	\$8,417.70	\$572.38	\$14,309.54	\$5,350.36	\$8,417.70	\$573.67	\$14,341.73	\$30.90	\$0.00	\$1.29	\$32.19

(1) Proposed Rates, Year 2

Customer Charge		\$145.00
RE Growth Factor		\$11.85
LIHEAP Charge		\$0.81
Transmission Demand Charge	kW x	\$4.37
Transmission Energy Charge	kW/h x	\$0.01097
Base Distribution Demand Charge-xcs 10 kW	kW x	\$6.75
CapEx Factor	kW x	\$0.00
Base Distribution Energy Charge	kW/h x	\$0.00465
Other Distribution Energy Charges	kW/h x	\$0.00496
Transition Energy Charge	kW/h x	\$0.00057
Energy Efficiency Program Charge	kW/h x	\$0.01154
Renewable Energy Distribution Charge	kW/h x	\$0.00688
Gross Earnings Tax		4%
Standard Offer Charge	kW/h x	\$0.09353

- (1) Sch. 5-D(4)-2
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

Sch. 5-E-1

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 1

Hours Use: 200

Monthly Power kW	kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	40,000	\$3,419.07	\$2,576.00	\$249.79	\$6,244.86	\$3,691.96	\$2,577.20	\$261.22	\$6,530.38	\$272.89	\$1.20	\$11.43	\$285.52
750	150,000	\$12,737.17	\$9,660.00	\$933.22	\$23,330.39	\$13,271.86	\$9,664.50	\$955.68	\$23,892.04	\$534.69	\$4.50	\$22.46	\$561.65
1,000	200,000	\$16,972.67	\$12,880.00	\$1,243.86	\$31,096.53	\$17,626.36	\$12,886.00	\$1,271.35	\$31,783.71	\$653.69	\$6.00	\$27.49	\$687.18
1,500	300,000	\$25,443.67	\$19,320.00	\$1,865.15	\$46,628.82	\$26,335.36	\$19,329.00	\$1,902.68	\$47,567.04	\$891.69	\$9.00	\$37.53	\$938.22
2,500	500,000	\$42,385.67	\$32,200.00	\$3,107.74	\$77,693.41	\$43,753.36	\$32,215.00	\$3,165.35	\$79,133.71	\$1,367.69	\$15.00	\$57.61	\$1,440.30

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge		\$825.00		\$1,100.00
RE Growth Factor		\$86.86		\$107.55
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.69		\$4.43
Transmission Energy Charge	kWh x	\$0.01123		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$3.70		\$5.00
CapEx Factor - > 200 kW	kW x	\$0.71		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00551		\$0.00385
Other Distribution Energy Charges	kWh x	\$0.00349		\$0.00504
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.06440		\$0.06443

- (1) Comp Att 12 Workpaper 5, Page 5, Column (a)
(2) Comp Att 12 Workpaper 5, Page 5, Column (b)

Sch. 5-E-2

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 2

Hours Use: 200

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	SOS	GET	Total
200	40,000	\$3,691.96	\$2,577.20	\$261.22	\$6,530.38	\$3,705.16	\$2,577.20	\$261.77	\$6,544.13	\$13.20	\$0.00	\$0.55	\$13.75
750	150,000	\$13,271.86	\$9,664.50	\$955.68	\$23,892.04	\$13,431.36	\$9,664.50	\$962.33	\$24,058.19	\$159.50	\$0.00	\$6.65	\$166.15
1,000	200,000	\$17,626.36	\$12,886.00	\$1,271.35	\$31,783.71	\$17,852.36	\$12,886.00	\$1,280.77	\$32,019.13	\$226.00	\$0.00	\$9.42	\$235.42
1,500	300,000	\$26,335.36	\$19,329.00	\$1,902.68	\$47,567.04	\$26,694.36	\$19,329.00	\$1,917.64	\$47,941.00	\$359.00	\$0.00	\$14.96	\$373.96
2,500	500,000	\$43,753.36	\$32,215.00	\$3,165.35	\$79,133.71	\$44,378.36	\$32,215.00	\$3,191.39	\$79,784.75	\$625.00	\$0.00	\$26.04	\$651.04

(1) Proposed Rates, Year 1

(2) Proposed Rates, Year 2

Customer Charge		\$1,100.00		\$1,100.00
RE Growth Factor		\$107.55		\$107.55
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.43		\$4.43
Transmission Energy Charge	kWh x	\$0.01206		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$5.00		\$5.20
CapEx Factor - > 200 kW	kW x	\$0.00		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00385		\$0.00418
Other Distribution Energy Charges	kWh x	\$0.00504		\$0.00504
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00688		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.06443		\$0.06443

(1) Sch. 5-E-1

(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-E-3

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 200 Hours of Use, Rate Year 3

Hours Use: 200

Monthly Power kW	kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	GET	Delivery	GET
200	40,000	\$3,705.16	\$2,577.20	\$261.77	\$6,544.13	\$3,709.96	\$2,577.20	\$261.97	\$6,549.13	\$4.80	\$0.20	0.1%	0.0%
750	150,000	\$13,431.36	\$9,664.50	\$962.33	\$24,058.19	\$13,504.36	\$9,664.50	\$965.37	\$24,134.23	\$73.00	\$3.04	0.3%	0.0%
1,000	200,000	\$17,852.36	\$12,886.00	\$1,280.77	\$32,019.13	\$17,956.36	\$12,886.00	\$1,285.10	\$32,127.46	\$104.00	\$4.33	0.3%	0.0%
1,500	300,000	\$26,694.36	\$19,329.00	\$1,917.64	\$47,941.00	\$26,860.36	\$19,329.00	\$1,924.56	\$48,113.92	\$166.00	\$6.92	0.3%	0.0%
2,500	500,000	\$44,378.36	\$32,215.00	\$3,191.39	\$79,784.75	\$44,668.36	\$32,215.00	\$3,203.47	\$80,086.83	\$290.00	\$12.08	0.4%	0.0%

(1) Proposed Rates, Year 2

(2) Proposed Rates, Year 3

Customer Charge		\$1,100.00		\$1,100.00
RE Growth Factor		\$107.55		\$107.55
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.43		\$4.43
Transmission Energy Charge	kWh x	\$0.01206		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$5.20		\$5.30
CapEx Factor - > 200 kW	kW x	\$0.00		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00418		\$0.00430
Other Distribution Energy Charges	kWh x	\$0.00504		\$0.00504
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00688		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.06443		\$0.06443

(1) Sch. 5-E-2

(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

Sch. 5-E(1)-1

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 1

Hours Use: 300

Monthly Power kW	kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	SOS	Delivery	Total
200	60,000	\$4,203.27	\$3,864.00	\$336.14	\$8,403.41	\$4,490.76	\$3,865.80	\$348.19	\$8,704.75	\$287.49	\$1.80	3.4%	\$30.134
750	225,000	\$15,677.92	\$14,490.00	\$1,257.00	\$31,424.92	\$16,267.36	\$14,496.75	\$1,281.84	\$32,045.95	\$589.44	\$6.75	1.9%	\$621.03
1,000	300,000	\$20,893.67	\$19,320.00	\$1,675.57	\$41,889.24	\$21,620.36	\$19,329.00	\$1,706.22	\$42,655.58	\$726.69	\$9.00	1.7%	\$766.34
1,500	450,000	\$31,325.17	\$28,980.00	\$2,512.72	\$62,817.89	\$32,326.36	\$28,993.50	\$2,554.99	\$63,874.85	\$1,001.19	\$13.50	1.6%	\$1,056.96
2,500	750,000	\$52,188.17	\$48,300.00	\$4,187.01	\$104,675.18	\$53,738.36	\$48,322.50	\$4,252.54	\$106,313.40	\$1,550.19	\$22.50	1.5%	\$1,638.22

Customer Charge	(1) Present Rates		(2) Proposed Rates, Year 1	
RE Growth Factor		\$825.00		\$1,100.00
LIHEAP Charge		\$86.86		\$107.55
Transmission Demand Charge	kW x	\$0.81		\$0.81
Transmission Energy Charge	kWh x	\$4.69		\$4.43
Base Distribution Demand Charge - > 200 kW	kWh x	\$0.01123		\$0.01206
CapEx Factor - > 200 kW	kW x	\$3.70		\$5.00
Base Distribution Energy Charge	kWh x	\$0.71		\$0.00
Other Distribution Energy Charges	kWh x	\$0.00551		\$0.00385
Transition Energy Charge	kWh x	\$0.00349		\$0.00504
Energy Efficiency Program Charge	kWh x	\$0.00057		\$0.00057
Renewable Energy Distribution Charge	kWh x	\$0.01154		\$0.01154
		\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.06440		\$0.06443

- (1) Comp Att 12 Workpaper 5, Page 5, Column (a)
(2) Comp Att 12 Workpaper 5, Page 5, Column (b)

Sch. 5-E(1)-2

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 2

Hours Use: 300

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	60,000	\$4,490.76	\$3,865.80	\$348.19	\$8,704.75	\$4,510.56	\$3,865.80	\$349.02	\$8,725.38	\$19.80	\$0.00	\$0.83	\$20.63
750	225,000	\$16,267.36	\$14,496.75	\$1,281.84	\$32,045.95	\$16,451.61	\$14,496.75	\$1,289.52	\$32,237.88	\$184.25	\$0.00	\$7.68	\$191.93
1,000	300,000	\$21,620.36	\$19,329.00	\$1,706.22	\$42,655.58	\$21,879.36	\$19,329.00	\$1,717.02	\$42,925.38	\$259.00	\$0.00	\$10.80	\$269.80
1,500	450,000	\$32,326.36	\$28,993.50	\$2,554.99	\$63,874.85	\$32,734.86	\$28,993.50	\$2,572.02	\$64,300.38	\$408.50	\$0.00	\$17.03	\$425.53
2,500	750,000	\$53,738.36	\$48,322.50	\$4,252.54	\$106,313.40	\$54,445.86	\$48,322.50	\$4,282.02	\$107,050.38	\$707.50	\$0.00	\$29.48	\$736.98

Customer Charge		(1) Proposed Rates, Year 1		(2) Proposed Rates, Year 2	
RE Growth Factor		\$1,100.00		\$1,100.00	
LIHEAP Charge		\$107.55		\$107.55	
Transmission Demand Charge	kW x	\$0.81		\$0.81	
Transmission Energy Charge	kWh x	\$4.43		\$4.43	
Base Distribution Demand Charge - > 200 kW	kWh x	\$0.01206		\$0.01206	
CapEx Factor - > 200 kW	kW x	\$5.00		\$5.20	
Base Distribution Energy Charge	kWh x	\$0.00385		\$0.00418	
Other Distribution Energy Charges	kWh x	\$0.00504		\$0.00504	
Transition Energy Charge	kWh x	\$0.00057		\$0.00057	
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154	
Renewable Energy Distribution Charge	kWh x	\$0.00688		\$0.00688	
Gross Earnings Tax		4%		4%	
Standard Offer Charge	kWh x	\$0.06443		\$0.06443	

(1) E(1)-1

(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-E(1)-3

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 300 Hours of Use, Rate Year 3

Hours Use: 300

Monthly Power kW	kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	SOS	Delivery	Total
200	60,000	\$4,510.56	\$3,865.80	\$349.02	\$8,725.38	\$4,517.76	\$3,865.80	\$349.32	\$8,732.88	\$7.20	\$0.00	0.1%	\$7.50
750	225,000	\$16,451.61	\$14,496.75	\$1,289.52	\$32,237.88	\$16,533.61	\$14,496.75	\$1,292.93	\$32,323.29	\$82.00	\$0.00	0.3%	\$85.41
1,000	300,000	\$21,879.36	\$19,329.00	\$1,717.02	\$42,925.38	\$21,995.36	\$19,329.00	\$1,721.85	\$43,046.21	\$116.00	\$0.00	0.3%	\$120.83
1,500	450,000	\$32,734.86	\$28,993.50	\$2,572.02	\$64,300.38	\$32,918.86	\$28,993.50	\$2,579.68	\$64,492.04	\$184.00	\$0.00	0.3%	\$191.66
2,500	750,000	\$54,445.86	\$48,322.50	\$4,282.02	\$107,050.38	\$54,765.86	\$48,322.50	\$4,295.35	\$107,383.71	\$320.00	\$0.00	0.3%	\$333.33

Customer Charge	(1) Proposed Rates, Year 2		(2) Proposed Rates, Year 3	
RE Growth Factor			\$1,100.00	\$1,100.00
LIHEAP Charge			\$107.55	\$107.55
Transmission Demand Charge			\$0.81	\$0.81
Transmission Energy Charge		kW x	\$4.43	\$4.43
Base Distribution Demand Charge - > 200 kW		kWh x	\$0.01206	\$0.01206
CapEx Factor - > 200 kW		kW x	\$5.20	\$5.30
Base Distribution Energy Charge		kWh x	\$0.00418	\$0.00430
Other Distribution Energy Charges		kWh x	\$0.00504	\$0.00504
Transition Energy Charge		kWh x	\$0.00057	\$0.00057
Energy Efficiency Program Charge		kWh x	\$0.01154	\$0.01154
Renewable Energy Distribution Charge		kWh x	\$0.00688	\$0.00688
Gross Earnings Tax			4%	4%
Standard Offer Charge		kWh x	\$0.06443	\$0.06443

- (1) Sch. 5-E(1)-2
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

Sch. 5-E(2)-1

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 1

Hours Use: 400

Monthly Power kW	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
200 80,000	\$4,987.47	\$5,152.00	\$422.48	\$10,561.95	\$5,289.56	\$5,154.40	\$435.17	\$10,879.13	\$302.09	\$2.40	\$12.69	\$317.18
750 300,000	\$18,618.67	\$19,320.00	\$1,580.78	\$39,519.45	\$19,262.86	\$19,329.00	\$1,607.99	\$40,199.85	\$644.19	\$9.00	\$27.21	\$680.40
1,000 400,000	\$24,814.67	\$25,760.00	\$2,107.28	\$52,681.95	\$25,614.36	\$25,772.00	\$2,141.10	\$53,527.46	\$799.69	\$12.00	\$33.82	\$845.51
1,500 600,000	\$37,206.67	\$38,640.00	\$3,160.28	\$79,006.95	\$38,317.36	\$38,658.00	\$3,207.31	\$80,182.67	\$1,110.69	\$18.00	\$47.03	\$1,175.72
2,500 1,000,000	\$61,990.67	\$64,400.00	\$5,266.28	\$131,656.95	\$63,723.36	\$64,430.00	\$5,339.72	\$133,493.08	\$1,732.69	\$30.00	\$73.44	\$1,836.13

Customer Charge	(1) Present Rates		(2) Proposed Rates, Year 1	
RE Growth Factor		\$825.00		\$1,100.00
LIHEAP Charge		\$86.86		\$107.55
Transmission Demand Charge		\$0.81		\$0.81
Transmission Energy Charge	kW x	\$4.69		\$4.43
Base Distribution Demand Charge - > 200 kW	kWh x	\$0.01123		\$0.01206
CapEx Factor - > 200 kW	kW x	\$3.70		\$5.00
Base Distribution Energy Charge	kW x	\$0.71		\$0.00
Other Distribution Energy Charges	kWh x	\$0.00551		\$0.00385
Transition Energy Charge	kWh x	\$0.00349		\$0.00504
Energy Efficiency Program Charge	kWh x	\$0.00057		\$0.00057
Renewable Energy Distribution Charge	kWh x	\$0.01154		\$0.01154
		\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.06440		\$0.06443

- (1) Comp Att 12 Worksheet 5, Page 5, Column (a)
(2) Comp Att 12 Worksheet 5, Page 5, Column (b)

Sch. 5-E(2)-2

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 2

Monthly Power kW	Hours Use: 400	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	SOS	Delivery	Total
200	80,000	\$5,289.56	\$5,154.40	\$435.17	\$10,879.13	\$5,315.96	\$5,154.40	\$436.27	\$10,906.63	\$26.40	\$0.00	0.2%	\$27.50
750	300,000	\$19,262.86	\$19,329.00	\$1,607.99	\$40,199.85	\$19,471.86	\$19,329.00	\$1,616.70	\$40,417.56	\$209.00	\$0.00	0.5%	\$217.71
1,000	400,000	\$25,614.36	\$25,772.00	\$2,141.10	\$53,527.46	\$25,906.36	\$25,772.00	\$2,153.27	\$53,831.63	\$292.00	\$0.00	0.5%	\$304.17
1,500	600,000	\$38,317.36	\$38,658.00	\$3,207.31	\$80,182.67	\$38,775.36	\$38,658.00	\$3,226.39	\$80,659.75	\$458.00	\$0.00	0.6%	\$477.08
2,500	1,000,000	\$63,723.36	\$64,430.00	\$5,339.72	\$133,493.08	\$64,513.36	\$64,430.00	\$5,372.64	\$134,316.00	\$790.00	\$0.00	0.6%	\$822.92

Customer Charge	(1) Proposed Rates, Year 1		(2) Proposed Rates, Year 2	
RE Growth Factor			\$1,100.00	\$1,100.00
LIHEAP Charge			\$107.55	\$107.55
Transmission Demand Charge		kW x	\$0.81	\$0.81
Transmission Energy Charge		kWh x	\$4.43	\$4.43
Base Distribution Demand Charge - > 200 kW		kWh x	\$0.01206	\$0.01206
CapEx Factor - > 200 kW		kW x	\$5.00	\$5.20
Base Distribution Energy Charge		kWh x	\$0.00385	\$0.00418
Other Distribution Energy Charges		kWh x	\$0.00504	\$0.00504
Transition Energy Charge		kWh x	\$0.00057	\$0.00057
Energy Efficiency Program Charge		kWh x	\$0.01154	\$0.01154
Renewable Energy Distribution Charge		kWh x	\$0.00688	\$0.00688
Gross Earnings Tax			4%	4%
Standard Offer Charge		kWh x	\$0.06443	\$0.06443

- (1) Sch. 5-E(2)-1
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-E(2)-3
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 400 Hours of Use, Rate Year 3

Hours Use: 400

Monthly Power kW	kWh	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	GET	Delivery	GET
200	80,000	\$5,315.96	\$5,154.40	\$436.27	\$10,906.63	\$5,325.56	\$5,154.40	\$436.67	\$10,916.63	\$9.60	\$0.00	0.1%	0.0%
750	300,000	\$19,471.86	\$19,329.00	\$1,616.70	\$40,417.56	\$19,562.86	\$19,329.00	\$1,620.49	\$40,512.35	\$91.00	\$0.00	0.2%	0.0%
1,000	400,000	\$25,906.36	\$25,772.00	\$2,153.27	\$53,831.63	\$26,034.36	\$25,772.00	\$2,158.60	\$53,964.96	\$128.00	\$0.00	0.2%	0.0%
1,500	600,000	\$38,775.36	\$38,658.00	\$3,226.39	\$80,659.75	\$38,977.36	\$38,658.00	\$3,234.81	\$80,870.17	\$202.00	\$0.00	0.3%	0.0%
2,500	1,000,000	\$64,513.36	\$64,430.00	\$5,372.64	\$134,316.00	\$64,863.36	\$64,430.00	\$5,387.22	\$134,680.58	\$350.00	\$0.00	0.3%	0.0%

(1) Proposed Rates, Year 2

(2) Proposed Rates, Year 3

Customer Charge		\$1,100.00		\$1,100.00
RE Growth Factor		\$107.55		\$107.55
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.43		\$4.43
Transmission Energy Charge	kWh x	\$0.01206		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$5.20		\$5.30
CapEx Factor - > 200 kW	kW x	\$0.00		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00418		\$0.00430
Other Distribution Energy Charges	kWh x	\$0.00504		\$0.00504
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00688		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.06443		\$0.06443

(1) Sch. 5-E(2)-2

(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

Sch. 5-E(3)-1

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 1

Hours Use: 500

Monthly Power kW	kWh	Rates Effective November 1, 2017				Proposed Rates, Year 1				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
		\$	\$	\$	\$	\$	\$	\$	\$				
200	100,000	\$5,771.67	\$6,440.00	\$508.82	\$12,720.49	\$6,088.36	\$6,443.00	\$522.14	\$13,053.50	\$316.69	\$3.00	\$13.32	\$333.01
750	375,000	\$21,559.42	\$24,150.00	\$1,904.56	\$47,613.98	\$22,258.36	\$24,161.25	\$1,934.15	\$48,353.76	\$698.94	\$11.25	\$29.59	\$739.78
1,000	500,000	\$28,735.67	\$32,200.00	\$2,538.99	\$63,474.66	\$29,608.36	\$32,215.00	\$2,575.97	\$64,399.33	\$872.69	\$15.00	\$36.98	\$924.67
1,500	750,000	\$43,088.17	\$48,300.00	\$3,807.84	\$95,196.01	\$44,308.36	\$48,322.50	\$3,859.62	\$96,490.48	\$1,220.19	\$22.50	\$51.78	\$1,294.47
2,500	1,250,000	\$71,793.17	\$80,500.00	\$6,345.55	\$158,638.72	\$73,708.36	\$80,537.50	\$6,426.91	\$160,672.77	\$1,915.19	\$37.50	\$81.36	\$2,034.05

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge		\$825.00		\$1,100.00
RE Growth Factor		\$86.86		\$107.55
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.69		\$4.43
Transmission Energy Charge	kWh x	\$0.01123		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$3.70		\$5.00
CapEx Factor - > 200 kW	kW x	\$0.71		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00551		\$0.00385
Other Distribution Energy Charges	kWh x	\$0.00349		\$0.00504
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.06440		\$0.06443

- (1) Comp Att 12 Workpaper 5, Page 5, Column (a)
(2) Comp Att 12 Workpaper 5, Page 5, Column (b)

Sch. 5-E(3)-2

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 2

Monthly Power kW	kWh	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	SOS	GET	Total
200	100,000	\$6,088.36	\$6,443.00	\$522.14	\$13,053.50	\$6,121.36	\$6,443.00	\$523.52	\$13,087.88	\$33.00	\$0.00	\$1.38	\$34.38
750	375,000	\$22,258.36	\$24,161.25	\$1,934.15	\$48,353.76	\$22,492.11	\$24,161.25	\$1,943.89	\$48,597.25	\$233.75	\$0.00	\$9.74	\$243.49
1,000	500,000	\$29,608.36	\$32,215.00	\$2,575.97	\$64,399.33	\$29,933.36	\$32,215.00	\$2,589.52	\$64,737.88	\$325.00	\$0.00	\$13.55	\$338.55
1,500	750,000	\$44,308.36	\$48,322.50	\$3,859.62	\$96,490.48	\$44,815.86	\$48,322.50	\$3,880.77	\$97,019.13	\$507.50	\$0.00	\$21.15	\$528.65
2,500	1,250,000	\$73,708.36	\$80,537.50	\$6,426.91	\$160,672.77	\$74,580.86	\$80,537.50	\$6,463.27	\$161,581.63	\$872.50	\$0.00	\$36.36	\$908.86

Hours Use: 500

Customer Charge	(1) Proposed Rates, Year 1		(2) Proposed Rates, Year 2	
RE Growth Factor			\$1,100.00	
LIHEAP Charge			\$107.55	
Transmission Demand Charge	kW x		\$0.81	
Transmission Energy Charge	kWh x		\$4.43	
Base Distribution Demand Charge - > 200 kW	kWh x		\$0.01206	
CapEx Factor - > 200 kW	kW x		\$5.20	
Base Distribution Energy Charge	kWh x		\$0.00	
Other Distribution Energy Charges	kWh x		\$0.00418	
Transition Energy Charge	kWh x		\$0.00504	
Energy Efficiency Program Charge	kWh x		\$0.00057	
Renewable Energy Distribution Charge	kWh x		\$0.01154	
Gross Earnings Tax			\$0.00688	
Standard Offer Charge	kWh x	4%		4%
			\$0.06443	\$0.06443

- (1) Sch. 5-E(3)-1
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-E(3)-3
The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 500 Hours of Use, Rate Year 3

Monthly Power kW	Hours Use: 500	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	SOS	Delivery	GET
200	100,000	\$6,121.36	\$6,443.00	\$523.52	\$13,087.88	\$6,133.36	\$6,443.00	\$524.02	\$13,100.38	\$12.00	\$0.00	0.1%	0.0%
750	375,000	\$22,492.11	\$24,161.25	\$1,943.89	\$48,597.25	\$22,592.11	\$24,161.25	\$1,948.06	\$48,701.42	\$100.00	\$0.00	0.2%	0.0%
1,000	500,000	\$29,933.36	\$32,215.00	\$2,589.52	\$64,737.88	\$30,073.36	\$32,215.00	\$2,595.35	\$64,883.71	\$140.00	\$0.00	0.2%	0.0%
1,500	750,000	\$44,815.86	\$48,322.50	\$3,880.77	\$97,019.13	\$45,035.86	\$48,322.50	\$3,889.93	\$97,248.29	\$220.00	\$0.00	0.2%	0.0%
2,500	1,250,000	\$74,580.86	\$80,537.50	\$6,463.27	\$161,581.63	\$74,960.86	\$80,537.50	\$6,479.10	\$161,977.46	\$380.00	\$0.00	0.2%	0.0%

Customer Charge	(1) Proposed Rates, Year 2		(2) Proposed Rates, Year 3	
RE Growth Factor			\$1,100.00	\$1,100.00
LIHEAP Charge			\$107.55	\$107.55
Transmission Demand Charge	kW x		\$0.81	\$0.81
Transmission Energy Charge	kWh x		\$4.43	\$4.43
Base Distribution Demand Charge - > 200 kW	kWh x		\$0.01206	\$0.01206
CapEx Factor - > 200 kW	kW x		\$5.20	\$5.30
Base Distribution Energy Charge	kWh x		\$0.00	\$0.00
Other Distribution Energy Charges	kWh x		\$0.00418	\$0.00430
Transition Energy Charge	kWh x		\$0.00504	\$0.00504
Energy Efficiency Program Charge	kWh x		\$0.00057	\$0.00057
Renewable Energy Distribution Charge	kWh x		\$0.01154	\$0.01154
Gross Earnings Tax			\$0.00688	\$0.00688
Standard Offer Charge	kWh x	4%		4%
			\$0.06443	\$0.06443

- (1) Sch. 5-E(3)-2
(2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

Sch. 5-E(4)-1

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 1

Hours Use: 600

Monthly Power kW		Rates Effective November 1, 2017					Proposed Rates, Year 1					Increase (Decrease)						
		Delivery	SOS	GET	Total	Total	Delivery	SOS	GET	Total	\$			% of Total Bill				
											Delivery	SOS	GET	Total	Delivery	SOS	GET	Total
200	120,000	\$6,555.87	\$7,728.00	\$595.16	\$14,879.03		\$6,887.16	\$7,731.60	\$609.12	\$15,227.88	\$331.29	\$3.60	\$13.96	\$348.85	2.2%	0.0%	0.1%	2.3%
750	450,000	\$24,500.17	\$28,980.00	\$2,228.34	\$55,708.51		\$25,253.86	\$28,993.50	\$2,260.31	\$56,507.67	\$753.69	\$13.50	\$31.97	\$799.16	1.4%	0.0%	0.1%	1.4%
1,000	600,000	\$32,656.67	\$38,640.00	\$2,970.69	\$74,267.36		\$33,602.36	\$38,658.00	\$3,010.85	\$75,271.21	\$945.69	\$18.00	\$40.16	\$1,003.85	1.3%	0.0%	0.1%	1.4%
1,500	900,000	\$48,969.67	\$57,960.00	\$4,455.40	\$111,385.07		\$50,299.36	\$57,987.00	\$4,511.93	\$112,798.29	\$1,329.69	\$27.00	\$56.53	\$1,413.22	1.2%	0.0%	0.1%	1.3%
2,500	1,500,000	\$81,595.67	\$96,600.00	\$7,424.82	\$185,620.49		\$83,693.36	\$96,645.00	\$7,514.10	\$187,852.46	\$2,097.69	\$45.00	\$89.28	\$2,231.97	1.1%	0.0%	0.0%	1.2%

(1) Present Rates (2) Proposed Rates, Year 1

Customer Charge		\$825.00		\$1,100.00
RE Growth Factor		\$86.86		\$107.55
LIHEAP Charge		\$0.81		\$0.81
Transmission Demand Charge	kW x	\$4.69		\$4.43
Transmission Energy Charge	kWh x	\$0.01123		\$0.01206
Base Distribution Demand Charge - > 200 kW	kW x	\$3.70		\$5.00
CapEx Factor - > 200 kW	kW x	\$0.71		\$0.00
Base Distribution Energy Charge	kWh x	\$0.00551		\$0.00385
Other Distribution Energy Charges	kWh x	\$0.00349		\$0.00504
Transition Energy Charge	kWh x	\$0.00057		\$0.00057
Energy Efficiency Program Charge	kWh x	\$0.01154		\$0.01154
Renewable Energy Distribution Charge	kWh x	\$0.00687		\$0.00688
Gross Earnings Tax		4%		4%
Standard Offer Charge	kWh x	\$0.06440		\$0.06443

- (1) Comp Att 12 Worksheet 5, Page 5, Column (a)
(2) Comp Att 12 Worksheet 5, Page 5, Column (b)

Sch. 5-E(4)-2

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 2

Monthly Power kW	Hours Use: 600	Proposed Rates, Year 1				Proposed Rates, Year 2				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	SOS	Delivery	Total
200	120,000	\$6,887.16	\$7,731.60	\$609.12	\$15,227.88	\$6,926.76	\$7,731.60	\$610.77	\$15,269.13	\$39.60	\$0.00	0.3%	\$41.25
750	450,000	\$25,253.86	\$28,993.50	\$2,260.31	\$56,507.67	\$25,512.36	\$28,993.50	\$2,271.08	\$56,776.94	\$258.50	\$0.00	0.5%	\$269.27
1,000	600,000	\$33,602.36	\$38,658.00	\$3,010.85	\$75,271.21	\$33,960.36	\$38,658.00	\$3,025.77	\$75,644.13	\$358.00	\$0.00	0.5%	\$372.92
1,500	900,000	\$50,299.36	\$57,987.00	\$4,511.93	\$112,798.29	\$50,856.36	\$57,987.00	\$4,535.14	\$113,378.50	\$557.00	\$0.00	0.5%	\$580.21
2,500	1,500,000	\$83,693.36	\$96,645.00	\$7,514.10	\$187,852.46	\$84,648.36	\$96,645.00	\$7,553.89	\$188,847.25	\$955.00	\$0.00	0.5%	\$994.79

Customer Charge	(1) Proposed Rates, Year 1		(2) Proposed Rates, Year 2	
RE Growth Factor			\$1,100.00	
LIHEAP Charge			\$107.55	
Transmission Demand Charge		kW x	\$0.81	
Transmission Energy Charge		kWh x	\$4.43	
Base Distribution Demand Charge - > 200 kW		kWh x	\$0.01206	
CapEx Factor - > 200 kW		kW x	\$5.20	
Base Distribution Energy Charge		kWh x	\$0.00	
Other Distribution Energy Charges		kWh x	\$0.00418	
Transition Energy Charge		kWh x	\$0.00504	
Energy Efficiency Program Charge		kWh x	\$0.00057	
Renewable Energy Distribution Charge		kWh x	\$0.01154	
Gross Earnings Tax			\$0.00688	
Standard Offer Charge		kWh x	4%	
			\$0.06443	

- (1) Sch. 5-E(4)-1
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 1

Sch. 5-E(4)-3

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-32 / Former G-62 Rate Customers, 600 Hours of Use, Rate Year 3

Monthly Power kW	Hours Use: 600	Proposed Rates, Year 2				Proposed Rates, Year 3				Increase (Decrease)			
		Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$		% of Total Bill	
										Delivery	SOS	GET	Total
200	120,000	\$6,926.76	\$7,731.60	\$610.77	\$15,269.13	\$6,941.16	\$7,731.60	\$611.37	\$15,284.13	\$14.40	\$0.00	\$0.60	\$15.00
750	450,000	\$25,512.36	\$28,993.50	\$2,271.08	\$56,776.94	\$25,621.36	\$28,993.50	\$2,275.62	\$56,890.48	\$109.00	\$0.00	\$4.54	\$113.54
1,000	600,000	\$33,960.36	\$38,658.00	\$3,025.77	\$75,644.13	\$34,112.36	\$38,658.00	\$3,032.10	\$75,802.46	\$152.00	\$0.00	\$6.33	\$158.33
1,500	900,000	\$50,856.36	\$57,987.00	\$4,535.14	\$113,378.50	\$51,094.36	\$57,987.00	\$4,545.06	\$113,626.42	\$238.00	\$0.00	\$9.92	\$247.92
2,500	1,500,000	\$84,648.36	\$96,645.00	\$7,553.89	\$188,847.25	\$85,058.36	\$96,645.00	\$7,570.97	\$189,274.33	\$410.00	\$0.00	\$17.08	\$427.08

Customer Charge	(1) Proposed Rates, Year 2		(2) Proposed Rates, Year 3	
RE Growth Factor			\$1,100.00	\$1,100.00
LIHEAP Charge			\$107.55	\$107.55
Transmission Demand Charge			\$0.81	\$0.81
Transmission Energy Charge		kW x	\$4.43	\$4.43
Base Distribution Demand Charge - > 200 kW		kWh x	\$0.01206	\$0.01206
CapEx Factor - > 200 kW		kW x	\$5.20	\$5.30
Base Distribution Energy Charge		kWh x	\$0.00418	\$0.00430
Other Distribution Energy Charges		kWh x	\$0.00504	\$0.00504
Transition Energy Charge		kWh x	\$0.00057	\$0.00057
Energy Efficiency Program Charge		kWh x	\$0.01154	\$0.01154
Renewable Energy Distribution Charge		kWh x	\$0.00688	\$0.00688
Gross Earnings Tax			4%	4%
Standard Offer Charge		kWh x	\$0.06443	\$0.06443

- (1) Sch. 5-E(4)-2
- (2) Base Distribution Demand and Energy per Comp Att 12 Schedule 4-1, All other rates equal to Rate Year 2

The Narragansett Electric Company
Calculation of Monthly Typical Bill
Total Bill Impact of Proposed Rates
Rates Applicable to G-62 Rate Customers Transferring to G-32, Year 1

Sch. 5-E5

Monthly Power kW	G-62 Rates Effective November 1, 2017				G-32 Proposed Rates, Year 1				Increase (Decrease)			
	Delivery	SOS	GET	Total	Delivery	SOS	GET	Total	\$			
									Delivery	SOS	GET	Total
8,129 4,393,558	\$241,005	\$282,945	\$21,831	\$545,781	\$252,340	\$283,077	\$22,309	\$557,726	\$11,335	\$132	\$478	\$11,944
14,888 7,689,290	\$412,420	\$495,190	\$37,817	\$945,427	\$447,709	\$495,421	\$39,297	\$982,427	\$35,289	\$231	\$1,480	\$37,000
11,828 6,040,116	\$328,996	\$388,983	\$29,916	\$747,895	\$352,984	\$389,165	\$30,923	\$773,071	\$23,988	\$181	\$1,007	\$25,177
10,615 5,313,608	\$293,237	\$342,196	\$26,476	\$661,910	\$312,537	\$342,356	\$27,287	\$682,180	\$19,300	\$159	\$811	\$20,270
7,618 343,890	\$87,274	\$22,147	\$4,559	\$113,980	\$85,776	\$22,157	\$4,497	\$112,430	(\$1,498)	\$10	(\$62)	(\$1,550)
6,906 3,830,594	\$211,231	\$246,690	\$19,080	\$477,001	\$218,330	\$246,805	\$19,381	\$484,516	\$7,099	\$115	\$301	\$7,514
6,060 1,989,712	\$136,862	\$128,137	\$11,042	\$276,041	\$136,819	\$128,197	\$11,042	\$276,058	(\$44)	\$60	\$1	\$17
4,771 2,449,635	\$144,490	\$157,756	\$12,594	\$314,840	\$143,035	\$157,830	\$12,536	\$313,401	(\$1,455)	\$73	(\$58)	(\$1,439)
3,375 1,481,599	\$98,442	\$95,415	\$8,077	\$201,935	\$91,207	\$95,459	\$7,778	\$194,444	(\$7,236)	\$44	(\$300)	(\$7,491)
2,915 933,454	\$74,785	\$60,114	\$5,621	\$140,520	\$64,981	\$60,142	\$5,213	\$130,336	(\$9,804)	\$28	(\$407)	(\$10,184)
2,504 1,296,338	\$85,224	\$83,484	\$7,030	\$175,738	\$75,597	\$83,523	\$6,630	\$165,750	(\$9,628)	\$39	(\$400)	(\$9,988)
448 178,298	\$28,800	\$11,482	\$1,678	\$41,961	\$11,550	\$11,488	\$960	\$23,998	(\$17,250)	\$5	(\$719)	(\$17,963)
154 34,286	\$21,325	\$2,208	\$981	\$24,514	\$3,033	\$2,209	\$218	\$5,460	(\$18,292)	\$1	(\$762)	(\$19,054)

G-32

(2) Proposed Rates, Year 1

G-62

(1) Present Rates

#REF!	\$17,000.00				\$1,100.00							
#REF!	\$1,928.08				\$107.55							
#REF!	\$0.81				\$0.81							
#REF!	\$3.40	kW x			\$4.43							
#REF!	\$0.01524	kWh x			\$0.01206							
#REF!	\$2.99	kW x			\$5.00							
0	\$0.36	kW x			\$0.00							
CapEx Factor - > 200 kW	\$0.55	kWh x			\$0.00							
Base Distribution Energy Charge	\$0.00	kWh x			\$0.00385							
Other Distribution Energy Charges	\$0.00282	kWh x			\$0.00504							
Transition Energy Charge	\$0.00057	kWh x			\$0.00057							
Energy Efficiency Program Charge	\$0.01154	kWh x			\$0.01154							
Renewable Energy Distribution Charge	\$0.00687	kWh x			\$0.00688							
Gross Earnings Tax	4%				4%							
Standard Offer Charge	\$0.06440	kWh x			\$0.06443							

(1) Comp Att 12 Worksheet 5, Page 6, Column (a)
(2) Comp Att 12 Worksheet 5, Page 6, Column (b)

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket Nos. 4770/4780
Compliance Attachment 10
Schedule 5-F
Sheet 1 of 2

The Narragansett Electric Company
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The Narragansett Electric Company
Streetslights Annual Bill Impacts

Luminaire/ Standard Type	Annual kWh	Current Lum / Std Price	RE Growth Charge	Current Annual Bill	Per kWh \$0.1661				Per kWh \$0.15096				Per kWh \$0.15096				Per kWh \$0.15096			
					(f)	(g)	(h)	(i)	(f)	(g)	(h)	(i)	(f)	(g)	(h)	(i)	(f)	(g)	(h)	(i)
Incandescent	1	443	\$77.43	\$4.68	\$154.59	\$78.72	\$150.28	(\$4.31)	(2.8%)	\$81.61	\$153.17	1.9%	\$82.83	\$154.39	\$1.22	0.8%	\$82.83	\$154.39	\$1.22	0.8%
	2	860	\$77.43	\$4.68	\$222.81	\$78.72	\$213.23	(\$9.59)	(4.3%)	\$81.61	\$216.12	1.4%	\$82.83	\$217.34	\$1.22	0.6%	\$82.83	\$217.34	\$1.22	0.6%
	3																			
Mercury Vapor	4	543	\$78.06	\$4.68	\$171.58	\$82.62	\$169.27	(\$2.31)	(1.3%)	\$85.65	\$172.30	1.8%	\$86.93	\$173.58	\$1.28	0.7%	\$86.93	\$173.58	\$1.28	0.7%
	5	881	\$78.06	\$4.68	\$226.88	\$82.62	\$220.30	(\$6.58)	(2.9%)	\$85.65	\$223.33	1.4%	\$86.93	\$224.61	\$1.28	0.6%	\$86.93	\$224.61	\$1.28	0.6%
	6	1,282	\$120.39	\$4.68	\$334.82	\$134.45	\$332.66	(\$2.16)	(0.6%)	\$139.39	\$337.60	1.5%	\$141.48	\$339.69	\$2.09	0.6%	\$141.48	\$339.69	\$2.09	0.6%
	7	1,991	\$163.46	\$4.68	\$493.89	\$185.85	\$491.09	(\$2.80)	(0.6%)	\$192.68	\$497.92	1.4%	\$195.57	\$500.81	\$2.89	0.6%	\$195.57	\$500.81	\$2.89	0.6%
	8	4,572	\$163.46	\$4.68	\$916.16	\$185.85	\$880.72	(\$35.45)	(3.9%)	\$192.68	\$887.55	0.8%	\$195.57	\$890.44	\$2.89	0.3%	\$195.57	\$890.44	\$2.89	0.3%
	9	1,991	\$181.37	\$4.68	\$511.80	\$212.93	\$518.17	\$6.37	1.2%	\$220.76	\$526.00	1.5%	\$224.07	\$529.31	\$3.31	0.6%	\$224.07	\$529.31	\$3.31	0.6%
	10	4,572	\$181.37	\$4.68	\$934.07	\$212.93	\$907.80	(\$26.28)	(2.8%)	\$220.76	\$915.63	0.9%	\$224.07	\$918.94	\$3.31	0.4%	\$224.07	\$918.94	\$3.31	0.4%
	11	881	\$156.80	\$4.68	\$305.62	\$159.10	\$296.78	(\$8.84)	(2.9%)	\$164.95	\$302.63	2.0%	\$167.42	\$305.10	\$2.47	0.8%	\$167.42	\$305.10	\$2.47	0.8%
	12																			
	13	255	\$77.43	\$4.68	\$123.83	\$78.72	\$121.89	(\$1.94)	(1.6%)	\$81.61	\$124.78	2.4%	\$82.83	\$126.00	\$1.22	1.0%	\$82.83	\$126.00	\$1.22	1.0%
High Pressure Sodium Vapor Fixtures	14	359	\$76.91	\$4.68	\$140.33	\$79.65	\$138.52	(\$1.80)	(1.3%)	\$82.58	\$141.45	2.9%	\$83.82	\$142.69	\$1.24	0.9%	\$83.82	\$142.69	\$1.24	0.9%
	15	493	\$78.06	\$4.68	\$163.40	\$82.62	\$161.72	(\$1.68)	(1.0%)	\$85.65	\$164.75	3.0%	\$86.93	\$166.03	\$1.28	0.8%	\$86.93	\$166.03	\$1.28	0.8%
	16	722	\$78.58	\$4.68	\$201.39	\$86.29	\$199.96	(\$1.42)	(0.7%)	\$89.46	\$202.13	3.1%	\$90.80	\$204.47	\$1.34	0.7%	\$90.80	\$204.47	\$1.34	0.7%
	17	1,269	\$120.39	\$4.68	\$332.69	\$134.45	\$330.70	(\$1.99)	(0.6%)	\$139.39	\$335.64	1.5%	\$141.48	\$337.73	\$2.09	0.6%	\$141.48	\$337.73	\$2.09	0.6%
	18	1,962	\$163.46	\$4.68	\$489.14	\$185.85	\$486.71	(\$2.43)	(0.5%)	\$192.68	\$493.54	1.4%	\$195.57	\$496.43	\$2.89	0.6%	\$195.57	\$496.43	\$2.89	0.6%
	19	2,663	\$172.21	\$4.68	\$612.58	\$204.03	\$610.72	(\$1.87)	(0.3%)	\$211.53	\$618.22	1.2%	\$214.70	\$621.39	\$3.17	0.5%	\$214.70	\$621.39	\$3.17	0.5%
	20	1,269	\$146.11	\$4.68	\$358.41	\$159.43	\$355.68	(\$2.73)	(0.8%)	\$165.29	\$361.54	1.6%	\$167.77	\$364.02	\$2.48	0.7%	\$167.77	\$364.02	\$2.48	0.7%
	21	2,663	\$181.37	\$4.68	\$621.74	\$212.93	\$619.62	(\$2.13)	(0.3%)	\$220.76	\$627.45	1.3%	\$224.07	\$630.76	\$3.31	0.5%	\$224.07	\$630.76	\$3.31	0.5%
	22	255	\$155.49	\$4.68	\$201.89	\$154.54	\$197.71	(\$4.18)	(2.1%)	\$160.22	\$203.39	2.9%	\$162.62	\$205.79	\$2.40	1.2%	\$162.62	\$205.79	\$2.40	1.2%
	23	493	\$156.80	\$4.68	\$242.14	\$159.10	\$238.20	(\$3.94)	(1.6%)	\$164.95	\$244.05	2.5%	\$167.42	\$246.52	\$2.47	1.0%	\$167.42	\$246.52	\$2.47	1.0%
Metal Halide	24	493	\$98.99	\$4.68	\$184.33	\$102.95	\$182.05	(\$2.28)	(1.2%)	\$106.73	\$185.83	3.7%	\$108.33	\$187.43	\$1.60	0.9%	\$108.33	\$187.43	\$1.60	0.9%
	25	1,883	\$181.37	\$4.68	\$494.13	\$202.16	\$491.10	(\$3.03)	(0.6%)	\$209.59	\$498.53	1.5%	\$212.73	\$501.67	\$3.14	0.6%	\$212.73	\$501.67	\$3.14	0.6%
LED Emitting Diode	26	4,502	\$181.37	\$4.68	\$922.62	\$238.33	\$922.63	\$0.01	0.0%	\$247.09	\$931.39	0.9%	\$250.80	\$935.10	\$3.71	0.4%	\$250.80	\$935.10	\$3.71	0.4%
	27																			
	28																			
	29	88	\$90.61	\$4.68	\$109.69	\$134.16	\$152.12	\$42.44	38.7%	\$139.09	\$157.05	4.9%	\$141.18	\$159.14	\$2.09	1.3%	\$141.18	\$159.14	\$2.09	1.3%
	30	130	\$89.77	\$4.68	\$115.72	\$135.69	\$159.99	\$44.28	38.3%	\$140.68	\$164.98	3.1%	\$142.79	\$167.09	\$2.11	1.3%	\$142.79	\$167.09	\$2.11	1.3%
	31	255	\$99.15	\$4.68	\$145.55	\$142.45	\$185.62	\$40.07	27.5%	\$147.69	\$190.86	2.8%	\$149.90	\$193.07	\$2.21	1.2%	\$149.90	\$193.07	\$2.21	1.2%
	32	589	\$155.03	\$4.68	\$256.08	\$174.60	\$268.20	\$12.12	4.7%	\$181.02	\$274.62	2.4%	\$183.74	\$277.34	\$2.72	1.0%	\$183.74	\$277.34	\$2.72	1.0%
	33	1,153	\$198.27	\$4.68	\$391.59	\$237.45	\$416.19	\$24.59	6.3%	\$246.18	\$424.92	2.1%	\$249.87	\$428.61	\$3.69	0.9%	\$249.87	\$428.61	\$3.69	0.9%
	34	255	\$147.69	\$4.68	\$194.09	\$199.26	\$242.43	\$48.34	24.9%	\$206.59	\$249.76	3.0%	\$209.69	\$252.86	\$3.10	1.2%	\$209.69	\$252.86	\$3.10	1.2%
	35																			
Temporary Turn-Off	36	N/A	\$46.46	\$4.68	\$51.14	\$42.12	\$46.80	(\$4.34)	(8.5%)	\$43.66	\$48.34	3.3%	\$44.31	\$48.99	\$0.65	1.3%	\$44.31	\$48.99	\$0.65	1.3%
	37	N/A	\$98.08	\$4.68	\$102.76	\$99.00	\$103.68	\$0.92	0.9%	\$102.64	\$107.32	3.3%	\$104.18	\$108.86	\$1.54	1.4%	\$104.18	\$108.86	\$1.54	1.4%
	38	N/A	\$46.46	\$4.68	\$51.14	\$42.12	\$46.80	(\$4.34)	(8.5%)	\$43.66	\$48.34	3.3%	\$44.31	\$48.99	\$0.65	1.3%	\$44.31	\$48.99	\$0.65	1.3%
	39	N/A	\$46.15	\$4.68	\$50.83	\$42.62	\$47.30	(\$3.53)	(6.9%)	\$44.18	\$48.86	3.3%	\$44.84	\$49.52	\$0.66	1.4%	\$44.84	\$49.52	\$0.66	1.4%
	40	N/A	\$46.84	\$4.68	\$51.52	\$44.20	\$48.88	(\$2.64)	(5.1%)	\$45.82	\$50.50	3.3%	\$46.50	\$51.18	\$0.68	1.3%	\$46.50	\$51.18	\$0.68	1.3%
	41	N/A	\$72.23	\$4.68	\$76.91	\$71.94	\$76.62	(\$0.29)	(0.4%)	\$75.70	\$79.26	3.4%	\$76.47	\$80.38	\$1.12	1.4%	\$76.47	\$80.38	\$1.12	1.4%
	42	N/A	\$98.08	\$4.68	\$102.76	\$99.44	\$104.12	\$1.36	1.3%	\$103.09	\$107.77	3.3%	\$104.63	\$109.31	\$1.54	1.4%	\$104.63	\$109.31	\$1.54	1.4%
	43	N/A	\$94.08	\$4.68	\$98.76	\$85.13	\$89.81	(\$8.95)	(9.1%)	\$88.26	\$92.94	3.5%	\$89.58	\$94.26	\$1.32	1.4%	\$89.58	\$94.26	\$1.32	1.4%
	44	N/A	\$87.67	\$4.68	\$92.35	\$85.31	\$89.99	(\$2.36)	(2.6%)	\$88.44	\$93.12	3.5%	\$89.76	\$94.44	\$1.32	1.4%	\$89.76	\$94.44	\$1.32	1.4%
	45	N/A	\$108.82	\$4.68	\$113.50	\$113.93	\$118.61	\$5.11	4.5%	\$118.12	\$122.80	4.1%	\$119.89	\$124.57	\$1.77	1.4%	\$119.89	\$124.57	\$1.77	1.4%

**The Narragansett Electric Company
Streetlights Annual Bill Impacts**

Luminaire/ Standard Type	Lumens Description	Annual kWh	Current Lum / Std Price	RE Growth Charge	Per kWh	Year 1			Year 2			Year 3			Per kWh \$0.15096			
					\$0.16361	Year 1 Proposed Lum / Std Price	Year 1 Proposed Annual Bill Impact	Year 1 Annual % Impact	Year 2 Proposed Lum / Std Price	Year 2 Proposed Annual Bill Impact	Year 2 Annual % Impact	Year 3 Proposed Lum / Std Price	Year 3 Proposed Annual Bill Impact	Year 3 Annual % Impact				
46	LUM MH FLD 400W TT	N/A	\$108.82	\$4.68	\$113.50	\$108.17	\$112.85	(\$0.65)	(0.6%)	\$112.14	\$116.82	\$3.97	3.5%	\$113.82	\$118.50	\$1.68	1.4%	
47	Standards	POLE-WOOD	\$133.71			\$129.86	\$129.86	(\$3.85)	(2.9%)	\$134.63	\$134.63	\$4.77	3.7%	\$136.65	\$136.65	\$2.02	1.5%	
48		POLE FIBER PT EMB <25' w/out foundation	\$260.22			\$252.73	\$252.73	(\$7.49)	(2.9%)	\$262.02	\$262.02	\$9.29	3.7%	\$265.95	\$265.95	\$3.93	1.5%	
49		POLE FIBER RWY <25' w/ foundation	\$424.14			\$411.94	\$411.94	(\$12.20)	(2.9%)	\$427.09	\$427.09	\$15.15	3.7%	\$433.50	\$433.50	\$6.41	1.5%	
50		POLE FIBER RWY <25' w/ foundation	\$473.53			\$459.91	\$459.91	(\$13.62)	(2.9%)	\$476.82	\$476.82	\$16.91	3.7%	\$483.98	\$483.98	\$7.16	1.5%	
51		POLE METAL=>25FT (with foundation)	\$484.72			\$470.78	\$470.78	(\$13.94)	(2.9%)	\$488.09	\$488.09	\$17.31	3.7%	\$495.42	\$495.42	\$7.33	1.5%	
52		POLE METAL EMBEDDED (\$14 Only)	\$405.16			\$393.51	\$393.51	(\$11.65)	(2.9%)	\$407.98	\$407.98	\$14.47	3.7%	\$414.11	\$414.11	\$6.13	1.5%	
53																		
54																		
55	S-06 (Decorative) Luminaire	493	\$325.30	\$4.68	\$410.64	\$259.67	\$338.77	(\$71.87)	(22.1%)	\$269.22	\$348.32	\$9.55	2.8%	\$273.26	\$352.36	\$4.04	1.2%	
56	S-06 Standards	DEC VILL PT/FDN	\$566.70	\$4.68	\$571.38	\$340.96	\$345.64	(\$225.74)	(39.8%)	\$353.50	\$358.18	\$12.54	3.6%	\$358.81	\$363.49	\$5.31	1.5%	
57		DEC WASH PT/FDN	\$575.78	\$4.68	\$580.46	\$450.86	\$455.54	(\$124.92)	(21.7%)	\$467.44	\$472.12	\$16.58	3.6%	\$474.46	\$479.14	\$7.02	1.5%	
58																		
59																		
60																		
61	S-5 Energy Rate	Includes all rate components			\$0.19015	\$0.18667	(\$0.00348)	(1.8%)		\$0.18798	\$0.00131	0.7%		\$0.18853	\$0.00055		0.3%	

(a) - (b) per Nov 1 2017 tariff R.I.P.U.C. 2095, Sheet 3
(c) & (d) per Nov 1 2017 tariff R.I.P.U.C. 2095 § 0.39 per lumenaire x 12
(e) per kWh rate per Compliance Attachment 12, Worksheet 5 Page 7, Column (a)
Column (b) x per kWh rate + Column (c) + Column (d)
(f) S-5 Energy Rate per Compliance Attachment 12, Worksheet 5, Page 8, Column (a)
Compliance Attachment 9, Schedule 4-J
(g) per kWh rate per Compliance Attachment 12, Worksheet 5, Page 7, Column (b)
(h) S-5 Energy Rate per Compliance Attachment 12, Worksheet 5, Page 8, Column (b)
Column (i) / Column (e)

The Narragansett Electric Company
d/b/a National Grid

INVESTIGATION AS TO THE
PROPRIETY OF PROPOSED TARIFF
CHANGES

Compliance Filing

Compliance Attachment 11 through
Compliance Attachment 14

Book 6 of 7

August 16, 2018

Submitted to:
Rhode Island Public Utilities Commission
RIPUC Docket Nos. 4770/4780

Submitted by:

nationalgrid

Compliance Attachment 11

Narragansett Electric Streetlight Replacement Cost Study

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 11

Workpaper 4

**Street and Area Lighting Replacement Cost Study
for
Decorative and Light Emitting Diode (LED) Lighting**

THE NARRAGANSETT ELECTRIC COMPANY

d/b/a NATIONAL GRID

RIPUC Docket Nos. 4770/4780

Compliance Attachment 11

Workpaper 4

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Annual Carrying Charge	5
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Labor Overhead, Materials Overhead, Engineering Overheads, and Transportation/Equipment Costs	7
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Replacement Cost Study	9 - 31

The Narragansett Electric Company
Street and Area Lighting Replacement Cost Study
Summary of Luminaire and Standard Cost

<u>Luminaire/Pole Description</u>	<u>Lumen Size</u>	<u>Input Wattage</u> (KW)	<u>Burning</u> <u>Hours</u> (Annual)	<u>Annual kWh</u> (Including Photo Cell)	<u>Annual Lamp</u> <u>Replacement</u> <u>Cost</u> (Materials)	<u>Annual Photo</u> <u>Cell</u> <u>Replacement</u> (Material)	<u>Annual Labor</u> <u>& Equipment</u> <u>Cost</u>	<u>Allocation of</u> <u>O&M</u>	<u>Allocation of</u> <u>Administrative &</u> <u>General</u>	<u>Total O&M</u>	<u>Carrying Charge</u>	<u>Total Cost</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Luminaires:</u>												
(1) DEC HPS TR 50W	4,000	0.06107784	4,175	257	\$1.19	\$0.51	\$18.45	\$9.37	\$25.31	\$54.83	\$101.33	\$156.16
(2) DEC HPS TR 100W	9,600	0.11808383	4,175	495	\$1.19	\$0.51	\$18.45	\$18.04	\$25.31	\$63.50	\$101.55	\$165.05
(3) DEC HPS AG 50W	4,000	0.06107784	4,175	257	\$1.19	\$0.51	\$18.45	\$9.37	\$25.31	\$54.83	\$169.33	\$224.16
(4) DEC HPS AG 100W	9,600	0.11808383	4,175	495	\$1.19	\$0.51	\$18.45	\$18.04	\$25.31	\$63.50	\$161.42	\$224.92
(5) DEC HPS WL 50W	4,000	0.06107784	4,175	257	\$1.19	\$0.51	\$18.45	\$9.37	\$25.31	\$54.83	\$193.05	\$247.88
(6) DEC HPS WL 100W	9,600	0.11808383	4,175	495	\$1.19	\$0.51	\$18.45	\$18.04	\$25.31	\$63.50	\$196.17	\$259.67
(7) DEC HPS TR-TW 50W	4,000	0.12215569	4,175	512	\$2.39	\$0.51	\$19.65	\$18.66	\$26.96	\$68.17	\$278.76	\$346.93
(8) DEC HPS TR-TW 100W	9,600	0.23616766	4,175	988	\$2.39	\$0.51	\$19.65	\$36.00	\$26.96	\$85.51	\$279.21	\$364.72
(9) DEC HPS AG-TW 50W	4,000	0.12215569	4,175	512	\$2.39	\$0.51	\$19.65	\$18.66	\$26.96	\$68.17	\$414.76	\$482.93
(10) DEC HPS AG-TW 100W	9,600	0.23616766	4,175	988	\$2.39	\$0.51	\$19.65	\$36.00	\$26.96	\$85.51	\$398.95	\$484.46
(11) DEC HPS WL-TW 50W	4,000	0.12215569	4,175	512	\$2.39	\$0.51	\$19.65	\$18.66	\$26.96	\$68.17	\$462.20	\$530.37
(12) DEC HPS WL-TW 100W	9,600	0.23616766	4,175	988	\$2.39	\$0.51	\$19.65	\$36.00	\$26.96	\$85.51	\$468.44	\$553.95
(13) LED RWY 20W	2,000	0.02107784	4,175	90	\$0.00	\$0.00	\$10.80	\$3.28	\$14.81	\$28.89	\$105.27	\$134.16
(14) LED RWY 30W	3,300	0.03113772	4,175	132	\$0.00	\$0.00	\$10.80	\$4.81	\$14.81	\$30.42	\$105.27	\$135.69
(15) LED RWY 60W	5,000	0.06107784	4,175	257	\$0.00	\$0.00	\$10.80	\$9.37	\$14.81	\$34.98	\$107.47	\$142.45
(16) LED RWY 140W	9,900	0.14107784	4,175	591	\$0.00	\$0.00	\$10.80	\$21.54	\$14.81	\$47.15	\$127.45	\$174.60
(17) LED RWY 275W	25,000	0.27616766	4,175	1,155	\$0.00	\$0.00	\$10.80	\$42.09	\$14.81	\$67.70	\$169.75	\$237.45
(18) LED Post Top 60W	5,000	0.06107784	4,175	257	\$0.00	\$0.00	\$10.80	\$9.37	\$14.81	\$34.98	\$164.28	\$199.26
(19) DEC LED TW Post Top 60W	5,000	0.12215569	4,175	512	\$0.00	\$0.00	\$10.80	\$18.66	\$14.81	\$44.27	\$378.94	\$423.21
<u>Poles:</u>												
(20) DEC VILL PT/FDN	-	-	-	-	-	-	-	-	-	\$0.00	\$340.96	\$340.96
(21) DEC WASH PT/FDN	-	-	-	-	-	-	-	-	-	\$0.00	\$450.86	\$450.86

(a) streetlight standards

(b) per Page 2, Column (c)

(c) per Page 2, Line (4)

(d) Column (b) x Column (c), rounded to zero decimal places, plus Photo Cell annual kWhs on Page 2, Column (e)

(e) per Page 3, Column (e)

(f) per Page 3, Column (e)

(g) luminaire annual labor & equipment cost per page 3, Column (g) + photo cell annual labor & equipment cost per page 3, Column (g)

(h) per Page 2, Column (h)

(i) luminaire annual A&G expense per page 3, Column (j) + photo cell annual A&G expense per page 3, Column (j)

(j) Sum of Columns (e) through (i)

(k) per Page 4, Column (c)

(l) Column (j) + Column (k)

The Narragansett Electric Company
Allocation of O&M

SECTION I: Calculation of Photo Cell Annual kWh

(1) Total Annual Days	365
(2) 24 Burning Hours per Day	24
(3) Burning Hours for WALL HPS 250W 24 HR	8,760
(4) Fisher-Pierce Burning Hour Study/Luminaire Burning Hours for All Other Luminaires	4,175
(5) Photo Cell Burning Hours	4,585
(6) Wattage	0.0005
(7) Photocell Annual kWhs (all luminaires)	2

SECTION II: Calculation of Luminaire kWhs and O&M Cost per Luminaire

Luminaire Description (a)	Annual Burning Hours (b)	Wattage (c)	Luminaire Annual kWh (d)	Photo Cell Annual kWh (e)	Total Annual kWh (f)	O&M Cost Cost per kWh (g)	O&M Cost per Unit (h)
(8) DEC HPS TR 50W	4,175	0.061	255	2	257	\$0.03644	\$9.37
(9) DEC HPS TR 100W	4,175	0.118	493	2	495	\$0.03644	\$18.04
(10) DEC HPS AG 50W	4,175	0.061	255	2	257	\$0.03644	\$9.37
(11) DEC HPS AG 100W	4,175	0.118	493	2	495	\$0.03644	\$18.04
(12) DEC HPS WL 50W	4,175	0.061	255	2	257	\$0.03644	\$9.37
(13) DEC HPS WL 100W	4,175	0.118	493	2	495	\$0.03644	\$18.04
(14) DEC HPS TR-TW 50W	4,175	0.122	510	2	512	\$0.03644	\$18.66
(15) DEC HPS TR-TW 100W	4,175	0.236	986	2	988	\$0.03644	\$36.00
(16) DEC HPS AG-TW 50W	4,175	0.122	510	2	512	\$0.03644	\$18.66
(17) DEC HPS AG-TW 100W	4,175	0.236	986	2	988	\$0.03644	\$36.00
(18) DEC HPS WL-TW 50W	4,175	0.122	510	2	512	\$0.03644	\$18.66
(19) DEC HPS WL-TW 100W	4,175	0.236	986	2	988	\$0.03644	\$36.00
(20) LED RWY 20W	4,175	0.021	88	2	90	\$0.03644	\$3.28
(21) LED RWY 30W	4,175	0.031	130	2	132	\$0.03644	\$4.81
(22) LED RWY 60W	4,175	0.061	255	2	257	\$0.03644	\$9.37
(23) LED RWY 140W	4,175	0.141	589	2	591	\$0.03644	\$21.54
(24) LED RWY 275W	4,175	0.276	1153	2	1,155	\$0.03644	\$42.09
(25) LED Post Top 60W	4,175	0.061	255	2	257	\$0.03644	\$9.37
(26) DEC LED TW Post Top 60W	4,175	0.122	510	2	512	\$0.03644	\$18.66

- (1) No. of days per year
- (2) No. of hours per day
- (3) Line (1) x Line (2)
- (4) Fisher-Pierce Burning Hour Study
- (5) Line (3) - Line (4)
- (6) Streetlighting standards
- (7) Line (5) x Line (6)

- (a) luminaire description
- (b) per Section I, Line (4)
- (c) Streetlighting standards
- (d) Column (b) x Column (c), rounded to zero decimal places
- (e) per Section I, Line (7)
- (f) Column (d) + (e)
- (g) per Attachment 14 Schedule 1C-3, Page 6 of 6, line 202
- (h) Column (f) x Column (g), rounded to two decimal places

The Narragansett Electric Company
Lamp Replacement Cost

<u>Luminaire Description</u> (a)	<u>Luminaire Short Name Description</u> (b)	<u>Lamp Replacement Cost</u> (c)	<u>Life Multiplier (years)</u> (d)	<u>Annual Material Cost</u> (e)	<u>Labor & Equipment Replacement Cost</u> (f)	<u>Annual Labor & Equipment Cost</u> (g)	<u>Total Annual Labor & Material Costs</u> (h)	<u>A&G Percentage</u> (i)	<u>A&G Expense</u> (j)
(1) Lumen HPS Decorative Post Top 4,000 (50W)	DEC HPS TR 50W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.17%	\$24.61
(2) Lumen HPS Decorative Post Top 9,600 (100W)	DEC HPS TR 100W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.17%	\$24.61
(3) Lumen HPS Decorative Post Top 4,000 (50W)	DEC HPS AG 50W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.17%	\$24.61
(4) Lumen HPS Decorative Post Top 9,600 (100W)	DEC HPS AG 100W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.17%	\$24.61
(5) Lumen HPS Decorative Post Top 4,000 (50W)	DEC HPS WL 50W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.17%	\$24.61
(6) Lumen HPS Decorative Post Top 9,600 (100W)	DEC HPS WL 100W	\$6.80	5.7	\$1.19	\$95.49	\$16.75	\$17.94	137.17%	\$24.61
(7) Lumen HPS Decorative Post Top - Twin 4,000 (50W)	DEC HPS TR-TW 50W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.17%	\$26.26
(8) Lumen HPS Decorative Post Top - Twin 9,600 (100W)	DEC HPS TR-TW 100W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.17%	\$26.26
(9) Lumen HPS Decorative Post Top - Twin 4,000 (50W)	DEC HPS AG-TW 50W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.17%	\$26.26
(10) Lumen HPS Decorative Post Top - Twin 9,600 (100W)	DEC HPS AG-TW 100W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.17%	\$26.26
(11) Lumen HPS Decorative Post Top - Twin 4,000 (50W)	DEC HPS WL-TW 50W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.17%	\$26.26
(12) Lumen HPS Decorative Post Top - Twin 9,600 (100W)	DEC HPS WL0-TW 100W	\$13.60	5.7	\$2.39	\$95.49	\$16.75	\$19.14	137.17%	\$26.26
(13) Light Emitting Diode Roadway 2,000 Lumen (20W)	LED RWY 20W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.17%	\$0.00
(14) Light Emitting Diode Roadway 3,300 Lumen (30W)	LED RWY 30W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.17%	\$0.00
(15) Light Emitting Diode Roadway 5,000 Lumen (60W)	LED RWY 60W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.17%	\$0.00
(16) Light Emitting Diode Roadway 9,900 Lumen (140W)	LED RWY 140W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.17%	\$0.00
(17) Light Emitting Diode Roadway 25,000 Lumen (275W)	LED RWY 275W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.17%	\$0.00
(18) Light Emitting Diode Post Top 5,000 Lumen (60W)	LED Post Top 60W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.17%	\$0.00
(19) Light Emitting Diode Decorative Post Top 5,000 Lumen (60W)	DEC LED TW Post Top 60W	\$0.00	n/a	\$0.00	\$0.00	\$0.00	\$0.00	137.17%	\$0.00
(20) Photo Cell (non-LED)	Photo Cell (non-LED)	\$2.93	5.7	\$0.51	\$0.00	\$0.00	\$0.51	137.17%	\$0.70
(21) Photo Cell (LED)	Photo Cell (LED)	\$12.50	10.0	\$1.25	\$95.49	\$9.55	\$10.80	137.17%	\$14.81

(c) lamp material cost per Replacement Cost Studies, pages 9 through 31

(d) Streetlighting Standards

(e) Column (c) ÷ Column (d) rounded to 2 decimal places

(f) Page 23

(g) Column (f) ÷ Column (d)

(h) Column (e) + Column (g)

(i) Administrative & General Costs as a percentage of O&M Costs per page 6, Line (5)

(j) Column (h) x Column (i) rounded to two places

The Narragansett Electric Company
Carrying Charge per Unit

Luminaire/Standard <u>Short Description</u>	Replacement Installed <u>Cost</u> (a)	Replacement Cost Study <u>Page No.</u>	Carrying Charge <u>Rate</u> (b)	Carrying Charge <u>per Unit</u> (c)
<u>High Pressure Sodium Vapor - Post Tops:</u>				
(1) DEC HPS TR 50W	\$716.77	9	14.14%	\$101.33
(2) DEC HPS TR 100W	\$718.37	10	14.14%	\$101.55
(3) DEC HPS AG 50W	\$1,197.81	11	14.14%	\$169.33
(4) DEC HPS AG 100W	\$1,141.89	12	14.14%	\$161.42
(5) DEC HPS WL 50W	\$1,365.60	13	14.14%	\$193.05
(6) DEC HPS WL 100W	\$1,387.68	14	14.14%	\$196.17
(7) DEC HPS TR-TW 50W	\$1,971.93	15	14.14%	\$278.76
(8) DEC HPS TR-TW 100W	\$1,975.10	16	14.14%	\$279.21
(9) DEC HPS AG-TW 50W	\$2,934.01	17	14.14%	\$414.76
(10) DEC HPS AG-TW 100W	\$2,822.15	18	14.14%	\$398.95
(11) DEC HPS WL-TW 50W	\$3,269.58	19	14.14%	\$462.20
(12) DEC HPS WL-TW 100W	\$3,313.73	20	14.14%	\$468.44
<u>Light Emitting Diode</u>				
(13) LED RWY 20W	\$744.66	24	14.14%	\$105.27
(14) LED RWY 30W	\$744.66	25	14.14%	\$105.27
(15) LED RWY 60W	\$760.27	26	14.14%	\$107.47
(16) LED RWY 140W	\$901.59	27	14.14%	\$127.45
(17) LED RWY 275W	\$1,200.81	28	14.14%	\$169.75
(18) LED Post Top 60W	\$1,162.10	29	14.14%	\$164.28
(19) DEC LED TW Post Top 60W	\$2,680.61	30	14.14%	\$378.94
<u>Poles:</u>				
(20) DEC VILL PT/FDN	\$2,411.94	21	14.14%	\$340.96
(21) DEC WASH PT/FDN	\$3,189.40	22	14.14%	\$450.86

- (a) Plant Addition per Replacement Cost Study on pages 9 through 30
(b) per Page 5, Line (5)
(c) Column (a) x Column (b), rounded to two decimal places

The Narragansett Electric Company
Annual Carrying Charge

(1) <u>Capital Costs:</u>	<u>Capital Structure</u>	<u>Cost Rate</u>	<u>Weighted Return</u>
Long Term Debt	48.35%	4.62%	2.23%
Short Term Debt	0.60%	1.76%	0.01%
Preferred Stock(COP)	0.10%	4.50%	0.00%
Common Equity (COC)	50.95%	9.275%	4.73%
Total	100.00%		6.97%

(2) <u>Income Taxes:</u>	<u>Rate</u>	<u>Formula</u>	
Federal (FIT)	21.00%	$((COP) + COC) / (1 - 0.21) * 0.21 = FIT$	1.26%

(3) Depreciation Expense			4.00%
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	<u>Expense</u>	<u>Average Depreciable Plant in Service</u>	
(4) Property Taxes	\$30,530,258	\$1,601,539,721	1.91%

(5) Total Carrying Charge			14.14%
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- (1) Compliance Attachment 2, Schedule 1, Page 4
- (2) see formula
- (3) Straight-line depreciation rate for the 25 year life of streetlights
- (4) Rate Year Municipal Property Tax Expense, Compliance Attachment 2, Schedule 1, page 1, line 15
Average Depreciable Plant in Service for the Rate Year, Compliance Attachment 2, Schedule 6-ELEC, page 2, line 11
- (5) Sum of Lines (1) through (4)

The Narragansett Electric Company
A&G Expense

(1) Total Distribution O&M Expense		\$44,205,000
(2) Administrative & General Expense	\$84,499,000	
(3) Employee Benefits	\$23,864,000	
(4) A&G Expense Excluding Benefits		\$60,635,000
(5) Percentage Allocation for A&G Expense		137.17%

- (1) Compliance Attachment 6, Schedule 1B, line 88
- (2) Compliance Attachment 6, Schedule 1B, line 118
- (3) Compliance Attachment 6, Schedule 1B, line 113
- (4) Line (2) - Line (3)
- (5) Line (4) ÷ Line (1), rounded to 4 decimal places

Crew Protection, and Transportation/Equipment Cost
Engineering Study Data
Labor Overhead, Materials Overhead, Engineering Overheads,
and Transportation/Equipment Costs

<u>Labor Overhead:</u>		
(1)	Benefits, Insurance, & Taxes	59.44%
(2)	Bonus Accrual	4.50%
(3)	Time Not Worked	<u>18.56%</u>
(4)	Total Labor Overhead	82.50%
(5)	Supervision & Admin (Standard Rate)	29.67%
<u>Materials Overhead</u>		
(6)	Stores Handling	23.25%
<u>Engineering Overheads:</u>		
(7)	Capital O & H	13.00%
(8)	Crew Protection (police detail) - hourly cost	\$59.51
(9)	Transportation Hourly Rate	\$10.22
(1)-(4)	Test Year July 1 2016-June 30 2017 average Monthly Allocation Percentages	
(5)	Sum of Line 1 through 4	
(6)	Test Year July 1 2016-June 30 2017 average Monthly Allocation Percentages	
(7)	Test Year July 1 2016-June 30 2017 average Monthly Allocation Percentages	
(9)	per current 2017 S.T.O.R.M. estimates	

Materials Purchase Price as of November 2017

Material ID No.	Unit of Measure	Material Description		Unit Price 2017
(1) 5105296	EA	ARM, TWIN, AL, 30 IN, POST TOP LUMINAIRE, BLACK	arm	\$388.05
(2) 0811027	EA	BRACKET FLOODLIGHT AL 30IN SINGLE	Bracket	\$88.00
(3) 0811030	EA	BRACKET PENDANT UPSWEEP SINGLE AL 6FT	Bracket	\$70.87
(4) 0811029	EA	BRACKET PENDANT UPSWEEP SINGLE AL 8FT	Bracket	\$39.45
(5) 3503328	EA	CLAMP, GROUND ROD, CU, FOR 5/8IN. DIA GROUND ROD	clamp	\$1.11
(6) 3503073	EA	CLAMP, GROUND, CONDUIT, NO 4 - 4/10, 1-1IN - 2IN IPS	clamp	\$15.40
(7) 5105197	EA	CONNECTOR, ST LIGHT, #14 AWG TO #2 AWG, AL OR CU	connector	\$11.30
(8) 5963930	EA	CONNECTOR, VISE, 4 AWG SOLID OR 5 AWG, AL OR CU	connector	\$1.90
(9) 0811057	ES	CONTROL, PELEC, 120-300VAC, 1000W, BLUE, TWISTLOCK	control	\$12.50
(10) 0811055	EA	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	control	\$2.93
(11) 5821035	EA	FOUNDATION, LTG, 24IN X 24 IN X 5FT, 11 1/2IN BC, PRCST	foundation	\$389.96
(12) 5105198	EA	HOLDER, FUSE, ST LIGHT, #6- #2 AWG, COND	holder	\$5.12
(13) 5824615	EA	LAMP, HPS, NON-CYCLING, 50W, MOGUL SCREW BASE, CLEAR	lamp	\$6.80
(14) 0801867	EA	LAMP, HID, METAL HALIDE, 400W, MOGUL SCREW BASE, CLEAR	lamp	\$8.00
(15) 2508100	EA	LAMP, HPS, NON-CYCLING, 100W, CLEAR, MOGUL BASE	lamp	\$6.80
(16) 2508150	EA	LAMP, HPS, NON-CYCLING, 150W, CLEAR, MOGUL BASE	lamp	\$6.80
(17) 2508250	EA	LAMP, HPS, NON-CYCLING, 250W, CLEAR, MOGUL BASE	lamp	\$8.05
(18) 2508400	EA	LAMP, HPS, NON-CYCLING, 400W, CLEAR, MOGUL BASE	lamp	\$9.00
(19) 2508070	EA	LAMP, HPS, NON-CYCLING, 70W, CLEAR, MOGUL BASE	lamp	\$6.80
(20) 0811060	EA	LUMINAIRE, FLOODLIGHT, 250W, HPS, 120V, REG BLST	luminaire	\$130.18
(21) 0811061	EA	LUMINAIRE, FLOODLIGHT, 400W, HPS, 120V, REG BLST	luminaire	\$133.43
(22) 9202149	EA	LUMINAIRE, FLOODLIGHT, 400W, MH, 120V, REG BLST	luminaire	\$125.00
(23) 5821438	EA	LUMINAIRE, HORIZONTAL ROADWAY SEMI-CUTOFF II GRAY 50W	luminaire	\$69.18
(24) 0810946	EA	LUMINAIRE, POST TOP, 100W HPS, WILLIAMSVILLE, REG BLST	luminaire	\$614.00
(25) 9202342	EA	LUMINAIRE, POST TOP, ASPEN GROVE, 50W HPS, 120V, BLACK	luminaire	\$485.00
(26) 2507081	EA	LUMINAIRE, POST TOP, IES III, BLK, HPS, REG, 100W, ASPE	luminaire	\$447.00
(27) 5821461	EA	LUMINAIRE, POST TOP, SEMI-CUTOFF III, SEMI-GLOSS BLK,	luminaire	\$158.17
(28) 0811079	EA	LUMINAIRE, POST TOP, TRADITIONAL, 100W, HPS, REAC BLST	luminaire	\$159.25
(29) n/a	EA	LUMINAIRE, POST TOP, TRADITIONAL, 60W, LED	luminaire	\$460.00
(30) 9202343	EA	LUMINAIRE, POST TOP, WILLIAMSVILLE, 50W HPS, 120V, BLAC	luminaire	\$599.00
(31) 0811070	EA	LUMINAIRE, ROADWAY, MSC, IES II, GRAY, NPF REA, 150W	luminaire	\$56.11
(32) 0811069	EA	LUMINAIRE, ROADWAY, MSC, IES II, HPS, NPF REA, 100W	luminaire	\$69.18
(33) 0811068	EA	LUMINAIRE, ROADWAY, MSC, IES II, HPS, NPF REA, 70W	luminaire	\$69.18
(34) n/a	EA	LUMINAIRE, ROADWAY, MSC, IES II, LED, 20W	luminaire	\$103.88
(35) n/a	EA	LUMINAIRE, ROADWAY, MSC, IES II, LED, 30W	luminaire	\$103.88
(36) n/a	EA	LUMINAIRE, ROADWAY, MSC, IES II, LED, 60W	luminaire	\$114.48
(37) 0811066	EA	LUMINAIRE, ROADWAY, MSC, IES III, GRAY, NPF REA, 150W	luminaire	\$72.76
(38) 0811071	EA	LUMINAIRE, ROADWAY, MSC, IES III, HPS, AUGO, 250W	luminaire	\$85.21
(39) 0811067	EA	LUMINAIRE, ROADWAY, MSC, IES III, HPS, AUGO, 250W	luminaire	\$77.50
(40) 0811065	EA	LUMINAIRE, ROADWAY, MSC, IES III, HPS, NPF REA, 100W	luminaire	\$68.32
(41) 0810168	EA	LUMINAIRE, ROADWAY, MSC, IES III, HPS, NPF REA, 70W	luminaire	\$69.18
(42) n/a	EA	LUMINAIRE, ROADWAY, MSC, IES III, LED, 140W	luminaire	\$185.50
(43) n/a	EA	LUMINAIRE, ROADWAY, MSC, IES III, LED, 275W	luminaire	\$388.80
(44) 0811083	EA	LUMINAIRE, UNDERPASS, 250W, HPS, 120V	luminaire	\$344.00
(45) 2507400	EA	LUMINAIRE, ROADWAY, MSC, IES III 400W, HPS, AUTO REG	luminaire	\$101.27
(46) 9201842	EA	POLE, DÉCOR. VILLAGER, ALUM, ANCHOR BASE W/ ATTACHED T-	pole	\$685.77
(47) 5106587	EA	POLE, LIGHT, FBRGL, 24FT, 5IN X 5IN SQ SFT	pole	\$455.74
(48) 5100004	EA	POLE, LT, FBRGL, AHR BASE, PENDANT, 25FT MOUNTING	pole	\$674.49
(49) 5970305	EA	POLE, PWR, DISTR, 30FT, CL5, SYP, PENTA FINISH	pole	\$127.54
(50) 5104882	EA	POLE, ST LT, 14FT LG, ALUM, BLACK, WASHINGTON STYLE	pole	\$1,214.00
(51) 5821834	EA	POLE, ST LT, ALUM, 35FT, PENDANT, ANCHOR BASE, PENDANT	pole	\$885.00
(52) 5100003	EA	POLE, ST LT, FBRGL, 14FT, BLACK	pole	\$259.00
(53) 3503013	EA	ROD, GROUND, SOLID, CU BONDED STL, 5/8IN X 8FT	rod	\$9.94
(54) 9202616	FT	WIRE, 1/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	wire	\$0.29
(55) 9202613	FT	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	wire	\$0.47
(56) 9202617	FT	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	wire	\$0.38
(57) 4005142	FT	WIRE, GENERAL PURPOSE, CU, XHHW, 1C/NO. 10, WHITE, 500FT	wire	\$0.22
(58) 5821440	EA	LUMINAIRE, HORIZ CO IES 3 REA 50W 120V	luminaire	

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS TR 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 5824615	LAMP, HPS, NON-CYCLING, 50W, MOGUL SCREW BASE, CLEAR	1	\$6.80	\$6.80
(3) 5821461	LUMINAIRE, POST TOP, SEMI-CUTOFF III, SEMI-GLOSS BLK,	1	\$158.17	\$158.17
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$187.59
(7)			Sales Tax @ 7%	\$13.13
<u>Material Overheads</u>				
(8)	Stores Handling	\$187.59	23.25%	\$43.61
(9)	Total Materials and Material Overheads			<hr/> \$244.33
<u>Installation</u>				
(10)	Labor & Equipment			<hr/> \$403.68
(11)	Total Material and Labor			\$648.01
(12)	Capital O & H	\$528.91	13.00%	<hr/> \$68.76
(13)	PLANT ADDITION			<hr/> <hr/> \$716.77

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS TR 100W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 2508100	LAMP, HPS, NON-CYCLING, 100W, CLEAR, MOGUL BASE	1	\$6.80	\$6.80
(3) 0811079	LUMINAIRE, POST TOP, TRADITIONAL, 100W, HPS, REAC BLST	1	\$159.25	\$159.25
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$188.67
(7)			Sales Tax @ 7%	\$13.21
<u>Material Overheads</u>				
(8)	Stores Handling	\$188.67	23.25%	\$43.87
(9)	Total Materials and Material Overheads			<hr/> \$245.75
<u>Installation</u>				
(10)	Labor & Equipment			<hr/> \$403.68
(11)	Total Material and Labor			\$649.43
(12)	Capital O & H	\$530.33	13.00%	\$68.94
(13)	PLANT ADDITION			<hr/> <hr/> \$718.37

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS AG 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 5824615	LAMP, HPS, NON-CYCLING, 50W, MOGUL SCREW BASE, CLEAR	1	\$6.80	\$6.80
(3) 9202342	LUMINAIRE, POST TOP, ASPEN GROVE, 50W HPS, 120V, BLACK	1	\$485.00	\$485.00
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$514.42
(7)			Sales Tax @ 7%	\$36.01
<u>Material Overheads</u>				
(8)	Stores Handling	\$514.42	23.25%	\$119.60
(9)	Total Materials and Material Overheads			<hr/> \$670.03
<u>Installation</u>				
(10)	Labor & Equipment			<hr/> \$403.68
(11)	Total Material and Labor			\$1,073.71
(12)	Capital O & H	\$954.61	13.00%	\$124.10
(13)	PLANT ADDITION			<hr/> <hr/> \$1,197.81

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS AG 100W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 2508100	LAMP, HPS, NON-CYCLING, 100W, CLEAR, MOGUL BASE	1	\$6.80	\$6.80
(3) 2507081	LUMINAIRE, POST TOP, IES III, BLK, HPS, REG, 100W, ASPE	1	\$447.00	\$447.00
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$476.42
(7)			Sales Tax @ 7%	\$33.35
<u>Material Overheads</u>				
(8)	Stores Handling	\$476.42	23.25%	\$110.77
(9)	Total Materials and Material Overheads			<hr/> \$620.54
<u>Installation</u>				
(10)	Labor & Equipment			<hr/> \$403.68
(11)	Total Material and Labor			\$1,024.22
(12)	Capital O & H	\$905.12	13.00%	\$117.67
(13)	PLANT ADDITION			<hr/> \$1,141.89

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS WL 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 5824615	LAMP, HPS, NON-CYCLING, 50W, MOGUL SCREW BASE, CLEAR	1	\$6.80	\$6.80
(3) 9202343	LUMINAIRE, POST TOP, WILLIAMSVILLE, 50W HPS, 120V, BLAC	1	\$599.00	\$599.00
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$628.42
(7)			Sales Tax @ 7%	\$43.99
<u>Material Overheads</u>				
(8)	Stores Handling	\$628.42	23.25%	\$146.11
(9)	Total Materials and Material Overheads			<hr/> \$818.52
<u>Installation</u>				
(10)	Labor & Equipment			<hr/> \$403.68
(11)	Total Material and Labor			\$1,222.20
(12)	Capital O & H	\$1,103.10	13.00%	\$143.40
(13)	PLANT ADDITION			<hr/> \$1,365.60

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top
DEC HPS WL 100W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	1	\$2.93	\$2.93
(2) 2508100	LAMP, HPS, NON-CYCLING, 100W, CLEAR, MOGUL BASE	1	\$6.80	\$6.80
(3) 0810946	LUMINAIRE, POST TOP, 100W HPS, WILLIAMSVILLE, REG BLST	1	\$614.00	\$614.00
(4) 9202613	WIRE, 1/C, #6 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, GREEN	25	\$0.47	\$11.75
(5) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	21	\$0.38	\$7.94
(6)	Total Materials			<hr/> \$643.42
(7)			Sales Tax @ 7%	\$45.04
<u>Material Overheads</u>				
(8)	Stores Handling	\$643.42	23.25%	\$149.60
(9)	Total Materials and Material Overheads			<hr/> \$838.06
<u>Installation</u>				
(10)	Labor & Equipment			<hr/> \$403.68
(11)	Total Material and Labor			\$1,241.74
(12)	Capital O & H	\$1,122.64	13.00%	\$145.94
(13)	PLANT ADDITION			<hr/> \$1,387.68

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top - Twin
DEC HPS TR-TW 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	ARM, TWIN, AL, 30 IN, POST TOP LUMINAIRE, BLACK	1	\$388.05	\$388.05
(2) 5105197	CONNECTOR, ST LIGHT, #14 AWG TO #2 AWG, AL OR CU	1	\$11.30	\$11.30
(3) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	2	\$2.93	\$5.86
(4) 5105198	HOLDER, FUSE, ST LIGHT, #6- #2 AWG, COND	1	\$5.12	\$5.12
(5) 5824615	LAMP, HPS, NON-CYCLING, 50W, MOGUL SCREW BASE, CLEAR	2	\$6.80	\$13.60
(6) 5821461	LUMINAIRE, POST TOP, SEMI-CUTOFF III, SEMI-GLOSS BLK,	2	\$158.17	\$316.34
(7) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$752.39
(9)			Sales Tax @ 7%	\$52.67
<u>Material Overheads</u>				
(10)	Stores Handling	\$752.39	23.25%	\$174.93
(11)	Total Materials and Material Overheads			<hr/> \$979.99
<u>Installation</u>				
(12)	Labor & Equipment			<hr/> \$792.48
(13)	Total Material and Labor			\$1,772.47
(14)	Capital O & H	\$1,534.28	13.00%	\$199.46
(15)	PLANT ADDITION			<hr/> \$1,971.93

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top - Twin
DEC HPS TR-TW 100W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	ARM, TWIN, AL, 30 IN, POST TOP LUMINAIRE, BLACK	1	\$388.05	\$388.05
(2) 5105197	CONNECTOR, ST LIGHT, #14 AWG TO #2 AWG, AL OR CU	1	\$11.30	\$11.30
(3) 0811055	CONTROL, PELEC, 120VAC, 1000W, GRAY, TWISTLOCK	2	\$2.93	\$5.86
(4) 5105198	HOLDER, FUSE, ST LIGHT, #6- #2 AWG, COND	1	\$5.12	\$5.12
(5) 2508100	LAMP, HPS, NON-CYCLING, 100W, CLEAR, MOGUL BASE	2	\$6.80	\$13.60
(6) 0811079	LUMINAIRE, POST TOP, TRADITIONAL, 100W, HPS, REAC BLST	2	\$159.25	\$318.50
(7) 9202617	WIRE, 2/C, #10 AWG, 7-STRD, SD-CU, RHH/RHW/USE-2, BLK-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$754.55
(9)			Sales Tax @ 7%	\$52.82
<u>Material Overheads</u>				
(10)	Stores Handling	\$754.55	23.25%	\$175.43
(11)	Total Materials and Material Overheads			<hr/> \$982.80
<u>Installation</u>				
(12)	Labor & Equipment			<hr/> \$792.48
(13)	Total Material and Labor			\$1,775.28
(14)	Capital O & H	\$1,537.09	13.00%	\$199.82
(15)	PLANT ADDITION			<hr/> \$1,975.10

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top - Twin
DEC HPS AG-TW 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	Arm, Twin, Al, 30 In, Post Top Luminaire, Black	1	\$388.05	\$388.05
(2) 5105197	Connector, St Light, #14 Awg To #2 Awg, Al Or Cu	1	\$11.30	\$11.30
(3) 0811055	Control, Pelec, 120Vac, 1000W, Gray, Twistlock	2	\$2.93	\$5.86
(4) 5105198	Holder, Fuse, St Light, #6- #2 Awg, Cond	1	\$5.12	\$5.12
(5) 5824615	Lamp, Hps, Non-Cycling, 50W, Mogul Screw Base, Clear	2	\$6.80	\$13.60
(6) 9202342	Luminaire, Post Top, Aspen Grove, 50W Hps, 120V, Black	2	\$485.00	\$970.00
(7) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$1,406.05
(9)			Sales Tax @ 7%	\$98.42
<u>Material Overheads</u>				
(10)	Stores Handling	\$1,406.05	23.25%	\$326.91
(11)	Total Materials and Material Overheads			<hr/> \$1,831.38
<u>Installation</u>				
(12)	Labor & Equipment			<hr/> \$792.48
(13)	Total Material and Labor			\$2,623.87
(14)	Capital O & H	\$2,385.67	13.00%	\$310.14
(15)	PLANT ADDITION			<hr/> \$2,934.01

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top - Twin
DEC HPS AG-TW 100W

Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	Arm, Twin, Al, 30 In, Post Top Luminaire, Black	1	\$388.05	\$388.05
(2) 5105197	Connector, St Light, #14 Awg To #2 Awg, Al Or Cu	1	\$11.30	\$11.30
(3) 0811055	Control, Pelec, 120Vac, 1000W, Gray, Twistlock	2	\$2.93	\$5.86
(4) 5105198	Holder, Fuse, St Light, #6- #2 Awg, Cond	1	\$5.12	\$5.12
(5) 2508100	Lamp, Hps, Non-Cycling, 100W, Clear, Mogul Base	2	\$6.80	\$13.60
(6) 2507081	Luminaire, Post Top, Ies Iii, Blk, Hps, Reg, 100W, Aspe	2	\$447.00	\$894.00
(7) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$1,330.05
(9)			Sales Tax @ 7%	\$93.10
<u>Material Overheads</u>				
(10)	Stores Handling	\$1,330.05	23.25%	\$309.24
(11)	Total Materials and Material Overheads			<hr/> \$1,732.39
<u>Installation</u>				
(12)	Labor & Equipment			<hr/> \$792.48
(13)	Total Material and Labor			\$2,524.88
(14)	Capital O & H	\$2,286.68	13.00%	\$297.27
(15)	PLANT ADDITION			<hr/> <hr/> \$2,822.15

The Narragansett Electric Company
Replacement Cost Study

Installed 4,000 Lumen (50W)
High Pressure Sodium Vapor Decorative Post Top - Twin

DEC HPS WL-TW 50W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	Arm, Twin, Al, 30 In, Post Top Luminaire, Black	1	\$388.05	\$388.05
(2) 5105197	Connector, St Light, #14 Awg To #2 Awg, Al Or Cu	1	\$11.30	\$11.30
(3) 0811055	Control, Pelec, 120Vac, 1000W, Gray, Twistlock	2	\$2.93	\$5.86
(4) 5105198	Holder, Fuse, St Light, #6- #2 Awg, Cond	1	\$5.12	\$5.12
(5) 5824615	Lamp, Hps, Non-Cycling, 50W, Mogul Screw Base, Clear	2	\$6.80	\$13.60
(6) 9202343	Luminaire, Post Top, Williamsville, 50W Hps, 120V, Blac	2	\$599.00	\$1,198.00
(7) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$1,634.05
(9)			Sales Tax @ 7%	\$114.38
<u>Material Overheads</u>				
(10)	Stores Handling	\$1,634.05	23.25%	\$379.92
(11)	Total Materials and Material Overheads			<hr/> \$2,128.35
<u>Installation</u>				
(12)	Labor & Equipment			<hr/> \$792.48
(13)	Total Material and Labor			\$2,920.84
(14)	Capital O & H	\$2,682.64	13.00%	\$348.74
(15)	PLANT ADDITION			<hr/> \$3,269.58

The Narragansett Electric Company
Replacement Cost Study

Installed 9,600 Lumen (100W)
High Pressure Sodium Vapor Decorative Post Top - Twin

DEC HPS WL0-TW 100W
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5105296	Arm, Twin, Al, 30 In, Post Top Luminaire, Black	1	\$388.05	\$388.05
(2) 5105197	Connector, St Light, #14 Awg To #2 Awg, Al Or Cu	1	\$11.30	\$11.30
(3) 0811055	Control, Pelec, 120Vac, 1000W, Gray, Twistlock	2	\$2.93	\$5.86
(4) 5105198	Holder, Fuse, St Light, #6- #2 Awg, Cond	1	\$5.12	\$5.12
(5) 2508100	Lamp, Hps, Non-Cycling, 100W, Clear, Mogul Base	2	\$6.80	\$13.60
(6) 0810946	Luminaire, Post Top, 100W Hps, Williamsville, Reg Blst	2	\$614.00	\$1,228.00
(7) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	32	\$0.38	\$12.12
(8)	Total Materials			<hr/> \$1,664.05
(9)			Sales Tax @ 7%	\$116.48
<u>Material Overheads</u>				
(10)	Stores Handling	\$1,664.05	23.25%	\$386.89
(11)	Total Materials and Material Overheads			<hr/> \$2,167.42
<u>Installation</u>				
(12)	Labor & Equipment			<hr/> \$792.48
(13)	Total Material and Labor			\$2,959.91
(14)	Capital O & H	\$2,721.71	13.00%	\$353.82
(15)	PLANT ADDITION			<hr/> \$3,313.73

The Narragansett Electric Company
Replacement Cost Study
Outdoor Lighting Overhead Poles and Underground Standards

Installed Standard
Underground Service Decorative Standard
DEC VILL PT/FDN
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 9201842	Pole, Décor. Villager, Alum, Anchor Base W/ Attached T-	1	\$685.77	\$685.77
(2) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	21	\$0.38	\$7.94
(3) 3503328	Clamp, Ground Rod, Cu, For 5/8In. Dia Ground Rod	1	\$1.11	\$1.11
(4) 5821035	Foundation, Ltg, 24In X 24 In X 5Ft, 11 1/2In Bc, Prcst	1	\$389.96	\$389.96
(5) 3503013	Rod, Ground, Solid, Cu Bonded Stl, 5/8In X 8Ft	1	\$9.94	\$9.94
(6) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	21	\$0.38	\$7.98
(7) 4005142	Wire, General Purpose, Cu, Xhhw, 1C/No. 10, White, 500Ft	18	\$0.22	\$3.96
(8) 9202616	Wire, 1/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Green	21	\$0.29	\$6.09
(9) 9202613	Wire, 1/C, #6 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Green	10	\$0.47	\$4.70
(10)	Total Materials			\$1,117.45
(11)			Sales Tax @ 7%	\$78.22
<u>Material Overheads</u>				
(12)	Stores Handling	\$1,117.45	23.25%	\$259.81
(13)	Total Materials and Material Overheads			<u>\$1,455.48</u>
<u>Installation</u>				
(14)	Labor	3.38	\$64.07	\$216.56
(15)	Labor Overheads	\$216.56	112.17%	\$242.92
(16)	Transportation	3.38	\$10.22	\$34.55
(17)	Crew Protection	3.38	\$59.51	\$201.16
(18)	Total Labor and Equipment			<u>\$695.19</u>
(19)	Total Material and Labor			<u>\$2,150.67</u>
(20)	Capital O & H	\$2,009.77	13.00%	\$261.27
(21)	PLANT ADDITION			<u>\$2,411.94</u>

The Narragansett Electric Company
Replacement Cost Study
Outdoor Lighting Overhead Poles and Underground Standards

Installed Standard
Underground Service Decorative Standard
DEC WASH PT/FDN
Rate Class S-06

<u>ID. No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
<u>Materials</u>				
(1) 5104882	Pole, St Lt, 14Ft Lg, Alum, Black, Washington Style	1	\$1,214.00	\$1,214.00
(2) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	20.9	\$0.38	\$7.94
(3) 3503328	Clamp, Ground Rod, Cu, For 5/8In. Dia Ground Rod	1	\$1.11	\$1.11
(4) 5821035	Foundation, Ltg, 24In X 24 In X 5Ft, 11 1/2In Bc, Prcst	1	\$389.96	\$389.96
(5) 3503013	Rod, Ground, Solid, Cu Bonded Stl, 5/8In X 8Ft	1	\$9.94	\$9.94
(6) 9202617	Wire, 2/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Blk-W	21	\$0.38	\$7.98
(7) 4005142	Wire, General Purpose, Cu, Xhhw, 1C/No. 10, White, 500Ft	18	\$0.22	\$3.96
(8) 9202616	Wire, 1/C, #10 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Green	21	\$0.29	\$6.09
(9) 9202613	Wire, 1/C, #6 Awg, 7-Strd, Sd-Cu, Rhh/Rhw/Use-2, Green	10	\$0.47	\$4.70
(10)	Total Materials			<hr/> \$1,645.68
(11)			Sales Tax @ 7%	\$115.20
<u>Material Overheads</u>				
(12)	Stores Handling	\$1,645.68	23.25%	\$382.62
(13)	Total Materials and Material Overheads			<hr/> \$2,143.50
<u>Installation</u>				
(14)	Labor	3.38	\$64.07	\$216.56
(15)	Labor Overheads	\$216.56	112.17%	\$242.92
(16)	Transportation	3.38	\$10.22	\$34.55
(17)	Crew Protection	3.38	\$59.51	\$201.16
(18)	Total Labor and Equipment			<hr/> \$695.19
(19)	Total Material and Labor			<hr/> \$2,838.69
(20)	Capital O & H	\$2,697.79	13.00%	\$350.71
(21)	PLANT ADDITION			<hr/> \$3,189.40

The Narragansett Electric Company
Labor and Equipment Costs

Initial Installation Cost-Single Fixture

Subject to

Labor

(1) Labor - Hourly Rate	\$64.16		
(2) Installation & Travel Time (Minutes)	135		
(3) Total Direct Labor		\$144.36	\$144.36
(4) Design and Supervision	29.67%	\$42.83	\$42.83
(5) ADD: Overhead Labor Cost	82.50%	<u>\$119.10</u>	
(6) Total Labor		\$306.29	

Equipment

(7) Truck-Aerial 45 ML OC	\$10.22		
(8) Installation & Travel Time (Minutes)	135		
(9) Total Equipment		\$23.00	\$23.00

Work Zone Protection/Police Detail

(10) Work Zone Protection/Police Detail	\$59.51		
(11) Installation & Travel Time (Minutes)	75		
(12) Total Misc		<u>\$74.39</u>	<u>\$74.39</u>
(13) Total Labor & Equipment Cost		<u>\$403.68</u>	<u>\$284.58</u>

Initial Installation Cost-Twin Fixture

Labor

(14) Labor - Hourly Rate	\$64.16		
(15) Installation & Travel Time (Minutes)	270		
(16) Total Direct Labor		\$288.72	\$288.72
(17) Design and Supervision	29.67%	\$85.66	\$85.66
(18) ADD: Overhead Labor Cost	82.50%	<u>\$238.19</u>	
(19) Total Labor		\$612.58	

Equipment

(20) Truck-Aerial 45 ML OC	\$10.22		
(21) Installation & Travel Time (Minutes)	270		
(22) Total Equipment		\$46.00	\$46.00

Work Zone Protection/Police Detail

(23) Work Zone Protection/Police Detail	\$59.51		
(24) Installation & Travel Time (Minutes)	135		
(25) Total Misc		<u>\$133.91</u>	<u>\$133.91</u>
(26) Total Labor & Equipment Cost		<u>\$792.48</u>	<u>\$554.29</u>

Lamp/Photo Cell Replacement

Labor

(27) Labor - Hourly Rate	\$64.16		
(28) Installation & Travel Time (Minutes)	45		
(29) Total Direct Labor		\$48.12	
(30) ADD: Overhead Labor Cost	82.50%	<u>\$39.70</u>	
(31) Total Labor		\$87.82	

Equipment

(32) Truck-Aerial 45 ML OC	\$10.22		
(33) Installation & Travel Time (Minutes)	45		
(34) Total Equipment		<u>\$7.67</u>	
(35) Total Labor & Equipment Cost		<u>\$95.49</u>	

The Narragansett Electric Company
20 Watt LED Roadway Installed Cost

Tariff Code Description

Roadway luminaire, 20 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Total Price</u>
		(b)	(c)	(d)	(e)
(1) Description					
(2) Roadway Luminaire w/ LED Lamp			1	\$103.88	\$103.88
(3) Photoelectric Control			1	\$12.50	\$12.50
(4) Bracket			1	\$65.00	\$65.00
(5) Wire (Luminaire, 4-#10, 18')			1	\$1.15	\$1.15
(6) Sub-Total Material					\$182.53
(7) Sales Tax				Sales Tax @ 7%	\$12.78
	<u>Material Overhead</u>				
(8) Stores Handling			\$182.53	23.25%	<u>\$42.44</u>
(9) Total Material and Overhead					\$237.75
	<u>Installation</u>				
(10) Labor & Equipment					<u>\$439.02</u>
(11) Total Material and Labor					\$676.76
(12) Plant Overhead			\$522.33	13.00%	<u>\$67.90</u>
(13) Total Plant Addition					\$744.66

The Narragansett Electric Company
30 Watt LED Roadway Installed Cost

Tariff Code Description

Roadway luminaire, 30 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Total Price</u>
		(b)	(c)	(d)	(e)
(1)	Description				
(2)	Roadway Luminaire w/ LED Lamp		1	\$103.88	\$103.88
(3)	Photoelectric Control		1	\$12.50	\$12.50
(4)	Bracket		1	\$65.00	\$65.00
(5)	Wire (Luminaire, 4-#10, 18')		1	\$1.15	\$1.15
(6)	Sub-Total Material				\$182.53
(7)	Sales Tax			Sales Tax @ 7%	\$12.78
	<u>Material Overhead</u>				
(8)	Stores Handling		\$182.53	23.25%	<u>\$42.44</u>
(9)	Total Material and Overhead				\$237.75
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$439.02</u>
(11)	Total Material and Labor				\$676.76
(12)	Plant Overhead		\$522.33	13.00%	<u>\$67.90</u>
(13)	Total Plant Addition				\$744.66

The Narragansett Electric Company
60 Watt LED Roadway Installed Cost

Tariff Style Description

Roadway luminaire, 60 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u> (b)	<u>Qty</u> (c)	<u>Unit Price</u> (d)	<u>Total Price</u> (e)
(1)	Description				
(2)	Roadway Luminaire w/ LED Lamp		1	\$114.48	\$114.48
(3)	Photoelectric Control		1	\$12.50	\$12.50
(4)	Bracket		1	\$65.00	\$65.00
(5)	Wire (Luminaire, 4-#10, 18')		1	\$1.15	\$1.15
(6)	Sub-Total Material				\$193.13
(7)	Sales Tax			Sales Tax @ 7%	\$13.52
	<u>Material Overhead</u>				
(8)	Stores Handling		\$193.13	23.25%	<u>\$44.90</u>
(9)	Total Material and Overhead				\$251.55
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$439.02</u>
(11)	Total Material and Labor				\$690.57
(12)	Plant Overhead		\$536.14	13.00%	<u>\$69.70</u>
(13)	Total Plant Addition				\$760.27

The Narragansett Electric Company
140 Watt LED Roadway Installed Cost

Tariff Style Description

Roadway luminaire, 140 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u> (b)	<u>Qty</u> (c)	<u>Unit Price</u> (d)	<u>Total Price</u> (e)
(1)	Description				
(2)	Roadway Luminaire w/ LED Lamp		1	\$185.50	\$185.50
(3)	Photoelectric Control		1	\$12.50	\$12.50
(4)	Bracket		1	\$90.00	\$90.00
(5)	Wire (Luminaire, 4-#10, 18')		1	\$1.15	<u>\$1.15</u>
(6)	Sub-Total Material				\$289.15
(7)	Sales Tax			Sales Tax @ 7%	\$20.24
	<u>Material Overhead</u>				
(8)	Stores Handling		\$289.15	23.25%	<u>\$67.23</u>
(9)	Total Material and Overhead				\$376.62
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$439.02</u>
(11)	Total Material and Labor				\$815.63
(12)	Plant Overhead		\$661.20	13.00%	<u>\$85.96</u>
(13)	Total Plant Addition				\$901.59

The Narragansett Electric Company
275 Watt LED Roadway Installed Cost

Tariff Style Description

Roadway luminaire, 275 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u> (b)	<u>Qty</u> (c)	<u>Unit Price</u> (d)	<u>Total Price</u> (e)
(1)	Description				
(2)	Roadway Luminaire w/ LED Lamp		1	\$388.80	\$388.80
(3)	Photoelectric Control		1	\$12.50	\$12.50
(4)	Bracket		1	\$90.00	\$90.00
(5)	Wire (Luminaire, 4-#10, 18')		1	\$1.15	\$1.15
(6)	Sub-Total Material				\$492.45
(7)	Sales Tax			Sales Tax @ 7%	\$34.47
	<u>Material Overhead</u>				
(8)	Stores Handling		\$492.45	23.25%	<u>\$114.49</u>
(9)	Total Material and Overhead				\$641.42
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$439.02</u>
(11)	Total Material and Labor				\$1,080.43
(12)	Plant Overhead		\$926.00	13.00%	<u>\$120.38</u>
(13)	Total Plant Addition				\$1,200.81

The Narragansett Electric Company
Post Top luminaire, 60 watt, Light Emitting Diode Installed Cost

Tariff Luminaire Style

Tariff Style Description

Post Top luminaire, 60 watt, Light Emitting Diode

	<u>Material Cost</u>	<u>Overhead Percentage</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Total Price</u>
		(b)	(c)	(d)	(e)
(1)	Description				
(2)	Post Top Luminaire w/ LED Lamp		1	\$452.50	\$452.50
(3)	Photoelectric Control		1	\$12.50	\$12.50
(4)	Bracket		1	\$0.00	\$0.00
(5)	Wire (Luminaire, 4-#10, 18')		1	\$1.15	<u>\$1.15</u>
(6)	Sub-Total Material				\$466.15
(7)	Sales Tax			Sales Tax @ 7%	\$32.63
	<u>Material Overhead</u>				
(8)	Stores Handling		\$466.15	23.25%	<u>\$108.38</u>
(9)	Total Material and Overhead				<u>\$607.16</u>
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$439.02</u>
(11)	Total Material and Labor				\$1,046.18
(12)	Plant Overhead		\$891.74	13.00%	<u>\$115.93</u>
(13)	Total Plant Addition				\$1,162.10

The Narragansett Electric Company
Twin Post Top luminaire, 60 watt, Light Emitting Diode Installed Cost

Tariff Style Description

Twin Post Top luminaire, 60 watt, Light Emitting Diode - Traditional style

	<u>Material Cost</u>	<u>Overhead Percentage</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Total Price</u>
		(b)	(c)	(d)	(e)
(1)	Description				
(2)	Post Top Luminaire w/ LED Lamp		2	\$452.50	\$905.00
(3)	Photoelectric Control		2	\$12.50	\$25.00
(4)	Cross-Arm		1	\$412.33	\$412.33
(5)	Wire (Luminaire, 4-#10, 18')		2	\$1.15	<u>\$2.30</u>
(6)	Sub-Total Material				\$1,344.63
(7)	Sales Tax			Sales Tax @ 7%	\$94.12
	<u>Material Overhead</u>				
(8)	Stores Handling		\$1,344.63	23.25%	<u>\$312.63</u>
(9)	Total Material and Overhead				\$1,751.38
	<u>Crew Cost</u>				
(10)	Labor & Equipment				<u>\$863.15</u>
(11)	Total Material and Labor				\$2,614.53
(12)	Plant Overhead		\$2,305.67	13.00%	<u>\$66.08</u>
(13)	Total Plant Addition				\$2,680.61

The Narragansett Electric Company
Labor and Equipment

Initial Installation Cost-Single Fixture

<u>Labor</u>		<u>Subject to Plant Overheads</u>	
(1)	Labor - Hourly Rate	\$64.16	
(2)	Installation & Travel Time (Minutes)	135	
(3)	Total Direct Labor	\$144.36	\$144.36
(4)	Design and Supervision	29.67%	\$42.83
(5)	ADD: Overhead Labor Cost	82.50%	<u>\$154.43</u>
(6)	Total Labor	\$341.62	
<u>Equipment</u>			
(7)	Truck-Aerial 45 ML OC	\$10.22	
(8)	Installation & Travel Time (Minutes)	135	
(9)	Total Equipment	\$23.00	\$23.00
<u>Miscellaneous</u>			
(10)	Work Zone Protection/Police Detail	\$59.51	
(11)	Installation & Travel Time (Minutes)	75	
(12)	Total Misc	<u>\$74.39</u>	\$74.39
(13)	Total Labor & Equipment Cost	<u>\$439.02</u>	<u>\$284.58</u>

Initial Installation Cost-Twin Fixture

<u>Labor</u>			
(14)	Labor - Hourly Rate	\$64.16	
(15)	Installation & Travel Time (Minutes)	270	
(16)	Total Direct Labor	\$288.72	\$288.72
(17)	Design and Supervision	29.67%	\$85.66
(18)	ADD: Overhead Labor Cost	82.50%	<u>\$308.87</u>
(19)	Total Labor	\$683.25	
<u>Equipment</u>			
(20)	Truck-Aerial 45 ML OC	\$10.22	
(21)	Installation & Travel Time (Minutes)	270	
(22)	Total Equipment	\$46.00	\$46.00
<u>Miscellaneous</u>			
(23)	Work Zone Protection/Police Detail	\$59.51	
(24)	Installation & Travel Time (Minutes)	135	
(25)	Total Misc	<u>\$133.91</u>	<u>\$133.91</u>
(26)	Total Labor & Equipment Cost	<u>\$863.15</u>	<u>\$554.29</u>

Compliance Attachment 12

Narragansett Electric Development of Rates

Associated With Various Recovery Mechanisms

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate A-16 (Basic Residential)

	Present Rates <u>@ 11/1/17</u> (a)	Proposed Rate (b)
(1) LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)		
(3) Base Distribution Customer Charge	\$5.00	\$6.00
(4)		
(5) Renewable Energy Growth Charge	\$0.78	\$0.79
(6)		
(7) Base Distribution Energy (per kWh)	\$0.03664	\$0.04298
(8)		
(9) Operating & Maintenance Expense Charge	\$0.00163	\$0.00163
(10)		
(11) Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)		
(13) FY18 CapEx Factor Charge	\$0.00288	\$0.00000
(14)		
(15) CapEx Reconciliation Factor	(\$0.00135)	(\$0.00135)
(16)		
(17) Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(18)		
(19) Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(20)		
(21) Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(22)		
(23) Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(24)		
(25) Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(26)		
(27) Net Metering Charge	\$0.00023	\$0.00023
(28)		
(29) Base Transmission Charge and Adjustment Factor	\$0.03140	\$0.03140
(30)		
(31) Transmission Uncollectible Factor	\$0.00039	\$0.00040
(32)		
(33) Total Transition Charge	\$0.00057	\$0.00057
(34)		
(35) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(36)		
(37) Standard Offer Service Base Charge	\$0.09792	\$0.09792
(38)		
(39) SOS Adjustment Factor	(\$0.00465)	(\$0.00465)
(40)		
(41) SOS Administrative Cost Adjustment Factor	\$0.00148	\$0.00151
(42)		
(43) Renewable Energy Standard Charge	\$0.00040	\$0.00040
(44)		
(45)		
(46) Customer Charge	\$5.00	\$6.00
(47) RE Growth Factor	\$0.78	\$0.79
(48) LIHEAP Charge	\$0.81	\$0.81
(49) Transmission Energy Charge	\$0.03179	\$0.03180
(50) Base Distribution Energy (per kWh)	\$0.03664	\$0.04298
(51) Other Distribution Energy Charge	\$0.00636	\$0.00500
(52) Transition Energy Charge	\$0.00057	\$0.00057
(53) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(54) Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(55) Standard Offer Charge	\$0.09515	\$0.09518

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 9, 11, 15, 19, 21, 23, 27, 29, 33) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (37, 39, 43) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Compliance Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Compliance Attachment 9 Schedule 4-I Page 1, Line (9)

Line (17): Compliance Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (25): Page 13, Line (13)

Line (31): Page 12, Line (10)

Line (35): Page 17, Line (7)

Line (41): Page 18, Line (7)

Line (46): Line (3)

Line (47): Line (5)

Line (48): Line (1)

Line (49): Line (29) + Line (31)

Line (50): Line (7)

Line (51): Line (9) + Line (11) + Line (13) + Line (15) + Line (17) + Line (19) + Line (21) + Line (23)

Line (52): Line (33)

Line (53): Line (35)

Line (54): Line (25) + Line (27)

Line (55): Line (37) + Line (39) + Line (41) + Line (43)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

<u>Rate A-60 (Residential Low Income)</u>		
	Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1) LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)		
(3) Base Distribution Customer Charge	\$0.00	\$2.00
(4)		
(5) Renewable Energy Growth Charge	\$0.78	\$0.79
(6)		
(7) Base Distribution Energy (per kWh)	\$0.02317	\$0.04298
(8)		
(9) Operating & Maintenance Expense Charge	\$0.00163	\$0.00163
(10)		
(11) Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)		
(13) FY18 CapEx Factor Charge	\$0.00288	\$0.00000
(14)		
(15) CapEx Reconciliation Factor	(\$0.00135)	(\$0.00135)
(16)		
(17) Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(18)		
(19) Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(20)		
(21) Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(22)		
(23) Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(24)		
(25) Net Metering Charge	\$0.00023	\$0.00023
(26)		
(27) Base Transmission Charge and Adjustment Factor	\$0.03140	\$0.03140
(28)		
(29) Transmission Uncollectible Factor	\$0.00039	\$0.00040
(30)		
(31) Total Transition Charge	\$0.00057	\$0.00057
(32)		
(33) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(34)		
(35) Standard Offer Service Base Charge	\$0.09792	\$0.09792
(36)		
(37) SOS Adjustment Factor	(\$0.00465)	(\$0.00465)
(38)		
(39) SOS Administrative Cost Adjustment Factor	\$0.00148	\$0.00151
(40)		
(41) <u>Renewable Energy Standard Charge</u>	<u>\$0.00040</u>	<u>\$0.00040</u>
(42)		
(43)		
(44) Customer Charge	\$0.00	\$2.00
(45) RE Growth Factor	\$0.78	\$0.79
(46) LIHEAP Charge	\$0.81	\$0.81
(47) Transmission Energy Charge	\$0.03179	\$0.03180
(48) Base Distribution Energy (per kWh)	\$0.02317	\$0.04298
(49) Other Distribution Energy Charge	\$0.00636	\$0.00348
(50) Transition Energy Charge	\$0.00057	\$0.00057
(51) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(52) Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(53) Standard Offer Charge	\$0.09515	\$0.09518

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096
Column (b):

Lines (1, 9, 11, 15, 17, 19, 21, 25, 27, 31) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (35, 37, 41) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Compliance Attachment 9 Schedule 4-I Page 1, Line (4)

Line (5): Page 16, Line (3)

Line (7): Compliance Attachment 9 Schedule 4-I Page 1, Line (9)

Line (23): Page 13, Line (13)

Line (29): Page 12, Line (10)

Line (33): Page 17, Line (7)

Line (39): Page 18, Line (7)

Line (44): Line (3)

Line (45): Line (5)

Line (46): Line (1)

Line (47): Line (27) + Line (29)

Line (48): Line (7)

Line (49): Line (9) + Line (11) + Line (13) + Line (15) + Line (17) + Line (19) + Line (21)

Line (50): Line (31)

Line (51): Line (33)

Line (52): Line (23) + Line (25)

Line (53): Line (35) + Line (37) + Line (39) + Line (41)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate C-06 (Small C&I)		Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1)	LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)			
(3)	Base Distribution Customer Charge	\$10.00	\$10.00
(4)			
(5)	Renewable Energy Growth Charge	\$1.26	\$1.26
(6)			
(7)	Base Distribution Energy (per kWh)	\$0.03253	\$0.04207
(8)			
(9)	Operating & Maintenance Expense Charge	\$0.00169	\$0.00169
(10)			
(11)	Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)			
(13)	FY18 CapEx Factor Charge	\$0.00269	\$0.00000
(14)			
(15)	CapEx Reconciliation Factor	(\$0.00119)	(\$0.00119)
(16)			
(17)	Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(18)			
(19)	Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(20)			
(21)	Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(22)			
(23)	Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(24)			
(25)	Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(26)			
(27)	Net Metering Charge	\$0.00023	\$0.00023
(28)			
(29)	Base Transmission Charge and Adjustment Factor	\$0.02803	\$0.02803
(30)			
(31)	Transmission Uncollectible Factor	\$0.00035	\$0.00036
(32)			
(33)	Total Transition Charge	\$0.00057	\$0.00057
(34)			
(35)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(36)			
(37)	Standard Offer Service Base Charge	\$0.09492	\$0.09492
(38)			
(39)	SOS Adjustment Factor	(\$0.00304)	(\$0.00304)
(40)			
(41)	SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(42)			
(43)	Renewable Energy Standard Charge	\$0.00040	\$0.00040
(44)			
(45)			
(46)	Customer Charge	\$10.00	\$10.00
(47)	RE Growth Factor	\$1.26	\$1.26
(48)	LIHEAP Charge	\$0.81	\$0.81
(49)	Transmission Energy Charge	\$0.02838	\$0.02839
(50)	Base Distribution Energy (per kWh)	\$0.03253	\$0.04207
(51)	Other Distribution Energy Charge	\$0.00639	\$0.00522
(52)	Transition Energy Charge	\$0.00057	\$0.00057
(53)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(54)	Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(55)	Standard Offer Charge	\$0.09350	\$0.09353

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 9, 11, 15, 19, 21, 23, 27, 29, 33) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (37, 39, 43) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Compliance Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Compliance Attachment 9 Schedule 4-I Page 1, Line (9)

Line (17): Compliance Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (25): Page 13, Line (13)

Line (31): Page 12, Line (10)

Line (35): Page 17, Line (7)

Line (41): Page 18, Line (7)

Line (46): Line (3)

Line (47): Line (5)

Line (48): Line (1)

Line (49): Line (29) + Line (31)

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Line (51): Line (9) + Line (11) + Line (13) + Line (15) + Line (17) + Line (19) + Line (21) + Line (23)

Line (52): Line (33)

Line (53): Line (35)

Line (54): Line (25) + Line (27)

Line (55): Line (37) + Line (39) + Line (41) + Line (43)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate G-02 (General C&I)		
	Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1) LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)		
(3) Base Distribution Customer Charge	\$135.00	\$145.00
(4)		
(5) Renewable Energy Growth Charge	\$11.85	\$11.85
(6)		
(7) Base Distribution Energy (per kWh)	\$0.00468	\$0.00409
(8)		
(9) Distribution kW Charge (per kW >10)	\$4.85	\$6.50
(10)		
(11) Operating & Maintenance Expense Charge	\$0.00122	\$0.00122
(12)		
(13) Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(14)		
(15) FY CapEx Factor (per kW >10)	\$0.67	\$0.00
(16)		
(17) CapEx Reconciliation Factor	(\$0.00098)	(\$0.00098)
(18)		
(19) Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(20)		
(21) Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(22)		
(23) Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(24)		
(25) Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(26)		
(27) Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(28)		
(29) Net Metering Charge	\$0.00023	\$0.00023
(30)		
(31) Transmission kW Charge	\$4.37	\$4.37
(32)		
(33) Base Transmission Charge and Adjustment Factor	\$0.01064	\$0.01064
(34)		
(35) Transmission Uncollectible Factor	\$0.00032	\$0.00033
(36)		
(37) Total Transition Charge	\$0.00057	\$0.00057
(38)		
(39) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(40)		
(41) Standard Offer Service Base Charge	\$0.09492	\$0.09492
(42)		
(43) SOS Adjustment Factor	(\$0.00304)	(\$0.00304)
(44)		
(45) SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(46)		
(47) Renewable Energy Standard Charge	\$0.00040	\$0.00040
(48)		
(49)		
(50) Customer Charge	\$135.00	\$145.00
(51) RE Growth Factor	\$11.85	\$11.85
(52) LIHEAP Charge	\$0.81	\$0.81
(53) Transmission Demand Charge	\$4.37	\$4.37
(54) Transmission Energy Charge	\$0.01096	\$0.01097
(55) Base Distribution Demand Charge-xcs 10 kW	\$4.85	\$6.50
(56) CapEx Charge	\$0.67	\$0.00
(57) Base Distribution Energy Charge	\$0.00468	\$0.00409
(58) Other Distribution Energy Charge	\$0.00344	\$0.00496
(59) Transition Energy Charge	\$0.00057	\$0.00057
(60) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(61) Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(62) Standard Offer Charge	\$0.09350	\$0.09353

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 11, 13, 17, 21, 23, 25, 29, 31, 33, 37) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (41, 43, 47) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Compliance Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Compliance Attachment 9 Schedule 4-I Page 1, Line (9)

Line (9): Compliance Attachment 9 Schedule 4-I, Page 1, Line (14)

Line (19): Compliance Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (27): Page 13, Line (13)

Line (35): Page 12, Line (10)

Line (39): Page 17, Line (7)

Line (45): Page 18, Line (7)

Line (50): Line (3)

Line (51): Line (5)

Line (52): Line (1)

Line (53): Line (31)

Line (54): Line (33) + Line (35)

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Line (58): Line (11) + Line (13) + Line (17) + Line (19) + Line (21) + Line (23) + Line (25)

Line (59): Line (37)

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Line (61): Line (27) + Line (29)

Line (62): Line (41) + Line (43) + Line (45) + Line (47)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

<u>Rate G-32 (Large Demand Rate)</u>		
	Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1) LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)		
(3) Base Distribution Customer Charge	\$825.00	\$1,100.00
(4)		
(5) Renewable Energy Growth Charge	\$86.86	\$107.55
(6)		
(7) Base Distribution Energy (per kWh)	\$0.00551	\$0.00385
(8)		
(9) Distribution kW Charge (per kW >200)	\$3.70	\$5.00
(10)		
(11) Operating & Maintenance Expense Charge	\$0.00079	\$0.00080
(12)		
(13) Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(14)		
(15) FY18 CapEx Factors (per kW >200)	\$0.71	\$0.00
(16)		
(17) CapEx Reconciliation Factor	(\$0.00050)	(\$0.00048)
(18)		
(19) Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(20)		
(21) Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(22)		
(23) Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(24)		
(25) Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(26)		
(27) Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(28)		
(29) Net Metering Charge	\$0.00023	\$0.00023
(30)		
(31) Transmission kW Charge	\$4.69	\$4.43
(32)		
(33) Base Transmission Charge and Adjustment Factor	\$0.01093	\$0.01175
(34)		
(35) Transmission Uncollectible Factor	\$0.00030	\$0.00031
(36)		
(37) Total Transition Charge	\$0.00057	\$0.00057
(38)		
(39) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(40)		
(41) Standard Offer Service Base Charge	\$0.06785	\$0.06785
(42)		
(43) SOS Adjustment Factor	(\$0.00507)	(\$0.00507)
(44)		
(45) SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(46)		
(47) Renewable Energy Standard Charge	\$0.00040	\$0.00040
(48)		
(49)		
(50) Customer Charge	\$825.00	\$1,100.00
(51) RE Growth Factor	\$86.86	\$107.55
(52) LIHEAP Charge	\$0.81	\$0.81
(53) Transmission Demand Charge	\$4.69	\$4.43
(54) Transmission Energy Charge	\$0.01123	\$0.01206
(55) Base Distribution Demand Charge - > 200 kW	\$3.70	\$5.00
(56) CapEx Charge	\$0.71	\$0.00
(57) Base Distribution Energy Charge	\$0.00551	\$0.00385
(58) Other Distribution Energy Charge	\$0.00349	\$0.00504
(59) Transition Energy Charge	\$0.00057	\$0.00057
(60) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(61) Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(62) Standard Offer Charge	\$0.06440	\$0.06443

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 13, 21, 23, 25, 29, 37) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (41, 43, 47) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Compliance Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Compliance Attachment 9 Schedule 4-I Page 1, Line (9)

Line (9): Attachment 9 Schedule 4-I, Page 1, Line (15)

Line (11): Page 21, Column (f), Line (6)

Line (17): Page 22, Column (f), Line (10)

Line (19): Compliance Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (27): Page 13, Line (13)

Line (31): Page 10, Column (f), Line (10)

Line (33): Page 10, Column (f), Line (13) + Page 11, Column (f), Line (5)

Line (35): Page 12, Column (f), Line (10)

Line (39): Page 17, Line (7)

Line (45): Page 18, Line (7)

Line (50): Line (3)

Line (51): Line (5)

Line (52): Line (1)

Line (53): Line (31)

Line (54): Line (33) + Line (35)

Line (55): Line (9)

Line (57): Line (7)

Line (58): Line (11) + Line (13) + Line (17) + Line (19) + Line (21) + Line (23) + Line (25)

Line (59): Line (37)

Line (60): Line (39)

Line (61): Line (27) + Line (29)

Line (62): Line (41) + Line (43) + Line (45) + Line (47)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

Rate G-62 (Optional Large Demand Rate)

	Present Rates @ 11/1/17 (a)	Proposed G-32 Rate (c)
(1) LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)		
(3) Base Distribution Customer Charge	\$17,000.00	\$1,100.00
(4)		
(5) Renewable Energy Growth Charge	\$1,928.08	\$107.55
(6)		
(7) Base Distribution Energy (per kWh)	\$0.00000	\$0.00385
(8)		
(9) Distribution kW Charge (per kW) (per kW >200) proposed	\$2.99	\$5.00
(10)		
(11) Operations & Maintenance Expense Charge (per kW)	\$0.36	n/a
(12)		
(13) Operating & Maintenance Expense Charge	\$0.00000	\$0.00080
(14)		
(15) Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(16)		
(17) FY18 CapEx Factors (per kW) (per kW >200) proposed	\$0.55	\$0.00
(18)		
(19) CapEx Reconciliation Factor	(\$0.00038)	(\$0.00048)
(20)		
(21) Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(22)		
(23) Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(24)		
(25) Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(26)		
(27) Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(28)		
(29) Net Metering Charge	\$0.00023	\$0.00023
(30)		
(31) Transmission (per kW)	\$3.40	\$4.43
(32)		
(33) Base Transmission Charge and Adjustment Factor	\$0.01492	\$0.01175
(34)		
(35) Transmission Uncollectible Factor	\$0.00032	\$0.00031
(36)		
(37) Total Transition Charge	\$0.00057	\$0.00057
(38)		
(39) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(40)		
(41) Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(42)		
(43) Standard Offer Service Base Charge	\$0.06785	\$0.06785
(44)		
(45) SOS Adjustment Factor	(\$0.00507)	(\$0.00507)
(46)		
(47) SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(48)		
(49) Renewable Energy Standard Charge	\$0.00040	\$0.00040
(50)		
(51)		
(52) Customer Charge	\$17,000.00	\$1,100.00
(53) RE Growth Factor	\$1,928.08	\$107.55
(54) LIHEAP Charge	\$0.81	\$0.81
(55) Transmission Demand Charge	\$3.40	\$4.43
(56) Transmission Energy Charge	\$0.01524	\$0.01206
(57) Base Distribution Demand Charge	\$2.99	\$5.00
(58) O&M kW Charge	\$0.36	n/a
(59) CapEx kW Charge	\$0.55	\$0.00
(60) Base Distribution Energy Charge	\$0.00000	\$0.00385
(61) Other Distribution Energy Charge	\$0.00282	\$0.00504
(62) Transition Energy Charge	\$0.00057	\$0.00057
(63) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(64) Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(65) Standard Offer Charge	\$0.06440	\$0.06443

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 15, 23, 25, 29, 37, 41) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (43, 45, 49) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Compliance Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Compliance Attachment 9 Schedule 4-I Page 1, Line (9)

Line (9): Attachment 9 Schedule 4-I, Page 1, Line (15)

Line (13): Page 21, Column (f), Line (6)

Line (19): Page 22, Column (f), Line (10)

Line (21): Compliance Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (27): Page 13, Line (13)

Line (31): Page 10, Column (f), Line (10)

Line (33): Page 10, Column (f), Line (13) + Page 11, Column (f), Line (5)

Line (35): Page 12, Column (f), Line (10)

Line (39): Page 17, Line (7)

Line (47): Page 18, Line (7)

Line (52): Line (3)

Line (53): Line (5)

Line (54): Line (1)

Line (55): Line (31)

Line (56): Line (33) + Line (35)

Line (57): Line (9)

Line (58): Page 21, Column (f), Line (8)

Line (60): Line (7)

Line (61): Line (13) + Line (15) + Line (19) + Line (21) + Line (23) + Line (25) + Line (41)

Line (62): Line (37)

Line (63): Line (39)

Line (64): Line (27) + Line (29)

Line (65): Line (43) + Line (45) + Line (47) + Line (49)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

<u>Rate X-01 (Electric Propulsion Rate)</u>		
	Present Rates @ 11/1/17 (a)	Proposed Rate (b)
(1) LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)		
(3) Base Distribution Customer Charge	\$16,500.00	\$21,000.00
(4)		
(5) Renewable Energy Growth Charge	\$2,087.71	\$2,088.76
(6)		
(7) Base Distribution Energy (per kWh)	\$0.01600	\$0.00484
(8)		
(9) Operating & Maintenance Expense Charge	\$0.00123	\$0.00123
(10)		
(11) Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)		
(13) FY18 CapEx Factor Charge	\$0.00217	\$0.00000
(14)		
(15) CapEx Reconciliation Factor	(\$0.00103)	(\$0.00103)
(16)		
(17) Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(18)		
(19) Revenue Decoupling Adjustment Factor	\$0.00118	\$0.00118
(20)		
(21) Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(22)		
(23) Long-term Contracting for Renewable Energy Charge	\$0.00664	\$0.00665
(24)		
(25) Net Metering Charge	\$0.00023	\$0.00023
(26)		
(27) Transmission (per kW)	\$3.40	\$4.43
(28)		
(29) Base Transmission Charge and Adjustment Factor	\$0.01492	\$0.01175
(30)		
(31) Transmission Uncollectible Factor	\$0.00032	\$0.00031
(32)		
(33) Total Transition Charge	\$0.00057	\$0.00057
(34)		
(35) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(36)		
(37) Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(38)		
(39) Standard Offer Service Base Charge	\$0.06785	\$0.06785
(40)		
(41) SOS Adjustment Factor	(\$0.00507)	(\$0.00507)
(42)		
(43) SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(44)		
(45) Renewable Energy Standard Charge	\$0.00040	\$0.00040
(46)		
(47)		
(48) Customer Charge	\$16,500.00	\$21,000.00
(49) RE Growth Factor	\$2,087.71	\$2,088.76
(50) LIHEAP Charge	\$0.81	\$0.81
(51) Transmission Demand Charge	\$3.40	\$4.43
(52) Transmission Energy Charge	\$0.01524	\$0.01206
(53) Base Distribution Energy Charge	\$0.01600	\$0.00484
(54) Other Distribution Energy Charge	\$0.00557	\$0.00492
(55) Transition Energy Charge	\$0.00057	\$0.00057
(56) Energy Efficiency Program Charge	\$0.01154	\$0.01154
(57) Renewable Energy Distribution Charge	\$0.00687	\$0.00688
(58) Standard Offer Charge	\$0.06440	\$0.06443

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096
Column (b):

Lines (1, 9, 11, 15, 19, 21, 25, 33, 37) per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095

Lines (39, 41, 45) per Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Line (3): Compliance Attachment 9 Schedule 4-I Page 1, Line (2)

Line (5): Page 16, Line (3)

Line (7): Compliance Attachment 9 Schedule 4-I Page 1, Line (9)

Line (17): Compliance Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (23): Page 13, Line (13)

Line (27): Page 10, Column (f), Line (10)

Line (29): Page (10), Column (f), Line (13) + Page 11, Column (f), Line (5)

Line (31): Page 12, Column (f), Line (10)

Line (35): Page 17, Line (7)

Line (43): Page 18, Line (7)

Line (48): Line (3)

Line (49): Line (5)

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Line (56): Line (35)

Line (57): Line (23) + Line (25)

Line (58): Line (39) + Line (41) + Line (43) + Line (45)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

<u>Rate S-06/S-10/S-14 (Street and Area Lighting)</u>			
		Present Rates @ 11/1/17 (a)	Proposed Rate (c)
(1)	LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)			
(3)	Base Distribution Customer Charge	n/a	n/a
(4)			
(5)	Renewable Energy Standard Charge (per luminaire)	\$0.39	\$0.39
(6)			
(7)	Base Distribution Energy (per kWh)	\$0.00000	\$0.00000
(8)			
(9)	Operating & Maintenance Expense Charge	\$0.01273	\$0.01273
(10)			
(11)	Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)			
(13)	FY18 CapEx Factor Charge	\$0.01422	\$0.00000
(14)			
(15)	CapEx Reconciliation Factor	(\$0.00151)	(\$0.00151)
(16)			
(17)	Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(18)			
(19)	Revenue Decoupling Adjustment	\$0.00118	\$0.00118
(20)			
(21)	Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(22)			
(23)	Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(24)			
(25)	Long-term Contracting Charge	\$0.00664	\$0.00665
(26)			
(27)	Net Metering Charge	\$0.00023	\$0.00023
(28)			
(29)	Base Transmission Charge and Adjustment Factor	\$0.02221	\$0.02221
(30)			
(31)	Transmission Uncollectible Factor	\$0.00028	\$0.00029
(32)			
(33)	Transition Charge	\$0.00057	\$0.00057
(34)			
(35)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(36)			
(37)	Standard Offer Service Base Charge	\$0.09492	\$0.09492
(38)			
(39)	SOS Adjustment Factor	(\$0.00304)	(\$0.00304)
(40)			
(41)	SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(42)			
(43)	<u>Renewable Energy Standard Charge</u>	<u>\$0.00040</u>	<u>\$0.00040</u>
(44)			
(45)			
(46)	Volumetric Charge per kWh	\$0.16361	\$0.15096

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 7, 9, 11, 15, 19, 21, 23, 27, 29, 33) per Summary of Retail Delivery Service Rates tariff

Lines (37, 39, 43) per Summary of Rates Standard Offer Service tariff

Line (3): n/a

Line (5): Page 16, Line (3)

Line (17): Compliance Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (25): Page 13, Line (13)

Line (31): Page 12, Line (10)

Line (35): Page 17, Line (7)

Line (41): Page 18, Line (7)

Line (46): sum of Lines (1) through (43)

The Narragansett Electric Company
Present and Proposed Rates for Bill Impacts

<u>Rate S-05 (Customer-Owned Street and Area Lighting)</u>		Present Rates <u>@ 11/1/17</u> (a)	Proposed <u>Rate</u> (c)
(1)	LIHEAP Enhancement Charge	\$0.81	\$0.81
(2)			
(3)	Base Distribution Customer Charge	n/a	n/a
(4)			
(5)	Renewable Energy Standard Charge (per luminaire)	\$0.39	\$0.39
(6)			
(7)	Base Distribution Energy (per kWh)	\$0.02654	\$0.03571
(8)			
(9)	Operating & Maintenance Expense Charge	\$0.01273	\$0.01273
(10)			
(11)	Operating & Maintenance Expense Reconciliation Factor	(\$0.00001)	(\$0.00001)
(12)			
(13)	FY18 CapEx Factor Charge	\$0.01422	\$0.00000
(14)			
(15)	CapEx Reconciliation Factor	(\$0.00151)	(\$0.00151)
(16)			
(17)	Proposed Low Income Discount Recovery Factor	\$0.00000	\$0.00152
(18)			
(19)	Revenue Decoupling Adjustment	\$0.00118	\$0.00118
(20)			
(21)	Pension Adjustment Factor	(\$0.00085)	(\$0.00085)
(22)			
(23)	Storm Fund Replenishment Factor	\$0.00288	\$0.00288
(24)			
(25)	Long-term Contracting Charge	\$0.00664	\$0.00665
(26)			
(27)	Net Metering Charge	\$0.00023	\$0.00023
(28)			
(29)	Base Transmission Charge and Adjustment Factor	\$0.02221	\$0.02221
(30)			
(31)	Transmission Uncollectible Factor	\$0.00028	\$0.00029
(32)			
(33)	Transition Charge	\$0.00057	\$0.00057
(34)			
(35)	Energy Efficiency Program Charge	\$0.01154	\$0.01154
(36)			
(37)	Standard Offer Service Base Charge	\$0.09492	\$0.09492
(38)			
(39)	SOS Adjustment Factor	(\$0.00304)	(\$0.00304)
(40)			
(41)	SOS Administrative Cost Adjustment Factor	\$0.00122	\$0.00125
(42)			
(43)	Renewable Energy Standard Charge	\$0.00040	\$0.00040
(44)			
(45)			
(46)	Volumetric Charge per kWh	\$0.19015	\$0.18667

Column (a): per Summary of Retail Delivery Service Rates, R.I.P.U.C. No. 2095, and Summary of Rates Standard Offer Service tariff, R.I.P.U.C. No. 2096

Column (b):

Lines (1, 7, 9, 11, 15, 19, 21, 23, 27, 29, 33) per Summary of Retail Delivery Service Rates tariff

Lines (37, 39, 43) per Summary of Rates Standard Offer Service tariff

Line (3): n/a

Line (5): Page 16, Line (3)

Line (7): Compliance Attachment 9 Schedule 4-F, Line (92)

Line (17): Compliance Attachment 20 Schedule 2 Page 1, Section 2, Line (3)

Line (25): Page 13, Line (13)

Line (31): Page 12, Line (10)

Line (35): Page 17, Line (7)

Line (41): Page 18, Line (7)

Line (46): sum of Lines (1) through (43)

The Narragansett Electric Company
Calculation of 2017 Base Transmission Factors
November 2017 Rates Adjusted by Rate Case Proposal

		Residential	Small Commercial & Industrial	General Commercial & Industrial	Large Demand	Large Demand	Combined B32/G32	Street Lighting S05/S06
	<u>Total</u>	<u>A16/ A60</u> (a)	<u>C06</u> (b)	<u>G02</u> (c)	<u>B32/G32</u> (d)	<u>B62/G62/X01</u> (e)	<u>B62/G62/X01</u> (f)	<u>S10/S14</u> (g)
(1)	Estimated Transmission Expenses	\$212,722,033						
(2)	Coincident Peak Allocator	100.00%	45.12%	8.92%	17.07%	23.44%	5.05%	28.48%
(3)	Estimated 2017 Transmission Expenses by Rate Class	\$212,722,033	\$95,975,112	\$18,976,592	\$36,301,176	\$49,857,577	\$10,734,534	\$60,592,111
(4)	Allocated Estimated 2016 Transmission Expenses	\$178,151,436	\$79,595,694	\$15,675,426	\$29,787,336	\$42,177,437	\$10,138,531	\$52,315,968
(5)	Increase/(Decrease)	\$34,570,597	\$16,379,417	\$3,301,166	\$6,513,840	\$7,680,140	\$596,002	\$8,276,142
(6)	Percentage Increase/(Decrease)	19.41%	20.58%	21.06%	21.87%	18.21%	5.88%	15.82%
(7)	Forecast 2017 Demand kW	11,451,784			4,545,406	5,657,297	1,249,081	6,906,378
(8)	Forecast kWh for the period April 1, 2017 through March 31, 2018	7,423,513,683	3,027,852,906	596,142,607	1,295,163,245	1,988,885,728	454,899,445	2,443,785,174
(9)	Current Transmission kW Charge				\$3.59	\$3.97	\$3.22	\$3.83
(10)	Proposed Transmission kW Charge				\$4.37	\$4.69	\$3.40	\$4.43
(11)	Transmission Expenses to be Recovered on a kW Basis	\$50,458,679			\$19,863,424	\$26,532,725	\$4,246,874	\$30,595,255
(12)	Transmission Expenses to be Recovered on a kWh Basis	\$162,263,354	\$95,975,112	\$18,976,592	\$16,437,752	\$23,324,852	\$6,487,659	\$29,996,856
(13)	Proposed Transmission kWh Charge		\$0.03169	\$0.03183	\$0.01269	\$0.01172	\$0.01426	\$0.01227

Columns (a), (b), (c), (d), (e), (g) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-11, Page 1
Column (f) Combination of Columns (d) and (e) - See Line Descriptions below

- (1) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule TMF-1, Page 1, Line (11)
- (2) Columns (a), (b), (c), (d), (e), (g) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-11, Page 2, Column (j); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)
- (3) Line 2 x Total Line 1; Total Column sum of Columns (a), (b), (c), (f), (g)
- (4) per 2016 Electric Retail Rate Filing, RIPUC Docket No 4599 Schedule ASC-11, Page 1 of 2, Line (3); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)
- (5) Line 3 - Line 4; Total Column sum of Columns (a), (b), (c), (f), (g)
- (6) Line 5 ÷ Line 4
- (7) per Company forecast; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)
- (8) per Company forecast; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)
- (9) Columns (a), (b), (c), (d), (e), (g) per 2016 Electric Retail Rate Filing, RIPUC Docket No 4599, Schedule ASC-11, Page 1, Line (10); Column (f) per 2016 Electric Retail Rate Filing, RIPUC Docket No 4599, Schedule ASC-11, Page 1 - rate classes B32/G32 and B62/G62, weighted average of sum of lines (7) and (11)
- (10) Higher of current charge or Line 9 x (1 + Line 6)
- (11) Line 7 x Line 10; Total Column sum of Columns (c) and (f)
- (12) Line 3 - Line 11; Total Column sum of Columns (a), (b), (c), (f), (g)
- (13) Line 12 ÷ Line 8 truncated to five decimal places

The Narragansett Electric Company
Calculation of Transmission Adjustment Factor
November 2017 Rates Adjusted by Rate Case Proposal

	<u>Total</u>	<u>Residential</u> <u>A16/ A60</u> (a)	<u>Small</u> <u>Commercial &</u> <u>Industrial</u> <u>C06</u> (b)	<u>General</u> <u>Commercial &</u> <u>Industrial</u> <u>G02</u> (c)	<u>Large Demand</u> <u>B32/G32</u> (d)	<u>Large Demand</u> <u>B62/G62/X01</u> (e)	<u>Combined</u> <u>B32/G32</u> <u>B62/G62/X01</u> (f)	<u>Street</u> <u>Lighting</u> <u>S05/S06</u> <u>S10/S14</u> (g)
(1) Transmission Over/(Under) Recovery	\$6,523,275	\$867,714	\$2,235,697	\$2,626,915	\$1,555,754	(\$300,386)	\$1,255,368	(\$462,420)
(2) Plus: Estimated Interest During the Refund/Recovery Period	<u>\$93,993</u>	<u>\$12,503</u>	<u>\$32,214</u>	<u>\$37,851</u>	<u>\$22,417</u>	<u>(\$4,328)</u>	<u>\$18,089</u>	<u>(\$6,663)</u>
(3) Total Transmission Over/(Under) Recovery (including interest)	\$6,617,268	\$880,217	\$2,267,911	\$2,664,766	\$1,578,170	(\$304,714)	\$1,273,456	(\$469,083)
(4) Forecasted kWhs During Recovery Period	\$7,423,513,683	3,027,852,906	596,142,607	1,295,163,245	1,988,885,728	454,899,445	2,443,785,174	60,569,751
(5) Proposed Transmission Adjustment Charge/(Credit)		(\$0.00029)	(\$0.00380)	(\$0.00205)	(\$0.00079)	\$0.00066	(\$0.00052)	\$0.00774

- (1) Columns (a), (b), (c), (d), (e), (g) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, ASC-12 Revised, Page 2; Column (f) sum of Columns (d) and (e)
(2) Columns (a), (b), (c), (d), (e), (g) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, ASC-13 Revised, Page 2; Total Column sum of Columns (a), (b), (c), (f), and (g)
(3) Line (1) + Line (2); Total Column sum of Columns (a), (b), (c), (f), and (g)
(4) per Company forecast; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), and (g)
(5) Line 3 ÷ Line 4, truncated to five decimal places

The Narragansett Electric Company
Calculation of Transmission Uncollectible Factor
November 2017 Rates Adjusted by Rate Case Proposal

		Residential	Small Commercial & Industrial	General Commercial & Industrial	Large Demand	Large Demand	Combined B32/G32 B62/G62/X01	Street Lighting S05/S06 S10/S14
	<u>Total</u>	<u>A16/ A60</u> (a)	<u>C06</u> (b)	<u>G02</u> (c)	<u>B32/G32</u> (d)	<u>B62/G62/X01</u> (e)	<u>B62/G62/X01</u> (f)	<u>S10/S14</u> (g)
(1) Estimated Base Transmission Revenue	\$212,722,033	\$95,975,112	\$18,976,592	\$36,301,176	\$49,857,577	\$10,734,534	\$60,592,111	\$877,043
(2) Transmission Service (Over)/Under Collection	(\$6,617,268)	(\$880,217)	(\$2,267,911)	(\$2,664,766)	(\$1,578,170)	\$304,714	(\$1,273,456)	\$469,083
(3) Transmission Uncollectible (Over)/Under Collection Balance	\$34,297	\$13,081	\$5,407	(\$2,561)	\$6,350	\$11,009	\$17,359	\$1,011
(4) Total	\$206,139,062	\$95,107,975	\$16,714,087	\$33,633,849	\$48,285,757	\$11,050,257	\$59,336,014	\$1,347,136
(5) Uncollectible Rate	1.30%							
(6) Estimated Transmission-related Uncollectible Expense	\$2,679,808	\$1,236,404	\$217,283	\$437,240	\$627,715	\$143,653	\$771,368	\$17,513
(7) Forecasted kWh	7,423,513,683	3,027,852,906	596,142,607	1,295,163,245	1,988,885,728	454,899,445	2,443,785,174	60,569,751
(8) Proposed Transmission Uncollectible Factor per kWh		\$0.00040	\$0.00036	\$0.00033	\$0.00031	\$0.00031	\$0.00031	\$0.00028
(9) 2016 Transmission Uncollectible Reconciliation Factor		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00002	\$0.00000	\$0.00001
(10) Proposed Transmission Uncollectible Factor		\$0.00040	\$0.00036	\$0.00033	\$0.00031	\$0.00033	\$0.00031	\$0.00029

- Columns (a), (b), (c), (d), (e), (g) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, ASC-11, Page 1, Line (3); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)
- (1) Columns (a), (b), (c), (d), (e), (g) from 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-13 revised, page 1, line (3); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g)
- (2) Columns (a), (b), (c), (d), (e), (g) from 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-15 Revised, page 1, Line 14
- (3) (4) Line (1) + Line (2) + Line (3); Total Column sum of Columns (a), (b), (c), (f), (g)
- (5) per Compliance Attachment 2 Schedule 22, Page 6, Line 15
- (6) Line (4) x Line (5); Total Column sum of Columns (a), (b), (c), (f), (g)
- (7) per Company forecast for the recovery/(refund) period; Total Column sum of Columns (a), (b), (c), (f), (g)
- (8) Line (6) ÷ Line (7), truncated to five decimal places
- Columns (a), (b), (c), (d), (e), (g) from 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-15 Revised, page 1, Line 17; Column (f) per 2017 Electric Retail Rate Filing, RIPUC Docket No 4691, Schedule ASC-15 Revised, Page 1 - rate classes B32/G32 and B62/G62, weighted average of sum of lines (15) and (16)
- (9) (10) Line (8) + Line (9)

The Narragansett Electric Company
LTCRER Factor Calculation
November 2017 Rates Adjusted by Rate Case Proposal

(1) Ending Under-Recovery Balance, Calendar Year 2016	(\$7,523,488)
(2) Interest	(\$36,740)
(3) Ending Balance Including Interest	(\$7,560,228)
(4) Interest During Recovery Period	(\$75,245)
(5) Ending Balance Including Interest During the Recovery Period	(\$7,635,473)
(6) Forecasted kWhs for the period	7,423,513,683
(7) Unadjusted charge per kWh	\$0.00102
(8) LTC Recovery Factor Effective July 1, 2017 (prior to Uncollectible Adjustments)	\$0.00555
(9) LTC Recovery Reconciliation Factor Effective April 1, 2017, prior to Uncollectible Adjustments	\$0.00102
(10) Combined LTC Factor, prior to Uncollectible Adjustments	\$0.00657
(11) Uncollectible Allowance	1.30%
(12) Adjustment for Uncollectible Allowance	\$0.00008
(13) Proposed LTC Recovery Factor	\$0.00665

(1) per 2017 Electric Retail Rate Filing, Docket No. 4691. Schedule ASC-18, Page 1, Ending Balance	(7) Line (5) ÷ Line (6), truncated to 5 decimal places
(2) per 2017 Electric Retail Rate Filing, Docket No. 4691. Schedule ASC-18, Page 1, Line (1)	(8) per LTC Recovery Factor filing, Docket No. 4673. May 2017, Attachment 1, Page 1, Line (6)
(3) Line (1) + Line (2)	(9) per 2017 Electric Retail Rate Filing, Docket No. 4691. Schedule ASC-18, Page 1, Line (6)
(4) 2017 Electric Retail Rate Filing, Docket No. 4691. Schedule ASC-18, Page 2	(10) Line (8) + Line (9)
(5) Line (3) + Line (4)	(11) per Compliance Attachment 2 Schedule 22, Page 6, Line 15
(6) per Company forecast	(12) Line (10) x Line (11)
	(13) Line (10) + Line (12)

The Narragansett Electric Company
Renewable Energy Growth Program
Renewable Energy Growth Program Factors
November 2017 Rates Adjusted by Rate Case Proposal

	<u>Total</u>	<u>Residential</u> <u>A16 / A60</u> (a)	<u>Small</u> <u>Commercial</u> <u>& Industrial</u> <u>C06</u> (b)	<u>General</u> <u>Commercial</u> <u>& Industrial</u> <u>G02</u> (c)	<u>Large</u> <u>Demand</u> <u>B32 / G32</u> (d)	<u>Large</u> <u>Demand</u> <u>B62 / G62</u> (e)	<u>Combined</u> <u>B32/G32</u> <u>B62 / G62</u> (f)	<u>Street</u> <u>Lighting</u> <u>S05/S06</u> <u>S10 / S14</u> (g)	<u>Electric</u> <u>Propulsion</u> <u>X01</u> (h)
(1) Projected Annual Renewable Energy Growth Program Cost	\$7,598,773								
(2) Total Rate Base (\$000s)	\$561,738	\$296,490	\$54,542	\$82,460	\$77,651	\$19,545	\$97,196	\$29,286	\$1,764
(3) Percentage of Total (RBA)	100.00%	52.78%	9.71%	14.68%	13.82%	3.48%	17.30%	5.21%	0.31%
(4) Allocated Expense	\$7,598,773	\$4,010,692	\$737,805	\$1,115,458	\$1,050,407	\$264,391	\$1,314,798	\$396,164	\$23,857
(5) Forecasted Number of Bills/Luminaires (FBill)	7,009,440	5,257,356	608,568	98,664	12,696	144	12,840	1,032,000	12
(6) Proposed REG Factor - monthly per bill charge		\$0.76	\$1.21	\$11.30	\$82.73	\$1,836.04	\$102.39	\$0.38	\$1,988.05
(7) Uncollectible Percentage (UP)	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%
(8) Proposed RE Growth Factors		\$0.77	\$1.22	\$11.44	\$83.81	\$1,860.22	\$103.73	\$0.38	\$2,014.23

Columns (a), (b), (c), (d), (e), (g) per RE Growth Factor Filing, RIPUC Docket No. 4707, Schedule ASC-2, Page 4
Column (f) Combination of Columns (d) and (e) - See Line Descriptions below

- (1) RE Growth Factor Filing, RIPUC Docket No. 4707, Schedule ASC-2, Page 1, Line (6)
- (2) per RIPUC 4323, Compliance Attachment 3A, (Schedule HSG-1), page 2, line 10; Column (f) sum of Columns (d) and (e)
- (3) Line (2) ÷ Line (2) Total Column; Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (4) Line (1) Total Column x Line (3); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
Company forecast for the period October 1, 2017 through September 30, 2018; for Streetlighting number represents individual fixtures; Column (f) sum of Columns (d) and (e); Total Column sum
- (5) of Columns (a), (b), (c), (f), (g), (h)
- (6) Line (4) ÷ Line (5), truncated to 2 decimal places
- (7) per Compliance Attachment 2 Schedule 22, Page 6, Line 15
- (8) Line (6) ÷ (1 - Line (7)), truncated to 2 decimal places

The Narragansett Electric Company
Renewable Energy Growth Program
RE Growth Cost Recovery Reconciling Factors
November 2017 Rates Adjusted by Rate Case Proposal

<u>Factor Calculation</u>	<u>Total</u>	Residential	Small Commercial & Industrial	General Commercial & Industrial	Large Demand	Large Demand	Combined B32/G32	Street Lighting S05/S06	Electric Propulsion
		<u>A16 / A60</u> (a)	<u>C06</u> (b)	<u>G02</u> (c)	<u>B32 / G32</u> (d)	<u>B62 / G62</u> (e)	<u>B62 / G62</u> (f)	<u>S10 / S14</u> (g)	<u>X01</u> (h)
(1) RE Growth Program Year 2017 Cost (Over)/Under Recovery	\$281,221								
(2) Total Rate Base (\$000s)	\$561,738	\$296,490	\$54,542	\$82,460	\$77,651	\$19,545	\$97,196	\$29,286	\$1,764
(3) Rate Base as Percentage of Total (RBA)	100.00%	52.78%	9.71%	14.68%	13.82%	3.48%	17.30%	5.21%	0.31%
(4) Allocated 2017 Program Year (Over)/Under Recovery	\$281,221	\$148,431	\$27,305	\$41,282	\$38,874	\$9,785	\$48,659	\$14,662	\$883
(5) Forecasted Number of Bills/Luminaires (Fbill)	7,009,440	5,257,356	608,568	98,664	12,696	144	12,840	1,032,000	12
(6) Proposed Class-specific RE Growth Reconciling Factor per Month		\$0.02	\$0.04	\$0.41	\$3.06	\$67.94	\$3.78	\$0.01	\$73.57
(7) Uncollectible Percentage (UP)		1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%
(8) Proposed Factor incl. Adjustment for Uncollectible Allowance (X%)		\$0.02	\$0.04	\$0.41	\$3.10	\$68.83	\$3.82	\$0.01	\$74.53

Columns (a), (b), (c), (d), (e), (g) per RE Growth Factor Filing, RIPUC Docket No. 4707, Schedule ASC-3, Page , Section (2)

Column (f) Combination of Columns (d) and (e) - See Line Descriptions below

Line Descriptions:

- (1) RE Growth Factor Filing, Docket No. 4707, Schedule ASC-3, Page 1, Line (5)
- (2) per RIPUC 4323, Compliance Attachment 3A, (Schedule HSG-1), page 2, line 10; Column (f) sum of Columns (d) and (e)
- (3) Line (2) ÷ Line (2) Total Column; Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (4) Line (1) Total Column x Line (3); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (5) Company forecast for the period October 1, 2017 through September 30, 2018; for Streetlighting number represents individual fixtures; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (6) Line (4) ÷ Line (5), truncated to 2 decimal places
- (7) per Compliance Attachment 2 Schedule 22, Page 6, Line 15
- (8) Line (6) ÷ (1- Line (7)), truncated to 2 decimal places

The Narragansett Electric Company
Renewable Energy Growth Program
Combined Monthly RE Growth Cost Recovery Factors
November 2017 Rates Adjusted by Rate Case Proposal

	Residential <u>A16 / A60</u> (a)	Small Commercial & Industrial <u>C06</u> (b)	General Commercial & Industrial <u>G02</u> (c)	Large Demand <u>B32 / G32</u> (d)	Large Demand <u>B62 / G62</u> (e)	Combined B32/G32 <u>B62 / G62</u> (f)	Street Lighting S05/S06 <u>S10 / S14</u> (g)	Electric Propulsion <u>X01</u> (h)
(1) RE Growth Factor (Costs for PYE March 2018)	\$0.77	\$1.22	\$11.44	\$83.81	\$1,860.22	\$103.73	\$0.38	\$2,014.23
(2) RE Growth Reconciliation Factor (Costs for PYE March 2017)	<u>\$0.02</u>	<u>\$0.04</u>	<u>\$0.41</u>	<u>\$3.10</u>	<u>\$68.83</u>	<u>\$3.82</u>	<u>\$0.01</u>	<u>\$74.53</u>
(3) Proposed Combined RE Growth Factor	\$0.79	\$1.26	\$11.85	\$86.91	\$1,929.05	\$107.55	\$0.39	\$2,088.76

- (1) Page 14, Line (8)
(2) Page 15, Line (8)
(3) Line (1) + Line (2)

The Narragansett Electric Company
Energy Efficiency Factor Calculation
November 2017 Rates Adjusted by Rate Case Proposal

(1)	Currently Effective Energy Efficiency Program charge per kWh, excluding uncollectible recovery:	\$0.01108
(2)	Currently Effective System Reliability Factor per kWh, excluding uncollectible recovery:	\$0.00002
(3)	Total Effective Energy Efficiency Charge per kWh, excluding uncollectible recovery:	\$0.01110
(4)	Uncollectible Rate	1.30%
(5)	Energy Efficiency Program charge per kWh, including proposed uncollectible recovery:	\$0.01124
(6)	Renewable Energy Charge	\$0.00030
(7)	Proposed Energy Efficiency Charge	\$0.01154

- (1) per Energy Efficiency Program Plan For 2017, Docket No. 4654, Attachment 5, Page 1, Line (9)
- (2) per Energy Efficiency Program Plan For 2017, Docket No. 4654, Attachment 5, Page 1, Line (10)
- (3) per Energy Efficiency Program Plan For 2017, Docket No. 4654, Attachment 5, Page 1, Line (11)
- (4) per Compliance Attachment 2 Schedule 22, Page 6, Line 15
- (5) $\text{Line 3} \div (1 - \text{Line (4)})$, truncated to 5 decimal places
- (6) Renewable Energy Charge per R.I.G.L. §39-2-1.2
- (7) $\text{Line (5)} + \text{Line (6)}$

The Narragansett Electric Company
Calculation of Standard Offer Service Administrative Cost Factor
November 2017 Rates Adjusted by Rate Case Proposal

	<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
(1) Estimated Commodity Related Uncollectible Expense for 2017	\$3,137,281	\$2,172,700	\$794,276	\$170,305
(2) Estimated Other Administrative Expense for 2017	\$2,828,342	\$2,013,777	\$657,335	\$157,230
(3) Estimated Total Administrative Expense for 2017	\$5,965,623	\$4,186,477	\$1,451,611	\$327,535
(4) Forecasted SOS kWh for the period of April 1, 2017 through March 31, 2018	3,846,663,819	2,641,130,580	972,590,232	232,943,007
(5) Estimated SOS Administrative Cost Factor		\$0.00158	\$0.00149	\$0.00140
(6) SOS Administrative Cost Reconciliation Adjustment Factor		(\$0.00007)	(\$0.00024)	(\$0.00015)
(7) Proposed SOS Administrative Cost Factor		\$0.00151	\$0.00125	\$0.00125

- (1) from Page 19, line (3)
- (2) from Page 20, line (4)
- (3) Line (1) + Line (2)
- (4) per 2017 Electric Retail Rate Filing, Docket No. 4691, Schedule ASC-3, page 2, line (4)
- (5) Line 3 ÷ Line 4, truncated to 5 decimal places
- (6) per 2017 Electric Retail Rate Filing, Docket No. 4691, Schedule ASC-7, Page 1 Lines (15), (10) and (5)
- (7) Line (5) + Line (6)

The Narragansett Electric Company
Calculation of Standard Offer Service Administrative Cost Factor
November 2017 Rates Adjusted by Rate Case Proposal

Commodity-Related Uncollectible Expense for April 1, 2017 through March 31, 2018

(1)	Estimated Rate Year Cost/Revenue	\$167,130,743	\$61,098,118	\$13,100,418	\$241,329,280
(2)	Uncollectible Rate	<u>1.30%</u>	<u>1.30%</u>	<u>1.30%</u>	
(3)	Expense	\$2,172,700	\$794,276	\$170,305	\$3,137,281

per 2017 Electric Annual Retail Rate Filing, RIPUC Docket No. 4691, Schedule ASC-4, Page 2, Section 1, Columns (c), (f), and (i), Line

- (1) (13)
- (2) per Compliance Attachment 2 Schedule 22, Page 6, Line 15
- (3) Line (1) x Line (2)

The Narragansett Electric Company
Calculation of Standard Offer Service Administrative Cost Factor
November 2017 Rates Adjusted by Rate Case Proposal

	<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
(1) Estimated GIS Cost	\$44,285	\$31,644	\$10,314	\$2,327
(2) Estimated CWC	\$2,420,321	\$1,723,269	\$561,515	\$135,538
(3) Estimate of Other Administrative Costs	<u>\$363,736</u>	<u>\$258,864</u>	<u>\$85,507</u>	<u>\$19,365</u>
(4) Total Other Administrative Expenses	\$2,828,342	\$2,013,777	\$657,335	\$157,230

- (1) from 2017 Electric Retail Rate Filing, Docket No. 4691, Schedule ASC-5 Revised, Page 4, column (g), Page 5, column (g) and Page 6, column (g)
- (2) from 2017 Electric Retail Rate Filing, Docket No. 4691, Schedule ASC-5, Page 4, column (h), Page 5, column (h) and Page 6, column (h)
- (3) from 2017 Electric Retail Rate Filing, Docket No. 4691, Schedule ASC-5, Page 4, column (i), Page 5, column (i) and Page 6, column (i), less costs incurred in CY 2016 for Northbridge study
- (4) Line (1) + Line (2) + Line (3)

The Narragansett Electric Company
FY18 Proposed Operations & Maintenance Factors
November 2017 Rates Adjusted by Rate Case Proposal

	Total	Residential A16 / A60 (a)	Small Commercial & Industrial C06 (b)	General Commercial & Industrial G02 (c)	Large Demand B32 / G32 (d)	Large Demand B62 / G62 (e)	Combined Large Demand B32 / G32 B62 / G62 (f)	Street Lighting S05/S06 S10 / S14 (g)	Electric Propulsion X01 (h)
(1) FY2018 Forecasted Vegetation Management (VM) and Inspection & Maintenance (I&M) O&M Expense	\$10,306,051								
(2) Operating & Maintenance Expense - Rate Year Allowance (\$000s)	\$35,640	\$17,115	\$3,503	\$5,508	\$5,438	\$1,306	\$6,744	\$2,668	\$102
(3) Percentage of Total	100.00%	48.02%	9.83%	15.45%	15.26%	3.66%	18.92%	7.49%	0.29%
Allocated Vegetation Management (VM) and Inspection & Maintenance (I&M) O&M Expense	\$10,306,051	\$4,949,160	\$1,012,966	\$1,592,753	\$1,572,511	\$377,657	\$1,950,169	\$771,508	\$29,495
(5) Forecasted kWh - April 2017 through March 2018	6,724,493,045	3,027,852,906	596,142,607	596,142,607	1,988,885,728	431,021,320	2,419,907,048	60,569,751	23,878,126
Proposed Vegetation Management (VM) and Inspection & Maintenance (I&M) O&M Expense Charge per kWh		\$0.00163	\$0.00169	\$0.00267	\$0.00079	n/a	\$0.00080	\$0.01273	\$0.00123
(7) Forecasted kW - April 2017 through March 2018						1,037,528			
Proposed Vegetation Management (VM) and Inspection & Maintenance (I&M) O&M Expense Charge per kW		n/a	n/a	n/a	n/a	\$0.36	n/a	n/a	n/a

Columns (a), (b), (c), (d), (e), (g) per FY 2018 Electric Infrastructure, Safety, and Reliability Plan, RIPUC Docket No. 4682, Section 6 Revised: Rate Design, Page 2
Column (f) Combination of Columns (d) and (e) - See Line Descriptions below

- (1) per Revised Section 5: Attachment 1S, page 1, line 4, column (b)
- (2) per R.I.P.U.C. 4323, Compliance Attachment 3A, (Schedule HSG-1), page 4, line 72; Column (f) Sum of Columns (d) and (e)
- (3) Line (2) ÷ Line (2) Total Column; Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (4) Line (1) Total Column x Line (3); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (5) per Company forecasts; Column (f) Sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
- (6) Line (4) ÷ Line (5), truncated to 5 decimal places
- (7) per Company forecasts
- (8) Line (4) ÷ Line (7), truncated to 2 decimal places

The Narragansett Electric Company
Proposed CapEx Reconciling Factors
For Fiscal Year 2017 ISR Plan
November 2017 Rates Adjusted by Rate Case Proposal

	Total	Residential <u>A16 / A60</u> (a)	Small Commercial & Industrial <u>C-06</u> (b)	General Commercial & Industrial <u>G-02</u> (c)	Large Demand <u>B32 / G32</u> (d)	Large Demand <u>B62 / G62</u> (e)	Combined Large Demand <u>B32 / G32</u> <u>B62 / G62</u> (f)	Street Lighting <u>S05/S06</u> <u>S10 / S14</u> (g)	Electric Propulsion <u>X01</u> (h)
(1) Actual FY2017 Capital Investment Revenue Requirement	\$10,303,388								
(2) Total Rate Base (\$000s)	\$561,738	\$296,490	\$54,542	\$82,460	\$77,651	\$19,545	\$97,196	\$29,286	\$1,764
(3) Rate Base as Percentage of Total	100.00%	52.78%	9.71%	14.68%	13.82%	3.48%	17.30%	5.21%	0.31%
(4) Allocated Actual FY2017 Capital Investment Revenue Requirement	\$10,303,388	\$5,438,209	\$1,000,410	\$1,512,480	\$1,424,276	\$358,495	\$1,782,772	\$537,170	\$32,348
(5) CapEx Revenue Billed	\$17,507,073	\$9,435,653	\$1,709,223	\$2,630,079	\$2,473,402	\$555,383	\$3,028,786	\$647,114	\$56,218
(6) Total Over Recovery for FY 2017	\$7,203,685	\$3,997,444	\$708,813	\$1,117,599	\$1,049,126	\$196,888	\$1,246,014	\$109,945	\$23,871
(7) Remaining Over (Under) For FY 2015	\$96,576	\$71,407	\$3,936	\$141,442	(\$67,802)	(\$34,333)	(\$102,135)	(\$18,859)	\$785
(8) Total Over (Under) Recovery	\$7,300,261	\$4,068,851	\$712,749	\$1,259,041	\$981,324	\$162,555	\$1,143,879	\$91,086	\$24,656
(9) Forecasted kWhs - October 1, 2017 through September 30, 2018	7,337,969,020	2,998,659,138	595,774,268	1,278,569,621	1,957,175,257	423,715,760	2,380,891,017	60,279,246	23,795,730
(10) Proposed Class-specific CapEx Reconciling Factor (Credit) per kWh		(\$0.00135)	(\$0.00119)	(\$0.00098)	(\$0.00050)	(\$0.00038)	(\$0.00048)	(\$0.00151)	(\$0.00103)

Columns (a), (b), (c), (d), (e), (g) per FY 2017 Electric Infrastructure, Safety, and Reliability Plan Reconciliation Filing, RIPUC Docket No. 4592, Attachment ASC-2, page 1
Column (f) Combination of Columns (d) and (e) - See Line Descriptions below

- (1) Total per FY 2017 Electric Infrastructure, Safety, and Reliability Plan Reconciliation Filing, RIPUC Docket No. 4592, Attachment AM-1, Page 1, Line (15)
(2) per R.I.P.U.C. 4323, Compliance Attachment 3A, (Schedule HSG-1), page 2, Line (10); Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(3) Line (2) ÷ Line (2) Total Column; Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(4) Line (1) Total Column x Line (3); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(5) per FY 2017 Electric Infrastructure, Safety, and Reliability Plan Reconciliation Filing, RIPUC Docket No. 4592, Attachment ASC-2, page2; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(6) Line (5) - Line (4); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(7) per FY 2017 Electric Infrastructure, Safety, and Reliability Plan Reconciliation Filing, RIPUC Docket No. 4592, Attachment ASC-2, page 3; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(8) Line (6) + Line (7); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(9) per Company forecasts; ; Column (f) sum of Columns (d) and (e); Total Column sum of Columns (a), (b), (c), (f), (g), (h)
(10) -1 x [Line (8) ÷ Line (9)], truncated to 5 decimal places

Compliance Attachment 13

Narragansett Electric Redlined Tariffs

Marked to show changes from those currently in effect

THE NARRAGANSETT ELECTRIC COMPANY
BASIC RESIDENTIAL RATE (A-16)
RETAIL DELIVERY SERVICE

AVAILABILITY

Electric delivery service under this rate is available for all domestic purposes in an individual private dwelling, an individual private apartment or an individual private condominium. Service is also available for farm customers where all electricity is delivered by the Company.

The Company may under unusual circumstances permit more than one set of living quarters to be served through one metering installation under this rate, but if so, the Customer Charge shall be multiplied by the number of separate living quarters so served.

Service under this rate is also available to residential condominium associations for service provided to common areas and facilities. The condominium association must provide documentation of the establishment of a residential condominium and a written statement identifying all buildings or units which are part of the condominium. Except at the Company's option, service to each individual unit shall be separately metered and billed apart from the common areas and facilities. If the Company permits more than one individual unit to be served through one metering installation, the Customer Charge shall be multiplied by the number of individual units served. Where a condominium includes space used exclusively for commercial purposes, all electric delivery service provided through the meter serving the commercial space will be charged at the appropriate commercial rate. Where a single metering installation records electric delivery service to both common areas/facilities and commercial space, all electric delivery service provided through the single meter will be billed under this rate. Electric delivery service provided to Company owned streetlights will be billed on the appropriate street and area lighting tariff.

A church and adjacent buildings owned and operated by the church may be served under this rate, but any such buildings separated by public ways must be billed separately.

MONTHLY CHARGE

The Monthly Charge will be the sum of the applicable Retail Delivery Service Charges set forth in RIPUC No. 2095, Summary of Retail Delivery Rates.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Program Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
BASIC RESIDENTIAL RATE (A-16)
RETAIL DELIVERY SERVICE

Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision
Transmission Service Charge Adjustment

The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision.

Transition Charge Adjustment

The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non Bypassable Transition Charge Adjustment Provision.

Standard Offer Adjustment

All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.

R.I.P.U.C. No. 2100
Sheet 2
Canceling R.I.P.U.C. No. 2082

THE NARRAGANSETT ELECTRIC COMPANY
BASIC RESIDENTIAL RATE (A-16)
RETAIL DELIVERY SERVICE

Energy Efficiency Programs

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.

Infrastructure, Safety and Reliability Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.

Customer Credit Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Customer Credit Provision as from time to time effective in accordance with law.

LIHEAP Enhancement Plan Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.

Revenue Decoupling Mechanism Provision

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
BASIC RESIDENTIAL RATE (A-16)
RETAIL DELIVERY SERVICE

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

~~Net Metering Provision and Qualifying Facilities Power Purchase Rate~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

~~Pension Adjustment Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

R.I.P.U.C. No. 2100
Sheet 3
Canceling R.I.P.U.C. No. 2082

THE NARRAGANSETT ELECTRIC COMPANY
BASIC RESIDENTIAL RATE (A-16)
RETAIL DELIVERY SERVICE

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

MINIMUM CHARGE

The minimum charge per month is the Customer Charge.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

~~Effective: February 1, 2013~~

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
LOW INCOME RATE (A-60)
 RETAIL DELIVERY SERVICE

AVAILABILITY

Service under this rate is available only to currently qualified customers for all domestic purposes in an individual private dwelling or an individual apartment, providing such customer meets both of the following criteria:

1. Must be the head of a household or principal wage earner; and
2. Must be presently receiving Supplemental Security Income from the Social Security Administration, be eligible for the low-income home energy assistance program, or one of the following from the appropriate Rhode Island agencies: Medicaid, Food Stamps, General Public Assistance or Family Independence Program.

It is the responsibility of the customer to annually certify, by forms provided by the Company, the continued compliance with the foregoing provisions.

The Company may under unusual circumstances permit more than one set of living quarters to be served through one meter under this rate, but if so, the kilowatt-hours eligible for the credit described below shall be multiplied by the number of separate living quarters so served.

MONTHLY CHARGE

The Monthly Charge will be the sum of the applicable Retail Delivery Service Charges set forth in RIPUC No. 2095, Summary of Retail Delivery Rates.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Programs Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Revenue Decoupling Mechanism Provision
Residential Assistance Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

~~Transmission Service Charge Adjustment~~

THE NARRAGANSETT ELECTRIC COMPANY
LOW INCOME RATE (A-60)
RETAIL DELIVERY SERVICE

~~———— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision.~~

~~Transition Charge Adjustment~~

~~———— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision.~~

~~Standard Offer Adjustment~~

~~———— All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service~~

~~Energy Efficiency Programs~~

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

R.I.P.U.C. No. 2101
———— Sheet 2
———— Canceling R.I.P.U.C. No. 2083

THE NARRAGANSETT ELECTRIC COMPANY
LOW INCOME RATE (A-60)
RETAIL DELIVERY SERVICE

Infrastructure, Safety and Reliability Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.

Customer Credit Provision

———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Customer Credit Provision as from time to time effective in accordance with law.

LIHEAP Enhancement Plan Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.

Revenue Decoupling Mechanism Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.

THE NARRAGANSETT ELECTRIC COMPANY
LOW INCOME RATE (A-60)
RETAIL DELIVERY SERVICE

Net Metering Provision and Qualifying Facilities Power Purchase Rate

~~_____ The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

Pension Adjustment Mechanism Provision

~~_____ The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

LOW INCOME DISCOUNT

_____ The Customer's total bill for service as determined based upon the provisions above, in addition to charges for generation service billed under the Complete Billing Service option pursuant to §2.1.1 of the Company's Terms and Conditions for Nonregulated Power Producers in effect from time to time, will be discounted by twenty-five (25) percent. Customers receiving benefits through the following programs will receive an additional discount of five (5) percent, totaling a total bill discount of thirty (30) percent: Medicaid, General Public Assistance, or Family Independence Program.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

~~_____ Effective: February 1, 2013~~

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE

AVAILABILITY

This service shall apply to Customers receiving service on any of the Company's retail delivery service tariffs who have a facility demand of 25 kilowatts or greater and meet the criteria in the class identified below:

- (i) who receive all or any portion of their electric supply from non-emergency generation unit(s) with a nameplate rating greater than 30 kW ("Generation Units"), where electricity received by the Customer from the Generation Units is not being delivered over Company-owned distribution facilities pursuant to an applicable retail delivery tariff, and
- (ii) who expect the Company to provide retail delivery service to supply the Customer's load at the service location when the Generation Units are not supplying all of that load.

~~Electric delivery service under this rate is applicable to customers with a facility demand of 25 kilowatts or more.~~

———Customers who receive incentive payments for the installation of non-emergency generation units configured for Combined Heat and Power ("CHP") through the Company's approved Energy Efficiency Plan after the effective date of this tariff, and who would otherwise be eligible for this rate, will receive retail delivery service on General C&I Rate G-02 or Large Demand Rate G-32, as applicable.

All Customers served on this rate must elect to take their total electric delivery service under the metering installation as approved by the Company

EXEMPTION FOR CUSTOMER ACCOUNTS ASSOCIATED WITH ELIGIBLE NET METERING SYSTEMS

Customers' accounts associated with Eligible Net Metering Systems, as defined in R.I Public Laws of 2011, Chapters 134 and 147, shall be exempt from back-up service rates commensurate with the size of the generating facility ~~and subject to the statutory three (3) percent cap on the aggregate amount of net metering in Rhode Island.~~

TYPES OF SERVICE

"Back-Up" Retail Delivery Service consists of the Company standing ready to provide retail delivery service to the Customer's load when a non-emergency generator that supplies electricity to the Customer without using Company-owned distribution facilities does not supply all of the Customer's load.

"Supplemental" Retail Delivery Service is the delivery over Company-owned distribution facilities of electricity which is utilized at the Customer's facilities.

MONTHLY CHARGE

The Monthly Charge will be the sum of the Back-Up Service Charges and the Supplemental Service Charges, as stated below.

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE

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~~THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE~~

DETERMINATION OF BILLING DEMAND FOR BILLING SUPPLEMENTAL AND BACK-UP per kW (DEMAND) CHARGES

The Billing Demand for each month for purposes of billing Back-Up and Supplemental Service shall be the greatest of the following:

- 1) The greatest fifteen-minute peak coincident demand of the generation meter(s) plus the demand from the meter(s) at the Customer's service entrance(s) occurring in such month during Peak hours as measured in kW;
- 2) 90% of the greatest fifteen-minute peak coincident demand of the generation meter(s) plus the demand from the meter(s) at the Customer's service entrance(s) occurring in such month during Peak hours as measured in kilovolt-amperes;
- 3) 75% of the greatest Demand as so determined above during the preceding eleven months.

BACK-UP RETAIL DELIVERY SERVICE

a) Rates for Back-Up Retail Delivery Service

Customer Charge per month See RIPUC No. 2095, Summary of Retail Delivery Rates

Distribution Charge per kW See RIPUC No. 2095, Summary of Retail Delivery Rates

The Distribution Charge per kW applicable to Back-up Retail Delivery Service shall be equal to ~~\$7.35~~\$6.96 (representing the base distribution kW charge applicable to Back-up Service as approved in RIPUC Docket No. ~~47704323~~), plus the approved Operation and Maintenance and CapEx factors applicable to Back-up Service, both per the Company's approved Infrastructure, Safety, and Reliability Plan, multiplied by a factor of 10%, representing the likelihood that, on average, an outage of an individual customer's generator will occur coincident with the Company's distribution system peak demand approximately 10% of the time.

b) Determination of Back-Up Service Kilowatt Demand

The Back-Up Service Demand shall be the greater of:

- 1) the fifteen-minute reading from the Customer's generation meter(s) as measured in kilowatts at the time of the Billing Demand in excess of 200 kW;

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- 2) 90% of the fifteen-minute reading from the Customer's generation meter(s) as measured in kilovolt-amperes at the time of the Billing Demand in excess of 200 kW; or
- 3) One hundred percent (100%) of the greatest Back-up Service Demand as determined above during the preceding eleven (11) months.

c) **Installation of Meters on Generation**

The Customer shall permit the Company to install meter(s) on the Generation Units providing electricity to the Customer, for purposes of billing under the terms of this rate. The meter shall be in accordance with the Company's reasonable specifications. The Customer will reimburse the Company for the

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~~**LARGE DEMAND BACK-UP SERVICE RATE (B-32)**~~
~~RETAIL DELIVERY SERVICE~~

installed cost of the meter and any associated equipment. The Customer shall provide reasonable access to the Company during normal business hours to read such meter in order to bill the Customer for service under this rate.

PEAK AND OFF-PEAK PERIODS

PEAK HOURS:	June - September	-- 8 a.m. - 10 p.m. Weekdays,
	December - February	-- 7 a.m. - 10 p.m. Weekdays
	October - November and	
	March - May	-- 8 a.m. - 9 p.m. Weekdays
OFF-PEAK HOURS:	All other hours	

Weekdays shall mean Monday through Friday, excluding the following holidays: New Year's Day, President's Day, Memorial Day, Independence Day, Columbus Day (observed), Labor Day, Veterans Day, Thanksgiving Day, and Christmas Day.

SUPPLEMENTAL RETAIL DELIVERY SERVICE

a) **Rates for Supplemental Retail Delivery Service**

<u>Transmission Charge per kW</u>	See RIPUC No. 2095, Summary of Retail Delivery Rates
<u>Distribution Charge per kW in excess of 200 kW</u>	See RIPUC No. 2095, Summary of Retail Delivery Rates
<u>Distribution Charge per kWh</u>	See RIPUC No. 2095, Summary of Retail Delivery Rates
<u>Non-Bypassable Transition Charge per kWh</u>	See RIPUC No. 2095, Summary of Retail

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Delivery Rates

b) Assessment of Kilowatt-hour Charges

For purposes of billing kWh charges for Supplemental Distribution and Transmission Service, Customers will be billed on the greater of (i) the actual kWh delivered by the Company or (ii) 90% of the actual kVAh delivered.

For purposes of billing kWh charges for Standard Offer Service, Non-Bypassable Transition ~~Charge Service~~ and Energy Efficiency Programs, Customers will be billed on actual kWh delivered by the Company.

c) Determination of Kilowatt Demand

The Supplemental Distribution Service Demand for each month shall be the Billing Demand in excess of the Back-up Service Demand, but in no case less than 0 kW.

The Supplemental Transmission Service Demand for each month shall be the greater of:

- 1) The fifteen-minute peak from the meter(s) at the Customer's service entrance(s) as measured in

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- kW at the time of Billing Demand; or
- 2) 90% of the fifteen-minute peak demand from the meter(s) at the Customer's service entrance(s) as measured in kilovolt-amperes at the time of Billing Demand.

OPTIONAL DETERMINATION OF DEMAND

A Customer who has been served under this rate for one year or more may upon written request have the Demand for each month used for Supplemental Service be based upon the greatest of items (1) and (2) set forth above for Billing Demand, beginning with the next month after such request and running for a period of not less than two consecutive months. In such case, the Distribution Charge per kW, the Distribution Charge per kWh, the Transmission Charge per kW, and the Transmission Charge per kWh for Supplemental Service will be increased by 20% during any such period.

In addition, the Company may, at its discretion, agree to a lower demand determination for Back-Up Service below fifteen-minute peak coincident demand of the generation meter(s) if a Customer has installed equipment or configured its facilities in such a manner that automatically limits the requirement for Back-Up Service to the lower agreed-upon demand. Under such a situation, the Customer must demonstrate to the Company's reasonable satisfaction that the Customer's facilities are configured so as to limit the demand that can be placed on the distribution system, or must install and maintain, at no cost to the Company, an automated demand limiter or other similar device as agreed to by the Company which limits deliveries to the Customer over the Company's distribution system based on the lower agreed-upon demand. This equipment can not adversely affect the operation of the Company's distribution system or service to other customers. Such interruptible Back-

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LARGE DEMAND BACK-UP SERVICE RATE (B-32)
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Up Service shall be negotiated by the Customer and the Company under a separate contract which shall be specific to an individual customer's circumstances.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Programs Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

Transmission Service Charge Adjustment

~~———— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision. This provision shall not apply for Back Up Retail Delivery Service and shall only apply to Supplemental Retail Delivery Service.~~

Transition Charge Adjustment

~~———— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non Bypassable Transition Charge Adjustment Provision. This provision shall not apply for Back Up Retail Delivery Service and shall only apply to Supplemental Retail Delivery Service.~~

Standard Offer Adjustment

~~———— All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service. This provision shall not apply for Back Up Retail Delivery Service and shall only apply to Supplemental Retail Delivery Service.~~

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Issued: August 16, 2018

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THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE

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Energy Efficiency Programs

—The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law. This provision shall not apply for Back Up Retail Delivery Service and shall only apply to Supplemental Retail Delivery Service.

Infrastructure, Safety and Reliability Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.

Customer Credit Provision

—The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.

LIHEAP Enhancement Plan Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.

Revenue Decoupling Mechanism Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.

Net Metering Provision and Qualifying Facilities Power Purchase Rate

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.

Pension Adjustment Mechanism Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE

~~RETAIL DELIVERY SERVICE~~

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff. This provision shall not apply for Back-Up Retail Delivery Service and shall only apply to Supplemental Retail Delivery Service.

CREDIT FOR HIGH VOLTAGE DELIVERY

If the Customer takes delivery at the Company's supply line voltage, not less than 2400 volts, and the Company is saved the cost of installing any transformer and associated equipment, a credit per kilowatt of supplemental distribution billing demand for such month shall be allowed against the amount determined under the preceding provisions. See RIPUC No. 2095, Summary of Retail Delivery Rates.

An additional credit per kilowatt of the supplemental distribution billing demand for such month shall also be allowed if the Customer accepts delivery at transmission level voltage, not less than ~~115,000 volts~~ 69 kV, and the Company is saved the cost of installing any transformer and associated equipment. See RIPUC No. 2095, Summary of Retail Delivery Rates.

The total amount of the credit allowed under this provision shall not exceed the sum of the Customer Charge, the Distribution Charge per kW and the Distribution Charge per kWh.

HIGH-VOLTAGE METERING ADJUSTMENT

The Company reserves the right to determine the metering installation. Where service is metered at the Company's supply line voltage, in no case less than 2400 volts, thereby saving the Company transformer losses, a discount of 1% will be allowed from the amount determined under the preceding provisions.

SECOND FEEDER SERVICE

Except as provided below, Customers receiving second feeder service shall pay a charge per 90% of KVA of reserved second feeder capability. See RIPUC No. 2095, Summary of Retail Delivery Rates. The charge for second feeder capability shall apply only to Customers with second feeder capability installed on or after May 1, 1998. The charge for second feeder capability shall not apply to Customers taking service within the Capital Center of Providence or within the downtown Providence underground network system. The Company's Line Extension and Construction Advance Policy 3 shall apply to determine any advance contribution by the customer, using an estimate of revenues to be derived from this second feeder rate. The Company reserves the right to decline second feeder service for engineering reasons.

An additional charge per 90% of KVA of reserved second feeder capability equal to the credit for high voltage delivery for customers taking service at not less than 2400 volts shall be charged if an additional transformer is required at the Customer's facility. See RIPUC No. 2095, Summary of Retail Delivery Rates

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

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LARGE DEMAND BACK-UP SERVICE RATE (B-32)
RETAIL DELIVERY SERVICE

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~~RETAIL DELIVERY SERVICE~~

GROSS EARNINGS TAX CREDIT FOR MANUFACTURERS

Consistent with the gross receipts tax exemption provided in Section 44-13-35 of Rhode Island General Laws, eligible manufacturing customers will be exempt from the Gross Earnings Tax to the extent allowed by the Division of Taxation.

Eligible manufacturing customers are those customers who have on file with the Company a valid certificate of exemption from the Rhode Island sales tax (under section 44-18-30(7) of Rhode Island General Laws) indicating the customer's status as a manufacturer. If the Division of Taxation (or other Rhode Island taxing authority with jurisdiction) disallows any part or all of the exemption as it applies to a customer, the customer will be required to reimburse the Company in the amount of the credits provided to such customer which were disallowed, including any interest required to be paid by the Company to such authority.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

Effective: February 1, 2013

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
SMALL C&I RATE (C-06)
RETAIL DELIVERY SERVICE

AVAILABILITY

Electric delivery service under this rate is available for all purposes. If electricity is delivered through more than one meter, except at the Company's option, the Monthly Charge for service through each meter shall be computed separately under this rate. Notwithstanding the foregoing, the Company may require any customer with a 12-month average demand greater than 200 kW to take service on the Large Demand Rate G-32.

MONTHLY CHARGE

The Monthly Charge will be the sum of the applicable Retail Delivery Service Charges set forth in RIPUC No. 2095, Summary of Retail Delivery Rates.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Programs Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

~~Transmission Service Charge Adjustment~~

~~——— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision.~~

~~Transition Charge Adjustment~~

~~——— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non Bypassable Transition Charge Adjustment Provision.~~

~~Standard Offer Adjustment~~

~~——— All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

THE NARRAGANSETT ELECTRIC COMPANY
SMALL C&I RATE (C-06)
RETAIL DELIVERY SERVICE

Energy Efficiency Programs

~~—The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

Infrastructure, Safety and Reliability Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

Customer Credit Provision

~~—The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

MINIMUM CHARGE

Metered Service: See RIPUC No. 2095, Summary of Retail Delivery Rates
Unmetered Service: See RIPUC No. 2095, Summary of Retail Delivery Rates

However, if the kVA transformer capacity needed to serve a customer exceeds 25 kVA, the minimum charge will be increased for each kVA in excess of 25 kVA. See Additional Minimum Charge, RIPUC No. 2095, Summary of Retail Delivery Rates.

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THE NARRAGANSETT ELECTRIC COMPANY
SMALL C&I RATE (C-06)
RETAIL DELIVERY SERVICE

UNMETERED ELECTRIC SERVICE

Unmetered services are usually not permitted or desirable. However, the Company recognizes that there are certain instances where metering is not practical. ~~Examples of such locations are telephone booths and fire box lights.~~ The monthly bill will be computed by applying the rate schedule to a use determined by multiplying the total load in kilowatts by 730 hours. However, the energy use may be adjusted after tests of the unmetered equipment indicate lesser usage. When unmetered service is provided the aforesaid customer charge will be waived and the Unmetered Service Charge per month per location will be implemented.

GROSS EARNINGS TAX

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
SMALL C&I RATE (C-06)
RETAIL DELIVERY SERVICE

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

GROSS EARNINGS TAX CREDIT FOR MANUFACTURERS

Consistent with the gross receipts tax exemption provided in Section 44-13-35 of Rhode Island General Laws, eligible manufacturing customers will be exempt from the Gross Earnings Tax to the extent allowed by the Division of Taxation.

Eligible manufacturing customers are those customers who have on file with the Company a valid certificate of exemption from the Rhode Island sales tax (under section 44-18-30(7) of Rhode Island General Laws) indicating the customer's status as a manufacturer. If the Division of Taxation (or other Rhode Island taxing authority with jurisdiction) disallows any part or all of the exemption as it applies to a customer, the customer will be required to reimburse the Company in the amount of the credits provided to such customer which were disallowed, including any interest required to be paid by the Company to such authority.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

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THE NARRAGANSETT ELECTRIC COMPANY
SMALL C&I RATE (C-06)
RETAIL DELIVERY SERVICE

Effective: February 1, 2013

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE

AVAILABILITY

Electric delivery service under this rate is available for all purposes to customers with a Demand of 10 kilowatts or more. If electricity is delivered through more than one meter, except at the Company's option, the Monthly Charge for service through each meter shall be computed separately under this rate. Notwithstanding the foregoing, the Company may require any customer with a 12-month average Demand greater than 200 kW to take service on the Large Demand Rate G-32.

This rate will also apply to customers who receive incentive payments for the installation of non-emergency generation configured to provide Combined Heat and Power ("CHP") through the Company's approved Energy Efficiency Plan after the effective date of this tariff, and who would otherwise be eligible to receive service on Large Back-up Service Rate B-32.

This rate is also available to customer accounts associated with Eligible Net Metering Systems, as defined in R.I Public Laws of 2011, Chapters 134 and 147, who are therefore exempt from the backup service rates. However, any customer exempted from the backup service rates under this provision shall nevertheless be required to install metering pursuant to the backup service tariff that shall provide information on the operation of the generation unit.

MONTHLY CHARGE

The Monthly Charge will be the sum of the Retail Delivery Service Charges set forth in the RIPUC No. 2095, Summary of Retail Delivery Rates.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Programs Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision
~~Transmission Service Charge Adjustment~~

~~—The prices under this rate as set forth under "Monthly Charge" may be adjusted from time to time in the~~

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
 RETAIL DELIVERY SERVICE

~~manner described in the Company's Transmission Service Cost Adjustment Provision.~~

Transition Charge Adjustment

~~——— The prices under this rate as set forth under "Monthly Charge" may be adjusted from time to time in the manner described in the Company's Non-Bypassable Transition Charge Adjustment Provision.~~

Standard Offer Adjustment

~~——— All Customers served on this rate must pay any charges required pursuant to the terms of the Company's Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
 RETAIL DELIVERY SERVICE

Energy Efficiency Programs

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

Infrastructure, Safety and Reliability Provision

~~——— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

Customer Credit Provision

~~——— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

LIHEAP Enhancement Plan Provision

~~——— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

Revenue Decoupling Mechanism Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

Net Metering Provision and Qualifying Facilities Power Purchase Rate

 Issued: August 16, 2018

 Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

~~Pension Adjustment Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

DEMAND

The Demand for each month under ordinary load conditions shall be the greatest of the following:

- a) The greatest fifteen-minute peak occurring during such month as measured in kilowatts,
- b) 90% of the greatest fifteen-minute peak occurring during the month as measured in kilovolt-amperes, where the Customer's Demand exceeds 75 kilowatts,

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GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE

- c) 75% of the greatest Demand as so determined above during the preceding eleven months,
- d) 10 kilowatts.

Any Demands established during the eleven months prior to the application of this rate shall be considered as having been established under this rate.

Any Demand established during the Scheduled Maintenance Period, as defined below, will not be considered during billing periods subsequent to the Scheduled Maintenance Period in the calculation of c) above.

OPTIONAL DETERMINATION OF DEMAND

A Customer who has been served hereunder for one year or more may upon written request have the

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE

Demand for each month, beginning with the next month after such request and running for a period of not less than two consecutive months, be based upon the greatest of items a), b) and d) above. In such case, the Distribution Charge per kW, the Distribution Charge per kWh, the Transmission Charge per kW, and the Transmission per kWh will be increased by 20% during any such period.

COMBINED HEAT AND POWER (“CHP”) PROGRAM PROVISIONS

Minimum Demand

Customers who receive an incentive payment for the installation of a CHP non-emergency generation unit through the Company’s Energy Efficiency Program after the effective date of this tariff will be subject to a monthly Minimum Demand Charge. For Customers subject to this CHP Minimum Demand Provision, the monthly Demand will be the greater of:

- a) the Demand as determined above; or
- b) the Minimum Demand, which shall be 50% of the greatest fifteen-minute reading from the Customer’s generation meter(s) as measured in kilowatts during the month;

The Customer Charge, Transmission Demand Charge, all per kWh charges, and any other applicable charges and credits will be in addition to the Minimum Demand Charge.

Scheduled Maintenance

Customers may, at their option, request one annual Scheduled Maintenance Period which may occur during no more than five (5) consecutive week-days during the months of April, May, October and November. This request must be submitted to the Company in writing at least 30 days in advance, and must specify the exact dates and duration of the Scheduled Maintenance Period. The Company will notify the Customer in writing within five (5) business days of receiving the Customer’s request whether the Scheduled Maintenance Period is acceptable. Meter readings during this Scheduled Maintenance Period will be used in determining the Customer’s Demand for the current month, but will not be used during subsequent billing periods for purposes of determining Demand (See Demand above).

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE

Metering Requirements

The Customer shall permit the Company to install meter(s) on the Generation Units providing electricity to the Customer, for purposes of billing under the terms of this rate. The meter shall be in accordance with the Company’s reasonable specifications. The Customer will reimburse the Company for the installed cost of the meter and any associated equipment. The Customer shall provide reasonable access to the Company during normal business hours to read such meter in order to bill the Customer for service under this rate.

CREDIT FOR HIGH VOLTAGE DELIVERY

Issued: August 16, 2018

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL C&I RATE (G-02)
RETAIL DELIVERY SERVICE

If the Customer takes delivery at the Company's supply line voltage, not less than 2,400 volts, and the Company is saved the cost of installing any transformer and associated equipment, a credit per kilowatt of billing demand for such month shall be allowed against the amount determined under the preceding provisions. See RIPUC No. 2095, Summary of Retail Delivery Rates.

HIGH-VOLTAGE METERING ADJUSTMENT

The Company reserves the right to determine the metering installation. Where service is metered at the Company's supply line voltage, in no case less than 2400 volts, thereby saving the Company transformer losses, a discount of 1% will be allowed from the amount determined under the preceding provisions.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

GROSS EARNINGS TAX CREDIT FOR MANUFACTURERS

Consistent with the gross receipts tax exemption provided in Section 44-13-35 of Rhode Island General Laws, eligible manufacturing customers will be exempt from the Gross Earnings Tax to the extent allowed by the Division of Taxation.

Eligible manufacturing customers are those customers who have on file with the Company a valid certificate of exemption from the Rhode Island sales tax (under section 44-18-30(7) of Rhode Island General Laws) indicating the customer's status as a manufacturer. If the Division of Taxation (or other Rhode Island taxing authority with jurisdiction) disallows any part or all of the exemption as it applies to a customer, the customer will be required to reimburse the Company in the amount of the credits provided to such customer which were disallowed, including any interest required to be paid by the Company to such authority.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

~~Effective: February 1, 2013~~

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THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
RETAIL DELIVERY SERVICE

AVAILABILITY

Electric delivery service shall be taken under this rate for all purposes by any customer who is placed on the rate by the Company in accordance with this paragraph. The Company shall place on this rate any customer who has a 12-month average ~~metered demand~~ of 200 kW or greater for 3 consecutive months as soon as practicable, based on the greatest fifteen minute peak, as measured in kilowatts, occurring during any hour of the month.

If electricity is delivered through more than one meter, except at the Company's option, the Monthly Charge for delivery service through each meter shall be computed separately under this rate. If any electricity is delivered hereunder at a given location, then all electricity deliveries by the Company at such location shall be delivered hereunder.

~~New Customers Placed on Rate G-32:~~ Service will initially be taken under this rate by any new customer who requests service capability of 225 kVA or greater. The Company may require a customer with a 12-month average metered demand greater than 200 kW for twelve consecutive months to receive service on this rate.

~~Transfers From Rate G-32:~~ Any customer whose 12-month average demand is less than 180 kW for twelve consecutive months may elect to transfer from the Large Demand Rate G-32 to another available rate. The Company may require a customer with a 12-month average metered demand of less than 180 kW for twelve consecutive months to receive service on another available rate.

This rate will apply to customers who receive incentive payments for the installation of non-emergency generation configured to provide Combined Heat and Power ("CHP") through the Company's approved Energy Efficiency Plan after the effective date of this tariff, and who would otherwise be eligible to receive service on Large Back-up Service Rate B-32.

This rate is also available to customer accounts associated with Eligible Net Metering Systems, as defined in R.I Public Laws of 2011, Chapters 134 and 147, who are therefore exempt from the backup service rates. However, any customer exempted from the backup service rates under this provision shall nevertheless be required to install metering pursuant to the backup service tariff that shall provide information on the operation of the generation unit.

MONTHLY CHARGE

The Monthly Charge will be the sum of the Retail Delivery Service Charges set forth in the RIPUC No. 2095, Summary of Retail Delivery Rates.

PEAK OFF-PEAK PERIODS

PEAK HOURS:	June - September	-- 8 a.m. - 10 p.m. Weekdays
	December - February	-- 7 a.m. - 10 p.m. Weekdays
	October – November and	
	March - May	-- 8 a.m. - 9 p.m. Weekdays

OFF-PEAK HOURS: All other hours

Weekdays shall mean Monday through Friday, excluding the following holidays: New Year's Day,

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THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
RETAIL DELIVERY SERVICE

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~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**LARGE DEMAND RATE (G-32)**~~
~~RETAIL DELIVERY SERVICE~~

President's Day, Memorial Day, Independence Day, Columbus Day (observed), Labor Day, Veteran's Day, Thanksgiving Day, and Christmas Day.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Program Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

BILLING DEMAND

The Billing Demand for each month under ordinary load conditions shall be the greatest of the following:

- a) The greatest fifteen-minute peak occurring in such month during Peak hours as measured in kilowatts,
- b) 90% of the greatest fifteen-minute peak occurring in such month during Peak hours as measured in kilovolt-amperes,
- c) 75% of the greatest Billing Demand as so determined above during the preceding eleven months, and
- d) 10 kilowatts.

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RETAIL DELIVERY SERVICE

Any Billing Demand established during the Scheduled Maintenance Period, as defined below, will not be considered during billing periods subsequent to the Scheduled Maintenance Period in the calculation of c) above.

Transmission Service Charge Adjustment

——— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision.

Transition Charge Adjustment

——— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision.

Standard Offer Adjustment

——— All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.

Energy Efficiency Programs

——— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.

Infrastructure, Safety and Reliability Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.

Customer Credit Provision

——— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Customer Credit Provision as from time to time effective in accordance with law.

LIHEAP Enhancement Plan Provision

——— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.

Revenue Decoupling Mechanism Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
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THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
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Net Metering Provision and Qualifying Facilities Power Purchase Rate

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.

Pension Adjustment Mechanism Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.

OPTIONAL DETERMINATION OF BILLING DEMAND

A Customer who has been served hereunder for one year or more may upon written request have the Billing Demand for each month, beginning with the next month after such request and running for a period of not less than two consecutive months, be based upon the greatest of items (a), (b) and (d) above. In such case, the Distribution Charge per kW, the Distribution Charge per kWh, the Transmission Charge per kW and the Transmission per kWh will be increased by 20% during any such period.

COMBINED HEAT AND POWER ("CHP") PROVISIONS

Minimum Demand

Customers who receive an incentive payment for the installation of a CHP non-emergency generation unit through the Company's Energy Efficiency Program after the effective date of this tariff will be subject to a monthly Minimum Demand Charge. For Customer's subject to this CHP Minimum Demand Charge Provision, the monthly Billing Demand will be the greater of:

- a) the Billing Demand as determined above; or
- b) the Minimum Billing Demand, which shall be 50% of the greatest fifteen-minute reading from the Customer's generation meter(s) as measured in kilowatts during peak hours.

The Customer Charge, Transmission Demand Charge, all per kWh charges, and any other applicable charges and credits will be in addition to the Minimum Demand Charge.

Scheduled Maintenance

Customers may, at their option, request one annual Scheduled Maintenance Period which may occur during no more than five (5) consecutive week-days during the months of April, May, October, and November. This request must be submitted to the Company in writing at least 30 days in advance, and must specify the exact

THE NARRAGANSETT ELECTRIC COMPANY
LARGE DEMAND RATE (G-32)
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dates and duration of the Scheduled Maintenance Period. The Company will notify the Customer in writing within five (5) business days of receiving the Customer's request whether the Scheduled Maintenance Period is acceptable. Meter readings during this Scheduled Maintenance Period will be used in determining the Customer's Billing Demand for the current month, but will not be used during subsequent billing periods for purposes of determining Billing Demand (See Billing Demand above).

Metering Requirements

The Customer shall permit the Company to install meter(s) on the Generation Units providing electricity to the Customer, for purposes of billing under the terms of this rate. The meter shall be in accordance with the Company's reasonable specifications. The Customer will reimburse the Company for the installed cost of the meter and any associated equipment. The Customer shall provide reasonable access to the Company during normal business hours to read such meter in order to bill the Customer for service under this rate.

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~~THE NARRAGANSETT ELECTRIC COMPANY~~
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~~RETAIL DELIVERY SERVICE~~

CREDIT FOR HIGH VOLTAGE DELIVERY

If the Customer takes delivery at the Company's supply line voltage, not less than 2,400 volts, and the Company is saved the cost of installing any transformer and associated equipment, a credit per kilowatt of ~~Billing Demand~~ for such month shall be allowed against the amount determined under the preceding provisions. See RIPUC 2095, Summary of Retail Delivery Rates.

An additional credit per kilowatt of the ~~Billing Demand~~ for such month shall also be allowed if said customer accepts delivery at transmission level voltage, not less than ~~115,000 volts~~ 69 kV, and the Company is saved the cost of installing any transformer and associated equipment. See RIPUC No. 2095, Summary of Retail Delivery Rates.

The total amount of the credit allowed under this provision shall not exceed the sum of the Customer Charge, the Distribution Charge per kW, and the Distribution Charge per kWh.

HIGH-VOLTAGE METERING ADJUSTMENT

The Company reserves the right to determine the metering installation. Where service is metered at the Company's supply line voltage, in no case less than 2400 volts, thereby saving the Company transformer losses, a discount of 1% will be allowed from the amount determined under the preceding provisions.

SECOND FEEDER SERVICE

Except as provided below, Customers receiving second feeder service shall pay a charge per 90% of KVA of reserved second feeder capability. See RIPUC No. 2095, Summary of Retail Delivery Rates. The charge for second feeder capability shall apply only to Customers with second feeder capability installed on or after May 1, 1998. The charge for second feeder capability shall not apply to Customers taking service within the Capital

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Center of Providence or within the downtown Providence underground network system. The Company's Line Extension and Construction Advance Policy 3 shall apply to determine any advance contribution by the eCustomer, using an estimate of revenues to be derived from this second feeder rate. The Company reserves the right to decline second feeder service for engineering reasons.

An additional charge per 90% of KVA of reserved second feeder capability equal to the credit for high voltage delivery for customers taking service at not less than 2400 volts shall be charged if an additional transformer is required at the Customer's facility. See RIPUC No. 2095, Summary of Retail Delivery Rates.

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 RETAIL DELIVERY SERVICE~~

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

GROSS EARNINGS TAX CREDIT FOR MANUFACTURERS

Consistent with the gross receipts tax exemption provided in Section 44-13-35 of Rhode Island General Laws, eligible manufacturing customers will be exempt from the Gross Earnings Tax to the extent allowed by the Division of Taxation.

Eligible manufacturing customers are those customers who have on file with the Company a valid certificate of exemption from the Rhode Island sales tax (under section 44-18-30(7) of Rhode Island General Laws) indicating the customer's status as a manufacturer. If the Division of Taxation (or other Rhode Island taxing authority with jurisdiction) disallows any part or all of the exemption as it applies to a customer, the customer will be required to reimburse the Company in the amount of the credits provided to such customer which were disallowed, including any interest required to be paid by the Company to such authority.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

Effective: April 1, 2014

THE NARRAGANSETT ELECTRIC COMPANY
STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)
RETAIL DELIVERY SERVICE

AVAILABILITY

This service shall be available to all Customers meeting the following criteria:

1. The Customer is a “Merchant Generator” who owns and operates a generating facility with one or more generating units with an aggregate generating capacity of 50 MW or more and where all, or virtually all, of the electricity produced by the generating facility is delivered into the transmission grid for resale (net of any self-supplied Station Power);
2. The Customer’s generating facility is interconnected directly or indirectly with high voltage facilities at 115 kV or greater where the high voltage facilities serving the customer are sized for deliveries into the transmission grid; and
3. The Customer receives deliveries of electricity from time to time directly or indirectly through the high voltage facilities to serve all or portion of the Customer’s Station Power requirements at the generating facility.

This rate shall be mandatory for any Customer meeting the above listed criteria if such Customer arranges its own transmission service for delivery of Station Power into the generating facility, as described below under “Transmission Service Arrangements”. Once a Customer takes service under this rate, the Customer may not choose to take service under a different rate without the consent of the Company.

DEFINITIONS

As used in this tariff:

“Merchant Generator” means a person or entity that owns and operates an electric power production facility and sells the output from such facility (net of self-supplied Station Power), either directly or through a marketer, at wholesale through the transmission grid.

“Station Power” means electrical energy and/or capacity used by the Customer for heating, lighting, power for station auxiliaries, office equipment, and/or other power production operating purposes.

TYPE OF SERVICE

Station Power Delivery and Reliability Service consists of delivery service through high voltage and/or other interconnected facilities to serve all or a portion of the Customer’s Station Power requirements at the generating facilities.

DELIVERY POINT CONSOLIDATION

If the Customer has more than one delivery point for station service deliveries into interrelated generating facilities, the Company may consolidate the metering and delivery points into one billing account for purposes of billing under this rate.

THE NARRAGANSETT ELECTRIC COMPANY
STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)
RETAIL DELIVERY SERVICE

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~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)**~~
~~RETAIL DELIVERY SERVICE~~

MONTHLY CHARGE

Customers must select either Option A or Option B. The Monthly Charge will be the sum of the Station Power Delivery Service Charges stated on RIPUC No. 2095, Summary of Retail Delivery Rates for the applicable option. Once a Customer selects an Option, the Customer must remain on that Option for 12 consecutive months before changing Options.

BILLING DETERMINANTS FOR TRANSITION AND ENERGY EFFICIENCY CHARGES

Option A – Monthly Netting

Under Option A, for purposes of determining whether the alternative kilowatt-hour charges apply for the Non-Bypassable Transition Charge and the Energy Efficiency Programs Charge, the Company will net gross generator output against remotely supplied station service deliveries each month. The charge for each month for such components shall be the higher of (i) the fixed charge or (ii) the kilowatt-hour charge multiplied by the net kilowatt-hours delivered for the month if the deliveries exceed generation output for the month.

Option B – Hourly Netting

Under Option B, for purposes of determining the kilowatt-hour charges that apply for the Non-Bypassable Transition Charge and the Energy Efficiency Programs Charge, the Company will net gross generator output against remotely supplied station service deliveries each hour. The charge for each month shall be the kilowatt-hour charge multiplied by the net kilowatt-hours delivered for the hour if the deliveries exceed generation output for such hour.

RATE ADJUSTMENT CLAUSE APPLICABILITY

Option A – Monthly Netting

The charges for delivery service under Option A of this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Program Provision
LIHEAP Enhancement Plan Provision
Transition Cost Adjustment Provision

Option B – Hourly Netting

The charges for delivery service under Option B this rate shall be subject to adjustment pursuant to the following provisions:

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 RETAIL DELIVERY SERVICE

Customer Credit Provision
Energy Efficiency Program Provision
LIHEAP Enhancement Plan Provision
Transition Cost Adjustment Provision

~~The Transition Charge Adjustment Provision, the Energy Efficiency Program Provision, the Standard Offer Adjustment Provision, and the Transmission Service Charge Adjustment Provision shall not apply to Option A of this Rate.~~

~~———— The Standard Offer Adjustment Provision and the Transmission Service Charge Adjustment Provision shall not apply to Option B of this Rate.~~

Customer Credit Provision

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

LIHEAP Enhancement Plan Provision

~~———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

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Sheet 3

Canceling R.I.P.U.C. No. 2091

~~THE NARRAGANSETT ELECTRIC COMPANY
STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)
 RETAIL DELIVERY SERVICE~~

TRANSMISSION SERVICE ARRANGEMENTS

Any Customer served under this rate must make its own arrangements for transmission service to the Customer's generating facility for delivery of Station Power. Such arrangements must be made with the appropriate transmission provider(s) pursuant to a tariff or tariffs jurisdictional to the Federal Energy Regulatory Commission (FERC) in order to assure that the Company is not required to account for any load delivered into the Customer's facility for Station Power for transmission billings assessed on the Company pursuant to FERC jurisdictional transmission tariffs applicable to the Company. This transmission service is distinguishable and separate from transmission service or interconnection arrangements that permit the Customer to deliver output from the generating facility into the transmission grid.

ARRANGEMENTS FOR GENERATION SERVICE

Any Customer served under this rate must either (1) establish a settlement account with ISO-New England, Inc., for power supply and must use the settlement account to arrange for any Station Power supply that is not self-supplied at the generating facility or (2) purchase electricity directly from a nonregulated power producer. By electing service under this tariff, the Customer agrees not to take service at any time under the Company's Standard Offer Service Tariff.

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THE NARRAGANSETT ELECTRIC COMPANY
STATION POWER DELIVERY AND RELIABILITY SERVICE RATE (M-1)
RETAIL DELIVERY SERVICE

OTHER LOW VOLTAGE SERVICE EXCLUDED

Any Customer served under this rate who also is receiving Station Power service or other retail delivery service through a separate distribution feeder that is not associated with the facilities through which the Customer delivers generated electricity into the transmission system must take such delivery service through a separate applicable retail delivery service tariff that is separately metered and established as a separate account.

OTHER FACILITIES EXCLUDED

This rate applies only to Station Power. The Customer may not use this rate to receive or provide power to other non-generation related facilities, the use of which falls outside of the definition of "Station Power", as defined in this rate.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this rate.

~~Effective: February 1, 2013~~

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THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT (S-05)
RETAIL DELIVERY SERVICE

AVAILABILITY

Street and Area Lighting Service is available under this rate to any municipal city or town, any fire district, any regional school district, any municipal water utility board, Kent County Water Authority, Rhode Island Commerce Corporation, Quonset Development Corporation, Rhode Island Airport Corporation, Narragansett Bay Commission, and the State of Rhode Island (collectively, and each individually, hereinafter referred to as Customer) in accordance with the qualifications and specifications set forth below and all provisions and terms as further defined in applicable attachment agreements.

Customers who have received service under the Company's General Street and Area Lighting Rate S-14 or Decorative Street and Area Lighting Service Rate S-06 and (1) have purchased street and area lighting facilities, including dedicated poles, standards, or accessories pursuant to R.I.G.L. § 39-30-1 *et seq.*; or (2) have otherwise purchased street and area lighting facilities consistent with the requirements described in R.I.G.L. § 39-30-1 *et seq.*, shall be served under this rate, provided that the Customer has complied with all provisions and terms of the rates and any related attachment agreements. Service under this rate is contingent upon the execution of a written purchase and sale agreement for the Company's designated street and area lighting facilities, and dedicated poles, standards or accessories, the completed transfer of title to the facilities from the Company to the Customer, and the execution of and compliance with associated attachment agreements between the Customer and the Company. Any street and area lighting additions, removals, or replacements performed by the Customer shall be served on this tariff provided the Customer is compliant with all terms and provisions of this tariff and attachment agreements, and written notice is provided to the Company.

Service provided under this tariff shall be unmetered. The type of service supplied and delivery service voltage shall be determined by the Company in accordance with the Company's Specifications for Electrical Installations.

Street and Area Lighting Service under this rate does not include maintenance of street and area lighting equipment owned by the Customer. The Customer shall be responsible for providing maintenance, and absent a separate written contract between the Company and the Customer, the Company shall have no obligation to maintain facilities and equipment owned by the Customer.

STREET AND AREA LIGHTING – CUSTOMER-OWNED EQUIPMENT

RATE

The following are unmetered annual billable kWh delivered values for specific individual light source types functioning on a designated operating schedule for applicable customer-owned street and area lights. These annual billable kWh deliveries for the specified light source type/wattage and operating schedule shall be applied to customer-owned street and area lights that require annual kWh deliveries that are less than or equal to the values indicated below as determined by the Company.

1. Annual Billable kWh Deliveries

Incandescent & High Intensity Discharge (HID) Light Sources:

<u>Light Source Type</u>	<u>Nominal Wattage</u>	<u>Billable Wattage</u>	<u>Continuous</u>	<u>Annual Billable kWh Delivered</u>		
				<u>Operating Schedule</u>		
				<u>Dusk-To-Dawn</u>	<u>Dimming-70%</u>	<u>Part-Night-4hr</u>
Incandescent (INC)	105	105	920	438	392	285
	205	205	1,796	856	766	557

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THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT (S-05)
RETAIL DELIVERY SERVICE

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~~STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05~~
~~RETAIL DELIVERY SERVICE~~

~~RATE (CONTINUED)~~

Incandescent & High Intensity Discharge (HID) Light Sources (continued):

<u>Light Source Type</u>	<u>Nominal Wattage</u>	<u>Billable Wattage</u>	<u>Annual Billable kWh Delivered</u>			
			<u>Continuous</u>	<u>Dusk-To-Dawn</u>	<u>Dimming-70%</u>	<u>Part-Night-4hr</u>
Mercury Vapor (MV)	100	130	1,139	543	486	353
	175	211	1,848	881	789	573
	250	307	2,689	1,282	1,147	834
	400	477	4,179	1,991	1,783	1,295
	1,000	1,095	9,592	4,572	4,092	2,973
Metal Halide (MH)	400	451	3,951	1,883	1,685	1,224
	1,000	1,078	9,443	4,501	4,028	2,927
High Pressure Sodium (HPS)	50	61	534	255	228	166
	70	86	753	359	321	233
	100	118	1,034	493	441	320
	150	173	1,515	722	647	470
	250	304	2,663	1,269	1,136	825
	400	470	4,117	1,962	1,756	1,276

¹ Billable Wattage represents the total luminaire energy consumption including the ballast, control, and other applicable adjustments.

Solid State Lighting (SSL) Sources

Light Source Type: Light Emitting Diode (LED)

<u>Light Source Type</u>	<u>Nominal Wattage² (Range)</u>	<u>Billable Wattage</u>	<u>Annual Billable kWh Delivered</u>			
			<u>Continuous</u>	<u>Dusk-To-Dawn</u>	<u>Dimming-70%</u>	<u>Part-Night-4hr</u>
<u>Dimming-50%</u>						
Light Emitting Diode (LED)	0.1 to 20.0	10	88	42	37	27
	31					
	20.1 to 40.0	30	125	112	81	92
	40.1 to 60.0	50	209	187	136	154
	60.1 to 100.0	80	334	299	217	246
	100.1 to 140.0	120	501	448	326	370

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THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT (S-05)
RETAIL DELIVERY SERVICE

140.1 to 220.0	180	1,577	752	673	489	<u>554</u>
220.1 to 300.0	260	2,278	1,086	972	706	<u>801</u>

² LED Nominal Wattage includes the total device system wattage (LED array, driver, and control) and applicable adjustments. For billing purposes, a streetlight will be placed on an operating schedule based on the following: (1) if the streetlight's annual operating hour equivalent is no more than five (5) percent above the closest operating schedule's annual operating hour equivalent identified below in the Hours of Operation section, the streetlight shall be placed on that operating schedule; or (2) if the streetlight's annual operating hour equivalent is more than five (5) percent above the closest operating schedule's annual operating hour equivalent, the streetlight shall be placed on the operating schedule with the next highest annual operating hour equivalent.

2. Other Fees and Charges:

<u>Fee or Charge Type</u>	<u>Charge Amount</u>
Lighting Service Charge	See Terms and Conditions for Distribution Service
Field/Office Survey Charge	See Attachment Agreement for Customer-Owned Street and Area Lighting Attachments

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THE NARRAGANSETT ELECTRIC COMPANY
~~STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05~~
RETAIL DELIVERY SERVICE

3. Rates for Retail Delivery Service

Customers receiving delivery service under this rate shall be charged the applicable charges contained in the Summary of Retail Delivery Rates, RIPUC No. 2095, as in effect from time to time.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Program Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate

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THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT (S-05)
RETAIL DELIVERY SERVICE

Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Street Light Metering Pilot Cost Recovery Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

DETERMINATION OF MONTHLY BILL

The monthly bill will be based on the following:

1. ENERGY CHARGES

The Energy Charges for customer-owned street and area lighting are determined by multiplying the current energy rates by the aggregation of Billable kWh Delivered for each light per billing period.

Transmission Service Charge Adjustment

~~The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision.~~

Transition Charge Adjustment

~~The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision.~~

Standard Offer Adjustment

~~All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

Energy Efficiency Programs

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

Infrastructure, Safety and Reliability Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.~~

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THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT (S-05)
RETAIL DELIVERY SERVICE

Customer Credit Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

LIHEAP Enhancement Plan Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

Revenue Decoupling Mechanism Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

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STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-05
RETAIL DELIVERY SERVICE

The monthly billable kWh delivered shall be determined by allocating the Annual Billable kWh Delivered to each month based upon the Monthly Operating Hour Equivalents for lights and Operating Schedule as shown below. Applicable to lights under each Operating Schedule, the sum of the monthly billable kWh delivered for each light equals the annual billable kWh delivered in this tariff. Each month's daily kWh amount is determined from the monthly amount by dividing the monthly kWh by the number of days in the month. The daily kWh amount is multiplied by the actual number of days for each month during the billing period as measured from the prior billing date to the current billing date, and then multiplied by the energy charges per kWh.

Net Metering Provision and Qualifying Facilities Power Purchase Rate

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

Pension Adjustment Mechanism Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

Hours of Operation

The Customer's street and area lighting may be operated for the hours and at the light level of the Customer's choice. However, for billing purposes all individual street and area lighting sources will be billed on an applicable Operating Schedule based upon the nature of the street and area lighting services as follows:

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STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT (S-05)
RETAIL DELIVERY SERVICE

1. Continuous – Street and area lights operate continuously each day of the year, a total of approximately 8,760 hours each year.
2. Dusk-To-Dawn – Street and area lights operate daily at full energy requirements from approximately one-half hour after sunset until approximately one-half hour before sunrise, a total of no greater than 4,175 hours each year.
3. Dimming to 70% – Street and area lights operate daily at full energy consumption from approximately one-half hour after sunset until a time equal to the mid-point of the previous Dusk-To-Dawn service period, then an assumed 30% reduction in wattage and energy requirements for a period of reduced light output not to exceed four hours, as necessary, at which time returning to full energy requirements until approximately one-half hour before sunrise, determined to be a total of 2,715 hours at full energy requirements and 1,460 hours at reduced energy requirements, respectively, for a total annual hourly equivalent of no greater than 3,737 hours each year.
4. Part-Night – Street and area lights operate daily from approximately one-half hour after sunset then turn off at a time equal to the mid-point of the previous Dusk-To-Dawn service period and, as necessary, turn back on four hours later until approximately one-half hour before sunrise, a total of no greater than 2,715 hours each year.
- 4.5. Dimming to 50% – Street and area lights operate daily at full energy consumption from approximately one-half hour after sunset until a time equal to the mid-point of the previous Dusk-To-Dawn service period, then an assumed 50% reduction in wattage and energy requirements for a period of reduced light output not to exceed six hours, as necessary, at which time returning to full energy requirements until approximately one-half hour before sunrise, determined to be a total of 1,985 hours at full energy requirements and 1,095 hours at reduced energy requirements, respectively, for a total annual hourly equivalent of no greater than 3,080 hours each year.

For billing purposes, a streetlight will be placed on an operating schedule based on the following: (1) if the streetlight's annual operating hour equivalent is no more than five (5) percent above the closest operating schedule's annual operating hour equivalent identified below in the Hours of Operation section, the streetlight shall be placed on that operating schedule; or (2) if the streetlight's annual operating hour equivalent is more than five (5) percent above the closest operating schedule's annual operating hour equivalent, the streetlight shall be placed on the operating schedule with the next highest annual operating hour equivalent.

Customers requesting a change in Hours of Operation of a light due to installation or removal of a control device will be required to provide the estimated annual operating hours and energy reduction conditions it anticipates that the control device will provide as defined by the manufacturer's specifications. The Company will assign the Customer to the appropriate Operating Schedule based upon the Customer's light source type, billable wattage and expected annual operating hours.

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT (S-05)
RETAIL DELIVERY SERVICE

Monthly Operating Hour Equivalents

The Monthly Operating Hour Equivalents provided below represents the equivalent time of full energy deliveries to an individual light following the defined Hours of Operation defined above:

Table of Monthly Operating Hour Equivalents (Hrs)

<u>Month</u>	<u>Days</u>	<u>Continuous</u>	<u>Dusk-To-Dawn</u>	<u>Operating Schedule</u>		
				<u>Dimming-70%</u>	<u>Part-Night-4hr</u>	<u>Dimming-50%</u>
January	31	744	442	401	316	348
February	28	672	367	332	254	282
March	31	744	363	326	238	270
April	30	720	309	273	188	218
May	31	744	280	244	156	187
June	30	720	251	218	132	162
July	31	744	267	233	146	176
August	31	744	301	267	179	210
September	30	720	338	300	218	247
October	31	744	392	353	268	298
November	30	720	418	379	297	328
December	31	744	447	411	323	354
Annual	365	8,760	4,175	3,737	2,715	3,080

2. OTHER FEES AND CHARGES

Individual charges for specific Customer requested services will be identified as adjustments on the bill. The representation of applicable fees associated with specific agreements, or license terms and conditions between the Customer and the Company will be imposed according to the agreements, licenses, or as specified in the Terms and Conditions for Distribution Service and presented as adjustments on the Customer's bill.

INVENTORY OF LIGHTS

The Customer shall be responsible for reporting to the Company the quantity, type of light source, Operating Schedule, type of luminaires by location, and the applicable Customer identification reference for all lights that are operating at any time. The Customer shall provide the Company with a complete listing of all luminaires served under this rate within thirty (30) days following the beginning of each calendar year of all facilities in-service as of December 31 of the preceding calendar year. Such reporting is necessary to ensure that the Company bills the Customer accurately for the cost of distribution, transmission, transition, energy efficiency, and any other applicable delivery service charges and, where appropriate, Standard Offer Service. The Company may perform random confirmation of operating lights in a municipality to ensure the accuracy of such reports. If the Customer fails to meet the referenced reporting requirements or the identification of unreported lights by the Company, the Company will bill the Customer for all charges that would have been billed pursuant to the provisions of the tariff, plus interest charges at a rate of one and one quarter percent per month, from the point in time that the change(s) was estimated to have occurred until the point in time when the change(s) is reflected in the Company's billing system.

THE NARRAGANSETT ELECTRIC COMPANY
STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT (S-05)
RETAIL DELIVERY SERVICE

~~RETAIL DELIVERY SERVICE~~

TERMINATION OF SERVICE

If a Customer that has purchased designated Company street and area lighting facilities subsequently chooses to terminate the service provided by the Company under this tariff, the Customer must provide six months advance written notice of such termination.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where applicable hereto and not inconsistent with any specific provisions hereof, are a part of this rate.

Effective: ~~June 1, 2017~~

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THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE

AVAILABILITY

Service is available under this rate for full service, underground served, decorative street and area lighting applications owned by the Company to any Customer, inclusive of municipalities, governmental entity, or other public authority, hereinafter referred to as Customer in accordance with the qualifications and the specifications hereinafter set forth:

1. For municipal-owned or accepted roadways, including those classified as “private areas”, for which the municipal Customer has agreed to supply street and area lighting service.
2. Service under this rate is available to any Customer where the decorative street and area lighting facilities can be provided underground delivery service from existing secondary voltage circuits within a radial distance not to exceed 20 feet. For circumstances requiring underground delivery service in excess of 20 feet, the Customer is responsible to compensate the Company for such excess as a contribution in aid of construction in accordance with all applicable Company policies.
3. Service under this rate is contingent upon Company ownership and maintenance of the underground delivery service supplied decorative street and area lighting facilities.
4. Service under this rate is not available for locations inaccessible by standard Company motorized equipment, limited access highways, bridges, tunnels and the access and egress ramps thereto.
5. Service under this rate is available to a private contractor, developer, or association of customers, wherein the municipality has agreed in writing to accept responsibility for future payment of such lights upon acceptance of applicable streets and areas.
6. In applications where revenue from the planned decorative street and area lighting facilities will be insufficient to compensate for the excessive incremental installation costs associated with, but not limited to, rock excavation or hardscape restoration, the Company, at its sole discretion, may elect not to provide decorative street lighting service or the Customer agrees to compensate the Company for the incremental installation costs as a contribution in aid of construction in accordance with all applicable Company policies.
7. The permanent discontinuance of Decorative Street and Area Lighting Service is available under this tariff to any Customer that has complied with all provisions and terms of this tariff, any related service agreements and has requested permanent discontinuance, whereas, such discontinuance is the cessation of this tariff service and constitutes the complete removal or in-place retirement of the Company’s facilities at the location at which this service is discontinued. Permanent discontinuance of service is further described below.
8. The management of vegetation and/or other adjacent physical conditions which obstruct the normal distribution of light from the specified decorative street and area lighting facilities is the responsibility of the Customer.
9. At the request of the Customer, the Company shall take reasonable actions to procure and install the necessary ancillary equipment, including but not limited to shields, visors, louvers and protective devices, for the purpose of providing special control of light distribution or vandal prevention of the facilities,

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provided all ancillary equipment costs and associated service charges are the responsibility of the Customer.

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~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)**~~
~~RETAIL DELIVERY SERVICE~~

I. DECORATIVE STREET AND AREA LIGHTING - FULL SERVICE RATE

The annual charges are applicable to all active or closed decorative street and area lighting facilities that have not been discontinued, permanently or temporarily, at the request of the Customer.

1. Luminaire Charges:

An annual charge as enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, includes luminaire, lamp, photoelectric control and all other components to facilitate its operation. The annual charge per luminaire type twin reflects two (2) luminaire assemblies and a post top decorative twin cross arm.

<u>Lamp Type</u>				
<u>Luminaire Type</u>	<u>Lumen</u>	<u>Nominal</u>		<u>Annual</u>
<u>Luminaire Style</u>	<u>Rating</u>	<u>Wattage</u>	<u>Description</u>	<u>kWh</u>

High Pressure Sodium Vapor

Decorative Post Top

Traditional	4,000	50	DEC HPS TR 50W	255
Traditional	9,600	100	DEC HPS TR 100W	493
Aspen Grove	4,000	50	DEC HPS AG 50W	255
Aspen Grove	9,600	100	DEC HPS AG 100W	493
Williamsville	4,000	50	DEC HPS WL 50W	255
Williamsville	9,600	100	DEC HPS WL 100W	493

Decorative Post Top - Twin

Traditional	4,000	50	DEC HPS TR-TW 50W	510
Traditional	9,600	100	DEC HPS TR-TW 100W	986
Aspen Grove	4,000	50	DEC HPS AG-TW 50W	510
Aspen Grove	9,600	100	DEC HPS AG-TW 100W	986
Williamsville	4,000	50	DEC HPS WL-TW 50W	510
Williamsville	9,600	100	DEC HPS WL-TW 100W	986

Light Emitting Diode ("LED")

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Decorative Post Top				
Traditional	5,000	60	DEC LED TR 60W	255
Decorative Post Top – Twin				
Traditional	5,000	60	DEC LED TR-TW 60W	510

The Company shall use its best efforts to replace existing luminaire with LED luminaire within a reasonable

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length of time after receipt of the written notice requesting such replacement. Depending upon the number of street and area lighting facilities to be replaced with LED luminaires and the availability of the Company's crews, the Company may limit the quantity of LED replacements to ten (10) percent per account per calendar year to allow for efficient operations. The Company reserves the right to be flexible in responding to the Customer's request. However, the Company shall complete all requests according to a mutually accepted schedule between the Customer and the Company upon receipt of written notice.

2. Support and Accessory Charges:

An additional annual charge as enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, will be applied to each luminaire type as stated in Section 1 – Luminaire Charges where the Company is requested to furnish a suitable decorative standard, foundation or other accessory and applicable underground delivery service as identified below, for the sole purpose of supporting a luminaire assembly.

Service Type

Support Type

Standard Style

Description

Underground Service

Decorative Standard

Villager with Foundation

DEC VILL PT/FDN

Washington with Foundation

DEC WASH PT/FDN

Accessory Type

None

3. Other Fees and Charges:

Additional fees or charges as enumerated below in the schedule of fee and charge prices will be applied per unit application pursuant to applicable Customer requests and/or in association with terms and conditions of separate agreements specific to attachments to the foregoing support types as stated in Section 2 – Support and Accessory Charges. Applicable Lighting Service Charges are assessed where the Company is requested by the Customer to

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provide an individual site visit for the purpose of; investigation and determination of operational malfunction, preventative or proactive maintenance to address vandalism or lighting control, the performance of other specified services, or other such actions which, unless requested by the Customer would otherwise have not been warranted. A charge will not be assessed if, in the sole discretion of the Company, the conditions which created the need for the Customer request were determined to be the result of Company facilities or systems. Applicable fees are assessed on a regular billing schedule based on the terms and conditions of the agreement or license from which they are specified.

Fee or Charge Type

Charge Amount

Lighting Service Charge

See Terms and Conditions for Distribution Service

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~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)**~~
~~RETAIL DELIVERY SERVICE~~

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Program Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
Net Metering Provision
Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Street Light Metering Pilot Cost Recovery Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

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DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

HOURS OF OPERATION

All decorative street and area lights will be operated through the use of a photoelectric device nightly from approximately one-half hour after sunset until approximately one-half hour before sunrise, referred to as dusk-to-dawn, a total of approximately 4,175 hours each year.

Transmission Service Charge Adjustment

The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision.

Transition Charge Adjustment

The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non-Bypassable Transition Charge Adjustment Provision.

Standard Offer Adjustment

——— All Customers served on this rate must pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.

Energy Efficiency Programs

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.

Infrastructure, Safety and Reliability Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.

Customer Credit Provision

——— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Customer Credit Provision as from time to time effective in accordance with law.

LIHEAP Enhancement Plan Provision

——— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.

Revenue Decoupling Mechanism Provision

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DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
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~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

Net Metering Provision and Qualifying Facilities Power Purchase Rate

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

DETERMINATION OF MONTHLY BILL FOR DECORATIVE STREET AND AREA LIGHTING

The monthly bill will be based on the following:

1. Facility Charges

The Luminaire Charges and the Support and Accessory Charges will be based on the annual rates above divided by the number of days in the calendar year to arrive at a daily rate and multiplied by the actual number of days in the billing period as measured from the date immediately following the prior bill to the current bill date.

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DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)

RETAIL DELIVERY SERVICE

Pension Adjustment Mechanism Provision

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

2. Energy Charges

Charges per kWh will be based on the annual kWh per luminaire. The monthly kWh amount shall be determined by allocating the number of annual operating hours for lights among the months as shown below. The sum of the monthly kWh for each light equals the annual kWh in this tariff. A daily kWh amount is determined from the monthly amount by dividing monthly kWh by the number of days in a month. The daily kWh amount is multiplied by the actual number of days for each calendar month during the billing period as measured from the date immediately following the prior bill to the current bill date and then multiplied by the charge per kWh.

Monthly Operating Hours

January	442	July	267
February	367	August	301
March	363	September	338
April	309	October	392
May	280	November	418
June	251	December	447

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DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE

3. Other Fees and Charges

Individual charges for specific Customer requested services will be identified as adjustments on the bill. The representation of applicable fees associated with specific agreement or license terms and conditions between the Customer and the Company will be imposed according to the agreements, licenses, or as specified in the Terms and Conditions for Distribution Service and presented as adjustments on the Customer's bill.

EXCESSIVE DAMAGE

Excessive damage due to wanton or malicious acts will be charged to the Customer at the actual cost of labor and material required to repair or replace the unit. Excessive damage is defined as any lighting facility component such as pole, standard, luminaire or conductors, being broken or damaged more than once in a twelve month period. Notification of excessive damage will be made to the Customer by the Company prior to billing for repairs.

ATTACHMENTS

The Company has exclusive rights of ownership of the facilities defined within this tariff and reserves the privilege and sole discretion to permit the use of such facilities for the support and physical attachment of other, non-company owned equipment under the terms and conditions of a separate agreement or license. The Company may, at its sole discretion, provide electric delivery service as applicable under another tariff. The Company will have no responsibility for the attachments except as defined in the separate agreement or license. The attachment will not adversely impact the street and area lighting as defined within this tariff.

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THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE

RELAMPING

All inoperable lamps and/or photoelectric controls which are owned and maintained by the Company will be spot replaced. The Customer is responsible for notifying the Company of malfunctioning lights.

FAILURE OF LIGHTS TO OPERATE

Should any decorative light or lights, which are owned and maintained by the Company, fail to operate the full period provided therefore, except as hereinafter specified, a deduction will be made from the charges under this rate, other than the Support and Accessory Charge, for such light or lights, upon presentation of a claim therefore from the Customer, equivalent to such part of the annual price thereof, as is equal to the ratio that the time of any

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RETAIL DELIVERY SERVICE

outage bears to the annual operating time of such light or lights. The provisions of this paragraph will apply only if such failure is due to some cause or condition which might reasonably have been prevented by the Company and without limiting the generality of the foregoing will not apply in case such failure is due to an act of nature or an act or order of any public authority or accidental or malicious breakage; provided, however, that in the latter case the necessary repairs are made with reasonable dispatch upon notification by the Customer.

LOCATION OF DECORATIVE STREET AND AREA LIGHTS

The Customer bears sole responsibility for determining where decorative street and area lights will be placed and the type of lamp/luminaire used at each location. The Company bears no responsibility for, and makes no representations or warranties concerning, the locations and lamps/linaires selected by the Customer or the adequacy of the resulting lighting. The Customer, by requesting and accepting service under this rate, hereby shall provide, grant and confer to the Company, all necessary easement, rights-of-way and/or consent rights and privileges as is necessary to provide such service in a manner satisfactory to the Company. All applicable permits, fees and/or other charges by others associated with the facilitation of service under this rate are the responsibility of the Customer.

RELOCATION OF DECORATIVE LIGHTING FACILITIES

A Customer may request the relocation of existing decorative street and area lighting facilities, owned by the Company, to another Customer specified location which meets all aforementioned terms and conditions of this tariff. The Customer will be responsible for all costs associated with the relocation as determined by the Company including but not limited to the removal/retirement costs of non-transferable facilities, the installation of new facilities as required, the relocation of existing facilities, any electric system reconfiguration and all site restoration. The relocated facilities will continue to be billed under the Customer account as originally represented prior to relocation.

DISCLAIMER OF LIABILITY

The Company's duties and obligations under this tariff extend only to the Customer, and not to any third parties. The Company does not assume and specifically disclaims any liability to third parties arising out of the Company's obligations to the Customer under this section.

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THE NARRAGANSETT ELECTRIC COMPANY
DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE

PERMANENT DISCONTINUANCE OF LIGHTING FACILITIES

A Customer may permanently discontinue decorative street and area lighting facilities, owned by the Company, at no cost to the Customer, limited to a quantity not to exceed one (1) percent of the total number of decorative lighting assemblies assigned to the Customer's billing account under this tariff within the given calendar year. The request by a Customer for the permanent discontinuance of decorative street and area lighting in excess of one (1) percent as stated above may be performed by mutual agreement upon payment by the Customer to the

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DECORATIVE STREET AND AREA LIGHTING SERVICE (S-06)
RETAIL DELIVERY SERVICE

Company in an amount equal to the sum of the unamortized balance of the original installation costs, removal or restoration costs and any street light system reconfiguration costs to maintain all other active lights.

TERM OF AGREEMENT

The initial term of agreement for Decorative Street and Area Lighting service under this tariff is two (2) years. Upon expiration of the initial term, the agreement will be continuously renewed until such time as either party has given to the other written notice, not less than six (6) months prior to the date on which the party desires to have the agreement terminated.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where applicable hereto and not inconsistent with any specific provisions hereof, are a part of this rate.

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THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
RETAIL DELIVERY SERVICE

AVAILABILITY

Private lighting and floodlighting service under this rate is restricted to those locations having existing service on the effective date of this service offering. No new or additional private lighting customers are permitted on this rate, except for a new private lighting customer at a location that was previously served under this rate may request continuation of service under this rate provided that the request is made within a reasonable time of the new customer occupying the service location and the lighting facilities have not otherwise been removed by the Company.

1. Service under this rate is available where the necessary lighting facilities can be supported on the Company's existing utility infrastructure and provided delivery service at the appropriate secondary voltage, or as necessary, additional wood poles may be furnished in place in accordance with the schedule of Support and Accessory Charges listed below under RATE, Section 2, provided no such pole is more than one span from an existing overhead secondary facility.
2. Service under this rate is available where the selected Company lighting facilities require underground delivery service at the appropriate secondary voltage and are within a radial distance not to exceed 20 feet. In circumstances requiring underground delivery service in excess of 20 feet, the Customer is responsible to compensate the Company for such excess as a contribution in aid of construction in accordance with all applicable Company policies.
3. Service under this rate is contingent upon Company ownership and maintenance of street and area lighting facilities.
4. Service under this rate is not available for locations inaccessible by standard Company motorized equipment, limited access highways, bridges, tunnels and the access and egress ramps thereto.
5. In applications where revenue from the planned street and area lighting facilities will be insufficient to compensate for the excessive incremental installation costs associated with, but not limited to, rock excavation or hardscape restoration, the Company, at its sole discretion, may elect not to provide private lighting service or the Customer agrees to compensate the Company for the incremental costs as a contribution in aid of construction in accordance with all applicable Company policies.
6. The management of vegetation and/or other adjacent physical conditions which obstruct the normal distribution of light from the specified street and area lighting facilities is the responsibility of the Customer.
7. At the request of the Customer, the Company shall take reasonable actions to procure and install the necessary ancillary equipment, including but not limited to shields, visors, louvers and protective devices, for the purpose of providing special control of light distribution or vandal prevention of the facilities, provided all ancillary equipment costs and associated service charges are the responsibility of the Customer.
8. Customers receiving private area lighting service under this rate may request the addition, change or replacement of lighting facilities at the existing service location with facilities available as of the effective date of this tariff. The Company shall take reasonable actions to facilitate the Customer's request following all applicable provisions of this tariff.

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LIMITED SERVICE - PRIVATE LIGHTING (S-10)
 RETAIL DELIVERY SERVICE

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~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**LIMITED SERVICE - PRIVATE LIGHTING (S-10)**~~
~~RETAIL DELIVERY SERVICE~~

RATE

The annual charges enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, are applicable to all street and area lighting facilities:

1. Luminaire Charges:

<u>Lamp Type</u>	<u>Luminaire Type</u>	<u>Lumen Rating</u>	<u>Nominal Wattage</u>	<u>Annual Description</u>	<u>kWh</u>
<u>Incandescent*</u>					
	Roadway	1,000*	105	LUM INC RWY 105W	443
<u>Mercury Vapor*</u>					
	Roadway	4,400*	100	LUM MV RWY 100W	543
		8,500*	175	LUM MV RWY 175W	881
		23,000*	400	LUM MV RWY 400W	1,991
		63,000*	1,000	LUM MV RWY 1000W	4,572
	Floodlight	23,000*	400	LUM MV FLD 400W	1,991
		63,000*	1,000	LUM MV FLD 1000W	4,572
<u>High Pressure Sodium Vapor</u>					
	Roadway	4,000	50	LUM HPS RWY 50W	255
		6,300	70	LUM HPS RWY 70W	359
		9,600	100	LUM HPS RWY 100W	493
		16,000	150	LUM HPS RWY 150W	722
		27,500	250	LUM HPS RWY 250W	1,269
		50,000	400	LUM HPS RWY 400W	1,962
	Wallighter	27,500 (24 hr)	250	WALL HPS 250W 24 HR	2,663
	Floodlight	27,500	250	LUM HPS FLD 250W	1,269
		50,000	400	LUM HPS FLD 400W	1,962

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Post Top	4,000*	50	LUM HPS POST 50W	255
	9,600*	100	LUM HPS POST 100W	493
Shoebox	9,600*	100	LUM HPS REC 100W-C1	493
<u>Metal Halide</u>				
<u>Floodlight</u>				
	32,000	400	LUM MH FLD 400W	1,883
	107,800*	1,000	LUM MH FLD 1000W	4,502

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THE NARRAGANSETT ELECTRIC COMPANY
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RATE (Continued)**Lamp Type**

<u>Luminaire Type</u>	<u>Lumen Rating</u>	<u>Nominal Wattage</u>	<u>Annual Description</u>	<u>kWh</u>
<u>Metal Halide</u>				
<u>Floodlight</u>				
	32,000	400	LUM MH FLD 400W	1,883
	107,800*	1,000	LUM MH FLD 1000W	4,502

Light Emitting Diode ("LED")**Roadway**

2,000	20	LUM LED RWY 20W	88
2,700	30	LUM LED RWY 30W	130
5,000	60	LUM LED RWY 60W	255
13,000	140	LUM LED RWY 140W	589
25,000	275	LUM LED RWY 275W	1,153

Post Top

5,000	60	LUM LED POST 60W	255
-------	----	------------------	-----

The Company shall use its best efforts to replace existing luminaires with LED luminaires within a reasonable length of time after receipt of the written notice requesting such replacement. Depending upon the number of street and area lighting facilities to be replaced with LED luminaires and the availability of the Company's crews, the Company may limit the quantity of LED replacements to ten (10) percent per account per calendar year to allow for efficient operations. The Company reserves the right to be flexible in responding to the

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Customer's request. However, the Company shall complete all requests according to a mutually accepted schedule between the Customer and the Company upon receipt of written notice. Requests for LED luminaires are also limited to the replacement of existing luminaires at existing locations per the availability of this tariff.

* No further installation or replacement of the designated luminaires will take place after the effective date of this rate.

2. Support and Accessory Charge

An additional annual charge as enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, will be applied to each luminaire type as stated in Section 1 – Luminaire Charges where the Company is requested to furnish a suitable wood pole, standard, foundation or other accessory and applicable delivery service as identified below, for the sole purpose of supporting a luminaire assembly.

Service Type

Support Type

Description

Overhead Service

Non-Distribution Pole

Wood Pole

POLE-WOOD

RATE (Continued)

Service Type

Support Type

Description

Underground Service

Non-Metallic Standard

Fiberglass without Foundation*

POLE FIBR PT EMB<25

Fiberglass with Foundation <25 ft.

POLE FIBER RWY <25'

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LIMITED SERVICE - PRIVATE LIGHTING (S-10)

RETAIL DELIVERY SERVICE

RATE (Continued)

Service Type

Support Type Description

Underground Service

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Non Metallic Standard (continued)

Fiberglass with Foundation =>25 ft. POLE FIBER RWY =>25

Metallic Standard

Metallic with Foundation POLE METAL =>25FT

Accessory Type

None

3. Other Fees and Charges

Additional fees or charges will be applied per unit application pursuant to applicable Customer requests and/or in association with terms and conditions of separate agreements specific to attachments to the foregoing support types as stated in Section 2 – Support and Accessory Charges. Applicable Lighting Service Charges are assessed where the Company is requested by the Customer to provide an individual site visit for the purpose of; investigation and determination of operational malfunction, preventative or proactive maintenance to address vandalism or lighting control, the performance of other specified services, or other such actions which, unless requested by the Customer would otherwise have not been warranted. A charge will not be assessed if, in the sole discretion of the Company, the conditions which created the need for the Customer request were determined to be the result of the Company facilities or systems. Applicable fees are assessed on a regular billing schedule based on the terms and conditions of the agreement or license from which they are specified.

Fee or Charge Type

Charge Amount

Lighting Service Charge

See Terms and Conditions for Distribution Service

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THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
RETAIL DELIVERY SERVICE

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision

Energy Efficiency Program Provision

Infrastructure, Safety, and Reliability Provision

LIHEAP Enhancement Plan Provision

Long Term Contracting for Renewable Energy Recovery Provision

Long Term Contracting for Renewable Energy Recovery Reconciliation Provision

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Net Metering Provision
Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Street Light Metering Pilot Cost Recovery Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

Standard Offer Adjustment

All Customers served on this rate must pay any charges required pursuant to the terms of the Company's Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.

Energy Efficiency Programs

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law.

Infrastructure, Safety and Reliability Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.

Customer Credit Provision

———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.

LIHEAP Enhancement Plan Provision

———— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.

Revenue Decoupling Mechanism Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.

Net Metering Provision and Qualifying Facilities Power Purchase Rate

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.

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Pension Adjustment Mechanism Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.
STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

HOURS OF OPERATION

All lights shall be operated through the use of a photoelectric device nightly from approximately one-half hour after sunset until approximately one-half hour before sunrise, a total of approximately 4,175 hours each year.

DETERMINATION OF MONTHLY BILL FOR LIMITED SERVICE – PRIVATE LIGHTING

The monthly bill will be based on the following:

1. Facility Charges

The Luminaire Charges and the Support and Accessory Charges will be based on the annual rates above divided by the number of days in the calendar year to arrive at a daily rate and multiplied by the actual number of days in the billing period as measured from the date immediately following the prior bill to the current bill date.

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THE NARRAGANSETT ELECTRIC COMPANY
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 RETAIL DELIVERY SERVICE

2. Energy Charges

Charges per kWh will be based on the annual kWh per luminaire above. The monthly kWh amount shall be determined by allocating the number of annual operating hours for lights among the months as shown below. The sum of the monthly kWh for each light equals the annual kWh in this tariff. A daily kWh amount is determined from the monthly amount by dividing the monthly kWh by the number of days in a month. The daily kWh amount is multiplied by the actual number of days for each calendar month during the billing period as measured from the date immediately following the prior bill to the current bill date and then multiplied by the charge per kWh.

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RETAIL DELIVERY SERVICE

Monthly Operating Hours

January	442	July	267
February	367	August	301
March	363	September	338
April	309	October	392
May	280	November	418
June	251	December	447

3. Other Fees and Charges

Individual charges for specific Customer requested services will be identified as adjustments on the bill. The representation of applicable fees associated with specific agreement or license terms and conditions between the Customer and the Company will be imposed according to the agreements, licenses, or as specified in the Terms and Conditions for Distribution Service and presented as adjustments on the Customer's bill.

EXCESSIVE DAMAGE

Excessive damage due to wanton or malicious acts shall be charged to the Customer at the actual cost of labor and material required to repair or replace the unit. Excessive damage is defined as any lighting facility component such as wood pole, standard, lamp, luminaire, accessory or conductors, being broken or damaged more than once in a twelve month period. Notification of excessive damage will be made to the Customer by the Company prior to billing for repairs.

ATTACHMENTS

The Company has exclusive rights of ownership of the facilities defined within this tariff and reserves the privilege and sole discretion to permit the use of such facilities for the support and physical attachment of other, non-company owned equipment under the terms and conditions of a separate agreement or license. The Company may, at its sole discretion, provide electric delivery service as applicable under another tariff. The Company will have no responsibility for the attachments except as defined in the separate agreement or license. The attachment will not adversely impact the street and area lighting as defined within this tariff.

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THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
RETAIL DELIVERY SERVICE

RELAMPING

All inoperable lamps and/or photoelectric controls which are owned and maintained by the Company will be spot replaced. The Customer is responsible for notifying the Company of malfunctioning lights.

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THE NARRAGANSETT ELECTRIC COMPANY
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RETAIL DELIVERY SERVICE

FAILURE OF LIGHTS TO OPERATE

Should any light or lights, which are owned and maintained by the Company, fail to operate the full period provided therefore, except as hereinafter specified, a deduction will be made from the charges under this rate, other than the Support and Accessory Charge, for such light or lights, upon presentation of a claim therefore from the Customer, equivalent to such part of the annual price thereof, as is equal to the ratio that the time of any outage bears to the annual operating time of such light or lights. The provisions of this paragraph will apply only if such failure is due to some cause or condition which might reasonably have been prevented by the Company and without limiting the generality of the foregoing will not apply in case such failure is due to an act of nature or an act or order of any public authority or accidental or malicious breakage; provided, however, that in the latter case the necessary repairs are made with reasonable dispatch upon notification by the Customer.

LOCATION OF STREET AND AREA LIGHTS

The Customer bears sole responsibility for determining where street and area lights will be placed and the type of lamp/luminaire used at each location. The Company bears no responsibility for, and makes no representations or warranties concerning, the locations and lamps/linaires selected by the Customer or the adequacy of the resulting lighting. The Customer, by requesting and accepting service under this rate, hereby shall provide, grant and confer to the Company, all necessary easement, rights-of-way and/or consent rights and privileges as is necessary to provide such service in a manner satisfactory to the Company. All applicable permits, fees and/or other charges by others associated with the facilitation of service under this rate are the responsibility of the Customer.

RELOCATION OF LIGHTING FACILITIES

A Customer may request the relocation of existing street and area lighting facilities, owned by the Company, to another Customer specified location which meets all aforementioned terms and conditions of this tariff. The Customer will be responsible for all costs associated with the relocation as determined by the Company including but not limited to the removal/retirement costs of non-transferable facilities, the installation of new facilities as required, the relocation of existing facilities, any electric system reconfiguration and all site restoration. The relocated facilities will continue to be billed under the Customer account as originally represented prior to relocation.

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THE NARRAGANSETT ELECTRIC COMPANY
LIMITED SERVICE - PRIVATE LIGHTING (S-10)
RETAIL DELIVERY SERVICE

DISCLAIMER OF LIABILITY

The Company's duties and obligations under this tariff extend only to the Customer, and not to any third parties. The Company does not assume and specifically disclaims any liability to third parties arising out of Company's obligations to Customer under this section.

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TERM OF AGREEMENT

The initial term of agreement for Private Lighting service under this tariff is two (2) years. Upon expiration of the initial term, the agreement will be continuously renewed until such time as either party has given to the other written notice, not less than six (6) months prior to the date on which the party desires to have the agreement terminated.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where applicable hereto and not inconsistent with any specific provisions hereof, are a part of this rate.

~~Effective: January 1, 2017~~

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

AVAILABILITY

General Street and Area Lighting Service is available under this rate to any city, town, governmental entity, or other public authority hereinafter referred to as the Customer, in accordance with the provisions and the specifications hereinafter set forth:

1. For municipal-owned or accepted roadways, including those classified as "private areas" for which a municipal Customer has agreed to supply street and area lighting service.
2. Service under this rate is contingent upon Company ownership and maintenance of street and area lighting facilities.
3. Service under this rate is not available for locations inaccessible by standard Company motorized equipment, limited access highways, bridges, tunnels and the access and egress ramps thereto.
4. Service under this rate is available to a private contractor, developer, or association of customers, wherein the municipality has agreed in writing to accept responsibility for future payment of such lights upon acceptance of applicable streets and areas.
5. Street and area lighting is available under this rate to any Customer where the necessary luminaires can be supported on the Company's existing poles and where such service can be supplied directly from existing secondary voltage circuits. Where the necessary luminaires cannot be supported on existing utility infrastructure, wood poles may be furnished in place in accordance with the schedule of Support and Accessory Charges listed below under RATE, Section 2, provided no such pole is more than one span from an existing secondary distribution facility.
6. In applications where revenue from the planned street or area lighting facilities will be insufficient to compensate for the excessive incremental installation costs associated with, but not limited to, rock excavation or hardscape restoration, the Company, at its sole discretion, may elect not to provide street or area lighting service or the Customer agrees to compensate the Company for the incremental installation costs as a contribution in aid of construction in accordance with all applicable Company policies.
7. Temporary Turn Off Service under this tariff is available to any municipal Customer that has requested to temporarily discontinue street and area lighting service received under this rate. Temporary Turn Off Service under this tariff provides for the Company's lighting facilities to remain in place in anticipation of reinstatement of General Street and Area Lighting – Full Service. The Customer shall be allowed to temporarily turn off General Street and Area Lighting – Full Service and will be billed under this tariff in accordance with the Temporary Turn Off Service provision included in this tariff, provided that the Customer has complied with all provisions and terms of the Company's General Street and Area Lighting – Full Service provision of this tariff and any related service agreements.
8. The permanent discontinuance of General Street and Area Lighting Service is available under this tariff to any Customer that has complied with all provisions and terms of this tariff, any related service agreements and has requested permanent discontinuance, whereas, such discontinuance is the cessation of this tariff service and constitutes the complete removal or in-place retirement of the Company's facilities at the location at which this service is discontinued. Permanent discontinuance of service is further described below.

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GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

9. The management of vegetation and/or other adjacent physical conditions which obstruct the normal distribution of light from the specified street and area lighting facilities is the responsibility of the Customer.
10. At the request of the Customer, the Company shall take reasonable actions to procure and install the necessary ancillary equipment, including but not limited to shields, visors, louvers and protective devices, for the purpose of providing special control of light distribution or vandal prevention of the facilities, provided all ancillary equipment costs and associated service charges are the responsibility of the Customer.

I. GENERAL STREET AND AREA LIGHTING – FULL SERVICE RATE

The annual charges enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, are applicable to all street and area lighting facilities that have not been discontinued, permanently or temporarily, at the request of the Customer.

1. Luminaire Charges:

<u>Lamp Type</u>	<u>Luminaire Type</u>	<u>Lumen Rating</u>	<u>Nominal Wattage</u>	<u>Description</u>	<u>Annual kWh</u>
<u>Incandescent*</u>					
Roadway					
		1,000*	105	LUM INC RWY 105W	443
		2,500*	205	LUM INC RWY 205W	860
<u>Mercury Vapor*</u>					
Roadway					
		4,400*	100	LUM MV RWY 100W	543
		8,500*	175	LUM MV RWY 175W	881
		13,000*	250	LUM MV RWY 250W	1,282
		23,000*	400	LUM MV RWY 400W	1,991
		63,000*	1,000	LUM MV RWY 1000W	4,572
Floodlight					
		23,000*	400	LUM MV FLD 400W	1,991
		63,000*	1,000	LUM MV FLD 1000W	4,572
Post Top					
		8,500*	175	LUM MV POST 175W	881

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

Metal Halide

Floodlight

32,000	400	LUM MH FLD 400W	1,883
107,800*	1,000	LUM MH FLD 1000W	4,502

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

RATE (Continued)Lamp Type

<u>Luminaire Type</u>	<u>Lumen Rating</u>	<u>Nominal Wattage</u>	<u>Description</u>	<u>Annual kWh</u>
<u>High Pressure Sodium Vapor</u>				
Roadway				
	4,000	50	LUM HPS RWY 50W	255
	6,300	70	LUM HPS RWY 70W	359
	9,600	100	LUM HPS RWY 100W	493
	16,000	150	LUM HPS RWY 150W	722
	27,500	250	LUM HPS RWY 250W	1,269
	50,000	400	LUM HPS RWY 400W	1,962
Walllighter				
	27,500 (24 Hr)	250	WALL HPS 250W 24 HR	2,663
Post Top				
	4,000**	50	LUM HPS POST 50W	255
	9,600**	100	LUM HPS POST 100W	493
Floodlight				
	27,500	250	LUM HPS FLD 250W	1,269
	50,000	400	LUM HPS FLD 400W	1,962
<u>Light Emitting Diode ("LED")</u>				
Roadway				
	2,000	20	LUM LED RWY 20W	88
	2,700	30	LUM LED RWY 30W	130
	5,000	60	LUM LED RWY 60W	255
	13,000	140	LUM LED RWY 140W	589
	25,000	275	LUM LED RWY 275W	1,153
Post Top				
	5,000**	60	LUM LED POST 60W	255

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GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

* No further installation or replacement of designated luminaires will take place after the effective date of this rate. Conversion of existing Incandescent or Mercury Vapor luminaires to an equivalent High Pressure Sodium Vapor luminaire may also be done at the request of the Customer.

** Post top luminaire installations will only be permitted for the "Traditional" luminaire style and only in underground development areas after the effective date of this rate.

The Company shall use its best efforts to replace existing luminaires with LED luminaires within a reasonable length of time after receipt of the written notice requesting such replacement. Depending upon the number of street and area lighting facilities to be replaced with LED luminaires and the availability of the Company's crews, the Company may limit the quantity of LED replacements to ten (10) percent per account per calendar year to allow for efficient operations. The Company reserves the right to be flexible in responding to the Customer's request. However, the Company shall complete all requests according to a mutually accepted schedule between the Customer and the Company upon receipt of written notice.

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

RATE (Continued)

2. **Support and Accessory Charges:**

An additional annual charge as enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, will be applied to each luminaire type as stated in Section 1 – Luminaire Charges, where the Company is requested to furnish a suitable wood pole, standard, foundation or other accessory, and applicable delivery service as identified below, for the sole purpose of supporting a luminaire assembly.

Service Type

<u>Support Type</u>	<u>Description</u>
----------------------------	---------------------------

Overhead Service

Non-Distribution Pole

Wood Pole	POLE-WOOD
-----------	-----------

Underground Service

Non-Metallic Standard

Fiberglass without Foundation*	POLE FIBR PT EMB<25
Fiberglass with Foundation <25 feet	POLE FIBER PT <25'
	(Or) POLE FIBER RWY <25'
Fiberglass with Foundation =>25 feet	POLE FIBER RWY =>25

Metallic Standard

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

Metallic Direct Embedded (No Fdn.)* POLE METAL EMBEDDED
 Metallic with Foundation POLE METAL =>25FT

* No further installation or relocation of the designated support will take place after the effective date of this rate.

Accessory Type

None

3. Other Fees and Charges:

Additional fees or charges as enumerated below in the schedule of fee and charge prices will be applied per unit application pursuant to applicable Customer requests and/or in association with terms and conditions of separate agreements specific to attachments to the foregoing support types as stated in Section 2 – Support and Accessory Charges. Applicable Lighting Service Charges are assessed where the Company is requested by the Customer to provide an individual site visit for the purpose of; investigation and determination of operational malfunction, preventative or proactive maintenance to address vandalism or lighting control, the performance of other specified services, or other such actions which, unless requested by the Customer would otherwise have not been warranted. A charge will not be assessed if, in the sole discretion of the Company, the conditions which created the need for the Customer request were determined to be the result of Company facilities or systems. Applicable fees are assessed on a regular billing schedule based on the terms and conditions of the agreement or license from which they are specified.

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

Fee or Charge Type

Charge Amount

Lighting Service Charge

See Terms and Conditions for Distribution Service

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision

Energy Efficiency Program Provision

Infrastructure, Safety, and Reliability Provision

LIHEAP Enhancement Plan Provision

Long Term Contracting for Renewable Energy Recovery Provision

Long Term Contracting for Renewable Energy Recovery Reconciliation Provision

Net Metering Provision

Issued: August 16, 2018

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GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Street Light Metering Pilot Cost Recovery Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

STANDARD OFFER SERVICE

Any Customer served under this rate who is eligible for Standard Offer Service shall receive such service pursuant to the Standard Offer Service tariff.

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

HOURS OF OPERATION

All street and area lights shall be operated through the use of a photoelectric device nightly from approximately one-half hour after sunset until approximately one-half hour before sunrise, a total of approximately 4,175 hours each year.

Transmission Service Charge Adjustment

~~The prices under this rate as set forth under "Monthly Charge" may be adjusted from time to time in the manner described in the Company's Transmission Service Cost Adjustment Provision.~~

Transition Charge Adjustment

~~The prices under this rate as set forth under "Monthly Charge" may be adjusted from time to time in the manner described in the Company's Non-Bypassable Transition Charge Adjustment Provision.~~

Standard Offer Adjustment

~~All Customers served on this rate must pay any charges required pursuant to the terms of the Company's Standard Offer Adjustment Provision, whether or not the Customer is taking or has taken Standard Offer Service.~~

Energy Efficiency Programs

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Energy Efficiency Program Provision as from time to time effective in accordance with law.~~

Infrastructure, Safety and Reliability Provision

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.

Customer Credit Provision

— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.

LIHEAP Enhancement Plan Provision

— The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.

Revenue Decoupling Mechanism Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

Net Metering Provision and Qualifying Facilities Power Purchase Rate

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.

Pension Adjustment Mechanism Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.

DETERMINATION OF MONTHLY BILL FOR GENERAL STREET AND AREA LIGHTING – FULL SERVICE

The monthly bill will be based on the following:

1. Facility Charges

The Luminaire Charges and the Support and Accessory Charges will be based on the annual rates above divided by the number of days in the calendar year to arrive at a daily rate and multiplied by the actual number of

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GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

days in the billing period as measured from the date immediately following the prior bill to the current bill date.

2. Energy Charges

Charges per kWh will be based on the annual kWh per luminaire above. The monthly kWh amount shall be determined by allocating the number of annual operating hours for lights among the months, as shown below. The sum of the monthly kWh for each light equals the annual kWh in this tariff. A daily kWh amount is determined from the monthly amount by dividing the monthly kWh by the number of days in a month. The daily kWh amount is multiplied by the actual number of days for each calendar month during the billing period as measured from the date immediately following the prior bill to the current bill date and then multiplied by the charge per kWh.

Monthly Operating Hours

January	442	July	267
February	367	August	301
March	363	September	338
April	309	October	392
May	280	November	418
June	251	December	447

3. Other Fees and Charges

Individual charges for specific Customer requested services will be identified as adjustments on the bill. The representation of applicable fees associated with specific agreement or license terms and conditions between the Customer and the Company will be imposed according to the agreements, licenses, or as specified in the Terms and Conditions for Distribution Service and presented as adjustments on the Customer's bill.

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

DISCLAIMER OF LIABILITY

The Company's duties and obligations under this tariff extend only to the Customer, and not to any third parties. The Company does not assume and specifically disclaims any liability to third parties arising out of Company's obligations to Customer under this section.

EXCESSIVE DAMAGE

Excessive damage due to wanton or malicious acts shall be charged to the Customer at the actual cost of labor and material required to repair or replace the unit. Excessive damage is defined as any lighting facility component such as pole, standard, lamp, luminaire, accessory or conductors being broken or damaged more than once in a twelve month period. Notification of excessive damage will be made to the Customer by the Company

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GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

prior to billing for repairs.

ATTACHMENTS

The Company has exclusive rights of ownership of the facilities defined within this tariff and reserves the privilege and sole discretion to permit the use of such facilities for the support and physical attachment of other, non-company owned equipment under the terms and conditions of a separate agreement or license. The Company may, at its sole discretion, provide electric delivery service as applicable under another tariff. The Company will have no responsibility for the attachments except as defined in the separate agreement or license. The attachment will not adversely impact the street and area lighting as defined in this tariff.

RELAMPING

All inoperable lamps and/or photoelectric controls which are owned and maintained by the Company will be spot replaced. The Customer is responsible for notifying the Company of malfunctioning lights.

FAILURE OF LIGHTS TO OPERATE

Should any light or lights, which are owned and maintained by the Company, fail to operate the full period provided therefore, except as hereinafter specified, a deduction will be made from the charges under this rate, other than the Support and Accessory Charge, for such light or lights, upon presentation of a claim therefore from the Customer, equivalent to such part of the annual price thereof, as is equal to the ratio that the time of any outage bears to the annual operating time of such light or lights. The provisions of this paragraph will apply only if such failure is due to some cause or condition which might reasonably have been prevented by the Company and without limiting the generality of the foregoing will not apply in case such failure is due to an act of nature or an act or order of any public authority or accidental or malicious breakage; provided, however, that in the latter case the necessary repairs are made with reasonable dispatch upon notification by the Customer.

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

LOCATION OF STREET AND AREA LIGHTS

The Customer bears sole responsibility for determining where street and area lights will be placed and the type of lamp/luminaire used at each location. The Company bears no responsibility for, and makes no representations or warranties concerning, the locations and lamps/linaires selected by the Customer or the adequacy of the resulting lighting. The Customer, by requesting and accepting service under this rate, hereby shall provide, grant and confer to the Company, all necessary easement, rights-of-way and/or consent rights and privileges as is necessary to provide such service in a manner satisfactory to the Company. All applicable permits, fees and/or other charges by others associated with the facilitation of service under this rate are the responsibility of the Customer.

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GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

PERMANENT DISCONTINUANCE OF LIGHTING FACILITIES

A Customer may permanently discontinue lighting facilities, owned by the Company, at no cost to the Customer, limited to a quantity not to exceed one (1) percent of the total number of lighting assemblies assigned to the Customer's billing account under this tariff within the given calendar year. The request by a Customer for the permanent discontinuance of the lighting in excess of one (1) percent as stated above may be performed by mutual agreement upon payment by the Customer to the Company in an amount equal to the sum of the unamortized balance of the original installation cost, removal and restoration costs, and any street light reconfiguration costs to maintain all other active lights.

RELOCATION OF LIGHTING FACILITIES

A Customer may request the relocation of existing street and area lighting facilities, owned by the Company, to another Customer specified location which meets all aforementioned terms and conditions of this tariff. The Customer will be responsible for all costs associated with the relocation as determined by the Company including but not limited to the removal/retirement costs of non-transferable facilities, the installation of new facilities as required, the relocation of existing facilities, any electric system reconfiguration and all site restoration. The relocated facilities will continue to be billed under the Customer account as originally represented prior to relocation.

TERM OF AGREEMENT

The initial term of agreement for General Street and Area Lighting Service under this tariff is two (2) years. Upon expiration of the initial term, the agreement will be continuously renewed until such time as either party has given to the other written notice, not less than six (6) months prior to the date on which the party desires to have the agreement terminated.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where applicable hereto and not inconsistent with any specific provisions hereof, are a part of this rate.

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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

II. GENERAL STREET AND AREA LIGHTING – TEMPORARY TURN OFF SERVICE RATE

Upon the Company's temporary turn-off of retail delivery service to municipal Customers requesting temporary turn off of the Company's street and area lighting facilities, the Company shall bill the municipal Customer the charges enumerated in RIPUC No. 2095, Summary of Retail Delivery Rates, Sheet 3, for the temporary turn off.

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GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

<u>Lamp Type</u>				
<u>Luminaire Type</u>	<u>Lumen Rating</u>	<u>Nominal Wattage</u>	<u>Description</u>	<u>Annual kWh</u>
<u>High Pressure Sodium Vapor</u>				
Roadway				
	4,000	50	LUM HPS RWY 50W TT	n/a
	6,300	70	LUM HPS RWY 70W TT	n/a
	9,600	100	LUM HPS RWY 100W TT	n/a
	16,000	150	LUM HPS RWY 150W TT	n/a
	27,500	250	LUM HPS RWY 250W TT	n/a
	50,000	400	LUM HPS RWY 400W TT	n/a
Wallighter				
	27,500 (24 Hr)	250	WALL HPS 250W 24 TT	n/a
Post Top				
	4,000	50	LUM HPS POST 50W TT	n/a
	9,600	100	LUM HPS POST 100W TT	n/a
Floodlight				
	27,500	250	LUM HPS FLD 250W TT	n/a
	50,000	400	LUM HPS FLD 400W TT	n/a
<u>Light Emitting Diode ("LED")</u>				
Roadway				
	2,000	20	LUM LED RWY 20W TT	n/a
	2,700	30	LUM LED RWY 30W TT	n/a
	5,000	60	LUM LED RWY 60W TT	n/a
	13,000	140	LUM LED RWY 140W TT	n/a
	25,000	275	LUM LED RWY 275W TT	n/a
Post Top				
	5,000**	60	LUM LED POST 60W TT	n/a

RATE (Continued)2. Support and Accessory Charges:RATE (Continued)

<u>Service Type</u>	
<u>Support Type</u>	<u>Description</u>
<u>Overhead Service</u>	
<u>Non-Distribution Pole</u>	
Wood Pole	POLE – WOOD TEMPOFF

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GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
 RETAIL DELIVERY SERVICE

RATE (Continued)

Service Type

<u>Support Type</u>	<u>Description</u>
---------------------	--------------------

Underground Service

Non-Metallic Standard

Fiberglass without Foundation	POLE FIBR EMB<25TT
Fiberglass with Foundation < 25 ft.	POLE FIBER PT <25TT
	(Or) POLE FIBER RWY <25TT
Fiberglass with Foundation =>25 ft.	POLE FIBER RWY =>25TT

Metallic Standard

Metallic Direct Embedded (No Fdn.)	POLE METAL EMB TT
Metallic with Foundation	POLE METAL=>25' TT

3. Other Fees and Charges:

<u>Fee or Charge Type</u>	<u>Charge Amount</u>
Reactivation Charge	\$25.00
Crew Protection	Customer Responsibility

DETERMINATION OF MONTHLY BILL FOR TEMPORARY TURN OFF SERVICE

The monthly bill will be based on the annual Temporary Turn Off Charges above. The monthly charge will be based on the annual charge divided by the number of days in the calendar year to arrive at a daily rate and multiplied by the actual number of days in the billing period as measured from the date immediately following the prior bill to the current bill date.

MAINTENANCE

Temporary Turn Off Service under this tariff does not include routine maintenance of lighting facilities temporarily discontinued by the Customer.

NOTICE FOR TEMPORARY TURN OFF SERVICE

In order for a municipal Customer to be served under the Temporary Turn Off Service provision of this tariff, the municipal Customer must provide written notice to the Company requesting such temporary turn off

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RETAIL DELIVERY SERVICE

service. Such notice shall take the form of that provided by the Company and shall include the specific identification of Company street and area lighting facilities to be temporarily turned off and the estimated length of the temporary discontinuance, however, will be not less than one year and not more than three years. Such identification shall include sufficient information for the Company to easily locate its street and area lighting facilities to be temporarily turned off for the purpose of turning off (red capping) the facilities.

The Company shall use its best effort to turn off retail delivery service to its street and area lighting facilities within a reasonable length of time after receipt of the written notice required above. Depending upon the
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THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

number of street and area lighting facilities to be temporarily turned off and the availability of the Company's crews, the Company may schedule such turn off over a period of time to allow for efficient operations. The Company reserves the right to be flexible in responding to the Customer's request. However, the Company shall complete all requests according to a mutually accepted schedule between the Customer and the Company upon receipt of written notice.

CREW PROTECTION

The Customer shall be responsible for the cost of any required police details or road flaggers for services provided under this option.

REINSTATEMENT OF GENERAL STREET AND AREA LIGHTING – FULL SERVICE

The provision of this service by the Company is predicated on the municipal Customer reinstating General Street and Area Lighting – Full Service. The Customer's request to reinstate all or a portion of the Company's street and area lighting facilities served under this rate, after complying with the term of service provision of this tariff, must be in written form and identify the specific street and area lighting facilities for the Company to reinstate. Upon receipt of the Customer's request, the Company shall use its best efforts to return the street and area lighting facilities to full lighting service as soon as possible after receiving the request. However, the Company reserves the right to flexibility in scheduling the reinstatement in an appropriate manner based on crew availability and the quantity of street and area lighting facilities requested to be reinstated. If the Customer requests reinstatement of the General Street and Area Lighting – Full Service prior to minimum term of one year, the Company will charge the Customer a Reactivation Charge per street or area lighting facility.

TERM OF SERVICE

The municipal Customer may remain on this provision of the General Street and Area Lighting tariff for a maximum period of three years. At the end of the three year period, the Customer must provide written notice for (i) the municipal Customer's return to General Street and Area Lighting – Full Service as provided for above, (ii) the permanent discontinuance of the street and area lighting facilities, as provided for above in Section I, or (iii) the Customer's ability to take advantage of another lighting tariff for retail delivery service to the street and area

THE NARRAGANSETT ELECTRIC COMPANY
GENERAL STREET AND AREA LIGHTING SERVICE (S-14)
RETAIL DELIVERY SERVICE

lighting facilities. The Company will continue to bill the Temporary Turn Off Charge until such time as the street and area lighting facilities are transferred to another delivery service selected by the Customer, or as assigned by the Company following the maximum three year term of service.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where applicable hereto and not inconsistent with any specific provisions hereof, are a part of this rate.

~~Effective: January 1, 2017~~

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
ELECTRIC PROPULSION RATE (X-01)
HIGH VOLTAGE DELIVERY SERVICE

AVAILABILITY

This rate shall apply to any customer taking service for traction power at voltages of 69kV or greater.

MONTHLY CHARGE

The Monthly Charge will be the sum of the High Voltage Delivery Service Charges set forth in RIPUC No. 2095, Summary of Retail Delivery Rates.

PEAK AND OFF-PEAK PERIODS

PEAK HOURS:	June - September	-- 8 a.m. - 10 p.m. Weekdays,
	December - February	-- 7 a.m. - 10 p.m. Weekdays
	October – November and	
	March - May	-- 8 a.m. - 9 p.m. Weekdays

OFF-PEAK HOURS: All other hours

Weekdays shall mean Monday through Friday, excluding the following holidays: New Year's Day, President's Day, Memorial Day, Independence Day, Columbus Day (observed), Labor Day, Veteran's Day, Thanksgiving Day, and Christmas Day.

DEMAND

The Demand for each month under ordinary load conditions shall be the greatest of the following:

- a) The greatest peak occurring in such month during Peak hours as measured in kilowatts,
- b) 90% of the greatest peak occurring in such month during Peak hours as measured in kilovolt-amperes,
- c) 75% of the greatest Demand as so determined above during the preceding eleven months, and
- d) 10 kilowatts.

Demand shall be measured in fifteen minute intervals.

RATE ADJUSTMENT PROVISIONS

The charges for delivery service under this rate shall be subject to adjustment pursuant to the following provisions:

Customer Credit Provision
Energy Efficiency Program Provision
Infrastructure, Safety, and Reliability Provision
LIHEAP Enhancement Plan Provision
Long Term Contracting for Renewable Energy Recovery Provision
Long Term Contracting for Renewable Energy Recovery Reconciliation Provision

Issued: August 16, 2018

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THE NARRAGANSETT ELECTRIC COMPANY
ELECTRIC PROPULSION RATE (X-01)
HIGH VOLTAGE DELIVERY SERVICE

Net Metering Provision
Pension Adjustment Mechanism Provision
Performance Incentive Recovery Provision
Qualifying Facilities Power Purchase Rate
Renewable Energy Growth Program Cost Recovery Provision
Residential Assistance Provision
Revenue Decoupling Mechanism Provision
Standard Offer Service Adjustment Provision
Storm Fund Replenishment Provision
Transition Cost Adjustment Provision
Transmission Service Cost Adjustment Provision

Transmission Service Charge Adjustment

——— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Transmission Service Cost Adjustment Provision

Transition Charge Adjustment

——— The prices under this rate as set forth under “Monthly Charge” may be adjusted from time to time in the manner described in the Company’s Non Bypassable Transition Charge Adjustment Provision.

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Sheet 2
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THE NARRAGANSETT ELECTRIC COMPANY
~~ELECTRIC PROPULSION RATE (X-01)~~
~~HIGH VOLTAGE DELIVERY SERVICE~~

Standard Offer Adjustment

——— The customer will pay any charges required pursuant to the terms of the Company’s Standard Offer Adjustment Provision, whether or not the customer is taking or has taken Standard Offer Service.

Energy Efficiency Programs

——— The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Energy Efficiency Program Provision as from time to time effective in accordance with law.

Infrastructure, Safety and Reliability Provision

The amount determined under the preceding provisions shall be adjusted in accordance with the Company’s Infrastructure, Safety and Reliability Provision as from time to time effective in accordance with law.

Customer Credit Provision

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THE NARRAGANSETT ELECTRIC COMPANY
ELECTRIC PROPULSION RATE (X-01)
HIGH VOLTAGE DELIVERY SERVICE

~~—The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Customer Credit Provision as from time to time effective in accordance with law.~~

~~LIHEAP Enhancement Plan Provision~~

~~—The amount determined under the preceding provisions shall be adjusted in accordance with the Company's LIHEAP Enhancement Plan Provision as from time to time effective in accordance with law.~~

~~Revenue Decoupling Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Revenue Decoupling Mechanism Provision as from time to time effective in accordance with law.~~

~~Net Metering Provision and Qualifying Facilities Power Purchase Rate~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Net Metering Provision and Qualifying Facilities Power Purchase Rate as from time to time effective in accordance with law.~~

~~Pension Adjustment Mechanism Provision~~

~~The amount determined under the preceding provisions shall be adjusted in accordance with the Company's Pension Adjustment Mechanism Provision as from time to time effective in accordance with law.~~

STANDARD OFFER SERVICE

The customer may take Standard Offer Service pursuant to the terms of the Standard Offer Service tariff.

HIGH VOLTAGE SERVICE AGREEMENT

As a condition for service at high voltage, the Company and the customer shall execute a service agreement that sets forth the terms and conditions for service, including as necessary any reasonable reliability and safety performance requirements and other just and reasonable terms and conditions for taking service, provided that such agreement is filed with the Commission for review and approval. If the Company and the customer are unable to agree on the terms of such agreement, the Company has the right to file an unexecuted form of agreement for approval by the Commission, provided that a copy of the filing is served on the customer. The customer has the right to dispute the reasonableness of any terms of the agreement. The final terms of the form of agreement approved by the Commission (with any modifications the Commission may deem appropriate) will become a part of this tariff with respect to service for the customer when the customer commences taking service at high voltage.

CONSTRUCTION REIMBURSEMENT PAYMENT

The customer shall be required to reimburse the Company for its capital costs incurred for the construction of facilities designed to serve the customer directly, which costs have been incurred prior to the commencement of commercial train service by the customer. Such reimbursement shall also include any applicable tax liability arising out of Internal Revenue Service requirements relating to contributions in aid of construction.

THE NARRAGANSETT ELECTRIC COMPANY
ELECTRIC PROPULSION RATE (X-01)
HIGH VOLTAGE DELIVERY SERVICE

~~R.I.P.U.C. No. 2108~~
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~~THE NARRAGANSETT ELECTRIC COMPANY~~
~~**ELECTRIC PROPULSION RATE (X-01)**~~
~~HIGH VOLTAGE DELIVERY SERVICE~~

GROSS EARNINGS TAX

A Rhode Island Gross Earnings Tax adjustment will be applied to the charges determined above in accordance with Rhode Island General Laws.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof (including the high voltage service agreement), are a part of this rate.

Effective: February 1, 2013

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Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
ARREARAGE MANAGEMENT PROGRAM RESIDENTIAL ASSISTANCE PROVISION

The rates for Retail Delivery Service contained in all of the Company's rate classes except for the Low Income Rate A-60 ("Rate A-60") are subject to adjustment to reflect a Low Income Discount Recovery Factor ("LIDRF") to recover the cost of bill discounts provided to customers receiving Retail Delivery Service on Rate A-60. In addition, the rates for Retail Delivery Service contained in all of the Company's rate classes are subject to adjustment to reflect an Arrearage Management Adjustment Factor ("AMAF") to recover the cost associated with the operation of the Arrearage Management Program ("AMP"). For billing purposes, the LIDRF and the AMAF shall be included with the distribution kilowatt-hour ("kWh") charge on customers' bills.

LOW INCOME BILL DISCOUNTS

On an annual basis, the Company shall estimate the discount to be provided to Rate A-60 customers. The estimated discount will be twenty five (25) percent of the forecasted Rate A-60 monthly billing units multiplied by the Rate A-60 customer charge and the sum of the Retail Delivery Service and semi-annual Standard Offer Service energy rates in effect during the period. For those customers who are receiving benefits through Medicaid, General Public Assistance, and/or the Family Independence Program, the estimated discount will be thirty (30) percent of the forecasted Rate A-60 monthly billing units multiplied by the Rate A-60 customer charge and the sum of the Retail Delivery Service and semi-annual Standard Offer Service energy rates in effect during the period. This estimate of the discount shall be used to determine the amount to be reflected in Retail Delivery Service rates on a prospective basis. The amount shall be divided by the estimated kilowatt-hours to be delivered by the Company to all customers excluding customers on Rate A-60. Such per kWh charge is referred to as the LIDRF.

The revenue billed through the LIDRF shall be subject to reconciliation against the actual bill discounts provided during the twelve month reconciliation period for which the LIDRF is in effect, and any over- or under-recovery of the actual discount provided shall be reflected in a subsequent LIDRF.

For purposes of the above reconciliation, the Company shall accumulate the actual discounts provided to Rate A-60 customers and the revenue billed through the LIDRF and shall accrue interest on the difference between these amounts at the interest rate paid on customer deposits on a monthly basis.

Should any balance remain subsequent to the recovery of the over- or under-recovery balance as described above, the Company shall reflect, as an adjustment in the then-current reconciliation period, the amount of the remaining balance.

THE NARRAGANSETT ELECTRIC COMPANY
~~ARREARAGE MANAGEMENT PROGRAM~~ RESIDENTIAL ASSISTANCE PROVISION

ARREARAGE MANAGEMENT PROGRAM

In accordance with R.I. Gen. Laws § 39-2-1(d)(2), commencing on September 1, 2016, the Company shall implement an ~~Arrearage Management Program (“AMP”)~~ pursuant to this tariff provision.

I. Program Eligibility

In order to be considered eligible for enrollment in the AMP, a customer who has been terminated from electric service or is recognized, pursuant to a rule or decision by the Division of Public Utilities and Carriers, as being scheduled for actual shut-off of service on a specific date, shall meet all of the following criteria:

- The applicant must be the customer of record, although the customer of record may authorize someone else to communicate with the Company to help enroll the customer of record in the AMP;
- The applicant must be eligible for the federal low-income home energy assistance program (“LIHEAP”);
- The account must be receiving retail delivery service on ~~the Company’s Residential Low-Income~~ Rate A-60;
- The customer’s account must have a minimum balance of \$300.00 that is more than 60 days past due;
- If service to the account has been terminated, the customer must make an initial payment of 25% of the total unpaid balance (current and past due), unless otherwise directed by the Public Utilities Commission (“PUC”) as a result of an emergency regulation;
- The customer must agree to a payment plan, as further described in Section III;
- The customer must agree to remain current with payments. “Remaining current” means that the customer:
 - 1) misses no more than two (2) payments in the 12-month term of the payment plan; and
 - 2) pays the amount due under the payment plan in full by the conclusion of the payment plan’s 12-month term;
- The customer must agree to participate in the Company’s Energy Efficiency programs; and
- The customer must apply for other available energy assistance programs, such as fuel assistance and weatherization.

II. Enrollment

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
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To participate, the customer must affirmatively apply to participate in the AMP.

The Company shall administer the AMP enrollment process in compliance with the eligibility qualifications outlined in Section I. By applying to participate in the AMP, the customer agrees to comply with the terms of the AMP, including the customer's specific payment plan. After a customer has applied to the AMP, the Company shall determine whether the customer has met all of the AMP eligibility criteria set forth in Section I, based on the Company's records. The Company will coordinate with the Community Action Program ("CAP") agencies to validate customer eligibility when appropriate.

III. Payment Plan

AMP participants shall enroll in a 12-month payment plan, paid in equal monthly installments, that will cover new charges based upon their current estimated annual usage ("Payment Plan").

The current component of the Payment Plan shall be based on the customer's average monthly usage for the previous year less the customer's actual or anticipated fuel assistance commitments, and shall be converted to a fixed monthly payment.

IV. Arrears Forgiveness

AMP participants will be eligible for forgiveness of their account balance that is past due at the time of the first bill under their Payment Plan, up to an annual maximum of \$1,500. With each payment under the Payment Plan, a portion of the participant's outstanding past due account balance as described above is forgiven in an amount equal to the total past due account balance or \$1,500, whichever is less, divided by 12; provided, however, that the annual arrearage forgiveness amount shall not exceed \$1,500.

If an AMP participant's past due account balance at the time their Payment Plan takes effect exceeds \$1,500, the AMP participant may request an extension of the Payment Plan beyond the initial 12-month term to establish a new Payment Plan to accommodate the additional account balance in excess of \$1,500. To be eligible for an extension, the AMP participant must be current with their Payment Plan at the conclusion of the initial 12-month term. Such AMP participant's Payment Plan will be extended upon the AMP participant's timely request for an extension.

V. Payment Plan Review

Customers applying to participate in the AMP will be advised that the amount of their required monthly payment under their Payment Plan may change over the lifetime of the Payment Plan.

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The Company shall review the Payment Plans of active AMP participants every three months and may adjust the installment payments based on the following:

- A fuel assistance commitment is made subsequent to enrollment;
- There is a change in fuel assistance, such as a change in the amount, from what was understood at enrollment;
- The customer moves to a new address with a different average monthly usage for the previous year;
- Actual usage patterns differ from what was estimated as annual usage at enrollment; or
- There is a significant change in the Company's rates from what was anticipated at enrollment.

VI. Default

The Company shall consider the AMP participant's billing account in default if either of the following occurs:

- The AMP participant misses more than two (2) payments in the 12-month Payment Plan term; or
- If the amount due under the Payment Plan is not paid in full by the conclusion of the 12-month Payment Plan term.

Upon default, the Company shall terminate an AMP participant from the AMP and the customer's unpaid balance will be due and payable in full. However, any arrearage forgiven under the AMP prior to termination of participation in the AMP will remain forgiven.

Customers shall have the option to opt out of continued participation in the AMP at any time, with the understanding that any unpaid balance will be due and payable in full. Customers who voluntarily opt out of the AMP will receive the same treatment as those customers who default on their Payment Plans under the AMP, as set forth in Section X (Subsequent Eligibility).

VII. Termination

In addition to termination upon default, a customer's participation in the AMP shall terminate if the AMP participant moves outside of the Company's service territory.

If a customer is terminated from AMP participation, the customer's unpaid balance will be due and payable in full. However, any arrearage forgiven under the AMP prior to termination of participation in the AMP will remain forgiven.

VIII. Collection Activity

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AMP participants shall not be subject to the Company's normal collections activities while actively participating in the AMP. The Company shall resume normal collections activities if an AMP participant defaults while participating in the AMP or terminates the AMP.

IX. AMP Billing and Active Plan Noticing

The Company shall remove the amount of an AMP participant's arrears balance up to \$1,500 from the "current amount due" field on certain views of AMP participant accounts in the Company's billing system. However, the arrears balance up to \$1,500 shall remain on the customer's bill.

Customers who are enrolled in the AMP will receive an AMP "Enrollment Letter" outlining the terms and conditions of their participation in the AMP.

Customers in danger of defaulting from the AMP will receive a default letter advising them of the need to make all required payments or risk default, termination from the AMP, and a return to the Company's normal collections activities.

X. Subsequent Eligibility

A customer is eligible for subsequent enrollment in the AMP provided two years have passed since either (a) the date of the customer's successful completion of the AMP, or (b) the date on which the customer's participation in the AMP was terminated as a result of default or because the customer voluntarily opted out of the AMP, so long as a CAP agency has provided a recommendation to allow eligibility notwithstanding the customer's default or voluntary opt out of the AMP. The Company shall review requests for re-enrollment on a case-by-case basis to determine that the foregoing criteria are met.

XI. Reporting Metrics

The Company shall report monthly and annually the metrics below to allow for the evaluation of the effectiveness of the AMP. The monthly and annual reports shall be submitted to the PUC in Docket No. 4290.

- Number of customers enrolled in the program at the end of the reporting period;
- Number of customers added to the program during the reporting period;
- Number of customers terminated from the program (by choice or default) during the reporting period;
- Number of customers who successfully completed the program during the reporting period;
- Total customer payments during the reporting period;
- Total amount to be forgiven for all participating customers at the end of the reporting period;

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- Average amount to be forgiven for all participating customers at the end of the reporting period;
- Total amount to be paid under a payment plan for all participating customers at the end of the reporting period;
- Average arrears balance not yet forgiven of all participating customers at the end of the reporting period;
- Average arrears balance as a percentage of the total balance due for all participating customers at the end of the reporting period;
- Total amount of arrears outstanding for all participants at the end of the reporting period;
- Total amount of forgiveness credits (allowances) given during the reporting period;
- Number of forgiveness credits (allowances) given during the reporting period;
- Average amount of forgiveness credits (allowances) given during the reporting period;
- Number of participants receiving LIHEAP at the end of the reporting period;
- Percentage of participants receiving LIHEAP at the end of the reporting period; and
- Total LIHEAP payments received during the reporting period.

The Company shall also provide a schedule with the number of customers enrolled in the AMP, by month, together with the number of defaults and program terminations.

XII. AMP Cost Recovery

The ~~rates/prices~~ for Retail Delivery Service contained in all the rates of the Company are subject to adjustment to reflect ~~the an Arrearage Management Adjustment Factor (“AMAF”)~~ designed to recover incremental costs incurred associated with the AMP. Incremental costs include the amount of arrearage forgiven. The recovery of the arrearage amounts forgiven by the Company through the AMP is dependent on the following criteria:

- i. If a customer does not satisfy the conditions of R.I. Gen. Laws § 39-2-1(d)(2), the amount of arrearage forgiven by the Company to that point shall remain forgiven and be written off by the Company. However, the amount of arrearage forgiven by the Company is recoverable in full.
- ii. If a customer does satisfy the conditions of R.I. Gen. Laws § 39-2-1(d)(2), all arrearage amounts forgiven will be treated as bad debt. At the end of each calendar year, the Company will perform a test to determine if the amount of bad debt for the year exceeds the adjusted allowable bad debt from the Company’s most recent general rate case. This adjusted allowable bad debt will be calculated using the distribution uncollectible amount determined in the last general rate case, updated for the current calendar year Standard Offer Service, transmission, Renewable Energy Growth, Long Term Contracting for Renewable Energy Recovery, and energy efficiency-related bad debt. Should the actual amount of bad debt incurred by the Company for the year exceed this adjusted allowable bad debt amount, the Company will be entitled to recover, in the following year, all

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amounts of arrearage forgiven under R.I. Gen. Laws § 39-2-1(d)(2)(xiv) in the prior year in excess of the allowable bad debt. If, however, the amount of the arrearage forgiven under § 39-2-1(d)(2)(xiv) in excess of the adjusted allowable bad debt for a given year is not significant enough to calculate an annual reconciling factor for that year, the Company may reflect such amount in its next Revenue Decoupling Mechanism reconciliation filing.

The AMAF shall be a uniform per kilowatt-hour factor based on the estimated kilowatt-hours to be delivered by the Company to its retail delivery customers over a 12-month period. ~~For billing purposes, the AMAF will be included with the distribution kilowatt hour charge on customers' bills.~~ Should any balance remain outstanding subsequent to the recovery of costs associated with the AMP as described above, the Company shall reflect this balance as an adjustment in the subsequent period's AMP recovery.

ADJUSTMENT TO RATES

Adjustments to rates pursuant to the ~~Arrears Management Program~~ Residential Assistance Provision are subject to review and approval by the PUC. Modifications to the factors contained in this Provision shall be made in accordance with a notice filed with the PUC pursuant to R.I. Gen. Laws § 39-3-11(a) setting forth the amount(s) of the revised factor(s) and the amount(s) of the increase(s) or decrease(s). The notice shall further specify the effective date of such charges.

Effective Date: July 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

The following Terms and Conditions where not inconsistent with the rates are a part of all rates. The provisions of these Terms and Conditions apply to all persons, partnerships, corporations or others (the Customer) who obtain local distribution service from The Narragansett Electric Company (the Company) and to companies that are nonregulated power producers, as defined in Rhode Island General Laws. All policies, standards, specifications, and documents referred to herein have been filed with the Rhode Island Public Utilities Commission (Commission) and ~~Division~~ Division of Public Utilities and Carriers (Division), and such documents and any revisions have been filed at least 30 days before becoming effective. Compliance by the Customer and nonregulated power producer is a condition precedent to the initial and continuing delivery of electricity by the Company.

Service Connection

1. The Company shall furnish on request detailed information on the method and manner of making service connections. Such detailed information may include a copy of the Company's Specifications for Electrical Installations booklet, as may be amended from time to time, a description of the service available, connections necessary between the Company's facilities and the Customer's premises, location and access of service connection facilities and metering equipment, and Customer and Company responsibilities for installation of facilities.

The Customer shall wire to the point designated by the Company, at which point the Company will connect its facilities. In addition, the Customer's facilities shall comply with any reasonable construction and equipment standards required by the Company for safe, reliable, and cost efficient service. For a service meeting Company requirements (which requirements are set forth on the Company's website at www.nationalgridus/connects), the Company may also permit this connection to be made by a licensed electrician in good standing with the authority having jurisdiction, as required by applicable law, and who is registered with the Company, provided, however, that the Company gives no warranty to the Customer, express or implied, as to the knowledge, training, reliability, honesty, fitness, or performance of any electrician registered with the Company for this purpose, and the Company shall not be liable for any damages or injuries caused by any electrician who may be used for such purpose.

Application for Service

2. Application for new service or alteration to an existing service should be made as far in advance as possible to assure time for engineering, ordering of material, and construction. Upon the Company's reasonable request, the Customer shall provide to the Company all data and plans reasonably needed to process this application.

Line Extensions [Overhead (OH) & Underground (UG)]

3. The Company shall construct or install overhead or underground distribution facilities or

other equipment determined by the Company to be appropriate under the following policies: Line Extension Policy for Residential Developments, Line Extension Policy for Individual Residential Customers, and Line Extension and Construction Advance Policy for Commercial, Industrial and Existing Residential Customers. Whenever it is necessary to provide service and a Customer requests the Company to extend or install poles, distribution lines or other service equipment to the Customer's home, premises or facility in order to supply service, the Company will furnish the necessary poles, wires, or equipment in accordance with the Company's "Line Extension and Construction Advance Policies" on file with the Commission. Except as provided in the "Policies", all such equipment, poles, and wires shall remain the property of the Company and be maintained by it in accordance with the "Policies". To the extent that any Company property needs to be located on private property, the Company will require the Customer to furnish a permanent easement.

Attachments

4. Any individual or organization who requests an attachment to distribution facilities, utility poles, or along any span between such poles, shall comply with the Company's specifications and policies governing the type of construction, metering, attachment fees, easements, permissions and electrical inspections required.

Outside Basic Local Distribution Services

5. Customers requesting the Company to arrange for Customer facility outages or additional maintenance or construction not normally part of basic local distribution service will be notified in a reasonable timely manner by the Company that the customer shall be required to pay ~~these~~ the Company's costs of reasonably meeting the request.

Acquisition of Necessary Permits

6. The Company shall make, or cause to be made, application for any necessary street permits, and shall not be required to supply service until a reasonable time after such permits are granted. The Customer shall obtain or cause to be obtained all permits or certificates, except street permits, necessary to give the Company or its agents' access to the Customer's equipment and to enable its conductors to be connected with the Customer's equipment.

Service to "Out-Building"

7. The Company shall not be required to install service or meter for a garage, barn or other out-building, so located that it may be supplied with electricity through a service and meter in the main building.

Customer Furnished Equipment

8. The Customer shall furnish and install upon its premises such service conductors, service equipment, including circuit breaker if used, and meter mounting device as shall conform with specifications issued from time to time by the Company, and the Company will seal such service

equipment and meter mounting device, and adjust, set and seal such circuit breaker, and such seals shall not be broken and such adjustments or settings shall not be changed or in any way interfered with by the Customer.

The Customer shall furnish and maintain, at no cost to the Company, the necessary space, housing, fencing, and foundations for all equipment that is installed on its premises in order to supply the Customer with local distribution service, whether such equipment is furnished by the Customer or the Company. Such space, housing, fencing, and foundations shall be in conformity with the Company's specifications and subject to its approval.

Up-Keep of Customer Equipment

9. The Customer's wiring, piping, apparatus and equipment shall, at all times, conform to the requirements of any legally constituted authorities and to those of the Company, and the Customer shall keep such wiring, piping, apparatus and equipment in proper repair.

Installation of Meters

10. Meters of either the indoor or outdoor type shall be installed by the Company at locations to be designated by the Company. The Company may at any time change any meter installed by it. The Company may also change the location of any meter or change from an indoor type to an outdoor type, provided that the cost of the change shall be borne by the Company except when such change is pursuant to the provisions of Paragraph 11. Upon the reading of the Company's meter all bills shall be computed. If more than one meter is installed, unless it is installed at the Company's option, the monthly charge for local distribution service delivered through each meter shall be computed separately under the applicable rates.

Unless otherwise determined by the Company, all residential premises shall be equipped with a meter that employs Automatic Meter Reading ("AMR") technology utilizing radio frequency transmitters to allow the Company to obtain meter readings remotely. However, residential customers may choose to "opt-out" by having their AMR meter replaced with a non-AMR meter.

Customers who choose to opt-out will be charged an initial fee of \$27.00 for the removal of the existing AMR electric meter and the installation of the non-AMR electric meter. Customers who choose to opt-out will also be charged a monthly meter reading fee of \$13.00 for the non-AMR electric meter. The meter reading fee is applicable to customers who receive gas and electric service, or receive electric-only service, from the Company. The Company, at its option, may choose to read the non-AMR meter less frequently than once per month. In that case, or if the Company is unable for any reason to read the meter on the regularly scheduled monthly read date, the Company shall make a reasonable estimate of the consumption of electricity during those months when the meter is not read, based on available data, and such estimated bills shall be payable as rendered. A customer will not be assessed the initial or monthly fee until after the Company has installed the non-AMR electric meter.

Any opt-out customer who subsequently wishes to have an AMR electric meter re-installed will be charged a "re-installation fee" of \$27.00. The re-installation fee will be charged for the

removal of the non-AMR meter and the installation of the AMR meter. Any customer electing re-installation will no longer be assessed the special monthly meter reading fee after the AMR meter has been re-installed.

Unauthorized and Unmetered Use

11. Whenever the Company determines that an unauthorized and unmetered use of electricity is being made on the premises of a Customer and is causing a loss of revenue to the Company, the Company may, at the Customer's expense, make such changes in the location of its meters, appliance and equipment on said premises as will, in the opinion of the Company, prevent such unauthorized and unmetered use from being made.

Definition of Month

12. Whenever reference is made to "month" in connection with electricity delivered or payments to be made, it shall mean the period between two successive regular monthly meter readings or estimated meter readings, the second of which occurs in the month to which reference is made. If the Company is unable to read the meter when scheduled, the necessary billing determinants may be estimated. Bills may be rendered on such estimated basis and will be payable as so rendered.

Payment Due Date – Interest Charge

13. All bills shall be due and payable upon receipt. Bills rendered to customers, other than individually metered residential customers, on which payment has not been received by the "Please Pay By" date as shown on the bill, shall bear interest, at the rate of 1¼% per month on any unpaid balance, including any outstanding interest charges, from the date of receipt until the date of payment. The "Please Pay By" ~~date~~ corresponds to the next normal bill preparation date. Bills disputed in good faith by a Customer will not be subject to the late payment charge until after the dispute is resolved.

Customer payment responsibilities with their nonregulated power producer will be governed by the particular Customer/nonregulated power producer contract. Payments made through the Company for electricity purchased from a nonregulated power supplier will be applied first to any Narragansett charges or arrearages.

Returned Check Fee

14. A ~~\$15.00~~\$8.00 Fee shall be charged to the Customer for each check presented to the Company that is not honored by the financial institution. This fee shall be applicable only where the check has been dishonored after being deposited for a second time.

Seasonal Customers

15. Seasonal Customers are those using local distribution services between June 1 and September 30 only, or those using local distribution services principally between June 1 and

September 30 and incidentally or intermittently during the rest of the year.

Deposit and Security

16. The Company may require a cash deposit or other collateral satisfactory to it as security for prompt payment of the Customer's indebtedness to the Company. The rate of interest shall be adjusted on March 1 annually. The interest rate in effect in any year shall be based on the average rate over the prior calendar year for 10-year constant maturity Treasury Bonds as reported by the Federal Reserve Board.

Payments for Line Extensions

17. The Company may require a Customer to pay for all or a portion of the cost of extending or installing poles, distribution lines, or equipment to the Customer's home, premises or facility, consistent with the terms of the Company's "Line Extension and Construction Advance Policies," ~~on file with the Commission.~~ The Company's line extension policies are included in Appendix A to this tariff.

Lighting Service Charge

18. The Company may assess a Lighting Service Charge of ~~\$130.00~~ \$116.00 for Company services rendered in response to a Customer request in support of Customer equipment where the condition, service or connection is unrelated to the performance of facilities owned by the Company. A Lighting Service Charge per each occurrence will be assessed to the Customer on their subsequent bill.

Determining Customer's Demand

19. The demand is the maximum rate of taking electricity. Under ordinary load conditions it will be based upon one or more fifteen-minute peaks as herein defined. A fifteen-minute peak is the average rate of delivery of electricity during any fifteen-minute period as determined by any suitable instrument chosen by the Company. In the case of extremely fluctuating load, however, where the demand based on the average over fifteen minutes does not fairly represent the maximum demand imposed by the Customer, the demand will be based upon the instantaneous peak or the peak for a shorter period than fifteen minutes. Such measurements will be made by any suitable instrument chosen by the Company. The demand which is billed to the Customer is determined according to the terms of the appropriate tariffs approved by the ~~PUC~~ Commission from time to time.

Customer Changing Rates

20. The Customer may change from the rate under which he is purchasing electricity to any other rate applicable to a class of service which he is receiving. Any change, however, shall not be retroactive, nor reduce, eliminate or modify any contract period, provision or guarantee made in respect to any line extension or other special condition. Nor shall such change cause such service to be billed at any rate for a period less than that specified in such rate except during the

first year of electric service to any Customer. A Customer having changed from one rate to another may not again change within twelve months or within any longer contract period specified in the rate under which he is receiving electric service.

Discontinuance of Service

21. Subject to the Rules and Regulations of the Commission, the Company shall have the right to discontinue its service upon due notice and to remove its property from the premises in case the Customer fails to pay any bill due the Company for such service, or fails to perform any of its obligations to the Company. For restoration of service after such discontinuance, a reconnection charge of ~~\$38.00~~\$32.00 will be made.

Right of Access

22. The Company shall have the right of access to the Customer's premises at all reasonable times for the purpose of examining or removing the Company's meters, and other appliances and equipment. During emergency conditions, the Company shall have the right of access to the Customer's premises at all hours of the day to make conditions safe and/or to restore service.

Safeguarding Company Equipment

23. The Customer shall not permit access for any purpose whatsoever, except by authorized employees of the Company, to the meter or other appliances and equipment of the Company, or interfere with the same, and shall provide for their safe keeping. In case of loss or damage of the Company's property, the Customer shall pay to the Company the value of such property or the cost of making good the same.

Temporary Service

24. A temporary connection is local distribution service which does not continue for a sufficient period to yield the Company adequate revenue at its regular local distribution service rates to justify the expenditures necessary to provide such a connection. The Company may require a Customer requesting a temporary connection to pay the full amount of the estimated cost of installing and removing the requested connection, less estimated salvage value, in advance of the installation of the connection by the Company. In addition, the customer shall pay the applicable regular local distribution service and, if applicable, ~~basic or~~ standard offer service rates.

Limitation of Liability for Service Problems

25. The Company shall not be liable for any damage to equipment or facilities using electricity which damage is a result of Service Problems, or any economic losses which are a consequence of Service Problems. For purposes of this paragraph, the term "Service Problems" means any service interruption, power outage, voltage or amperage, fluctuations, discontinuance of service, reversal of its service, or irregular service caused by accident, labor difficulties, condition of fuel supply or equipment, federal or state agency order, failure to receive any electricity for which the Company has contracted, or any other causes beyond the Company's immediate control.

However, if the Company is unable for any reason to supply electricity for a continuous period of two days or more, then upon the request of the Customer, the Demand Charge, if any, shall be suspended for the duration of such inability.

The Company shall not be liable for damage to the person or property of the Customer or any other persons resulting from the use of electricity or the presence of the Company's appliances and equipment on the Customer's premises.

Limitation on Use of Electricity - Auxiliary & Temporary Local Distribution Service

26. Local distribution service supplied by the Company shall not be used to supplement or relay, or as standby or back up to any other electrical source or service except under the provisions of the Back-Up Service Rate, unless the Customer shall makes such guarantees with respect to the payment for such local distribution service as shall be just and reasonable in each case. Where such local distribution service is supplied, the Customer shall not operate its generation in parallel with the Company's system without the consent of the Company, and then only under such conditions as the Company may specify from time to time.

Company Right to Place Facilities on Customer Property

27. The Company has the right to place on a Customer's property facilities to provide and meter electric service to the Customer.

Company Right to Request a Guarantee

28. Whenever the estimated expenditures for the services or equipment necessary to deliver electricity to a Customer's premises shall be of such an amount that the income to be derived there at the applicable rates will, in the opinion of the Company, be insufficient to warrant such expenditures, the Company may require a Customer to guarantee a minimum annual payment or commitment for a term of years, or to pay the whole or a part of the cost of such equipment.

Fluctuating Load & Harmonic Distortion

29. In certain instances, extreme fluctuating loads or harmonic distortions which are created by a Customer's machinery or equipment may impair service to other Customers. If the fluctuating load or harmonic distortion causes a deterioration of the Company's service to other customers, the Company shall specify a service arrangement that avoids the deterioration and the Customer owning or operating the equipment that causes the fluctuation or distortion shall pay the cost to implement the new service arrangement together with applicable taxes.

Customer Tax Liability

30. The Company shall collect taxes imposed by governmental authorities on services provided or products sold by the Company. It shall be the Customer's responsibility to identify and request any exemption from the collection of the tax by filing appropriate documentation with

the Company.

Customer/Supplier Relationship

31. For electricity supplied by nonregulated power producers, the Company is a local distribution service provider of electricity supplied by others. When such electricity is supplied and delivered to the Company's local distribution supply point, the Company then performs a delivery service for the electricity. Ownership of such electricity lies with either the non-regulated power producer or Customer, as per the specific agreement between the Customer and the nonregulated power producer. In no case shall the Company be liable for loss of electricity.

Billing Termination ("Soft-Off")

32. ~~The Company and the Rhode Island Division of Public Utilities and Carriers (the "Division") have agreed to participate in a one-year pilot program (the "Pilot") with respect to the Company's "Soft-Off" termination policy pursuant to a Settlement Agreement between the Company and the Division, as approved by the Rhode Island Public Utilities Commission on May 4, 2012. During the Pilot, where~~ When a customer has requested termination of service and an estimated or actual final meter reading is recorded, and the account is not subject to a shut-off order or request, the Company may choose to utilize a "Soft-Off" termination, defined as the termination of an account by the Company for billing purposes where there is no new customer of record and the actual flow of electricity to the premises is not disconnected.

In the event of a termination of an account for which there is no unbilled consumption, a landlord may initiate an application for service in the landlord's name at that premises by either oral or written request in accordance with Section 2 of this tariff; provided however, that in the event of a termination of an account for which there is any unbilled consumption, a landlord may initiate an application for service in the landlord's name only upon providing the Company with a signed authorization. In addition, where the landlord has previously provided the Company a signed agreement, the Company may record the landlord as the customer of record for that account without further authorization.

When metered consumption at a premises where a Soft Off termination has been implemented exceeds 100 kilowatt-hours in a month, the Company will send notification to the premises indicating that service shall be terminated pursuant to the Commission and Division's rules and regulations governing the termination of service if an account is not established. When metered consumption at the location exceeds an aggregate of 250 kilowatt-hours, service to the location will be terminated; provided however that where such a termination would affect the statutory and/or termination rights of other electric customers at that location, service will be terminated at the Soft Off premises as soon as the Company is able to accomplish the termination so as not to conflict with the rights provided under the Commission and Division's rules and regulations governing the termination of service for the other customers.

Paperless Billing & Electronic Payments

33. Customers may elect to receive and pay their bill electronically ~~under the Company's~~

~~Optional Telephone or Web Page Payment Provision.~~ Such customers electing to receive their bills electronically will receive a paperless billing credit of ~~\$0.34~~\$0.37 per account, per billing period.

Customer Notice and Right to Appeal

34. Where practicable, the Company will give the Customer reasonable notice of actions taken pursuant to these Terms & Conditions. The Customer shall have the right to appeal, pursuant to the Division's Rules of Practice and Procedure, all action taken by the Company hereunder.

~~Effective: February 1, 2013~~

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICEAPPENDIX A

POLICY 1

LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

When an individual residential customer (“Customer”) requests that a distribution line be extended to serve such customer’s home whether over private property, along common way or along a public way, the terms of this policy shall apply. This policy applies only to the installation of electric service by The Narragansett Electric Company (“Company”). The Customer should contact other utilities to determine the utilities’ requirements governing the provision of their service and whether any costs and/or requirements are to be the responsibility of the Customer.

1. Installation of Overhead Distribution Line

The Company will provide a regular overhead 120/240 volts, single phase, three (3) wire service up to a capacity limit of 50 kVA for the Customer. The Company will determine the route of the distribution line in consultation with the Customer.

2. Distance of Overhead Distribution Line Allowed Without Charge

The Company will provide up to two poles and two spans of overhead distribution line needed to serve the Customer plus a service drop (that does not require a carrier pole) to the Customer’s home free of charge.

3. Overhead Line Extension

If more than two poles and two spans of overhead distribution line are required to serve the Customer’s home, the Customer will pay an “Overhead Installation Charge,” as determined below.

The Overhead Installation Charge will be equal to the number of feet of distribution line (beyond two poles and two spans) required to serve the Customer’s home, multiplied by the “Overhead Cost Per Foot” (as defined in section 9 below), plus the applicable tax contribution factor.

When overhead service is requested, the Company shall be responsible for:

- i. installing (or having others install), owning (individually or jointly) and maintaining (individually or jointly) all poles, primary and secondary wires, transformers, service drops, meters, etc. that, in its opinion are required to provide adequate service;

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICEAPPENDIX A

POLICY 1

LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

- ii. designating the location of all Company owned equipment, excluding streetlights, and the service entrance and meter location(s); and
- iii. blasting and tree trimming and removal along public ways; the Company may charge the Customer the cost of such blasting and tree trimming and removal if, in the Company's opinion, such cost is excessive; excessive cost shall be defined as the type of work which requires the Company to contract with a third party to remove ledge through blasting or to trim trees for the purposes of clearing the space needed for the line work.

The Customer, at no cost to the Company, shall be responsible for:

- i. blasting and tree trimming and removal on private property, including roadways not accepted as public ways by the municipality, in accordance with the Company's specifications and subject to the Company's inspection.

4. Payment Terms

For Overhead Installation Charges up to \$6,000, the Customer will be required to pay the entire amount before the start of construction. If the Overhead Installation Charge is greater than \$6,000, the Customer will have the option to either pay the entire amount before the start of construction, or pay \$6,000 before the start of construction and pay the amount in excess of \$6,000 under a payment plan. The term of the payment plan will be based on equal payments of at least \$75 per month until the amount in excess of \$6,000 is paid in its entirety. The term of the payment plan is not to exceed a period of five (5) years or sixty (60) months. The amount collected under the payment plan will include interest at the rate of interest applicable to the Company's customer deposit accounts.

5. More Than One Customer

Where overhead service is requested by more than one Customer for the same line, the Overhead Installation Charge will be prorated among those Customers, based on the amount of line attributable to each Customer. (The calculation of the Overhead Installation Charge shall allow for a credit equal to the Overhead Cost Per Foot of two poles and two spans for each Customer).

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6. Customer Added After Initial Construction

If a new Customer (or group of customers) is supplied service from facilities constructed under this policy, and if such service begins within five (5) years from the date of the first payment received by the Company from the original Customer or group of Customers, the Company will require such new Customer(s) to make prorated contribution to payment of the balance of the Overhead Installation Charge. Any contribution received from a new Customer will be used to proportionately reduce the balance owed by the initial Customer(s). In addition, a credit of two poles and two spans per customer will be applied against the remaining balance. However, no refunds will be paid if the credit exceeds the balance.

7. Change of Customer

The Customer must agree, as a condition for the line extension monthly payment terms, that if he/she sells, leases or otherwise transfers control and use of the home to another individual ("New Occupant"), and such New Occupant opens a new account with the Company, the Customer will obtain an agreement from such New Occupant to pay the remaining balance as prescribed in the agreement of the Overhead Installation Charge that would have been owed by the Customer at that location. Otherwise, the Customer will remain personally liable for the balance owed.

The Company reserves the right to place a lien on the property until such time that the obligation is fulfilled.

8. Underground Lines

If the Customer requests an underground distribution line in lieu of the standard overhead line, the Company will give reasonable consideration to the request. If the Company believes that there are technical complications, safety issues, engineering concerns, or other reasonable concerns regarding the feasibility and/or maintenance of an underground system in the given circumstances, the Company may decline to provide underground service.

If the Company agrees to an underground service, the Company will estimate the cost of providing the underground line to the home, using a predetermined underground cost per foot ("Underground Cost Per Foot"). The Customer will be required to pay an "Underground

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Charge” equal to:

- (A)i. the Company’s estimated cost of installing the underground line (based on Underground Cost Per Foot); minus
- (B)ii. an amount equal to the Overhead Cost Per Foot of two poles and two spans; plus
- (C)iii. a tax contribution factor based on the value of donated property and/or any cash contribution.

When the above results in a negative number, there shall be no Underground Charge.

The Underground Charge shall be paid by the customer in advance of the Company’s construction (even if it exceeds \$6,000) and is nonrefundable if the line is built.

The Customer will be responsible for removal of ledge, trenching, backfilling in accordance with the Company’s construction standards and/or the “Specifications for Electrical Installations” Information & Requirements for Electric Service” booklet as published by the Company from time to time, and shall comply with codes and requirements of legally constituted authorities having jurisdiction.

In addition, the Customer will be responsible for:

- i. providing, prior to the start of the Company’s construction, all applicable supporting documents and site plans required for the Company to prepare design drawings and easements, to be provided by the Customer in accordance with Section 14 below, for its facilities to be installed on private property;
- ii. providing and installing all required foundations (except for Company owned street light foundations), handholes, manholes, grounding systems, secondary cable, all conduit including spacers, glue and pulling strings,
- iii. etc. as indicated on the Company’s plan and related construction documents;
- iv. installing foundations, provided by the Company, for Company-owned street lights;

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- v. supplying copies of all invoices, when requested, indicating manufacturer and part number for all such equipment listed above; equipment that is not approved shall not be used without the prior written consent of the Company;
- vi. installing, owning, and maintaining all secondary services and service conduit from the Company's equipment to the designated meter location(s); and
- vii. turning over ownership of the conduit system, excluding the service conduit, to the Company upon inspection and acceptance of the conduit system by the Company.

When underground service is requested, the Company shall be responsible for:

- i. supplying a list of approved manufacturers and their part numbers for equipment to be supplied by the Customer;
- ii. designating the location of all Company owned equipment, excluding street lights, and the service entrance and meter location(s);
- iii. providing Company-owned street light foundations;
- iv. providing, installing, owning and maintaining the transformer, Company owned street lights, meter and primary cable;
- v. making all connections to Company equipment; and
- vi. inspecting the underground conduit system and equipment foundations installed by the Customer, prior to backfilling.

9. Publication of Current Per Foot Costs

The Overhead Costs Per Foot and Underground Costs Per Foot for new construction shall be as calculated by the Company and placed on file with the Public Utilities Commission. These costs are included in the attachment to this policy.

10. Tree Trimming

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The Customer will be responsible for all necessary tree trimming on private property. Tree trimming along public ways and common ways will remain the responsibility of the Company but may cause additional charges to be billed to the Customer if the type of work requires the Company to contract with a third party to trim trees for the purposes of clearing the space needed for the line work.

11. Line Extension Agreement

The Company will require the Customer to sign a Line Extension Agreement setting forth the terms of this policy and any other terms that the Company deems are reasonably necessary in connection with the installation line to the Customer's home, provided that such terms are not inconsistent with the terms expressed in this policy.

12. Temporary Service

This policy shall not apply to lines constructed for temporary service, unless the Company, in its sole discretion, deems it appropriate in the given circumstances of each case.

13. Winter Moratorium on Underground Construction

From the period of December 15 to April 1, the Company may decline, in its sole discretion, to install any underground facilities.

14. Easements

The Company will, as a condition on the installation of the service, require the Customer to provide the Company with an executed easement (drafted by the Company) for all facilities located on private property. The Customer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Customer's installation, the Customer will be responsible for obtaining all third party rights or crossings at the Customer's expense.

15. Customer Request to Upgrade Service

When, in the Company's opinion, the Company is required to upgrade its distribution line, or any associated equipment, in order to accommodate a Customer's upgrade of the existing main switch to the Customer's premises, the terms of Policy 3 shall apply.

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LINE EXTENSION POLICY FOR INDIVIDUAL RESIDENTIAL CUSTOMERS

~~Narragansett Electric Company~~
~~Per Foot Costs for Line Extensions~~
~~For Individual Residential Customers~~

The Per Foot Costs referred to in the above policy are as follows:

Underground Cost Per Foot: ~~\$22.68~~37.30

Overhead Cost Per Foot: ~~\$15.03~~37.68

These costs are effective until the Rhode Island Public Utilities Commission is notified in writing of any changes (with a copy of the written notice provided to the Rhode Island Builders Association).

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LINE EXTENSION POLICY FOR RESIDENTIAL DEVELOPMENTS

When a developer, contractor, builder or other customer (“Developer”) proposing to construct a residential development or individual homes requests that distribution lines be constructed to serve the development or homes, the terms of this policy shall apply. This policy applies only to the installation of electric service by The Narragansett Electric Company (“Company”). The ~~Customer~~ Developer should contact other utilities to determine the utilities’ requirements governing the provision of their service and whether any costs and/or requirements are to be the responsibility of the ~~Customer~~ Developer.

1. Installation of Overhead Distribution Lines

The Company will provide a regular overhead distribution line to the development or individual homes designed to provide regular residential service to each home proposed in the project. The Company will determine the route of the line in consultation with the Developer. The Developer shall wire to the point designated by the Company, at which point the Company will connect its facilities. In addition, the Developer’s facilities shall comply with the Company’s construction standards and/or the “Specifications for Electrical Installations” ~~Information & Requirements for Electric Service~~ booklet as published by the Company from time to time and shall comply with codes and requirements of legally constituted authorities having jurisdiction.

2. Distance of Overhead Distribution Line Allowed Without Charge

The Company will provide 150 feet of overhead distribution line, not including the secondary service drop, per each “house lot” free of charge.

3. Overhead Line Extension

If the number of centerline feet of overhead distribution line required to serve the development (“Required Line Distance”) is greater than the “Allowed Distance” of 150 feet per “House Lot,” then there will be a charge to the Developer for the overhead line extension for the additional feet (“Overhead Installation Charge”). The additional charge shall be paid by the Developer in advance of the Company’s construction.

The Overhead Installation Charge will be equal to the “Overhead Cost Per Foot” times the number of feet in excess of the “Allowed Distance” of 150 feet per House Lot, (plus applicable tax contribution factor).

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When overhead service is requested, the Company shall be responsible for:

- i. installing (or having others install), owning (individually or jointly) and maintaining (individually or jointly) all poles, primary and secondary wires, transformers, service drops, meters, etc. that, in its opinion are required to provide adequate service;
- ii. designating the location of all Company owned equipment, excluding streetlights, and the service entrance and meter location(s); and
- iii. blasting and tree trimming and removal along public ways; the Company may charge the ~~Customer~~ Developer the cost of such blasting and tree trimming and removal if, in the Company's opinion, such cost is excessive; excessive cost shall be defined as the type of work which requires the Company to contract with a third party to remove the ledge through blasting or to trim trees for the purposes of clearing the space needed for the line work.

The Developer, at no cost to the Company, shall be responsible for:

- i. blasting and tree trimming and removal on private property, including roadways not accepted as public ways by the municipality, in accordance with the Company's specifications and subject to the Company's inspection.

The "Overhead Cost Per Foot" will be a predetermined cost per foot as calculated by the Company.

The Overhead Installation Charge is nonrefundable if the line is built.

4. Underground Lines

A Developer may request an underground distribution line in lieu of the regular overhead line. If requested, however, the Company will estimate the cost of providing the underground line to the development using a predetermined underground cost per foot ("Underground Cost Per Foot"). The Developer will be required to pay an "Underground Charge" equal to:

- (A)i. the difference between the estimated underground construction cost (based on Underground Cost Per Foot) and the estimated construction cost for a regular

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overhead line (based on the Overhead Cost Per Foot); plus

- ~~(B)~~ii. the Overhead Installation Charge, if any, that would have been paid for an overhead line in the development as calculated in Section 3 above; plus
- ~~(C)~~iii. a tax contribution factor based on the value of donated property and/or any cash contribution.

The Underground Charge shall be paid by the Developer in advance of the Company's construction and is nonrefundable if the line is built.

The Developer will be responsible for removal of ledge, trenching and backfilling in accordance with the Company's construction standards and/or the "Specifications for Electrical Installations~~Information & Requirements for Electric Service~~" booklet as published by the Company from time to time and shall comply with codes and requirements of legally constituted authorities having jurisdiction. In addition, the Developer will be responsible for:

- i. providing, prior to the start of the Company's construction, all applicable supporting documents required for by the Company to prepare design drawings and ensure that the Developer is providing all necessary easements, in accordance with Section 10 below, for the locations of easements for its facilities to be installed on private property;
- ii. providing and installing all required foundations (except for Company-owned street light foundations), handholes, manholes, grounding systems, all conduit including spacers, glue and pulling strings, etc. as indicated on the Company's plan and related construction documents and in accordance with the Company's specifications;
- iii. installing foundations, provided by the Company, for proposed street lighting based on a plan approved, in writing, by a Municipality, which includes agreement by that Municipality to accept responsibility for payment of the lights once the lights are energized;
- iv. supplying copies of all invoices, when requested, indicating manufacturer and part number for all such equipment listed above; equipment that is not approved shall not be used without the prior written consent of the Company;

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- v. installing, owning, and maintaining all secondary services and service conduit from the Company's equipment to each designated meter location; and
- vi. turning over ownership of the conduit system, excluding the service conduit, to the Company upon inspection and acceptance of the conduit system by the Company.

When underground service is requested, the Company shall be responsible for:

- i. developing the plan to provide underground electric service;
- ii. supplying a list of approved manufacturers and their part numbers for equipment to be supplied by the ~~Customer~~ Developer;
- iii. designating the location of all Company-owned equipment, excluding street lights, and the service entrance and meter location(s);
- iv. providing Company-owned street light foundations;
- v. providing, installing, owning and maintaining all transformers, Company-owned street lights, primary and secondary cable, except services;
- vi. making all connections to Company equipment; and
- vii. inspecting the underground conduit system and equipment foundations installed by the ~~Customer~~ Developer, prior to backfilling.

5. Publication of Current Per Foot Costs

The Overhead Costs Per Foot and Underground Costs Per Foot for new construction shall be as calculated by the Company and placed on file with the Public Utilities Commission ("Commission"). These costs are included in the attachment to this policy.

The Company also will provide such "Overhead and Underground Costs Per Foot" and the method of calculating the applicable tax contribution factor to anyone who inquires.

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If the Company changes the Overhead and Underground Cost Per Foot or method of calculating the tax contribution factor, it will notify the Commission in writing and provide a copy of the written notice to the Rhode Island Builders Association, if in existence.

The Company will not increase the Overhead or Underground Costs Per Foot by more than 10% per year without specific approval from the Commission and advance notice to the Rhode Island Builders Association, if in existence.

6. Developer Provides Plans and Documentation

The total number of house lots proposed to be constructed (“House Lots”) will be provided in advance to the Company by the Developer (prior to the Company building the distribution line), along with an electronic copy (in a format acceptable to the Company) of the subdivision plan approved by the planning board in the applicable community.

The Company may require the Developer to provide, in advance, the following:

- ~~(A)~~i. a copy of the approval of the planning board for the subdivision;
- ~~(B)~~ii. a copy of all permits and approvals that have been obtained for constructing the development;
- ~~(C)~~iii. the name and address of the bank or credit union providing financing for the development, including a contact person and phone number;
- ~~(D)~~iv. a copy of a city/town-approved street light proposal for the development. If installation is requested after construction is completed, the actual, incremental cost of installing the street lights may be borne by the city/town if the tariff does not collect all costs of construction.
- ~~(E)~~v. a schedule or Developer’s best estimate for the construction of homes in the development; and
- ~~(F)~~vi. if requested by the Company, such other reasonable information that may be requested to confirm the viability of the development.

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7. Building the Distribution Line in Segments

The Company may, in its own discretion, construct the distribution line in segments, rather than all at once in the proposed development.

8. Line Extension Agreement

The Company will require the Developer to sign a Line Extension Agreement setting forth the terms of this policy and any other terms that the Company deems are reasonably necessary in connection with the installation of a distribution line in the development, provided that such terms are not inconsistent with the terms expressed in this policy.

9. Winter Moratorium on Underground Construction

From the period of December 15 to April 1, the Company may decline, in its sole discretion, to install any underground facilities.

10. Easements

The Company will require the Developer to provide the Company with executed easements (drafted by the Company) for all facilities to reach and serve the development. The Developer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Developer's installation, the Developer will be responsible for obtaining all third party rights or crossings at the Developer's expense.

Effective: February 1, 2006

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~~Narragansett Electric Company~~
~~Per Foot Costs for Line Extensions~~
~~For Residential Developments~~

The Per Foot Costs referred to the above policy are as follows:

Underground Cost Per Foot: ~~\$22.68~~37.30

Overhead Cost Per Foot: ~~\$15.03~~37.68

These costs are effective until the Rhode Island Public Utilities Commission is notified in writing of any changes (with a copy of the written notice provided to the Rhode Island Builders Association).

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LINE EXTENSION AND CONSTRUCTION ADVANCE POLICY
FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

The terms of this policy shall apply when a commercial, industrial, or non-residential (a real estate development which is not an approved subdivision of single-family homes) customer ("Customer") requests that a distribution line and/or other facilities ("New Facilities") necessary to properly supply electricity to the Customer's facilities be installed. This policy applies only to the installation of electric service by The Narragansett Electric Company ("Company"). The Customer should contact other utilities to determine the utilities' requirements governing the provision of their service and whether any costs and/or requirements are to be the responsibility of the Customer.

The terms of this policy shall also apply to an individual residential customer whose upgrade of the existing main switch to his/her premises will, in the Company's opinion, require the Company to upgrade its distribution line or associated equipment. In applying this policy, the Company will estimate any additional incremental revenue that may be realized as a result of the upgraded service for the purposes of determining whether a Construction Advance is required from the residential customer.

1. Amount of Overhead Distribution Provided without Charge

If the New Facilities being requested by the Customer consists of an overhead, single phase, secondary voltage distribution line extension that does not exceed two poles and two spans of line, the Company will provide the poles and spans of line needed to serve the New Facilities plus a service drop (that does not require a carrier pole) free of charge to the Customer. Otherwise, the costs of all poles and spans of line determined by the Company as needed to serve the New Facilities will be included in the cost component of the Construction Advance Formula described below.

2. Estimated Revenue

Before undertaking the construction of the New Facilities to serve the Customer, the Company will estimate the annual incremental revenue to be derived by the Company under the ~~local~~ distribution service rates from the installation of the New Facilities.

3. Construction Advance

The Company will determine the facilities required to meet the distribution service requirements of the Customer. Facilities in excess of those required to meet the distribution service requirements of the Customer are outside the scope of this policy and may entail

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additional payments from the Customer.

In accordance with the formula below (the “Formula”), the Company shall determine whether a payment by the Customer of a Construction Advance shall be required. The Construction Advance shall be paid by the customer in advance of the Company’s construction.

$$\text{Construction Advance (A)} = [C - [D \times M] \div K]$$

where

- A= Construction Advance paid to the Company by the Customer.
- C= The total estimated cost of construction for facilities required exclusively to meet the distribution service requirements of the Customer. This cost includes capital and non-capital costs and the Company’s liability for tax required on the value of the material and labor provided by the Customer. Where these new or upgraded facilities are not solely to provide service to the Customer, the Company shall appropriately apportion these costs.
- D= For a single customer, the estimated annual Distribution Revenue derived from the Customer within the first year following the completion of the Company’s construction of facilities; or for developments, the estimated additional annual Distribution Revenue derived from those new customers in the development anticipated to be supplied directly with electric service within one year from the commencement of the delivery of electricity to the first customer in the development.
- M= 0.5, the revenue apportionment factor.
- K= The annual carrying charge factor, expressed as a decimal.

Where the calculation of (A) results in a positive number, a Construction Advance in the amount of (A) shall be required from the Customer. Where the calculation of (A) results in a negative number, (A) shall be considered to be zero. Where the calculation of (A) results in a Construction Advance of \$500 or less, the payment of the Construction Advance will be waived. The Company shall exercise good faith in making each estimate and determination required above.

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Any revenues from Transmission Service, the Non-Bypassable Transition Charge, Standard Offer Service rates, Last Resort Service, and the Demand Side Management Charge, the Energy Efficiency Program Charge, the Long Term Contracting for Renewable Energy Recovery Factor, and the Net Metering Charge shall be excluded from this calculation.

The Construction Advance in the formula shall be further adjusted to include a tax contribution factor on the cash value of the Construction Advance, excluding the value of the tax contribution on any donated property received from the Customer. This tax contribution factor shall be paid in full by the Customer prior to the start of construction.

4. Refund

Whenever the Company collects a Construction Advance from the Customer, the Customer has the option to request the Company to perform a one-time recalculation of the Construction Advance payment using actual construction costs and actual Distribution Revenue to determine if a refund of all or a portion of the original payment is warranted. The request for the one-time review may be made at any time between twelve and thirty-six (36) months after commencement of the delivery of electricity.

To determine the refund, the Formula shall be modified as follows:

C= The actual cost of construction. If the actual cost of construction exceeds the estimate, then the estimated cost of construction shall be used. This cost includes capital and non-capital costs and the Company's liability for tax required on the value of the material and labor provided by the Customer. Where these new or upgraded facilities are not solely to provide service to the Customer, the Company shall appropriately apportion these costs.

D= The actual annual Distribution Revenue for the most recent twelve months.

M= 0.5, the revenue apportionment factor.

K= The annual carrying charge factor, expressed as a decimal.

If a lower or negative (A) results from applying the Formula as so modified, and if, in the Company's opinion, a risk does not exist regarding either a future reduction in the level of the

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Customer's usage or the collectability of the Customer's account, then the Company shall refund a portion of or the entire calculated Construction Advance, or the full cost of construction, without interest. In no case shall the amount refunded exceed the original Construction Advance (A); nor shall the review result in additional payments from the Customer.

If a refund is made, the Company will refund the appropriate portion of any tax contribution factor at the current tax rate.

5. Overhead Line Extension

When overhead service is requested, the Company shall be responsible for:

- i. installing (or having others install), owning (individually or jointly) and maintaining (individually or jointly) all poles, primary and secondary wires, transformers, service drops, meters, etc. that, in its opinion are required to provide adequate service;
- ii. designating the location of all Company owned equipment, excluding streetlights, and the service entrance and meter location(s); and
- iii. blasting and tree trimming and removal along public ways; the Company may charge the Customer the cost of such blasting and tree trimming and removal if, in the Company's opinion, such cost is excessive; excessive cost shall be defined as the type of work which requires the Company to contract with a third party to remove ledge through blasting or to trim trees for the purposes of clearing the space needed for the line work.

The Customer, at no cost to the Company, shall be responsible for:

- i. blasting and tree trimming and removal on private property, including roadways not accepted as public ways by the municipality, in accordance with the Company's specifications and subject to the Company's inspection.

The Company may, at its discretion, construct the distribution line in segments rather than all at once in the proposed development.

6. Underground Lines

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(A) If the Customer requests an underground distribution line in lieu of the standard overhead line, the Company will give reasonable consideration to the request. If the Company believes that there are technical complications, safety issues, engineering concerns, or other reasonable concerns regarding the feasibility and/or maintenance of an underground system in the given circumstances, the Company may decline to provide underground service.

(B) If the Company agrees to underground service, the Customer will be responsible for removal of ledge, trenching and backfilling in accordance with the Company's construction standards and/or the "Specifications for Electrical Installations Information & Requirements for Electric Service" booklet as published by the Company from time to time and shall comply with the codes and requirements of legally constituted authorities having jurisdiction.

In addition, the Customer will be responsible for:

- i. providing, prior to the start of the Company's construction, all applicable supporting documents and electronically formatted site plans required for the Company to prepare design drawings and to ensure the Customer is providing all necessary easements, in accordance with Section 8 below, for the locations of the Company's facilities to be installed on private property;
- ii. providing and installing all required foundations (except for Company owned street light foundations), handholes, manholes, grounding systems, secondary cable, all conduit including spacers, glue and pulling strings, etc., as indicated on the Company's plan and related construction documents and in accordance with the Company's specifications;
- iii. Installing foundations, provided by the Company, for Company-owned street lights;
- iv. supplying copies of all invoices, when requested, indicating manufacturer and part number for all such equipment listed above; equipment that is not approved shall not be used without the prior written consent of the Company;
- v. retaining ownership of transformer foundations and grounding systems, and all secondary cables and conduit on private property, excluding Company-owned street lighting; and

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- vi. turning over ownership of the conduit system, excluding the secondary conduit, to the Company upon inspection and acceptance of the conduit system by the Company.

When underground service is requested, the Company shall be responsible for:

- i. developing the plan to provide underground electric service;
- ii. supplying a list of approved manufacturers and their part numbers for equipment to be supplied by the Customer;
- iii. designating the location of all Company-owned equipment, excluding street lights, and the service entrance and meter location(s);
- iv. providing Company-owned street light foundations;
- v. providing, installing, owning and maintaining all transformers, primary cable, related primary equipment, Company-owned street lights, and meters;
- vi. making all connections to Company equipment; and
- vii. inspecting the underground conduit system and equipment foundations installed by the Customer, prior to backfilling.

7. Winter Moratorium on Underground Construction

From December 15 to April 1, the Company may decline, in its sole discretion, to install any underground facilities.

8. Easements

The Company will require the Customer to provide the Company a permanent executed easement (drafted by the Company) for all facilities to reach and serve the New Facilities. The Customer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Customer's

THE NARRAGANSETT ELECTRIC COMPANY

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

APPENDIX A

POLICY 3

LINE EXTENSION AND CONSTRUCTION ADVANCE POLICY
FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

installation, the Customer will be responsible for obtaining all third party rights or crossings at the Customer's expense.

9. Additional Payment

When, in the Company's opinion, significant engineering is required to determine the method of service or prepare construction estimates, the Company will estimate the cost of such engineering. The Company may charge the Customer this cost before engineering begins. If construction is undertaken, this payment will be applied to any required Construction Advance. If construction is not undertaken, the Company will refund any balance not spent. If no Construction Advance is required, the entire additional advance payment will be refunded.

~~Effective: February 1, 2006~~

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
ENERGY EFFICIENCY PROGRAM PROVISION

All Customers receiving Retail Delivery Service from The Narragansett Electric Company (Company) will be charged for the Company's cost effective Energy Efficiency Program (EEP) pursuant to R.I. Gen. Laws Section 39-1-27.7. The charge for the Company's EEP will be a uniform per kWh charge applicable to all rate classes (EEP Charge).

The Company will file its EEP Charge on or before October 15 of each year. In any year in which the Company is required to file a triennial Energy Efficiency Procurement Plan, the Company will file the EEP Charge by November 1. The EEP Charge shall be effective on the following January 1.

The EEP Charge will be designed to collect the estimated incremental costs of the Company's upcoming EEP that are not otherwise funded through other sources, plus any projected over or under funding of the current program year's expenditures, including interest earned at the rate in effect for customer deposits. The EEP Charge shall be adjusted to include an allowance for the Company's uncollectible accounts receivables associated with amounts billed through the EEP Charge at the uncollectible percentage approved by the Commission in the Company's most recent general rate case ~~rate of 1.25%~~. Other funding sources will include (1) revenue generated by ISO-New England's Forward Capacity Market; (2) revenue generated through Regional Greenhouse Gas Initiative permit auctions; and (3) other funding as approved by the Commission. The EEP shall also reconcile actual and projected costs incurred by the Company for the current plan period against actual and projected funding received from all sources (including the EEP Charge). Any projected amounts included in the annual EEP Charge filing are subject to reconciliation to actual amounts and any difference will be reflected in a future annual EEP Charge filing. The Company may file to change the EEP Charge at any time should significant over- or under-recoveries occur.

Each adjustment of the prices under the Company's applicable rates shall be in accordance with a notice filed with the Commission setting forth the amount of the increase or decrease and the new EEP Charge.

This provision is applicable to all Retail Delivery Service rates of the Company.

~~Effective Date: November 1, 2016~~

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
TRANSMISSION SERVICE COST ADJUSTMENT PROVISION

The Transmission Service Cost Adjustment (TCA) shall ~~recover~~collect from customers transmission costs billed to The Narragansett Electric Company (Narragansett or the Company) by entities such as New England Power Company, by any other transmission provider, and by regional transmission entities such as ~~the Independent System Operator-New England~~the New England Power Pool, a regional transmission group, ~~an independent system operator or any other~~ entity that is authorized to bill Narragansett directly for transmission services. ~~Costs collected through this provision may include the cost of transmission engineering associated with the design of an undersea transmission cable interconnecting Block Island (Town of New Shoreham) to the mainland and constructed pursuant to R.I.G.L. Section 39-26.1-7.~~ In addition, the TCA shall be adjusted to include an allowance for the Company's uncollectible accounts receivables associated with amounts billed through the TCA at the rate approved by the Commission.

The TCA Factor shall be calculated separately for each of the Company's rate classes. The TCA Factor shall be established annually based on a forecast of transmission costs, the adjustment for transmission-related uncollectible amounts based on the uncollectible percentage approved by the Commission in the Company's most recent general rate case, currently 1.25% as approved in R.I.P.U.C. Docket No. 4323, a full reconciliation and adjustment for any over- or under-recoveries of transmission costs incurred during the prior year, and the reconciliation of the allowance for transmission-related uncollectible amounts as described below. The Company may file to change the TCA at any time should significant over- or under-recoveries occur.

The allowance for transmission-related uncollectible amounts shall be estimated for purposes of setting the TCA Factor for the upcoming year as the approved rate applied to the sum of (1) the forecast of transmission costs as allocated to each of the Company's rate classes on the basis of coincident peak demand and (2) any over- or under-recoveries from the prior year allocated to rate classes on the basis of each class' monthly coincident peak demand during the reconciliation period. This amount shall be subject to reconciliation only for actual transmission revenue billed by the Company over the applicable period.

Modifications to the TCA Factor shall be in accordance with a notice filed with the Public Utilities Commission setting forth the amount of the revised factor and the amount of the increase or decrease. The notice shall further specify the effective date of such charges.

Effective: February 1, 2013

THE NARRAGANSETT ELECTRIC COMPANY
INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

In accordance with the provisions of *An Act Relating to Public Utilities and Carriers – Revenue Decoupling*, the prices for electric distribution service contained in all of the Company’s tariffs are subject to adjustment to reflect the operation of its Electric Infrastructure, Safety, and Reliability (“ISR”) Provision.

I. Infrastructure Investment Mechanism

A. Definitions

“Actual Capital Investment” shall mean the sum of i) “Discretionary Capital Investment” and ii) “Non-Discretionary Capital Investment”, as defined below, plus cost of removal.

“CapEx Factor” shall mean the per-kWh factor for non-demand rate classes designed to recover the Cumulative Revenue Requirement, as allocated by the Rate Base Allocator, based on Forecasted kWh for the Current Year for each non-demand rate class. For demand-based rate classes Rate G-02, and Rates G-32/B-32, and Rates G-62/B-62, the CapEx Factor shall mean the per-kW factor based on Forecasted kWh for the Current Year and historic load factors for each demand-based rate class.

“CapEx Reconciling Factor” shall mean the per-kWh factor designed to recover or refund the over or under billing of the actual Cumulative Revenue Requirement, as allocated by the Rate Base Allocator, for the prior fiscal year, based on Forecasted kWh for the recovery/refund period beginning October 1.

“Cumulative CapEx” shall mean the cumulative Actual Capital Investment for years prior to the Current Year plus Forecasted Capital Investment for the Current Year, recorded since ~~January 31, 2014~~ the end of the Company’s rate year in its most recent general rate case and reflecting any difference between Actual Capital Investment and Forecasted Capital Investment for ~~the any~~ period during which Forecasted Capital Investment has not been reconciled to Actual Capital Investment, including through April 1, 2011 through January 31, 2014, the end of the Company’s rate year in its most recent general rate case in docket RIPUC 4323.

“Cumulative Revenue Requirement” shall mean the return and taxes on year-end cumulative Incremental Rate Base, at a rate equal to the pre-tax weighted average cost of capital as approved by the Commission in the most recent proceeding before the Commission, plus the annual depreciation on Cumulative CapEx as defined above, plus the annual municipal property taxes on Cumulative CapEx, as calculated in the illustration below.

“Current Year” shall mean the fiscal year beginning April 1 of the current year and running through March 31 of the subsequent year during which the proposed CapEx Factor and O&M Factor will be in effect.

THE NARRAGANSETT ELECTRIC COMPANY
INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

“Discretionary Capital Investment” shall mean capital investment, other than ‘Non-Discretionary’ Capital Investment defined below, approved by the Commission as part of the Company’s annual electric ISR Plan and shall be defined as the lesser of a) actual ‘discretionary’ electric plant in service or b) approved ‘discretionary’ capital spending for Discretionary Capital Investment plus related cost of removal recorded by the Company for a given fiscal year associated with electric distribution infrastructure.

“Forecasted Capital Investment” shall mean the estimated capital investment and cost of removal anticipated to be incurred/recorded by the Company for a given fiscal year associated with electric distribution infrastructure consistent with its capital forecast.

“Forecasted kWh” shall mean the forecasted amount of electricity, as measured in kWh, to be distributed to the Company’s distribution customers for the twelve month period during which the proposed factors, as defined in this ISR Provision, will be in effect.

“Incremental Rate Base” shall mean the Cumulative CapEx adjusted for accumulated depreciation and calculated accumulated deferred taxes on Cumulative CapEx since ~~January 31, 2014~~ the end of the Company’s rate year in its most recent general rate case, and reflecting any difference between Actual Capital Investment and Forecasted Capital Investment ~~for the period April 1, 2011 through January 31, 2014, including through~~ the end of the Company’s rate year in its most recent general rate case in docket RIPUC 4323.

“Non-Discretionary Capital Investment” shall mean capital investment related to the Company’s commitment to meet statutory and/or regulatory obligations which amount shall be approved by the Commission as part of the Company’s annual electric ISR Plan and shall be defined as the lesser of a) ‘non-discretionary’ electric plant in service or b) actual ‘non-discretionary’ capital spending for ‘Non-Discretionary’ Capital Investment plus related cost of removal recorded by the Company for a given fiscal year associated with electric distribution infrastructure.

“Rate Base Allocator” shall mean the percentage of total rate base allocated to each rate class taken from the most recent proceeding before the Commission that contained an allocated cost of service study.

B. Recovery Mechanism

The CapEx Factors shall recover the Cumulative Revenue Requirement on Cumulative CapEx as approved by the Commission in the Company’s annual Electric ISR Filings. The CapEx Factors shall be applicable for the twelve-month period commencing April 1.

The Company’s electric ISR mechanism shall include an annual CapEx Factor reconciliation which will reconcile actual Cumulative Revenue Requirement to actual billed revenue generated from the CapEx Factors for the applicable Current Year. The recovery or refund of the reconciliation amounts (either positive or negative) shall be reflected in CapEx

THE NARRAGANSETT ELECTRIC COMPANY
INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

Reconciling Factors. The Company shall submit a filing by August 1 of each year (“Reconciliation Filing”), in which the Company shall propose the CapEx Reconciling Factors to become effective for the twelve months beginning October 1. The amount approved for recovery or refund through the CapEx Reconciling Factors shall be subject to reconciliation with amounts billed through the CapEx Reconciling Factors and any difference reflected in future CapEx Reconciling Factors.

II. Operation and Maintenance Mechanism

A. Definitions

“Actual I&M Expense” shall mean the O&M expense recorded by the Company for a given fiscal year associated with its I&M Program.

“Actual VM Expense” shall mean the O&M expense recorded by the Company for a given fiscal year associated with vegetation management.

“Forecasted I&M Expense” shall mean the O&M expense budgeted by the Company for a given fiscal year associated with its I&M Program.

“Forecasted VM Expense” shall mean the O&M expense budgeted by the Company for a given fiscal year associated with vegetation management.

“I&M Program” shall mean the Company’s Inspection and Maintenance Program and related inspection and maintenance activities.

“O&M” shall mean expenses of the Company recorded in FERC regulatory accounts 580 through 598 pursuant to FERC’s Code of Federal Regulations.

“O&M Allocator” shall mean the percentage of total O&M allocated to each rate class taken from the most recent proceeding before the Commission that contained an allocated cost of service study.

“O&M Factor” shall mean the per-kWh factor for all rate classes, except for Rates ~~B-62/G-62 B-32~~, designed to recover the Forecasted I&M Expense and Forecasted VM Expense for the Current Year, as allocated by the O&M Allocator, based on Forecasted kWh for the Current Year for each rate class. For Rates ~~G-62/B-62 B-32~~, the O&M Factor shall mean the per-kW factor based on Forecasted kWh for the Current Year and historic load factors for the rate class.

“O&M Reconciling Factor” shall mean the uniform per-kWh factor designed to recover or refund the under or over billing of Actual I&M Expense and Actual VM Expense for the prior fiscal year, based on Forecasted kWh for the recovery/refund period beginning October 1.

THE NARRAGANSETT ELECTRIC COMPANY
INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

B. Recovery Mechanism

The O&M Factor shall recover the sum of the annual Forecasted I&M Expense and Forecasted VM Expense as approved by the Commission in the Company's annual Electric ISR Filings. The O&M Factor shall be applicable for the twelve-month period commencing April 1.

The Company's Electric ISR mechanism shall include an annual O&M Factor reconciliation which will reconcile Actual I&M Expense and Actual VM Expense to actual billed revenue from the O&M Factor for the Current Year. The recovery or refund of the reconciliation amount (either positive or negative) shall be reflected in the O&M Reconciling Factor. In its Reconciliation Filing, the Company shall propose the O&M Reconciling Factor to become effective for the twelve months beginning October 1. The amount approved for recovery or refund through the O&M Reconciling Factor shall be subject to reconciliation with amounts billed through the O&M Reconciling Factor and any difference reflected in a future O&M Reconciling Factor.

III. Annual Electric Infrastructure, Safety, and Maintenance Plan

By January 1 of each year, the Company shall submit to the Commission for review and approval its proposed Electric Infrastructure, Safety, and Reliability Plan ("Electric ISR Plan") for the upcoming Current Year. The Electric ISR Plan shall consist of Forecasted Capital Investment, Forecasted I&M Expense, Forecasted VM Expense, and, if mutually agreed upon by the Division and the Company, the revenue requirement, whether the result of capital investment or O&M expenditures, of any other cost relating to maintaining safe and reliable electric service.

IV. Annual Report on Electric ISR Plan Activities

The Company's August 1 Reconciliation Filing shall include an annual report on the prior fiscal year's activities. In implementing its Electric ISR Plan, the circumstances encountered during the year may require reasonable deviations from the original plans approved by the Commission. In such cases, in the annual report, the Company would include an explanation of any deviations in excess of ten (10) percent above Forecasted Capital Investment, Forecasted I&M Expense, and Forecasted VM Expense. For cost recovery purposes, the Company has the burden to show that any such deviations were due to circumstances out of its reasonable control or, if within its control, were reasonable and prudent.

V. Adjustments to Rates

Modifications to the factors contained in this Electric ISR Provision shall be in accordance with a notice filed with the Commission setting forth the amount(s) of the revised factor(s) and the amount(s) of the increase(s) or decrease(s). The notice shall further specify the effective date of such charges.

THE NARRAGANSETT ELECTRIC COMPANY
INFRASTRUCTURE, SAFETY, AND RELIABILITY PROVISION

National Grid - RI Electric
d/b/a National Grid
Illustrative ISR Property Tax Recovery Calculation

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Effective tax Rate Calculation								
	RY End	ISR Additions	Non-ISR Add's	Total Add's	Bk Depr (1)	Retirements	COR	End of Yr 1
1 Plant In Service	\$13,584,700	\$55,000	\$2,000	\$57,000		(\$9,400)		\$13,632,300
2								
3 Accumulated Depr	\$611,570				\$45,039	(\$9,400)	(\$7,200)	\$640,009
4								
5 Net Plant	\$12,973,130							\$12,992,291
6								
7 Property Tax Expense	\$29,743							\$31,274
8								
9 Effective Prop tax Rate	0.23%							0.24%
10								
11								
	Yr 2 Beg	ISR Additions	Non-ISR Add's	Total Add's	Bk Depr (1)	Retirements	COR	End of Yr 2
12								
13								
14 Plant In Service	\$13,632,300	\$60,000	\$2,200	\$62,200		(\$9,500)		\$13,685,000
15								
16 Accumulated Depr	\$640,009				\$45,039	(\$9,500)	(\$7,400)	\$668,148
17								
18 Net Plant	\$12,992,291							\$13,016,852
19								
20 Property Tax Expense	\$31,274							\$32,897
21								
22 Effective Prop tax Rate	0.24%							0.25%
23								
24								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
25								
Property Tax Recovery Calculation								
26								
27								
28								
29		ISR Additions				\$60,000		
30		Rate Year Book Depr				(\$45,039)		
31		COR - ISR YR				\$7,400		
32								
33		Net Plant Additions				\$22,361		
34								
35		RY Effective Tax Rate				0.23%		
36		Year 1 ISR Property Tax Recovery		\$39			\$51	
37		Year 2 ISR Property Tax Recovery					\$35	
38								
39		ISR Year Effective Tax Rate				0.25%		
40		RY Effective Tax Rate	0.01%			0.23%	0.02%	
41								
42		RY Net Plant			\$12,973,130			
43		ISR Yr 1 Net Adds			\$15,291			
44		ISR Yr 2 Net Adds			\$22,361	\$13,010,782		
45			\$1,487				\$3,052	
46								
47		Total ISR Property Tax Recovery	\$1,526				\$3,139	
48								
49		Incremental ISR Property Tax Recovery	\$1,526				\$1,612	

Line Notes

- 1 Col (a) per Rate Year cost of service, Col (b), (cc), (d) and (f) per Actual ISR filing Col (e) equals Base Rate depreciation expense allowance
3 Col (a) per Rate Year cost of service, (e) equals Base Rate depreciation expense allowance Col (h) Col (b), (cc), (d) and (f) per Actual ISR filing
7 Col (a) Base Rate property tax expense allowance
36 Line 33 times Line 35
37 Col (g) equals Line 43, Col (e) Times Rate Year effective Property Tax Rate Line 9 Col (a) - (15,291 X 3.97%)
43 Col (e) equals Line 33, Col (b) less ISR Yr 1 additions, Line 29, Col (b) times composite book depreciation rate of 3.4% - (17,161 - 55,000 X 3.4%)
45 Line 40 times Line 44

Effective: February 1, 2013

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
PENSION ADJUSTMENT MECHANISM PROVISION

The prices for Retail Delivery Service contained in all the rates of the Company are subject to adjustment to reflect a Pension and ~~other post-employment benefits (“OPEB”)~~Post-Retirement Benefits Other than Pensions (“PBOP”) Adjustment Factor (“PAF”). The PAF shall recover from or credit to customers the prior fiscal year’s reconciliation of the Company’s actual Pension and PBOP expenses to the Company’s Pension and PBOP expense allowance included in base distribution rates, including interest at the rate of interest paid on customer deposits. designed to recover the Company’s The recoverable actual Pension and PBOP amount shall reflect expense recorded on the Company’s books of account pursuant to the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification Topic 715, Compensation-Retirement Benefits, as amended in March 2017 in a FASB Accounting Standards Update (formerly Statement of Financial Accounting Standards (“SFAS”) 87 and SFAS 106) associated with pension and ~~OPEB~~PBOP.

~~The PAF shall recover or refund the prior year’s reconciliation of the Company’s actual pension and OPEB expenses to the Company’s most recently approved pension and OPEB expense allowance included in distribution base rates, including interest at the rate of interest paid on customer deposits. The PAF will be computed on an annual basis for the twelve months ended March 31 and will be based on the difference in the Company’s actual pension and ~~OPEB~~PBOP expense for the prior twelve month period ended March 31 and the ~~base~~ distribution base-rate allowance, plus carrying charges at the weighted average cost of capital on the cumulative five quarter average underfunding of the pension and ~~OPEB~~PBOP Minimum Funding Obligation for the fiscal year ended March 31. The Minimum Funding Obligation will be equal to the amount of pension and ~~OPEB~~PBOP costs collected from customers during the fiscal year, plus the amounts of pension and ~~OPEB~~PBOP costs capitalized during the year. The amount collected from customers during the fiscal year would include (1) pension and ~~OPEB~~PBOP allowance included in base rates, and (2) amounts collected or refunded through the PAF. For the purpose of determining its Minimum Funding Obligation and the carrying costs that apply to that obligation, the Company shall be permitted to combine the funding of pensions and PBOPs, thereby offsetting any deficiencies in PBOPs funding with any excess pension funding, or conversely offsetting any deficiencies in pension funding with any excess PBOP funding. The Company will be required to accrue and defer carrying charges on only the net unfunded pension/PBOP amount.~~

The PAF shall be a uniform per kilowatt-hour factor based on the estimated kilowatt-hours to be delivered by the Company to its retail delivery customers. For billing purposes, the PAF will be included with the distribution kWh charge on customers’ bills.

Adjustments to rates pursuant to the Pension Adjustment Mechanism Provision are subject to review and approval by the Commission. Modifications to the factor contained in this Provision shall be in accordance with a notice filed with the Commission pursuant to R.I.G.L. § 39-3-11(a) setting forth the amount(s) of the revised factor(s) and the amount(s) of the increase(s) or decrease(s). The notice shall further specify the effective date of such charges.

THE NARRAGANSETT ELECTRIC COMPANY
PENSION ADJUSTMENT MECHANISM PROVISION

This provision is applicable to all Retail Delivery Service tariffs of the Company.

Effective: February 1, 2013

Issued: August 16, 2018

Effective: September 1, 2018

NARRAGANSETT ELECTRIC COMPANY
REVENUE DECOUPLING MECHANISM PROVISION

In accordance with *An Act Relating to Public Utilities and Carriers – Revenue Decoupling*, the prices for distribution service contained in all of the Company’s tariffs are subject to adjustment to reflect the operation of its Revenue Decoupling Mechanism (“RDM”) Provision.

I. Definitions

“Actual Billed Distribution Revenue” shall mean the amounts the Company has billed during the applicable RDM Year for customer charges, distribution demand charges, distribution energy charges, Second Feeder Service charges, and any other charges or discounts that the Company records as distribution revenue. Actual Billed Distribution Revenue shall not include charges billed pursuant to the provisions of the Infrastructure, Safety and Reliability Provision- ~~R.I.P.U.C. No. 2044~~, as may be amended from time to time. Actual Billed Distribution Revenue shall exclude the RDM Adjustment Factor, as it is subject to its own reconciliation.

“Annual Target Revenue” or “ATR” shall mean the revenue requirement as approved by the Commission less any adjustments to that revenue requirement as approved by the Commission.

“RDM Year” shall mean the twelve-month period beginning April 1.

“Forecasted kWh” shall mean the forecasted amount of electricity, as measured in kWh, to be distributed to the Company’s retail delivery service customers for the twelve month period during which the proposed RDM Adjustment Factor will be in effect.

“RDM Adjustment Factor” shall mean a per-kWh factor equal to the RDM Reconciliation Amount divided by the Forecasted kWh for all rate classes.

“RDM Reconciliation Amount” shall mean the difference (either positive or negative) between the Actual Billed Distribution Revenue and the ATR for the RDM Year.

II. RDM Revenue Reconciliation and Adjustment Factor

The Company’s RDM shall include an annual RDM Revenue Reconciliation which will reconcile ATR and Actual Billed Distribution Revenue for the same RDM Year. The RDM Revenue Reconciliation Amount (either positive or negative) shall determine the RDM Adjustment Factor. The Company shall submit a filing no later than May 15, in which the Company shall propose adjustments to distribution rates to reflect the RDM Adjustment Factor. These adjustments to distribution rates will be effective for usage on and after July 1.

In addition, the Company shall reflect the following adjustment to its RDM Revenue Reconciliation pursuant to the Settlement Agreement approved by the Commission in Docket No. 4770:

NARRAGANSETT ELECTRIC COMPANY
REVENUE DECOUPLING MECHANISM PROVISION

Adjustment Associated with the Update of the Amortization of Excess Deferred Federal Income Taxes

To account for revisions to the corporate federal income tax rate modified by the federal Tax Cuts and Jobs Act, the Company reflected the amortization of an estimate of excess deferred federal income taxes included in base distribution rates that became effective on September 1, 2018 pursuant to Docket No. 4770. This estimate of excess deferred federal income taxes will be updated as a result of the Company filing its fiscal year 2018 federal income tax return in December 2018.

The Company will submit a supplemental compliance filing with the Commission in Docket No. 4770 after the Company files its fiscal year 2018 federal income tax return that will calculate the revenue requirement including the updated amortization of excess deferred federal income taxes based on the actual amount of excess deferred federal income taxes reported in its fiscal year 2018 federal income tax return. The Company will also calculate the difference between the revenue requirement it began recovering September 1, 2018 and the revenue requirement in the supplemental compliance filing. This difference, either positive or negative, will be reflected in the RDM Revenue Reconciliation and filing submitted after a Commission ruling on the amount of the difference.

In addition, in the supplemental compliance filing in Docket No. 4770, if the Company proposes and the Commission approves a proposal that does not require a change in base distribution rates as a result of the updated revenue requirement due to the amount of the update deemed as relatively small, the Company will include annual adjustments in the RDM Revenue Reconciliation and filing for the period up to the effective date of new base distribution rates resulting in the subsequent general rate case.

The RDM Adjustment Factor will be based on the RDM Reconciliation Amount for the prior RDM Year as determined above. The amount of over- or under-recovery resulting from the RDM Reconciliation Amount, including interest at the rate paid on customer deposits, shall be used to determine a uniform per-kWh RDM Adjustment Factor based on the Forecasted kWh. The RDM Adjustment Factor shall be applicable to all retail delivery service customers. The amount approved by the Commission to be recovered or refunded through the RDM Adjustment Factor shall be subject to reconciliation.

III. Adjustments to Annual Target Revenue

The ATR shall be based on the revenue requirement approved by the Commission in the Company's most recent general rate case. The ATR may be adjusted should the Commission approve recovery mechanisms for costs included in the revenue requirement such that those costs would be recovered from customers through two mechanisms or not recovered at all. Should the Company's ATR change during a RDM Year as a result of a new revenue requirement arising from a general rate case that may be approved by the Commission, the Company shall allocate

NARRAGANSETT ELECTRIC COMPANY
REVENUE DECOUPLING MECHANISM PROVISION

the prior ATR and new ATR to each month within the RDM Year based on the rate year kWh deliveries reflected in the general rate case from which the revenue requirement was based.

IV. Interim RDM Adjustments

If at any time during the year, the total of cumulative Actual Billed Distribution Revenue excess/shortfall for the Company in total is estimated to be equal to or greater than 10% above or below the Company's ATR for the current RDM Year, the Company will petition the Commission for an interim adjustment prior to its next scheduled RDM Filing.

V. Adjustments to Rates

Adjustments to rates pursuant to the RDM Provision are subject to review and approval by the Commission. Modifications to the factors contained in this RDM Provision shall be in accordance with a notice filed with the Commission pursuant to R.I.G.L. § 39-3-11(a) setting forth the amount(s) of the revised factor(s) and the amount(s) of the increase(s) or decrease(s). The notice shall further specify the effective date of such charges.

~~Effective: April 1, 2011~~

Issued: August 16, 2018

Effective: September 1, 2018

NARRAGANSETT ELECTRIC COMPANY
TARIFF FOR STANDARD OFFER SERVICE

AVAILABILITY

Standard Offer Service shall be available to all Customers (including new Customers) who have not elected to take their electric supply from a non-regulated power producer or any Customer who, for any reason, has stopped receiving Generation Service from a non-regulated power producer.

MONTHLY CHARGE

The Charge for Standard Offer Service will be the sum of the applicable Standard Offer Service charges in addition to all appropriate Retail Delivery charges as stated in the applicable tariff. The monthly charge for Standard Offer Service shall also include the costs incurred by the Company to comply with the Renewable Energy Standard, established in R.I.G.L. Section 39-26-1 and the costs to comply with the Commission's Rules Governing Energy Source Disclosure. The charge for Standard Offer Service will include the administrative costs associated with the procurement of Standard Offer Service, including an adjustment for uncollectible accounts as approved by the Commission.

RATE FOR ALL CLASSES

The Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096 to this tariff sets forth the rates for each rate class for the specified period. These rates are subject to change at the end of the period specified in the Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096. The Company will file a new Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096 for the next pricing period prior to the expiration of the current period.

The rates for each rate class shall be as follows:

Residential Group (Rates A-16, A-60). The rate applicable to this class shall be a fixed price that represents a weighted average of the actual monthly contract prices over the period specified in the Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096, plus an estimate of the costs of any supply not procured through full requirements services contracts including, but not limited to, spot market purchases from the Independent System Operator – New England ("ISO-NE").

Commercial Group (Rates C-06, G-02, S-06, S-10, S-14). There are two rate options available to customers in the Commercial Group. The Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096 to this tariff sets forth the rate options for each rate class for the specified six month period. One option is referred to as the "Fixed Price Option". The second option is referred to as the "Variable Price Option". The rates for each option are subject to change at the end of the six month period specified in the Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096.

NARRAGANSETT ELECTRIC COMPANY
TARIFF FOR STANDARD OFFER SERVICE

Fixed Price Option: represents a weighted average of the applicable winning bid over six months plus an estimate of the costs of any supply not procured through full requirements services contracts including, but not limited to, spot market purchases from ~~ISO-NE the Independent System Operator — New England~~. Customers receiving retail delivery service on Rate C-06 will be placed on the Fixed Price Option when initially requesting Standard Offer Service from the Company.

Variable Price Option: represents the actual monthly price from the applicable winning bid for each month of the same six month period plus an estimate of the costs of any supply not procured through full requirements services contracts including, but not limited to, spot market purchases from ~~ISO-NE the Independent System Operator — New England~~. Customers receiving retail delivery service on Rates G-02, S-06, S-10, and S-14 will be placed on the Variable Price Option when initially requesting Standard Offer Service from the Company.

All customers in the Commercial Group will have the option to switch to a different pricing option once during a twelve month period. After the initial assignment to a pricing option, each customer may choose a different pricing option, however, once the election has been made, the customer must remain on the chosen pricing option for a period of at least twelve (12) months.

Customers may notify the Company at any time to elect a different pricing option, provided that such notification is received at least two business days prior to the Customer's scheduled meter read date that occurs prior to either a January 1 or July 1 Standard Offer rate change. After receiving the notice, the switch will be made by the Company on the scheduled meter read date immediately preceding the next scheduled Standard Offer Service rate change (either January 1 or July 1).

Industrial Group (Rates B-32, G-32, ~~B-62, G-62~~ and X-01). The rates applicable to this class shall be fixed monthly prices, representing the actual monthly contract prices for each month of the period specified in the Summary of Standard Offer Service Charges, RIPUC Tariff No. 2096, or may be based upon estimates of the cost of any supply not procured through full requirements services contracts including, but not limited to, spot market purchases from ~~ISO-NE the Independent System Operator — New England~~.

TERMINATION OF STANDARD OFFER SERVICE

Standard Offer Service may be terminated by a Customer upon the next scheduled meter read provided that notice of the change of supplier was received in accordance with the Company's Terms and Conditions for Non-regulated Power Producers.

NARRAGANSETT ELECTRIC COMPANY
TARIFF FOR STANDARD OFFER SERVICE

There shall be no fee for terminating Standard Offer Service.

RATE CHANGES

The rates set forth in this tariff are effective for usage on and after the Effective Date. Any changes will be filed with the Commission and are subject to Commission review and approval.

~~Effective Date: July 1, 2015~~

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
OPTIONAL ENHANCED METERING SERVICE

Availability of Service

Enhanced metering service under this provision is available to nonresidential customers receiving metered retail delivery service from The Narragansett Electric Company (“Narragansett” or “the Company”). Customers who currently receive unmetered retail delivery service must request metered retail delivery service from the Company in accordance with the Company’s Terms and Conditions for Distribution Service. The availability of these services will be subject to the Company’s ability to render such service.

Service Option 1: Wireless Service

Under this service option, the Company will provide equipment at the customer’s facility which will allow for periodic wireless readings of the customer’s load. The Company will install, own and maintain the equipment in service. The customer, or its authorized representative, may receive the data through the optical port on the equipment or via subscription pursuant to Subscription Service for Interval Data over the Internet as provided through the Company’s Optional Interval Data Service tariff, as may be amended from time to time. The Company will store load information on the meter for a period of 15-20 days for customers with on-site generation and 30-35 days for customers without on-site generation. The Company will attempt to read the meters daily unless the delay is caused by the wireless service provider. This service requires a data plan from a telecommunications provider, which will be under the Company’s name, with the customer being responsible for the cost as identified below.

Fees for Service Option 1:

The equipment fee for this service is assessed on a one-time, lump sum basis as follows:

<u>Retail Delivery Service Under</u>	<u>Initial Lump Sum</u>
<u>General Service Tariff</u>	<u>\$679</u>

The annual fee for the data plan associated with this service is as follows:

<u>Retail Delivery Service Under</u>	<u>Annually</u>
<u>General Service Tariff</u>	<u>\$17</u>

Service Option 12: ~~Complete Service~~ via Phone Line

Service under this option is only available at the Company’s discretion in situations where service under Option 1 is not feasible due to technical or other logistical reasons. Under this service option, the Company will provide equipment at the customer’s facility which will allow for periodic readings of the customer’s load through telephone lines. The Company will

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
OPTIONAL ENHANCED METERING SERVICE

install, own and maintain the equipment in service. The customer, or its authorized representative, may receive the data through the optical port on the equipment or electronically. ~~Narragansett~~The Company will store load information on the meter for a period of 15-20 days for customers with on-site generation and 30-35 days for customers without on-site generation. The Company will attempt to read the meters daily unless the delay is caused by the landline service provider.~~35 days and will read the meters daily.~~

Fees for Service Option ~~12~~:

The customer has the choice of a single payment or a monthly fee.

<u>Monthly fee</u>	<u>Single Payment</u>
\$7.08 <u>5.54</u>	\$342.15 <u>350.58</u>

Service Option ~~23~~: ~~Pulse~~Modem Service

Customers who wish to connect their own load recording equipment or equipment provided by their authorized representative to the Company's meter may elect this option. Narragansett will provide a pulse interface device through which the customer can access meter data. The customer, or its representative, must purchase, own and maintain a modem-equipped recording device in order to access meter pulses.

Fees for Service Option ~~23~~:

The customer has the choice of a single payment or a monthly fee.

<u>Monthly fee</u>	<u>Single Payment</u>
\$3.65 <u>2.74</u>	\$176.28 <u>173.58</u>

All equipment and data plan usage fees will be billing annually or as a one-time charge either through the account's electric retail delivery service bill or separately as determined by the Company.

Additional Services

~~Customers who elect Service Option 1, Complete Service, may request additional services as described below. The fees for these services are in addition to the fees described above. The availability of these services will be subject to the Company's ability to render such service.~~

Power Outage Reporting

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
OPTIONAL ENHANCED METERING SERVICE

The Company will notify the customer's designee within one hour after the occurrence that the customer's power is out and provide confirmation that the customer outage has been logged into the Company outage reporting network. Notification may be by phone, fax, or e-mail.

Monthly Fee: _____ \$22.00

Peak Consumption Notification (Demand Overload)

Under this service, the customer will select a threshold for kW or kVA demand. The Company will notify the customer or its designee within one hour after the threshold is exceeded. Notification may be by phone, fax or e-mail.

Monthly Fee: _____ \$26.00

Read on Appointment (Autoread)

Under this service, the customer may request specific dates and times for the Company to read its meter and the Company may bill the customer based on these readings.

Monthly Fee: _____ \$33.00

per occurrence: _____ \$85.00

Read on Request

The Company will obtain meter readings within one hour of receiving a request from a participating customer. The Company may provide the meter reading to the customer's designee by phone, fax or e-mail.

Monthly Fee: _____ \$33.00

per occurrence: _____ \$85.00

Advanced Meter Information Read on Demand

The Company will provide power quality data to the customer or its authorized designee by fax or e-mail attachment.

Monthly Fee: _____ \$33.00

per occurrence: _____ \$85.00

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
OPTIONAL ENHANCED METERING SERVICE

Effective: March 1, 2010

Issued: August 16, 2018

Effective: September 1, 2018

THE NARRAGANSETT ELECTRIC COMPANY
OFF CYCLE METER READ FOR SWITCH OF SUPPLIER

Availability of Service

An Off Cycle Meter Read under this provision is available to customers receiving metered retail delivery service from The Narragansett Electric Company (~~“Narragansett” or~~ “Company”) under the Company’s Rate G-32, 200 kW Demand Rate or Rate B-32, C&I Back-up Service Rate. Customers who receive unmetered retail delivery service must request metered retail delivery service in accordance with the Company’s Terms and Conditions for Distribution Service. The availability of this service will be subject to the Company’s ability to render such service.

Description of Service

A Customer requesting an Off Cycle Meter Read agrees to pay the Off Cycle Meter Read Charge included in this provision. An Off Cycle Meter Read will be performed by the Company at the request of the Customer to facilitate the transfer of generation service between the Company-supplied Standard Offer Service ~~or Last Resort Service~~ and Competitive Supplier generation service. There will be a separate Off Cycle Meter Read Charge for a Customer who is telemetered and for a Customer who is non-telemetered. The Company will assess an Off Cycle Meter Read Charge for each off cycle meter read performed at a Customer’s service location.

Schedule of Charges

The Off Cycle Meter Read Charge is as follows:

Telemetered Customer	\$84.19 <u>\$51.00</u>
Non-telemetered Customer	\$114.52 <u>\$80.00</u>

Terms and Conditions

The Company’s Terms and Conditions for Distribution Service in effect from time to time where not inconsistent with any specific provisions hereof, are a part of this tariff.

Effective: ~~March 1, 2010~~

Issued: August 16, 2018

Effective: September 1, 2018

**THE NARRAGANSETT ELECTRIC COMPANY
PERFORMANCE INCENTIVE RECOVERY PROVISION**

The prices for Retail Delivery Service contained in each of the Company's rate class tariffs are subject to adjustment to reflect Performance Incentive Factor ("PIF"), designed to recover the amount of annual incentive under the Company's Performance Incentive Mechanisms ("PIMs") as approved by the Commission pursuant to this Performance Incentive Recovery ("PIR") Provision.

The PIF shall recover the performance incentives earned by the Company as a result of the Company achieving specific performance metrics pertaining to achievement of objectives as defined by the Commission. Except otherwise noted in Appendix A, the Company shall measure actual performance against the performance metrics identified below during the calendar years shown.

The performance incentives defined below and detailed in Appendix A shall allow the Company to earn incentives based on actual performance measured against each of the performance metrics, resulting in a dollar value earned by the Company. The Company shall aggregate the dollar values for all applicable performance metrics to determine the total dollar value earned by the Company for performance in the prior calendar year.

The Company shall not earn a performance incentive for actual performance which falls below the minimum performance level identified for each performance metric. The Company shall use linear interpolation to calculate the dollar value of any performance incentive earned that falls between the target level and minimum value, and target value and maximum value.

PERFORMANCE INCENTIVE MECHANISMS

System Efficiency

The System Efficiency incentive shall include the opportunity for the Company to earn performance incentives based on performance during a calendar year, in the area of Annual MW Capacity Savings, measured as the estimated avoided MW capacity from the following resources:

- (1) the installation of incremental behind-the-meter solar PV DG in excess of that forecasted by the Company;
- (2) the Company's residential and commercial and industrial demand response programs;
- (3) incremental installed energy storage capacity; and
- (4) any additional actions that the Company can identify to reduce peak demand, including non-wires alternatives expected to influence system peak that are not captured already under this or other metrics, and partnerships with third parties to provide peak reduction solutions.

THE NARRAGANSETT ELECTRIC COMPANY
PERFORMANCE INCENTIVE RECOVERY PROVISION

Appendix A to this PST Provision provides the metrics and the incentive value associated with a range of outcomes. The incentives associated with performance between minimum and target levels or maximum and target levels will be determined linearly.

REPORTING PERFORMANCE

The Company shall file an annual PIM report with the Commission by March 1 annually. The annual performance report shall contain the following: (1) comparing the Company's performance relative to each performance incentive mechanism target; (2) describing the savings achieved; (3) calculating incentives earned, including proration of any incentives related to metric achievement between the minimum, midpoint, and the maximum target levels; and (4) any targets not achieved. The Company shall file a mid-year update on or before September 1 annually that describes the Company's progress toward each PIM metric target and the actions taken by the Company to achieve target performance. The mid-year update will also include an assessment of whether and, for the Annual MW Capacity Savings PIM, through which measures the Company expects to meet its annual PIM targets.

In the annual performance report submitted by March 1, the Company shall also propose the PIF based upon the incentives included in the report. The PIR shall be calculated as the amount of earned incentives divided by the forecasted kilowatt-hour deliveries for the recovery period. Unless otherwise directed by the Commission, the PIF shall be effective for usage on and after July 1 subsequent to the March 1 annual report. The amount to be recovered through the PIF shall be reconciled to actual revenue billed through the PIF during the recovery period, and any difference shall be reflected in a future PIF.

ADJUSTMENTS TO RATES

Modifications to the factor contained in this PIR Provision shall be in accordance with a notice filed with the Commission setting forth the amount of the revised factor and the amount of the increase or decrease. The notice shall further specify the effective date of such charges.

THE NARRAGANSETT ELECTRIC COMPANY
PERFORMANCE INCENTIVE RECOVERY PROVISION

APPENDIX A

I. System Efficiency Incentives

a. Annual MW Capacity Savings: Targets and Maximum Earnings Opportunity

	CY 2019	CY 2020	CY 2021
Minimum	14	17	21
Target	17	21	24
Maximum	20	25	29
Earnings at Maximum	\$362,085	\$622,370	\$944,141

For reporting performance on this metric, the Company shall submit resource-specific estimated MW savings. Performance against the target is not based on any pre-determined mix of qualifying resources, but rather a total count of MW savings across all categories. For existing eligible resources, the Company shall base savings on the following assumptions:

- (1) For solar PV, the Company will estimate the peak impact as the product of annual incremental installed capacity in excess of forecast levels available at the time of the ISO New England system peak, multiplied by a coincidence factor of 0.21. The Company will report the forecast capacity and peak impacts of PV included in its annual peak forecast for the compliance year from the most recent annual forecast.¹
- (2) For residential Demand Response under the Company's Connected Solutions program, the Company will report the number of participating customers multiplied by a deemed kW savings value per thermostat of 0.46 kW. Should the Company modify the structure of this program or otherwise expand residential demand response offerings, the calculation of savings will be appropriately modified. Any such modifications to the incentive calculation will be presented to the Commission for review and approval prior to the commencement of the relevant performance year.
- (3) For commercial and industrial Demand Response, the Company will report the average observed MW savings over called events.
- (4) For any resources not listed above, the Company will report the calculation of resource-specific savings and provide explanation of any underlying assumptions.

¹ For example, the Company's 2018 peak forecast projects incremental peak impacts from load-reducing solar PV in 2019 of 7.41 MW (35.3 MW of incremental capacity) in 2019.

THE NARRAGANSETT ELECTRIC COMPANY
DCFC DISCOUNT PILOT PROVISION

The provisions of this tariff govern the operation of the Discount Pilot for Direct Current Fast Charging (“DCFC”) Stations (“DCFC Discount Pilot” or “Pilot”).

The Company shall offer a time-limited discount on the electric bills for dedicated DCFC electric accounts through the DCFC Discount Pilot as approved by the Commission.

The DCFC Discount Pilot is available on a first come, first served basis. Accounts eligible to receive the discount under the DCFC Discount Pilot must apply and be complete enrollment in the Pilot between September 1, 2018 and August 31, 2019 and receive Retail Delivery Service on either General C&I Rate (G-02) (“Rate G-02”) or Large Demand Rate (G-32) (“Rate G-32”).

The discount provided through the DCFC Discount Pilot for customer accounts that complete enrollment in the Pilot during September 1, 2018 through August 31, 2019 shall be based upon the monthly billing demand as defined in Rate G-02 and Rate G-32 and used to bill the distribution demand charge on the account. The discount per-kW shall be a credit value equal to the distribution demand charge per-kW in effect and as may change from time to time as approved by the Commission. Customer accounts that complete enrollment in the Pilot during September 1, 2018 through August 31, 2019 shall receive the DCFC discount on their monthly bills for a period of three (3) years beginning with the first bill issued that includes the DCFC discount and ending with the bill representing the 36th DCFC discount credited to the account.

Should the customer of record of an enrolled account change such that the enrolled account is terminated and a new customer of record initiates service at the same location, the enrolled account will no longer be eligible to receive the DCFC discount.

Compliance Attachment 14

Narragansett Gas Allocated Cost of Service Study

Rate Year 1

COMPLIANCE ATTACHMENT 14

Schedule 2

Total Delivery Only Cost of Service Study (Pages 1 and 2)

Total Class Revenue Requirements (Pages 3 and 4)

Revenue Reconciliation (Page 5)

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

SUMMARY OF RESULTS-1

	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
RATE BASE				
1 GAS PLANT IN SERVICE		1,310,853,604	37,879,547	859,511,377
2 LESS: DEPREC & AMORT RES		430,161,879	15,087,376	294,544,282
3 NET UTILITY PLANT IN SERVICE		880,691,725	22,792,171	564,967,095
4 PLUS: CWIP		44,213,371	1,294,017	28,838,573
5 LESS: CONTRIB IN AID OF CONST		(946)	(26)	(620)
6 NET PLANT		924,906,042	24,086,215	593,806,288
ADD:				
7 MATERIALS & SUPPLIES		2,680,174	78,442	1,748,168
8 PREPAID EXPENSES EXCL TAXES		204,501	5,909	134,089
9 UNAMORTIZED DEBT & INT LOCK		1,873,205	54,130	1,228,239
10 DEFERRED DEBITS		0	0	0
11 CASH WORKING CAPITAL		6,672,954	210,615	4,482,194
DEDUCT:				
12 ACCUMULATED DEFERRED FIT		155,641,847	4,497,560	102,052,539
13 MERGER HOLD HARMLESS ADJ		18,662,756	539,295	12,236,951
14 CUSTOMER DEPOSITS		1,467,477	814	106,916
15 RATE BASE		760,564,796	19,397,642	487,002,571
DEVELOPMENT OF RETURN				
16 SALES OF GAS TO ULTIMATE CUST		210,947,191	4,769,469	139,221,443
17 OTHER OPERATING REVENUES		1,864,184	42,031	953,720
18 TOTAL GAS OPERATING REVENUES		212,811,375	4,811,501	140,175,163
LESS:				
19 PURCHASED GAS COSTS		0	0	0
20 OTHER OPER & MAINT EXPENSE		86,147,525	3,224,735	58,616,051
21 DEPRECIATION & AMORTIZATION EXP		41,140,310	1,182,873	26,976,506
22 OTHER TAXES		29,757,377	873,311	19,564,264
23 INCOME TAXES		5,863,385	(254,230)	3,583,428
24 INTEREST ON CUSTOMER DEPOSITS		35,184	20	2,563
25 TOTAL OPERATING EXPENSE		162,943,780	5,026,708	108,742,811
26 OPERATING INCOME		49,867,595	(215,208)	31,432,351
27 RATE OF RETURN		6.56%	-1.11%	6.45%
28 RELATIVE RATE OF RETURN		1.000	-0.169	0.984

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

		13-Aug-18	10:07 AM	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
SUMMARY OF RESULTS-1										
RATE BASE										
1	GAS PLANT IN SERVICE				107,889,575	149,189,752	66,168,256	26,635,003	11,688,422	51,891,673
2	LESS: DEPREC & AMORT RES				36,303,197	42,165,776	17,666,834	7,071,974	3,218,765	14,103,676
3	NET UTILITY PLANT IN SERVICE				71,586,378	107,023,976	48,501,422	19,563,029	8,469,658	37,787,997
4	PLUS: CWIP				3,608,189	5,048,648	2,280,778	927,139	404,730	1,811,297
5	LESS: CONTRIB IN AID OF CONST				(76)	(107)	(51)	(21)	(8)	(37)
6	NET PLANT				75,194,643	112,072,731	50,782,251	20,490,189	8,874,396	39,599,330
ADD:										
7	MATERIALS & SUPPLIES				218,725	306,044	138,259	56,202	24,534	109,799
8	PREPAID EXPENSES EXCL TAXES				16,831	23,275	10,323	4,155	1,823	8,095
9	UNAMORTIZED DEBT & INT LOCK				154,174	213,192	94,554	38,061	16,703	74,153
10	DEFERRED DEBITS				0	0	0	0	0	0
11	CASH WORKING CAPITAL				607,098	722,408	270,805	99,881	53,787	226,165
DEDUCT:										
12	ACCUMULATED DEFERRED FIT				12,810,075	17,713,777	7,856,369	3,162,459	1,387,804	6,161,265
13	MERGER HOLD HARMLESS ADJ				1,536,035	2,124,030	942,044	379,205	166,409	738,787
14	CUSTOMER DEPOSITS				703,645	479,250	109,524	45,043	2,889	19,394
15	RATE BASE				61,141,716	93,020,593	42,388,255	17,101,781	7,414,140	33,098,097
DEVELOPMENT OF RETURN										
16	SALES OF GAS TO ULTIMATE CUST				17,004,103	24,848,122	10,702,409	3,674,323	2,029,981	8,697,341
17	OTHER OPERATING REVENUES				245,383	324,477	128,883	47,559	31,952	90,179
18	TOTAL GAS OPERATING REVENUES				17,249,486	25,172,599	10,831,293	3,721,882	2,061,933	8,787,520
LESS:										
19	PURCHASED GAS COSTS				0	0	0	0	0	0
20	OTHER OPER & MAINT EXPENSE				8,457,536	8,764,662	2,875,782	1,123,458	600,596	2,484,704
21	DEPRECIATION & AMORTIZATION EXP				3,376,944	4,673,983	2,086,245	840,031	367,784	1,635,944
22	OTHER TAXES				2,468,977	3,368,968	1,472,029	591,349	261,633	1,156,847
23	INCOME TAXES				141,855	1,056,734	607,762	117,813	119,400	490,623
24	INTEREST ON CUSTOMER DEPOSITS				16,870	11,490	2,626	1,080	69	465
25	TOTAL OPERATING EXPENSE				14,462,182	17,875,838	7,044,444	2,673,731	1,349,482	5,768,584
26	OPERATING INCOME				2,787,303	7,296,761	3,786,849	1,048,151	712,451	3,018,936
27	RATE OF RETURN				4.56%	7.84%	8.93%	6.13%	9.61%	9.12%
28	RELATIVE RATE OF RETURN				0.695	1.196	1.363	0.935	1.466	1.391

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

13-Aug-18 02:26 PM

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

REVENUE REQUIREMENTS-21

PRESENT RATES

1	RATE BASE	760,564,796
2	NET OPER INC (PRESENT RATES)	49,867,595
3	RATE OF RETURN (PRES RATES)	6.56%
4	RELATIVE RATE OF RETURN	1.000
5	SALES REVENUE (PRE RATES)	209,286,191
6	ANNUAL BOOKED THERM SALES	396,724,601
7	SALE REV \$/THERM (PRE RATES)	\$0.5275

19,397,642	487,002,571
(215,208)	31,432,351
-1.11%	6.45%
-0.169	0.984
4,754,494	138,374,964
3,775,348	191,758,293
\$1.2594	\$0.7216

CLAIMED RATE OF RETURN

8	CLAIMED RATE OF RETURN	7.15%
9	RETURN REQ FOR CLAIMED ROR	54,380,383
10	SALES REVENUE REQ CLAIMED ROR	215,109,660
11	REVENUE DEFICIENCY SALES REV	5,823,469
12	PERCENT INCREASE REQUIRED	2.78%
13	ANNUAL BOOKED THERM SALES	396,724,601
14	SALES REV REQUIRED \$/THERM	\$0.5422
15	REVENUE DEFICIENCY \$/THERM	\$0.0147

7.15%	7.15%
1,386,931	34,820,684
6,821,954	142,747,394
2,067,460	4,372,430
43.48%	3.16%
3,775,348	191,758,293
\$1.8070	\$0.7444
\$0.5476	\$0.0228

PROPOSED REVENUES

16	PROPOSED SALES REVENUES*	215,077,105
17	REVENUE DEFICIENCY SALES REV	5,790,914
18	PERCENT INCREASE PROPOSED	2.77%
19	PROPOSED RATE OF RETURN	7.15%
20	RETURN REQ FOR PROPOSED REV	54,355,155
21	ANNUAL BOOKED THERM SALES	396,724,601
22	SALES REV REQUIRED \$/THERM	\$0.5421
23	REVENUE DEFICIENCY \$/THERM	\$0.0146

4,938,440	142,195,575
183,945	3,820,611
3.87%	2.76%
-0.37%	7.06%
(72,663)	34,393,062
3,775,348	191,758,293
\$1.3081	\$0.7415
\$0.0487	\$0.0199

* Note the Proposed Revenue increase is due to the inclusion of the Grid Modernization Revenue Requirement offset by the increase in Non Firm Revenues.
The Grid Modernization Revenue Requirement was not included in the COS (Attachment 1) and hence ACOS.

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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REVENUE REQUIREMENTS-21		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
PRESENT RATES								
1	RATE BASE		61,141,716	93,020,593	42,388,255	17,101,781	7,414,140	33,098,097
2	NET OPER INC (PRESENT RATES)		2,787,303	7,296,761	3,786,849	1,048,151	712,451	3,018,936
3	RATE OF RETURN (PRES RATES)		4.56%	7.84%	8.93%	6.13%	9.61%	9.12%
4	RELATIVE RATE OF RETURN		0.695	1.196	1.363	0.935	1.466	1.391
5	SALES REVENUE (PRE RATES)		16,893,996	24,617,034	10,586,080	3,626,809	1,977,222	8,455,593
6	ANNUAL BOOKED THERM SALES		24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
7	SALE REV \$/THERM (PRE RATES)		\$0.6859	\$0.4456	\$0.4015	\$0.2768	\$0.1617	\$0.1215
CLAIMED RATE OF RETURN								
8	CLAIMED RATE OF RETURN		7.15%	7.15%	7.15%	7.15%	7.15%	7.15%
9	RETURN REQ FOR CLAIMED ROR		4,371,633	6,650,972	3,030,760	1,222,777	530,111	2,366,514
10	SALES REVENUE REQ CLAIMED ROR		18,938,473	23,783,684	9,610,395	3,852,153	1,741,924	7,613,683
11	REVENUE DEFICIENCY SALES REV		2,044,477	(833,350)	(975,685)	225,344	(235,298)	(841,910)
12	PERCENT INCREASE REQUIRED		12.10%	-3.39%	-9.22%	6.21%	-11.90%	-9.96%
13	ANNUAL BOOKED THERM SALES		24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
14	SALES REV REQUIRED \$/THERM		\$0.7689	\$0.4305	\$0.3645	\$0.2940	\$0.1424	\$0.1094
15	REVENUE DEFICIENCY \$/THERM		\$0.0830	-\$0.0151	-\$0.0370	\$0.0172	-\$0.0192	-\$0.0121
PROPOSED REVENUES								
16	PROPOSED SALES REVENUES*		17,496,229	25,295,196	10,775,425	3,756,833	2,011,745	8,607,663
17	REVENUE DEFICIENCY SALES REV		602,233	678,162	189,346	130,024	34,524	152,070
18	PERCENT INCREASE PROPOSED		3.56%	2.75%	1.79%	3.59%	1.75%	1.80%
19	PROPOSED RATE OF RETURN		5.32%	8.41%	9.28%	6.72%	9.97%	9.48%
20	RETURN REQ FOR PROPOSED REV		3,253,993	7,822,290	3,933,578	1,148,910	739,204	3,136,780
21	ANNUAL BOOKED THERM SALES		24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
22	SALES REV REQUIRED \$/THERM		\$0.7103	\$0.4579	\$0.4087	\$0.2867	\$0.1645	\$0.1237
23	REVENUE DEFICIENCY \$/THERM		\$0.0244	\$0.0123	\$0.0072	\$0.0099	\$0.0028	\$0.0022

NATIONAL GRID - RHODE ISLAND
Summary of Cost Study Results
Derivation of Base Rate Increase

	TOTAL COMPANY	
<u>REVENUES GAS SALES</u>		
1 BASE REVENUE SALES	148,577,330	
2 BASE REVENUE TRANSPORTATION	26,234,359	
3 RDM ADJUSTMENT	(2,584,650)	
4 ISR ADJUSTMENT	37,129,852	
5 GAS LIGHTS	22,148	
6 NORMALIZE ERC	(92,848)	
7 TOTAL REVENUES FOR BASE RATES	<u>209,286,191</u>	
8		
9 <u>OTHER OPERATING REVENUES</u>		
10 SPECIAL CONTRACT	224,996	
11 NON FIRM MARGINS	1,436,004	
12 LATE PAYMENT CHARGES	409,652	
13 MISCELLANEOUS FEES/CREDITS	344,338	
14 NON UTILITY BILLING	937,241	
15 RENTAL EXPENSE	248,262	
16 AFUDC - EQUITY/DEBT	(23,725)	
17 MISCELLANEOUS REV ADJ	(51,583)	
18 TOTAL OTHER OPERATING REVENUES	<u>3,525,184</u>	
19		
20 TOTAL REVENUES PER COST OF SERVICE	<u><u>212,811,375</u></u>	
<u>BASE RATE INCREASE</u>		
21 CLAIMED REVENUES PER COST OF SERVICE	215,109,660	COS Page 21, Line 10
22 LESS: TOTAL REVENUES FOR BASE RATES	<u>209,286,191</u>	Line 7
23 INCREASE PER COS	<u><u>5,823,469</u></u>	

COMPLIANCE ATTACHMENT 14

Schedule 3

Total Delivery Only Cost of Service

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

SUMMARY OF RESULTS-1

	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
RATE BASE				
1 GAS PLANT IN SERVICE		1,310,853,604	37,879,547	859,511,377
2 LESS: DEPREC & AMORT RES		430,161,879	15,087,376	294,544,282
3 NET UTILITY PLANT IN SERVICE		880,691,725	22,792,171	564,967,095
4 PLUS: CWIP		44,213,371	1,294,017	28,838,573
5 LESS: CONTRIB IN AID OF CONST		(946)	(26)	(620)
6 NET PLANT		924,906,042	24,086,215	593,806,288
ADD:				
7 MATERIALS & SUPPLIES		2,680,174	78,442	1,748,168
8 PREPAID EXPENSES EXCL TAXES		204,501	5,909	134,089
9 UNAMORTIZED DEBT & INT LOCK		1,873,205	54,130	1,228,239
10 DEFERRED DEBITS		0	0	0
11 CASH WORKING CAPITAL		6,672,954	210,615	4,482,194
DEDUCT:				
12 ACCUMULATED DEFERRED FIT		155,641,847	4,497,560	102,052,539
13 MERGER HOLD HARMLESS ADJ		18,662,756	539,295	12,236,951
14 CUSTOMER DEPOSITS		1,467,477	814	106,916
15 RATE BASE		760,564,796	19,397,642	487,002,571
DEVELOPMENT OF RETURN				
16 SALES OF GAS TO ULTIMATE CUST		210,947,191	4,769,469	139,221,443
17 OTHER OPERATING REVENUES		1,864,184	42,031	953,720
18 TOTAL GAS OPERATING REVENUES		212,811,375	4,811,501	140,175,163
LESS:				
19 PURCHASED GAS COSTS		0	0	0
20 OTHER OPER & MAINT EXPENSE		86,147,525	3,224,735	58,616,051
21 DEPRECIATION & AMORTIZATION EXP		41,140,310	1,182,873	26,976,506
22 OTHER TAXES		29,757,377	873,311	19,564,264
23 INCOME TAXES		5,863,385	(254,230)	3,583,428
24 INTEREST ON CUSTOMER DEPOSITS		35,184	20	2,563
25 TOTAL OPERATING EXPENSE		162,943,780	5,026,708	108,742,811
26 OPERATING INCOME		49,867,595	(215,208)	31,432,351
27 RATE OF RETURN		6.56%	-1.11%	6.45%
28 RELATIVE RATE OF RETURN		1.000	-0.169	0.984

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

13-Aug-18 10:07 AM

SUMMARY OF RESULTS-1		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
RATE BASE								
1	GAS PLANT IN SERVICE		107,889,575	149,189,752	66,168,256	26,635,003	11,688,422	51,891,673
2	LESS: DEPREC & AMORT RES		36,303,197	42,165,776	17,666,834	7,071,974	3,218,765	14,103,676
3	NET UTILITY PLANT IN SERVICE		71,586,378	107,023,976	48,501,422	19,563,029	8,469,658	37,787,997
4	PLUS: CWIP		3,608,189	5,048,648	2,280,778	927,139	404,730	1,811,297
5	LESS: CONTRIB IN AID OF CONST		(76)	(107)	(51)	(21)	(8)	(37)
6	NET PLANT		75,194,643	112,072,731	50,782,251	20,490,189	8,874,396	39,599,330
ADD:								
7	MATERIALS & SUPPLIES		218,725	306,044	138,259	56,202	24,534	109,799
8	PREPAID EXPENSES EXCL TAXES		16,831	23,275	10,323	4,155	1,823	8,095
9	UNAMORTIZED DEBT & INT LOCK		154,174	213,192	94,554	38,061	16,703	74,153
10	DEFERRED DEBITS		0	0	0	0	0	0
11	CASH WORKING CAPITAL		607,098	722,408	270,805	99,881	53,787	226,165
DEDUCT:								
12	ACCUMULATED DEFERRED FIT		12,810,075	17,713,777	7,856,369	3,162,459	1,387,804	6,161,265
13	MERGER HOLD HARMLESS ADJ		1,536,035	2,124,030	942,044	379,205	166,409	738,787
14	CUSTOMER DEPOSITS		703,645	479,250	109,524	45,043	2,889	19,394
15	RATE BASE		61,141,716	93,020,593	42,388,255	17,101,781	7,414,140	33,098,097
DEVELOPMENT OF RETURN								
16	SALES OF GAS TO ULTIMATE CUST		17,004,103	24,848,122	10,702,409	3,674,323	2,029,981	8,697,341
17	OTHER OPERATING REVENUES		245,383	324,477	128,883	47,559	31,952	90,179
18	TOTAL GAS OPERATING REVENUES		17,249,486	25,172,599	10,831,293	3,721,882	2,061,933	8,787,520
LESS:								
19	PURCHASED GAS COSTS		0	0	0	0	0	0
20	OTHER OPER & MAINT EXPENSE		8,457,536	8,764,662	2,875,782	1,123,458	600,596	2,484,704
21	DEPRECIATION & AMORTIZATION EXP		3,376,944	4,673,983	2,086,245	840,031	367,784	1,635,944
22	OTHER TAXES		2,468,977	3,368,968	1,472,029	591,349	261,633	1,156,847
23	INCOME TAXES		141,855	1,056,734	607,762	117,813	119,400	490,623
24	INTEREST ON CUSTOMER DEPOSITS		16,870	11,490	2,626	1,080	69	465
25	TOTAL OPERATING EXPENSE		14,462,182	17,875,838	7,044,444	2,673,731	1,349,482	5,768,584
26	OPERATING INCOME		2,787,303	7,296,761	3,786,849	1,048,151	712,451	3,018,936
27	RATE OF RETURN		4.56%	7.84%	8.93%	6.13%	9.61%	9.12%
28	RELATIVE RATE OF RETURN		0.695	1.196	1.363	0.935	1.466	1.391

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

		13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEVELOPMENT OF RATE BASE-2							
GAS PLANT IN SERVICE							
INTANGIBLE PLANT							
1	302-GAS FRANCHISES & CONSENTS	PLANT			213,499	6,169	139,989
2	303-MISC INTANGIBLE PLT	PLANT			5,085	147	3,334
3	303-MISC INTANGIBLE CAPITAL SOFT	LABOR			29,888,379	1,014,409	20,189,518
4	TOTAL INTANGIBLE PLANT				30,106,964	1,020,725	20,332,841
PRODUCTION PLANT LNG							
5	304-LAND & LAND RIGHTS	DSWNLG			853,973	7,095	642,924
6	305-STRUCTURES & IMPROVEMENTS	DSWNLG			1,799,946	14,955	1,355,111
7	307-OTHER POWER EQUIP	DSWNLG			46,159	384	34,751
8	311-LNG GAS EQUIPMENT	DSWNLG			8,403,279	69,819	6,326,508
9	320-OTHER EQUIPMENT	DSWNLG			489,062	4,063	368,196
10	TOTAL PRODUCTION PLANT LNG				11,592,419	96,316	8,727,490
STORAGE PLANT LNG							
11	360-STORAGE LAND & LAND RIGHTS	DSWNLG			261,152	2,170	196,611
12	361-STOR STRUCT & IMPROV	DSWNLG			3,385,050	28,125	2,548,475
13	362-STORAGE GAS HOLDERS	DSWNLG			4,605,653	38,266	3,467,420
14	363-STOR PURIFICATION EQUIP	DSWNLG			13,892,912	115,430	10,459,443
15	TOTAL STORAGE PLANT LNG				22,144,766	183,991	16,671,949

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

		13-Aug-18	10:07 AM	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVELOPMENT OF RATE BASE-2										
GAS PLANT IN SERVICE										
INTANGIBLE PLANT										
1	302-GAS FRANCHISES & CONSENTS	PLANT			17,572	24,299	10,777	4,338	1,904	8,452
2	303-MISC INTANGIBLE PLT	PLANT			419	579	257	103	45	201
3	303-MISC INTANGIBLE CAPITAL SOFT	LABOR			2,682,416	3,202,183	1,171,184	458,032	224,899	945,739
4	TOTAL INTANGIBLE PLANT				2,700,407	3,227,060	1,182,217	462,474	226,848	954,392
PRODUCTION PLANT LNG										
5	304-LAND & LAND RIGHTS	DSWNLG			83,034	93,453	22,142	3,082	1,896	347
6	305-STRUCTURES & IMPROVEMENTS	DSWNLG			175,014	196,974	46,670	6,496	3,995	731
7	307-OTHER POWER EQUIP	DSWNLG			4,488	5,051	1,197	167	102	19
8	311-LNG GAS EQUIPMENT	DSWNLG			817,077	919,598	217,885	30,328	18,653	3,411
9	320-OTHER EQUIPMENT	DSWNLG			47,553	53,520	12,681	1,765	1,086	199
10	TOTAL PRODUCTION PLANT LNG				1,127,167	1,268,596	300,574	41,838	25,732	4,705
STORAGE PLANT LNG										
11	360-STORAGE LAND & LAND RIGHTS	DSWNLG			25,393	28,579	6,771	943	580	106
12	361-STOR STRUCT & IMPROV	DSWNLG			329,139	370,437	87,769	12,217	7,514	1,374
13	362-STORAGE GAS HOLDERS	DSWNLG			447,822	504,012	119,418	16,622	10,223	1,869
14	363-STOR PURIFICATION EQUIP	DSWNLG			1,350,851	1,520,347	360,223	50,141	30,838	5,639
15	TOTAL STORAGE PLANT LNG				2,153,205	2,423,374	574,181	79,923	49,155	8,989

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

DEVELOPMENT OF RATE BASE CONT-3		13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DISTRIBUTION PLANT							
1	374-LAND & LAND RIGHTS	DISTR			925,104	8,340	471,451
2	375-GAS DIST STATION STRUCTURES	DISTR			10,212,827	92,073	5,204,659
3	376-MAINS 4' AND BELOW	DISTR L4			417,615,618	4,562,635	258,907,350
4	376-MAINS ABOVE 4"	DISTR			278,410,412	2,510,002	141,883,462
5	377-DIST COMP STATION EQ	DISTR			248,716	2,242	126,751
6	378-GAS MEAS & REG STATION EQ	DISTR			32,114,706	289,529	16,366,291
7	379-DIST MEAS & REG GS EQ	DISTR			12,106,307	109,144	6,169,614
8	380-SERVICES	CUST380			352,943,574	22,274,396	287,075,835
9	381-METERS	CUST381			63,693,810	3,230,792	44,010,127
10	382-METER INSTALLATION	CUST382			49,868,002	2,529,494	34,456,992
11	383-HOUSE REGULATORS	CUST383			937,222	47,539	647,587
12	384-HOUSE REGULATORS INSTALLS	CUST384			2,934,277	148,838	2,027,480
13	385-IND MEAS & REG STA EQUIP	CUST385			796,108	7,177	405,712
14	386-OTHER PROP CUST PREM	CUST386			381,896	3,443	194,622
15	387-DIST OTHER EQUIP	DISTR			785,775	7,084	400,446
16	TOTAL DISTRIBUTION PLANT				1,223,974,353	35,822,729	798,348,379
GENERAL PLANT							
17	389-LAND & LAND RIGHTS	LABOR			285,357	9,685	192,758
18	390-STRUCTURES & IMPROV	LABOR			9,155,973	310,753	6,184,834
19	391-OFFICE EQUIPMENT	LABOR			2,384,968	80,946	1,611,039
20	392-TRANSPORTATION EQUIP	LABOR			625,738	21,237	422,684
21	393-STORES EQUIPMENT	DISTRPLT			16,876	494	11,008
22	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT			5,315,407	155,569	3,467,022
23	395-LABORATORY EQUIPMENT	DISTRPLT			237,430	6,949	154,866
24	396-POWER OPERATED EQUIP	DISTRPLT			0	0	0
25	397-COMMUNICATION EQUIP	LABOR			975,600	33,112	659,015
26	398-MISCELLANEOUS EQUIP	LABOR			3,867,999	131,279	2,612,823
27	399-OTHER TANGIBLE PROPERTY	LABOR			169,755	5,761	114,669
28	TOT GENERAL PLANT				23,035,102	755,785	15,430,718
29	ADJUSTMENT	PLANT			0	0	0
30	TOTAL GAS PLANT IN SERVICE				1,310,853,604	37,879,547	859,511,377

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

13-Aug-18 10:07 AM

DEVELOPMENT OF RATE BASE CONT-3		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DISTRIBUTION PLANT								
1	374-LAND & LAND RIGHTS	DISTR	61,325	128,706	64,791	26,463	29,385	134,643
2	375-GAS DIST STATION STRUCTURES	DISTR	677,004	1,420,868	715,266	292,144	324,397	1,486,416
3	376-MAINS 4" AND BELOW	DISTR L4	33,687,151	70,501,123	35,559,451	14,397,908	0	0
4	376-MAINS ABOVE 4"	DISTR	18,455,703	38,734,090	19,498,764	7,964,096	8,843,328	40,520,965
5	377-DIST COMP STATION EQ	DISTR	16,487	34,603	17,419	7,115	7,900	36,199
6	378-GAS MEAS & REG STATION EQ	DISTR	2,128,870	4,467,986	2,249,187	918,660	1,020,080	4,674,103
7	379-DIST MEAS & REG GS EQ	DISTR	802,522	1,684,301	847,878	346,308	384,540	1,762,000
8	380-SERVICES	CUST380	31,624,077	8,947,370	1,764,014	789,020	126,969	341,893
9	381-METERS	CUST381	6,673,187	7,360,817	1,239,493	471,021	219,832	488,540
10	382-METER INSTALLATION	CUST382	5,224,660	5,763,028	970,440	368,778	172,113	382,494
11	383-HOUSE REGULATORS	CUST383	98,193	108,311	18,239	6,931	3,235	7,189
12	384-HOUSE REGULATORS INSTALLS	CUST384	307,424	339,102	57,102	21,699	10,127	22,506
13	385-IND MEAS & REG STA EQUIP	CUST385	52,774	110,759	55,756	22,773	25,287	115,869
14	386-OTHER PROP CUST PREM	CUST386	25,316	53,132	26,746	10,924	12,130	55,583
15	387-DIST OTHER EQUIP	DISTR	52,089	109,322	55,033	22,478	24,959	114,365
16	TOTAL DISTRIBUTION PLANT		99,886,780	139,763,517	63,139,579	25,666,320	11,204,283	50,142,765
GENERAL PLANT								
17	389-LAND & LAND RIGHTS	LABOR	25,610	30,573	11,182	4,373	2,147	9,029
18	390-STRUCTURES & IMPROV	LABOR	821,728	980,953	358,779	140,313	68,895	289,717
19	391-OFFICE EQUIPMENT	LABOR	214,046	255,521	93,456	36,549	17,946	75,466
20	392-TRANSPORTATION EQUIP	LABOR	56,159	67,040	24,520	9,589	4,708	19,800
21	393-STORES EQUIPMENT	DISTRPLT	1,377	1,927	871	354	154	691
22	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	433,783	606,957	274,199	111,462	48,657	217,757
23	395-LABORATORY EQUIPMENT	DISTRPLT	19,376	27,112	12,248	4,979	2,173	9,727
24	396-POWER OPERATED EQUIP	DISTRPLT	0	0	0	0	0	0
25	397-COMMUNICATION EQUIP	LABOR	87,558	104,524	38,229	14,951	7,341	30,870
26	398-MISCELLANEOUS EQUIP	LABOR	347,144	414,410	151,569	59,276	29,105	122,393
27	399-OTHER TANGIBLE PROPERTY	LABOR	15,235	18,187	6,652	2,601	1,277	5,371
28	TOT GENERAL PLANT		2,022,016	2,507,204	971,703	384,448	182,406	780,822
29	ADJUSTMENT	PLANT	0	0	0	0	0	0
30	TOTAL GAS PLANT IN SERVICE		107,889,575	149,189,752	66,168,256	26,635,003	11,688,422	51,891,673

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

		13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEVELOPMENT OF RATE BASE CONT-4							
DEPRECIATION & AMORTIZATION RESERVE							
INTANGIBLE PLANT RESERVE							
1	302-GAS FRANCHISES & CONSENTS	PLT302		0		0	0
2	303-MISC INTANGIBLE PLT	PLT303		0		0	0
3	303-MISC INTANGIBLE CAPITAL SOFT	PLT303SL		27,463,251	932,100	18,551,351	18,551,351
4	TOT INTANGIBLE PLT RESERVE			27,463,251	932,100		
PRODUCTION PLANT LNG							
5	304-LAND & LAND RIGHTS	PLT304		30,086	250	22,651	
6	305-STRUCTURES	PLT305		2,585,246	21,480	1,946,333	
7	307-OTHER POWER EQUIP	PLT307		56,951	473	42,876	
8	311-LNG GAS EQUIPMENT	PLT311		(1,131,551)	(9,402)	(851,902)	
9	320-OTHER EQUIPMENT	PLT320		(117,280)	(974)	(88,296)	
10	TOTAL PRODUCTION LNG RESERVE			1,423,452	11,827	1,071,663	
STORAGE PLANT LNG							
11	360-STORAGE LAND & LAND RIGHTS	PLT360		9,201	76	6,927	
12	361-STOR STRUCT & IMPROV	PLT361		2,548,798	21,177	1,918,893	
13	362-STORAGE GAS HOLDERS	PLT362		4,808,518	39,952	3,620,150	
14	363-STOR PURIFICATION EQUIP	PLT363		6,215,890	51,645	4,679,706	
15	TOTAL STORAGE PLANT LNG			13,582,407	112,850	10,225,676	

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVELOPMENT OF RATE BASE CONT-4								
DEPRECIATION & AMORTIZATION RESERVE								
INTANGIBLE PLANT RESERVE								
1	302-GAS FRANCHISES & CONSENTS	PLT302	0	0	0	0	0	0
2	303-MISC INTANGIBLE PLT	PLT303	0	0	0	0	0	0
3	303-MISC INTANGIBLE CAPITAL SOFT	PLT303SL	2,464,766	2,942,359	1,076,155	420,868	206,650	869,002
4	TOT INTANGIBLE PLT RESERVE		2,464,766	2,942,359	1,076,155	420,868	206,650	869,002
PRODUCTION PLANT LNG								
5	304-LAND & LAND RIGHTS	PLT304	2,925	3,292	780	109	67	12
6	305-STRUCTURES	PLT305	251,371	282,912	67,032	9,330	5,738	1,049
7	307-OTHER POWER EQUIP	PLT307	5,538	6,232	1,477	206	126	23
8	311-LNG GAS EQUIPMENT	PLT311	(110,024)	(123,829)	(29,339)	(4,084)	(2,512)	(459)
9	320-OTHER EQUIPMENT	PLT320	(11,403)	(12,834)	(3,041)	(423)	(260)	(48)
10	TOTAL PRODUCTION LNG RESERVE		138,407	155,773	36,908	5,137	3,160	578
STORAGE PLANT LNG								
11	360-STORAGE LAND & LAND RIGHTS	PLT360	895	1,007	239	33	20	4
12	361-STOR STRUCT & IMPROV	PLT361	247,828	278,923	66,087	9,199	5,658	1,035
13	362-STORAGE GAS HOLDERS	PLT362	467,547	526,212	124,678	17,355	10,673	1,952
14	363-STOR PURIFICATION EQUIP	PLT363	604,390	680,225	161,169	22,434	13,797	2,523
15	TOTAL STORAGE PLANT LNG		1,320,660	1,486,367	352,172	49,021	30,149	5,513

NATIONAL GRID - RHODE ISLAND
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DEVELOPMENT OF RATE BASE CONT-5		13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DISTRIBUTION PLANT RESERVE							
1	374-LAND & LAND RIGHTS	PLT374			32,592	294	16,610
2	375-GAS DIST STATION STRUCTURES	PLT375			7,347,981	66,246	3,744,677
3	376-MAINS	PLT376			165,656,857	1,683,315	95,389,746
4	377-DIST COMP STATION EQ	PLT377			740,473	6,676	377,360
5	378-GAS MEAS & REG STATION EQ	PLT378			6,409,008	57,780	3,266,157
6	379-DIST MEAS & REG GS EQ	PLT379			5,272,819	47,537	2,687,133
7	380-SERVICES	PLT380			161,424,013	10,187,527	131,298,419
8	381-METERS	PLT381			28,852,254	1,463,496	19,935,867
9	382-METER INSTALLATION	PLT382			7,315,848	371,088	5,054,988
10	383-HOUSE REGULATORS	PLT383			758,273	38,462	523,939
11	384-HOUSE REGULATORS INSTALLS	PLT384			713,726	36,203	493,159
12	385-IND MEAS & REG STA EQUIP	PLT385			362,796	3,271	184,888
13	386-OTHER PROP CUST PREM	PLT386			407,674	3,675	207,759
14	387-DIST OTHER EQUIP	PLT387			568,385	5,124	289,660
15	TOTAL DISTRIBUTION PLANT				385,862,697	13,970,693	263,470,361
GENERAL PLT RESERVE							
16	389-LAND & LAND RIGHTS	PLT389			10,053	341	6,791
17	390-STRUCTURES & IMPROV	PLT390			838,212	28,449	566,210
18	391-OFFICE EQUIPMENT	PLT391			(1,200,683)	(40,751)	(811,058)
19	392-TRANSPORTATION EQUIP	PLT392			22,045	748	14,892
20	393-STORES EQUIPMENT	PLT393			595	17	388
21	394-TOOLS, SHOP & GARAGE EQ	PLT394			315,783	9,242	205,973
22	395-LABORATORY EQUIPMENT	PLT395			155,950	4,564	101,720
23	396-POWER OPERATED EQUIP	PLT396			0	0	0
24	397-COMMUNICATION EQUIP	PLT397			893,699	30,332	603,691
25	398-MISCELLANEOUS EQUIP	PLT398			788,436	26,759	532,586
26	399-OTHER TANGIBLE PROPERTY	PLT399			5,981	203	4,040
27	TOTAL GENERAL PLT RESERVE				1,830,071	59,906	1,225,232
28	ADJUSTMENT	PLANT			0	0	0
29	TOTAL DEPRECIATION RESERVE				430,161,879	15,087,376	294,544,282

NATIONAL GRID - RHODE ISLAND
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12 MONTHS ENDED AUGUST 31, 2019

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DEVELOPMENT OF RATE BASE CONT-5		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DISTRIBUTION PLANT RESERVE								
1	374-LAND & LAND RIGHTS	PLT374	2,161	4,534	2,283	932	1,035	4,744
2	375-GAS DIST STATION STRUCTURES	PLT375	487,094	1,022,294	514,624	210,193	233,399	1,069,455
3	376-MAINS	PLT376	12,410,199	25,998,398	13,104,066	5,322,243	2,104,746	9,644,145
4	377-DIST COMP STATION EQ	PLT377	49,086	103,019	51,860	21,182	23,520	107,771
5	378-GAS MEAS & REG STATION EQ	PLT378	424,850	891,659	448,862	183,333	203,573	932,793
6	379-DIST MEAS & REG GS EQ	PLT379	349,533	733,585	369,287	150,832	167,484	767,427
7	380-SERVICES	PLT380	14,463,744	4,092,213	806,798	360,870	58,071	156,370
8	381-METERS	PLT381	3,022,845	3,334,330	561,470	213,365	99,580	221,301
9	382-METER INSTALLATION	PLT382	766,480	845,461	142,368	54,101	25,250	56,114
10	383-HOUSE REGULATORS	PLT383	79,444	87,630	14,756	5,607	2,617	5,816
11	384-HOUSE REGULATORS INSTALLS	PLT384	74,777	82,482	13,889	5,278	2,463	5,474
12	385-IND MEAS & REG STA EQUIP	PLT385	24,050	50,474	25,409	10,378	11,524	52,803
13	386-OTHER PROP CUST PREM	PLT386	27,024	56,718	28,552	11,662	12,949	59,334
14	387-DIST OTHER EQUIP	PLT387	37,678	79,077	39,807	16,259	18,054	82,725
15	TOTAL DISTRIBUTION PLANT		32,218,964	37,381,876	16,124,030	6,566,236	2,964,266	13,166,271
GENERAL PLT RESERVE								
16	389-LAND & LAND RIGHTS	PLT389	902	1,077	394	154	76	318
17	390-STRUCTURES & IMPROV	PLT390	75,228	89,804	32,846	12,845	6,307	26,523
18	391-OFFICE EQUIPMENT	PLT391	(107,759)	(128,639)	(47,049)	(18,400)	(9,035)	(37,992)
19	392-TRANSPORTATION EQUIP	PLT392	1,979	2,362	864	338	166	698
20	393-STORES EQUIPMENT	PLT393	49	68	31	12	5	24
21	394-TOOLS, SHOP & GARAGE EQ	PLT394	25,771	36,059	16,290	6,622	2,891	12,937
22	395-LABORATORY EQUIPMENT	PLT395	12,727	17,808	8,045	3,270	1,428	6,389
23	396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
24	397-COMMUNICATION EQUIP	PLT397	80,208	95,749	35,020	13,696	6,725	28,279
25	398-MISCELLANEOUS EQUIP	PLT398	70,760	84,471	30,895	12,083	5,933	24,948
26	399-OTHER TANGIBLE PROPERTY	PLT399	537	641	234	92	45	189
27	TOTAL GENERAL PLT RESERVE		160,400	199,400	77,569	30,712	14,540	62,312
28	ADJUSTMENT	PLANT	0	0	0	0	0	0
29	TOTAL DEPRECIATION RESERVE		36,303,197	42,165,776	17,666,834	7,071,974	3,218,765	14,103,676

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	13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEVELOPMENT OF RATE BASE CONT-6						
1	TOTAL GAS PLANT IN SERVICE			1,310,853,604	37,879,547	859,511,377
2	LESS: ACCUM DEPREC RESERVE			430,161,879	15,087,376	294,544,282
3	NET UTILITY PLANT IN SERVICE			880,691,725	22,792,171	564,967,095
4	PLUS: CWIP		DISTRPLT	44,213,371	1,294,017	28,838,573
5	LESS: CONTRIB IN AID OF CONST		PLT37680	(946)	(26)	(620)
6	NET PLANT			924,906,042	24,086,215	593,806,288
ADDITIONS TO NET PLANT						
7	MATERIALS & SUPPLIES		DISTRPLT	2,680,174	78,442	1,748,168
8	PREPAID EXPENSES EXCL TAXES		PLANT	204,501	5,909	134,089
9	UNAMORTIZED INTEREST & DEBT		PLANT	1,873,205	54,130	1,228,239
10	DEFERRED DEBITS		PLANT	0	0	0
11	CASH WORKING CAPITAL		CWCEXP	6,672,954	210,615	4,482,194
12	TOTAL ADDITIONS TO NET PLT			11,430,834	349,096	7,592,690

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

		13-Aug-18	10:07 AM	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVELOPMENT OF RATE BASE CONT-6										
1	TOTAL GAS PLANT IN SERVICE				107,889,575	149,189,752	66,168,256	26,635,003	11,688,422	51,891,673
2	LESS: ACCUM DEPREC RESERVE				36,303,197	42,165,776	17,666,834	7,071,974	3,218,765	14,103,676
3	NET UTILITY PLANT IN SERVICE				71,586,378	107,023,976	48,501,422	19,563,029	8,469,658	37,787,997
4	PLUS: CWIP				3,608,189	5,048,648	2,280,778	927,139	404,730	1,811,297
5	LESS: CONTRIB IN AID OF CONST				(76)	(107)	(51)	(21)	(8)	(37)
6	NET PLANT				75,194,643	112,072,731	50,782,251	20,490,189	8,874,396	39,599,330
ADDITIONS TO NET PLANT										
7	MATERIALS & SUPPLIES				218,725	306,044	138,259	56,202	24,534	109,799
8	PREPAID EXPENSES EXCL TAXES				16,831	23,275	10,323	4,155	1,823	8,095
9	UNAMORTIZED INTEREST & DEBT				154,174	213,192	94,554	38,061	16,703	74,153
10	DEFERRED DEBITS				0	0	0	0	0	0
11	CASH WORKING CAPITAL				607,098	722,408	270,805	99,881	53,787	226,165
12	TOTAL ADDITIONS TO NET PLT				996,828	1,264,919	513,941	198,300	96,847	418,213

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DEVELOPMENT OF RATE BASE CONT-7		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEDUCTIONS TO NET PLANT					
1	ACCUMULATED DEFERRED FIT	PLANT	155,641,847	4,497,560	102,052,539
2	MERGER HOLD HARMLESS ADJ	PLANT	18,662,756	539,295	12,236,951
3	CUSTOMER DEPOSITS	CUSTDEP	1,467,477	814	106,916
4	INJURIES & DAMAGES RESERVE	EXP925	0	0	0
5	TOTAL DEDUCTIONS TO NET PLT		175,772,080	5,037,669	114,396,406
6	TOTAL RATE BASE		760,564,796	19,397,642	487,002,571

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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DEVELOPMENT OF RATE BASE CONT-7		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEDUCTIONS TO NET PLANT								
1	ACCUMULATED DEFERRED FIT	PLANT	12,810,075	17,713,777	7,856,369	3,162,459	1,387,804	6,161,265
2	MERGER HOLD HARMLESS ADJ	PLANT	1,536,035	2,124,030	942,044	379,205	166,409	738,787
3	CUSTOMER DEPOSITS	CUSTDEP	703,645	479,250	109,524	45,043	2,889	19,394
4	INJURIES & DAMAGES RESERVE	EXP925	0	0	0	0	0	0
5	TOTAL DEDUCTIONS TO NET PLT		15,049,755	20,317,057	8,907,937	3,586,708	1,557,102	6,919,446
6	TOTAL RATE BASE		61,141,716	93,020,593	42,388,255	17,101,781	7,414,140	33,098,097

REVENUES-8			TOTAL	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
GAS OPERATING REVENUES					
1	TOTAL FIRM SALES OF GAS		209,286,191	4,754,494	138,374,964
2	SPECIAL CONTRACT	DISTR	224,996	2,028	114,662
3	NON FIRM MARGINS	DISTR	1,436,004	12,946	731,816
4	TOTAL REVENUE SALES OF GAS		210,947,191	4,769,469	139,221,443
OTHER OPERATING REVENUES					
LATE PAYMENT CHARGES					
5	C & I SMALL RATE 21	C488R21	125,668	0	0
6	C & I MEDIUM RATE 22	C488R22	158,935	0	0
7	C & I LARGE LLF RATE 33	C488R33	55,462	0	0
8	C & I LARGE HLF RATE 23	C488R23	18,005	0	0
9	C & I XLARGE LLF RATE 34	C488R34	18,982	0	0
10	C & I XLARGE HLF RATE 24	C488R24	32,599	0	0
11	TOTAL LATE PAYMENT CHARGES		409,652	0	0
MISCELLANEOUS FEES/CREDITS					
12	NON UTILITY BILLING	PLANT	344,338	9,950	225,779
13	RENTAL EXPENSE	PLANT	937,241	27,083	614,538
14	AFUDC - EQUITY/DEBT	PLANT	248,262	7,174	162,782
15	MISCELLANEOUS REV ADJ	PLANT	(23,725)	(686)	(15,557)
16	TOTAL OTHER OPERATING REV	PLANT	(51,583)	(1,491)	(33,822)
17			1,864,184	42,031	953,720
18	TOTAL GAS OPERATING REVENUE		212,811,375	4,811,501	140,175,163

REVENUES-8		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
GAS OPERATING REVENUES								
1	TOTAL FIRM SALES OF GAS		16,893,996	24,617,034	10,586,080	3,626,809	1,977,222	8,455,593
2	SPECIAL CONTRACT	DISTR	14,915	31,303	15,758	6,436	7,147	32,747
3	NON FIRM MARGINS	DISTR	95,192	199,785	100,572	41,078	45,613	209,002
4	TOTAL REVENUE SALES OF GAS		17,004,103	24,848,122	10,702,409	3,674,323	2,029,981	8,697,341
OTHER OPERATING REVENUES								
LATE PAYMENT CHARGES								
5	C & I SMALL RATE 21	C488R21	125,668	0	0	0	0	0
6	C & I MEDIUM RATE 22	C488R22	0	158,935	0	0	0	0
7	C & I LARGE LLF RATE 33	C488R33	0	0	55,462	0	0	0
8	C & I LARGE HLF RATE 23	C488R23	0	0	0	18,005	0	0
9	C & I XLARGE LLF RATE 34	C488R34	0	0	0	0	18,982	0
10	C & I XLARGE HLF RATE 24	C488R24	0	0	0	0	0	32,599
11	TOTAL LATE PAYMENT CHARGES		125,668	158,935	55,462	18,005	18,982	32,599
12	MISCELLANEOUS FEES/CREDITS	PLANT	28,341	39,190	17,381	6,997	3,070	13,631
13	NON UTILITY BILLING	PLANT	77,139	106,668	47,309	19,044	8,357	37,102
14	RENTAL EXPENSE	PLANT	20,433	28,255	12,532	5,044	2,214	9,828
15	AFUDC - EQUITY/DEBT	PLANT	(1,953)	(2,700)	(1,198)	(482)	(212)	(939)
16	MISCELLANEOUS REV ADJ	PLANT	(4,246)	(5,871)	(2,604)	(1,048)	(460)	(2,042)
17	TOTAL OTHER OPERATING REV		245,383	324,477	128,883	47,559	31,952	90,179
18	TOTAL GAS OPERATING REVENUE		17,249,486	25,172,599	10,831,293	3,721,882	2,061,933	8,787,520

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OPER & MAINT EXPENSE-9

OPERATION & MAINTENANCE EXPENSE

PURCHASED GAS SUPPLY EXPENSES

PURCHASED GAS SUPPLY

804 PURCHASED GAS COSTS

1	TOTAL DIRECT GAS COSTS	EGAS	0	0	0
2	TOTAL DIRECT GAS COSTS		0	0	0
3	812-GAS USED OTHER UTILITY OP	EGAS	0	0	0
4	813-OTH GAS SUPPLY EXP	EGAS	3,156	47	2,318
5	TOTAL GAS SUPPLY EXPENSE		3,156	47	2,318
6	TOTAL PRODUCTION EXPENSE		3,156	47	2,318

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ALLOC

TOTAL
COMPANY

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPER & MAINT EXPENSE-9								
OPERATION & MAINTENANCE EXPENSE								
PURCHASED GAS SUPPLY EXPENSES								
PURCHASED GAS SUPPLY								
804 PURCHASED GAS COSTS								
1	TOTAL DIRECT GAS COSTS	EGAS	0	0	0	0	0	0
2	TOTAL DIRECT GAS COSTS		0	0	0	0	0	0
3	812-GAS USED OTHER UTILITY OP	EGAS	0	0	0	0	0	0
4	813-OTH GAS SUPPLY EXP	EGAS	278	391	77	28	8	9
5	TOTAL GAS SUPPLY EXPENSE		278	391	77	28	8	9
6	TOTAL PRODUCTION EXPENSE		278	391	77	28	8	9

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GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

	13-Aug-18	10:07 AM	ALOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
OPER & MAINT EXPENSE CONT-10						
PURCHASED GAS SUPPLY EXPENSES						
LOCAL STORAGE EXPENSES						
1 841-OPERATION LABOR & EXPENSES			TLABSO	1,955,077	16,244	1,471,903
2 842-RENTS			DSWNLG	15,585	129	11,733
3 843-MAINT OF VAPORIZING EQUIP			DSWNLG	11,749	98	8,845
4 844-OPER SUPERVISION & ENGINEER			TLABSO	0	0	0
5 845-FUEL & POWER			DSWNLG	0	0	0
6 846-OTHER EXPENSES			DSWNLG	0	0	0
7 847.1-MAINT SUPERVISION & ENG			TLABSO	0	0	0
8 847.2-MAINT STRUCT & IMPROV			DSWNLG	0	0	0
9 847.3-MAINT LNG PROCESS TERM EQ			DSWNLG	0	0	0
10 847.5-MAINT MEAS/REG EQUIP			DSWNLG	0	0	0
11 847.8-MAINT OF VAPORIZING EQ			DSWNLG	0	0	0
12 LNG ADJUSTMENT GCR COSTS			DSWNLG	0	0	0
13 TOTAL STORAGE EXPENSES				1,982,410	16,471	1,492,481

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		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPER & MAINT EXPENSE CONT-10								
PURCHASED GAS SUPPLY EXPENSES								
LOCAL STORAGE EXPENSES								
1	841-OPERATION LABOR & EXPENSES	TLABSO	190,098	213,950	50,692	7,056	4,340	794
2	842-RENTS	DSWNLG	1,515	1,706	404	56	35	6
3	843-MAINT OF VAPORIZING EQUIP	DSWNLG	1,142	1,286	305	42	26	5
4	844-OPER SUPERVISION & ENGINEER	TLABSO	0	0	0	0	0	0
5	845-FUEL & POWER	DSWNLG	0	0	0	0	0	0
6	846-OTHER EXPENSES	DSWNLG	0	0	0	0	0	0
7	847.1-MAINT SUPERVISION & ENG	TLABSO	0	0	0	0	0	0
8	847.2-MAINT STRUCT & IMPROV	DSWNLG	0	0	0	0	0	0
9	847.3-MAINT LNG PROCESS TERM EQ	DSWNLG	0	0	0	0	0	0
10	847.5-MAINT MEAS/REG EQUIP	DSWNLG	0	0	0	0	0	0
11	847.8-MAINT OF VAPORIZING EQ	DSWNLG	0	0	0	0	0	0
12	LNG ADJUSTMENT GCR COSTS	DSWNLG	0	0	0	0	0	0
13	TOTAL STORAGE EXPENSES		192,756	216,942	51,401	7,155	4,400	805

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

		13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
OPER & MAINT EXPENSE CONT-11							
DISTRIBUTION EXPENSES							
OPERATION EXPENSE							
1	850-OPER SUPER & ENGINEERING	TLABDO			11,014	457	7,320
2	861-MAINT SUPER & ENGINEERING	TLABDO			70,018	2,906	46,533
3	863-MAINTENANCE OF MAINS	PLT376			161	2	93
4	870-SUPER & ENGINEERING	TLABDO			3,155,426	130,960	2,097,040
5	871-SYS CONTROL & LOAD DISP	DISTR			1,129,133	10,180	575,428
6	873-COMP STATION FUEL & POWER	PLT377			17,727	160	9,034
7	874-MAINS & SERVICE EXPENSE	PLT37680			3,583,261	100,249	2,349,740
8	875-OPER STATION EXP - GENERAL	PLT3789			851,170	7,674	433,773
9	876-OPER STATION EXP - INDUST	PLT385			32,219	290	16,419
10	878-METER & HOUSE REG EXP	PLT3814			9,977,694	506,107	6,894,227
11	879-CUSTOMER INSTALL EXP	PLT3804			396,016	23,768	310,007
12	880-OTHER EXPENSES	EXP8719			6,888,322	279,384	4,562,262
13	881-RENTS	EXP8710			(29,066)	(1,179)	(19,251)
14	TOTAL OPERATION EXPENSE				26,083,094	1,060,957	17,282,625
MAINTENANCE							
15	885-SUPERVISION	TLABDM			478,122	19,609	331,857
16	887-MAINTENANCE OF MAINS	PLT376			2,512,497	25,531	1,446,764
17	888-MAINT COMPRESSOR STA EQ	PLT377			62,659	565	31,932
18	889-MT OF MEAS & REG STA EQ	PLT3789			703,429	6,342	358,481
19	890-MT OF REG EQ (INDUST)	PLT385			526,105	4,743	268,114
20	891-MT OF REG EQ (CITY GATE)	PLT3789			0	0	0
21	892-MAINTENANCE OF SERVICES	PLT380			4,097,618	258,602	3,332,904
22	893-MAINT METER & HOUSE REG	PLT3814			1,639,972	83,186	1,133,162
23	894-MAINT OTHER EQUIP	PLT387			(11,633)	(105)	(5,928)
24	TOTAL MAINTENANCE EXPENSE				10,008,769	398,473	6,897,286
25	TOTAL DISTRIBUTION EXPENSES				36,091,863	1,459,429	24,179,911

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPER & MAINT EXPENSE CONT-11								
DISTRIBUTION EXPENSES								
OPERATION EXPENSE								
1	850-OPER SUPER & ENGINEERING	TLABDO	1,046	1,277	353	140	86	335
2	861-MAINT SUPER & ENGINEERING	TLABDO	6,648	8,120	2,242	890	549	2,131
3	863-MAINTENANCE OF MAINS	PLT376	12	25	13	5	2	9
4	870-SUPER & ENGINEERING	TLABDO	299,580	365,947	101,049	40,093	24,722	96,034
5	871-SYS CONTROL & LOAD DISP	DISTR	74,850	157,092	79,080	32,300	35,865	164,339
6	873-COMP STATION FUEL & POWER	PLT377	1,175	2,466	1,241	507	563	2,580
7	874-MAINS & SERVICE EXPENSE	PLT37680	286,146	403,709	194,104	79,083	30,642	139,587
8	875-OPER STATION EXP - GENERAL	PLT3789	56,424	118,420	59,613	24,348	27,036	123,883
9	876-OPER STATION EXP - INDUST	PLT385	2,136	4,482	2,256	922	1,023	4,689
10	878-METER & HOUSE REG EXP	PLT3814	1,045,361	1,153,079	194,168	73,786	34,437	76,530
11	879-CUSTOMER INSTALL EXP	PLT3804	36,983	18,959	3,409	1,395	448	1,046
12	880-OTHER EXPENSES	EXP8719	647,821	800,635	230,026	91,490	56,019	220,884
13	881-RENTS	EXP8710	(2,733)	(3,378)	(971)	(386)	(236)	(932)
14	TOTAL OPERATION EXPENSE		2,455,249	3,030,834	866,583	344,574	211,157	831,116
MAINTENANCE								
15	885-SUPERVISION	TLABDM	41,772	44,518	16,501	6,688	3,267	13,908
16	887-MAINTENANCE OF MAINS	PLT376	188,224	394,314	198,748	80,722	31,922	146,272
17	888-MAINT COMPRESSOR STA EQ	PLT377	4,154	8,718	4,388	1,792	1,990	9,120
18	889-MT OF MEAS & REG STA EQ	PLT3789	46,630	97,865	49,265	20,122	22,343	102,380
19	890-MT OF REG EQ (INDUST)	PLT385	34,875	73,195	36,846	15,050	16,711	76,571
20	891-MT OF REG EQ (CITY GATE)	PLT3789	0	0	0	0	0	0
21	892-MAINTENANCE OF SERVICES	PLT380	367,150	103,878	20,480	9,160	1,474	3,969
22	893-MAINT METER & HOUSE REG	PLT3814	171,820	189,524	31,914	12,128	5,660	12,579
23	894-MAINT OTHER EQUIP	PLT387	(771)	(1,618)	(815)	(333)	(369)	(1,693)
24	TOTAL MAINTENANCE EXPENSE		853,854	910,393	357,328	145,329	82,999	363,106
25	TOTAL DISTRIBUTION EXPENSES		3,309,103	3,941,227	1,223,912	489,903	294,157	1,194,222

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

		13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
OPER & MAINT EXPENSE CONT-12							
CUSTOMER ACCOUNT							
1	901-SUPERVISION	TLABCA			318,665	17,709	275,384
2	902-METER READING EXPENSE	CUST902			518,073	28,664	380,747
3	903-CUST RECORDS & COLLECTION	CUST903			6,688,765	371,832	5,841,781
904-UNCOLLECTIBLE ACCTS							
4	RESID NON HTG RATE 10,11 & 80	REVCLAIM			139,837	4,435	92,796
5	RESID HEATING RATE 12 & 13	REVCLAIM			2,921,606	92,655	1,938,786
6	COMM & IND SMALL RATE 21	REVCLAIM			200,216	6,350	132,864
7	COMM & IND MEDIUM RATE 22	REVCLAIM			117,521	3,727	77,988
8	C & I LARGE LLF RATE 33	REVCLAIM			13,634	432	9,048
9	C & I LARGE HLF RATE 23	REVCLAIM			0	0	0
10	C & I XLARGE LLF RATE 34	REVCLAIM			0	0	0
11	C & I XLARGE HLF RATE 24	REVCLAIM			3,855	122	2,558
12	BAD DEBT EXPENSE ADJ	EXP904B			0	0	0
13	TOTAL ACCOUNT 904				3,396,670	107,721	2,254,040
14	905-MISC CUSTOMER ACCTS EXP	EXP9023			419,475	23,311	362,184
15	TOTAL CUSTOMER ACCTS EXP				11,341,648	549,237	9,114,135
CUSTOMER SERVICES & INFO EXP							
16	907-CUST SERV & INFO SUPRV	TLABSE			25,290	210	2,809
17	908-CUST ASSISTANCE EXP & DSM	CUST908			350,483	2,915	38,924
18	909-INFO & INST ADV EXP & EE	CUST908			851,744	7,083	94,593
19	910-CUST SERVICE MISC EXP	CUST908			446,797	3,716	49,620
20	TOT CUST SERV & INFO EXP				1,674,315	13,924	185,946
SALES EXPENSES							
21	911-SUPERVISION	TLABSA			36,117	1,312	23,953
22	912-DEMO & SELLING EXP	CUST912			475,198	17,259	315,162
23	913-ADVERTISING EXP	CUST912			51,675	1,877	34,272
24	916-MISCELLANEOUS SALES EXP	CUST912			156,197	5,673	103,593
25	TOTAL SALES EXPENSE				719,187	26,120	476,980

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		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPER & MAINT EXPENSE CONT-12								
CUSTOMER ACCOUNT								
1	901-SUPERVISION	TLABCA	16,465	7,069	1,462	333	60	182
2	902-METER READING EXPENSE	CUST902	41,749	36,717	21,444	5,360	1,018	2,375
3	903-CUST RECORDS & COLLECTION	CUST903	331,853	125,222	13,182	2,576	415	1,905
904-UNCOLLECTIBLE ACCTS								
4	RESID NONHTG RATE 10,11 & 80	REVCLAIM	12,311	15,461	6,247	2,504	1,132	4,949
5	RESID HEATING RATE 12 & 13	REVCLAIM	257,221	323,029	130,528	52,320	23,659	103,409
6	COMM & IND SMALL RATE 21	REVCLAIM	17,627	22,137	8,945	3,585	1,621	7,087
7	COMM & IND MEDIUM RATE 22	REVCLAIM	10,347	12,994	5,250	2,105	952	4,160
8	C & I LARGE LLF RATE 33	REVCLAIM	1,200	1,507	609	244	110	483
9	C & I LARGE HLF RATE 23	REVCLAIM	0	0	0	0	0	0
10	C & I X LARGE LLF RATE 34	REVCLAIM	0	0	0	0	0	0
11	C & I X LARGE HLF RATE 24	REVCLAIM	339	426	172	69	31	136
12	BAD DEBT EXPENSE ADJ	EXP904B	0	0	0	0	0	0
13	TOTAL ACCOUNT 904		299,046	375,554	151,752	60,827	27,506	120,223
14	905-MISC CUSTOMER ACCTS EXP	EXP9023	21,746	9,426	2,015	462	83	249
15	TOTAL CUSTOMER ACCTS EXP		710,859	553,987	189,855	69,558	29,082	124,934
CUSTOMER SERVICES & INFO EXP								
16	907-CUST SERV & INFO SUPRV	TLABSE	16,926	4,651	402	181	29	82
17	908-CUST ASSISTANCE EXP & DSM	CUST908	234,568	64,452	5,569	2,513	404	1,138
18	909-INFO & INST ADV EXP & EE	CUST908	570,047	156,630	13,535	6,107	983	2,767
19	910-CUST SERVICE MISC EXP	CUST908	299,028	82,163	7,100	3,204	516	1,451
20	TOT CUST SERV & INFO EXP		1,120,568	307,896	26,606	12,005	1,932	5,438
SALES EXPENSES								
21	911-SUPERVISION	TLABSA	2,413	2,863	1,231	610	559	3,175
22	912-DEMO & SELLING EXP	CUST912	31,755	37,675	16,194	8,026	7,355	41,772
23	913-ADVERTISING EXP	CUST912	3,453	4,097	1,761	873	800	4,542
24	916-MISCELLANEOUS SALES EXP	CUST912	10,438	12,384	5,323	2,638	2,418	13,731
25	TOTAL SALES EXPENSE		48,060	57,019	24,508	12,147	11,132	63,220

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12 MONTHS ENDED AUGUST 31, 2019

		13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
OPER & MAINT EXPENSE CONT-13							
ADMINISTRATIVE & GENERAL EXPENSE							
1	920-ADMIN & GENERAL SALARY	LABOR			5,941,228	201,645	4,013,283
2	921-OFFICE SUPPLIES & EXP	LABOR			4,660,737	158,185	3,148,315
3	923-OUTSIDE SERV EMPLOYED	LABOR			1,880,943	63,839	1,270,572
4	924-PROPERTY INSURANCE	PLANT			308,560	8,916	202,319
5	925-INJURIES & DAMAGES	LABOR			1,358,329	46,102	917,547
6	926-EMPLOYED PENSION & BENF	LABOR			8,437,151	286,356	5,699,272
7	927-FRANCHISE REQUIREMENTS	REVCLAIM			0	0	0
8	928-REGULATORY COMM EXPENSE	REVCLAIM			1,910,229	60,581	1,267,634
9	929-DUPLICATE CHARGES - CREDIT	LABOR			0	0	0
10	930-MISCELLANEOUS GEN EXP	LABOR			872,462	29,611	589,346
11	931-RENTS	LABOR			8,956,830	303,994	6,050,314
12	TOTAL OPERATION EXPENSE				34,326,469	1,159,229	23,158,602
13	MAINTENANCE						
14	932-MAINT OF GENERAL PLT	GENPLT			8,477	278	5,679
15	TOTAL ADMIN & GEN EXPENSE				34,334,946	1,159,507	23,164,281
16	OTHER ADJUSTMENTS	REVCLAIM			0	0	0
17	OTHER ADJUSTMENTS	REVCLAIM			0	0	0
18	TOTAL GAS O & M EXPENSE				86,147,525	3,224,735	58,616,051

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GAS COST OF SERVICE STUDY
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		13-Aug-18	10:07 AM	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPER & MAINT EXPENSE CONT-13										
ADMINISTRATIVE & GENERAL EXPENSE										
1	920-ADMIN & GENERAL SALARY	LABOR		533,212	636,532		232,809	91,048	44,705	187,994
2	921-OFFICE SUPPLIES & EXP	LABOR		418,291	499,342		182,632	71,425	35,070	147,477
3	923-OUTSIDE SERV EMPLOYED	LABOR		168,810	201,521		73,705	28,825	14,153	59,517
4	924-PROPERTY INSURANCE	PLANT		25,396	35,118		15,575	6,270	2,751	12,215
5	925-INJURIES & DAMAGES	LABOR		121,907	145,529		53,226	20,816	10,221	42,981
6	926-EMPLOYED PENSION & BENF	LABOR		757,216	903,940		330,612	129,297	63,486	266,971
7	927-FRANCHISE REQUIREMENTS	REVCLAIM		0	0		0	0	0	0
8	928-REGULATORY COMM EXPENSE	REVCLAIM		168,179	211,205		85,343	34,208	15,469	67,611
9	929-DUPLICATE CHARGES - CREDIT	LABOR		0	0		0	0	0	0
10	930-MISCELLANEOUS GEN EXP	LABOR		78,302	93,474		34,188	13,370	6,565	27,607
11	931-RENTS	LABOR		803,856	959,617		350,976	137,261	67,397	283,415
12	TOTAL OPERATION EXPENSE			3,075,168	3,686,277		1,359,066	532,520	259,818	1,095,789
13	MAINTENANCE									
14	932-MAINT OF GENERAL PLT	GENPLT		744	923		358	141	67	287
15	TOTAL ADMIN & GEN EXPENSE			3,075,912	3,687,200		1,359,423	532,662	259,885	1,096,076
16	OTHER ADJUSTMENTS	REVCLAIM		0	0		0	0	0	0
17	OTHER ADJUSTMENTS	REVCLAIM		0	0		0	0	0	0
18	TOTAL GAS O & M EXPENSE			8,457,536	8,764,662		2,875,782	1,123,458	600,596	2,484,704

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		13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEPRECIATION & AMORTIZATION-14							
DEPRECIATION & AMORTIZATION EXPENSE							
AMORTIZATION EXPENSE							
1	AMORTIZATION RATE CASE EXP			REVCLAIM	267,216	8,474	177,325
2	ENVIRONMENTAL COST AMORT			PLANT	1,310,000	37,855	858,952
3	TOTAL AMORTIZATION EXPENSE				1,577,216	46,329	1,036,277
DEPRECIATION EXPENSE							
INTANGIBLE PLANT							
4	302-GAS FRANCHISES & CONSENTS			PLT302	0	0	0
5	303-MISC INTANGIBLE PLT - CIS			PLT303	0	0	0
6	303-MISC INTANG PLT - SOFTWARE			PLT303SL	426,184	14,465	287,886
7	TOTAL INTANGIBLE EXPENSE				426,184	14,465	287,886
PRODUCTION PLANT LPG							
8	304-LAND & LAND RIGHTS			PLT304	11,132	92	8,381
9	305-STRUCTURES			PLT305	82,166	683	61,860
10	307-OTHER POWER EQUIP			PLT307	1,408	12	1,060
11	311-LPG GAS EQUIPMENT			PLT311	255,263	2,121	192,178
12	320-OTHER EQUIPMENT			PLT320	33,751	280	25,410
13	TOTAL PRODUCTION PLANT				383,721	3,188	288,889
PRODUCTION PLANT LNG							
14	360-LAND & LAND RIGHTS			PLT360	7,967	66	5,998
15	361-STRUCTURES & IMPROVEMENTS			PLT361	103,266	858	77,745
16	362-GAS HOLDERS & LNG EQUIP			PLT362	140,523	1,168	105,794
17	363-PURIFICATION EQUIP			PLT363	423,771	3,521	319,041
18	TOTAL PRODUCTION PLANT LNG				675,527	5,613	508,578

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DEPRECIATION & AMORTIZATION-14										
DEPRECIATION & AMORTIZATION EXPENSE										
AMORTIZATION EXPENSE										
1	AMORTIZATION RATE CASE EXP				23,526	29,545	11,938	4,785	2,164	9,458
2	ENVIRONMENTAL COST AMORT				107,819	149,093	66,125	26,618	11,681	51,858
3	TOTAL AMORTIZATION EXPENSE				131,345	178,637	78,064	31,403	13,845	61,316
DEPRECIATION EXPENSE										
INTANGIBLE PLANT										
4	302-GAS FRANCHISES & CONSENTS	PLT302			0	0	0	0	0	0
5	303-MISC INTANGIBLE PLT - CIS	PLT303			0	0	0	0	0	0
6	303-MISC INTANG PLT - SOFTWARE	PLT303SL			38,249	45,661	16,700	6,531	3,207	13,485
7	TOTAL INTANGIBLE EXPENSE				38,249	45,661	16,700	6,531	3,207	13,485
PRODUCTION PLANT LPG										
8	304-LAND & LAND RIGHTS	PLT304			1,082	1,218	289	40	25	5
9	305-STRUCTURES	PLT305			7,989	8,992	2,130	297	182	33
10	307-OTHER POWER EQUIP	PLT307			137	154	37	5	3	1
11	311-LPG GAS EQUIPMENT	PLT311			24,820	27,934	6,619	921	567	104
12	320-OTHER EQUIPMENT	PLT320			3,282	3,694	875	122	75	14
13	TOTAL PRODUCTION PLANT				37,310	41,992	9,949	1,385	852	156
PRODUCTION PLANT LNG										
14	360-LAND & LAND RIGHTS	PLT360			775	872	207	29	18	3
15	361-STRUCTURES & IMPROVEMENTS	PLT361			10,041	11,301	2,678	373	229	42
16	362-GAS HOLDERS & LNG EQUIP	PLT362			13,663	15,378	3,644	507	312	57
17	363-PURIFICATION EQUIP	PLT363			41,205	46,375	10,988	1,529	941	172
18	TOTAL PRODUCTION PLANT LNG				65,684	73,925	17,515	2,438	1,499	274

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DEPRECIATION & AMORTIZATION-15		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DISTRIBUTION EXPENSE					
1	374-LAND & LAND RIGHTS	PLT374	29,186	263	14,874
2	375-GAS DIST STATION STRUCTURES	PLT375	324,669	2,927	165,458
3	376-MAINS	PLT376	21,327,018	216,714	12,280,680
4	377-DIST COMP STATION EQ	PLT377	7,586	68	3,866
5	378-GAS MEAS & REG STATION EQ	PLT378	942,561	8,498	480,348
6	379-DIST MEAS & REG GS EQ	PLT379	379,279	3,419	193,288
7	380-SERVICES	PLT380	10,929,911	689,791	8,890,128
8	381-METERS	PLT381	1,721,290	87,310	1,189,349
9	382-METER INSTALLATION	PLT382	1,424,768	72,270	984,463
10	383-HOUSE REGULATORS	PLT383	28,591	1,450	19,756
11	384-HOUSE REGULATORS INSTALLS	PLT384	80,874	4,102	55,881
12	385-IND MEAS & REG STA EQUIP	PLT385	24,286	219	12,377
13	386-OTHER PROP CUST PREM	PLT386	11,650	105	5,937
14	387-DIST OTHER EQUIP	PLT387	28,373	256	14,460
15	TOTAL DISTRIBUTION PLANT		37,260,045	1,087,392	24,310,864
GENERAL PLANT EXP					
16	389-LAND & LAND RIGHTS	PLT389	8,705	295	5,880
17	390-STRUCTURES & IMPROV	PLT390	276,601	9,388	186,843
18	391-OFFICE EQUIPMENT	PLT391	8,381	284	5,661
19	392-TRANSPORTATION EQUIP	PLT392	0	0	0
20	393-STORES EQUIPMENT	PLT393	0	0	0
21	394-TOOLS, SHOP & GARAGE EQ	PLT394	190,890	5,587	124,509
22	395-LABORATORY EQUIPMENT	PLT395	6,759	198	4,409
23	396-POWER OPERATED EQUIP	PLT396	0	0	0
24	397-COMMUNICATION EQUIP	PLT397	13,762	467	9,296
25	398-MISCELLANEOUS EQUIP	PLT398	126,019	4,277	85,125
26	TOTAL GENERAL PLANT EXP		631,117	20,497	421,725
27	UNRECOVERED RESERVE	PLANT	186,500	5,389	122,286
28	TOTAL DEPR & AMORT EXPENSE		41,140,310	1,182,873	26,976,506

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEPRECIATION & AMORTIZATION-15								
DISTRIBUTION EXPENSE								
1	374-LAND & LAND RIGHTS	PLT374	1,935	4,061	2,044	835	927	4,248
2	375-GAS DIST STATION STRUCTURES	PLT375	21,522	45,170	22,739	9,287	10,313	47,254
3	376-MAINS	PLT376	1,597,716	3,347,089	1,687,045	685,197	270,970	1,241,608
4	377-DIST COMP STATION EQ	PLT377	503	1,055	531	217	241	1,104
5	378-GAS MEAS & REG STATION EQ	PLT378	62,482	131,135	66,013	26,963	29,939	137,184
6	379-DIST MEAS & REG GS EQ	PLT379	25,142	52,768	26,563	10,849	12,047	55,202
7	380-SERVICES	PLT380	979,330	277,081	54,628	24,434	3,932	10,588
8	381-METERS	PLT381	180,339	198,922	33,497	12,729	5,941	13,203
9	382-METER INSTALLATION	PLT382	149,273	164,654	27,726	10,536	4,917	10,928
10	383-HOUSE REGULATORS	PLT383	2,996	3,304	556	211	99	219
11	384-HOUSE REGULATORS INSTALLS	PLT384	8,473	9,346	1,574	598	279	620
12	385-IND MEAS & REG STA EQUIP	PLT385	1,610	3,379	1,701	695	771	3,535
13	386-OTHER PROP CUST PREM	PLT386	772	1,621	816	333	370	1,696
14	387-DIST OTHER EQUIP	PLT387	1,881	3,947	1,987	812	901	4,130
15	TOTAL DISTRIBUTION PLANT		3,033,974	4,243,532	1,927,421	783,697	341,647	1,531,517
GENERAL PLANT EXP								
16	389-LAND & LAND RIGHTS	PLT389	781	933	341	133	66	275
17	390-STRUCTURES & IMPROV	PLT390	24,824	29,635	10,839	4,239	2,081	8,752
18	391-OFFICE EQUIPMENT	PLT391	752	898	328	128	63	265
19	392-TRANSPORTATION EQUIP	PLT392	0	0	0	0	0	0
20	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
21	394-TOOLS, SHOP & GARAGE EQ	PLT394	15,578	21,797	9,847	4,003	1,747	7,820
22	395-LABORATORY EQUIPMENT	PLT395	552	772	349	142	62	277
23	396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
24	397-COMMUNICATION EQUIP	PLT397	1,235	1,474	539	211	104	435
25	398-MISCELLANEOUS EQUIP	PLT398	11,310	13,501	4,938	1,931	948	3,988
26	TOTAL GENERAL PLANT EXP		55,033	69,010	27,181	10,787	5,071	21,813
27	UNRECOVERED RESERVE	PLANT	15,350	21,226	9,414	3,789	1,663	7,383
28	TOTAL DEPR & AMORT EXPENSE		3,376,944	4,673,983	2,086,245	840,031	367,784	1,635,944

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

		13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
STATE & FED TAXES & OTHER EXP-16							
TAXES OTHER THAN INCOME							
1	PROPERTY TAX	PLANT			26,869,455	776,443	17,617,987
2	PAYROLL TAXES	LABOR			2,660,389	90,293	1,797,086
3	OTHER TAXES	PLANT			227,533	6,575	149,191
4	TOTAL TAXES OTHER THAN INC				29,757,377	873,311	19,564,264
5	TOTAL INCOME TAX EXPENSE				5,863,385	(254,230)	3,583,428
6	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP			35,184	20	2,563
7	TOTAL EXPENSES				162,943,780	5,026,708	108,742,811

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

INCOME TAXES-17

FEDERAL & STATE TAX CALCULAT

	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1 OPERATING REVENUES		212,811,375	4,811,501	140,175,163
OPERATING EXPENSES				
2 OPERATION & MAINTENANCE EXP		86,147,525	3,224,735	58,616,051
3 DEPRECIATION & AMORTIZATION		41,140,310	1,182,873	26,976,506
4 TAXES OTHER THAN INCOME		29,757,377	873,311	19,564,264
5 INTEREST ON CUSTOMER DEPOSITS		35,184	20	2,563
6 AFUDC ADJUSTMENT	PLANT	0	0	0
7 OPERATING INC BEFORE FED TAX		55,730,980	(469,438)	35,015,779
LESS:				
8 INTEREST EXPENSE		18,405,668	469,423	11,785,462
9 NET OPERATING INC BEFORE TXS		37,325,312	(938,861)	23,230,317
LESS:				
10 STATE INCOME TAX @ 0.00%		0	0	0
11 FEDERAL TAXABLE BASIS		37,325,312	(938,861)	23,230,317
12 FEDERAL INCOME TAX @ 21.00%		7,838,316	(197,161)	4,878,367
13 AFUDC AMORTIZATION	PLANT	23,070	667	15,126
14 AMORTIZATION OF EXCESS ADIT	PLANT	(1,998,000)	(57,736)	(1,310,065)
12 TOTAL INCOME TAX EXPENSE		5,863,385	(254,230)	3,583,428
13 NET INCOME AFTER TAX		49,867,595	(215,208)	31,432,351

EFFECTIVE STATE TAX RATE	0.00%
FEDERAL TAX RATE - CURRENT	21.00% Tax Update
1 - INCREMENTAL TAX RATE	0.79000
INCREMENTAL TAX RATE	0.21000
EFFECTIVE INCREMENTAL FEDERAL RATE	0.21000
FACTOR FOR TAXABLE BASIS	1.26582
INTEREST EXPENSE PERCENTAGE	2.4200%
FEDERAL TAX RATE - NET OF UNCOLL	20.60% Tax Update
1-FEDL TAX RATE - NET OF UNCOLL	77.49% Tax Update

		13-Aug-18	10:07 AM	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INCOME TAXES-17										
FEDERAL & STATE TAX CALCULAT										
1	OPERATING REVENUES				17,249,486	25,172,599	10,831,293	3,721,882	2,061,933	8,787,520
OPERATING EXPENSES										
2	OPERATION & MAINTENANCE EXP				8,457,536	8,764,662	2,875,782	1,123,458	600,596	2,484,704
3	DEPRECIATION & AMORTIZATION				3,376,944	4,673,983	2,086,245	840,031	367,784	1,635,944
4	TAXES OTHER THAN INCOME				2,468,977	3,368,968	1,472,029	591,349	261,633	1,156,847
5	INTEREST ON CUSTOMER DEPOSITS				16,870	11,490	2,626	1,080	69	465
6	AFUDC ADJUSTMENT				0	0	0	0	0	0
7	OPERATING INC BEFORE FED TAX				2,929,158	8,353,496	4,394,611	1,165,964	831,851	3,509,559
LESS:										
8	INTEREST EXPENSE				1,479,630	2,251,098	1,025,796	413,863	179,422	800,974
9	NET OPERATING INC BEFORE TXS				1,449,528	6,102,397	3,368,815	752,101	652,429	2,708,585
LESS:										
10	STATE INCOME TAX @ 0.00%				0	0	0	0	0	0
11	FEDERAL TAXABLE BASIS				1,449,528	6,102,397	3,368,815	752,101	652,429	2,708,585
12	FEDERAL INCOME TAX @ 21.00%				304,401	1,281,503	707,451	157,941	137,010	568,803
13	AFUDC AMORTIZATION				1,899	2,626	1,164	469	206	913
14	AMORTIZATION OF EXCESS ADIT				(164,445)	(227,395)	(100,854)	(40,597)	(17,815)	(79,093)
12	TOTAL INCOME TAX EXPENSE				141,855	1,056,734	607,762	117,813	119,400	490,623
13	NET INCOME AFTER TAX				2,787,303	7,296,761	3,786,849	1,048,151	712,451	3,018,936

EFFECTIVE STATE TAX RATE
FEDERAL TAX RATE - CURRENT
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS
INTEREST EXPENSE PERCENTAGE
FEDERAL TAX RATE - NET OF UNCOLL
1-FEDL TAX RATE - NET OF UNCOLL

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
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		13-Aug-18	10:07 AM		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
	DEVELOPMENT OF LABOR ALLOC-18							
	DEVELOPMENT OF LABOR ALLOCATOR							
1	813-OTH GAS SUPPLY EXP	EXP813		40			1	29
	LOCAL STORAGE LABOR							
2	841-OPERATION LABOR & EXPENSE	DSWNLNG			1,455,519		12,093	1,095,805
3	844-OPER SUPERVISION & ENGINEER	LABSO			0		0	0
4	846-OTHER EXPENSES	EXP846			0		0	0
5	847.1-MAINT SUPERVISION & ENG	LABSO			0		0	0
6	847.2-MAINT STRUCT & IMPROV	EXP8472			0		0	0
7	847.3-MAINT LNG PROCESS TERM EQ	EXP8473			0		0	0
8	847.5-MAINT MEAS/REG EQUIP	EXP8475			0		0	0
9	847.8-MAINT OF VAPORIZING EQ	EXP8478			0		0	0
10	TOTAL STORAGE LABOR				1,455,519		12,093	1,095,805
11	TOTAL PROD & STORAGE LABOR				1,455,559		12,094	1,095,834

		13-Aug-18	10:07 AM	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVELOPMENT OF LABOR ALLOC-18										
1	813-OTH GAS SUPPLY EXP	EXP813			3	5	1	0	0	0
DEVELOPMENT OF LABOR ALLOCATOR										
LOCAL STORAGE LABOR										
2	841-OPERATION LABOR & EXPENSE	DSWNLNG			141,525	159,282	37,739	5,253	3,231	591
3	844-OPER SUPERVISION & ENGINEER	LABSO			0	0	0	0	0	0
4	846-OTHER EXPENSES	EXP846			0	0	0	0	0	0
5	847-1-MAINT SUPERVISION & ENG	LABSO			0	0	0	0	0	0
6	847-2-MAINT STRUCT & IMPROV	EXP8472			0	0	0	0	0	0
7	847-3-MAINT LNG PROCESS TERM EQ	EXP8473			0	0	0	0	0	0
8	847.5-MAINT MEAS/REG EQUIP	EXP8475			0	0	0	0	0	0
9	847.8-MAINT OF VAPORIZING EQ	EXP8478			0	0	0	0	0	0
10	TOTAL STORAGE LABOR				141,525	159,282	37,739	5,253	3,231	591
11	TOTAL PROD & STORAGE LABOR				141,528	159,287	37,740	5,253	3,231	591

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

		13-Aug-18	10:07 AM	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEVEL OF LABOR ALLOC CONT-19							
TRANSMISSION & DISTRIBUTION LABOR							
OPERATION							
1	850-OPER SUPER & ENGINEERING	LABDO			5,421	225	3,603
2	861-MAINT SUPER & ENGINEERING	LABDO			62,275	2,585	41,387
3	863-MAINTENANCE OF MAINS	EXP863			161	2	93
4	870-SUPER & ENGINEERING	LABDO			2,158,885	89,600	1,434,757
5	871-SYSTEM CONTROL & DISP	EXP871			657,988	5,932	335,324
6	873-COMP STATION FUEL & POWER	EXP873			0	0	0
7	874-MAINS & SERVICE EXPENSE	EXP874			2,103,949	58,862	1,379,674
8	875-OPER STATION EXP - GENERAL	EXP875			695,047	6,266	354,210
9	876-OPER STATION EXP - INDUST	EXP876			26,236	237	13,370
10	878-METER & HOUSE REG EXP	EXP878			7,535,593	382,234	5,206,823
11	879-CUSTOMER INSTALL EXP	EXP879			330,981	19,865	259,096
12	880-OTHER EXPENSE	EXP880			2,478,914	100,542	1,641,830
13	TOTAL OPERATION LABOR				16,055,450	666,350	10,670,167
MAINTENANCE							
14	885-SUPERVISION	LABDM			444,612	18,235	308,599
15	887-MAINTENANCE OF MAINS	EXP887			1,531,399	15,561	881,821
16	888-MAINT COMPRESSOR STA EQ	EXP888			0	0	0
17	889-MT OF MEAS & REG STA EQ	EXP889			309,959	2,794	157,961
18	890-MT OF REG EQ (INDUST)	EXP890			45,332	409	23,102
19	891-MT OF REG EQ (CITY GATE)	EXP891			0	0	0
20	892-MAINTENANCE OF SERVICES	EXP892			2,100,388	132,556	1,708,405
21	893-MAINT METER & HOUSE REG	EXP893			1,256,672	63,743	868,315
22	894-MAINT OF OTHER EQUIP	EXP894			0	0	0
23	TOTAL MAINTENANCE LABOR				5,688,363	233,299	3,948,204
24	TOTAL DISTRIB & TRANS LABOR				21,743,812	899,648	14,618,371
CUSTOMER ACCOUNTS LABOR							
25	901-SUPERVISION	LABCA			258,502	14,366	223,392
26	902-METER READING EXPENSE	EXP902			165,917	9,180	121,937
27	903-CUST RECORDS & COLLECT	EXP903			2,362,214	131,317	2,063,092
28	905-MISC CUSTOMER ACCTS EXP	EXP905			359,000	19,950	309,967
29	TOTAL CUSTOMER ACCTS LABOR				3,145,632	174,812	2,718,388

		13-Aug-18	10:07 AM	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVELOPMENT OF LABOR ALLOC CONT-19										
TRANSMISSION & DISTRIBUTION LABOR										
OPERATION										
1	850-OPER SUPER & ENGINEERING	LABDO		515	629		174	69	42	165
2	861-MAINT SUPER & ENGINEERING	LABDO		5,912	7,222		1,994	791	488	1,895
3	863-MAINTENANCE OF MAINS	EXP863		12	25		13	5	2	9
4	870-SUPER & ENGINEERING	LABDO		204,967	250,374		69,136	27,431	16,915	65,705
5	871-SYSTEM CONTROL & DISP	EXP871		43,618	91,543		46,083	18,822	20,900	95,766
6	873-COMP STATION FUEL & POWER	EXP873		0	0		0	0	0	0
7	874-MAINS & SERVICE EXPENSE	EXP874		168,014	237,042		113,970	46,435	17,992	81,960
8	875-OPER STATION EXP - GENERAL	EXP875		46,074	96,699		48,678	19,882	22,077	101,160
9	876-OPER STATION EXP - INDUSTRY	EXP876		1,739	3,650		1,837	750	833	3,819
10	878-METER & HOUSE REG EXP	EXP878		789,503	870,856		146,644	55,726	26,008	57,799
11	879-CUSTOMER INSTALL EXP	EXP879		30,910	15,845		2,849	1,166	375	874
12	880-OTHER EXPENSE	EXP880		233,061	288,126		82,780	32,925	20,160	79,490
13	TOTAL OPERATION LABOR			1,524,324	1,862,012		514,159	204,004	125,792	488,643
MAINTENANCE										
14	885-SUPERVISION	LABDM		38,845	41,398		15,345	6,220	3,038	12,934
15	887-MAINTENANCE OF MAINS	EXP887		114,725	240,340		121,139	49,201	19,457	89,154
16	888-MAINT COMPRESSOR STA EQ	EXP888		0	0		0	0	0	0
17	889-MT OF MEAS & REG STA EQ	EXP889		20,547	43,123		21,708	8,867	9,845	45,113
18	890-MT OF REG EQ (INDUST)	EXP890		3,005	6,307		3,175	1,297	1,440	6,598
19	891-MT OF REG EQ (CITY GATE)	EXP891		0	0		0	0	0	0
20	892-MAINTENANCE OF SERVICES	EXP892		188,197	53,246		10,498	4,696	756	2,035
21	893-MAINT METER & HOUSE REG	EXP893		131,661	145,228		24,455	9,293	4,337	9,639
22	894-MAINT OF OTHER EQUIP	EXP894		0	0		0	0	0	0
23	TOTAL MAINTENANCE LABOR			496,980	529,642		196,320	79,573	38,874	165,472
24	TOTAL DISTRIB & TRANS LABOR			2,021,304	2,391,654		710,479	283,576	164,666	654,114
CUSTOMER ACCOUNTS LABOR										
25	901-SUPERVISION	LABCA		13,357	5,735		1,186	271	49	147
26	902-METER READING EXPENSE	EXP902		13,370	11,759		6,868	1,717	326	761
27	903-CUST RECORDS & COLLECT	EXP903		117,198	44,223		4,655	910	146	673
28	905-MISC CUSTOMER ACCTS EXP	EXP905		18,611	8,067		1,725	395	71	213
29	TOTAL CUSTOMER ACCTS LABOR			162,535	69,784		14,434	3,292	593	1,794

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DEVEL OF LABOR ALLOC CONT-20							
CUSTOMER SERVICES & INFO EXP							
1	907-CUST SERV & INFO SUPRV			LABSI	7,729	64	858
2	908-CUST ASSISTANCE EXP			EXP908	254,247	2,114	28,236
3	909-INFO & INST ADV EXP & EE			EXP909	286	2	32
4	910-CUST SERVICE MISC EXP			EXP910	150,970	1,255	16,766
5	TOT CUST SERV & INFO LABOR				413,231	3,436	45,893
SALES EXPENSES							
6	911-SUPERVISION			LABSA	12,376	449	8,208
7	912-DEMO & SELLING EXP			EXP912	414,375	15,050	274,822
8	913-ADVERTISING EXP			EXP913	265	10	175
9	916-MISCELLANEOUS SALES EXP			EXP916	108,172	3,929	71,742
10	TOTAL SALES LABOR				535,188	19,437	354,948
ADMINISTRATIVE & GENERAL LABOR							
OPERATION LABOR							
11	920-ADMIN & GENERAL SALARY			EXP920	5,971,412	202,669	4,033,672
12	921-OFFICE SUPPLIES & EXP			EXP921	(8)	(0)	(6)
13	923-OUTSIDE SERV EMPLOYED			EXP923	0	0	0
14	924-PROPERTY INSURANCE			EXP924	0	0	0
15	925-INJURIES & DAMAGES			EXP925	74,677	2,535	50,444
16	926-EMPLOYED PENSION & BENF			EXP926	(365)	(12)	(246)
17	928-REGULATORY COMM EXPENSE			EXP928	1,701	54	1,129
18	929-DUPPLICATE CHARGES - CREDIT			EXP929	0	0	0
19	930-MISCELLANEOUS GEN EXP			EXP930	(15,144)	(514)	(10,229)
20	931-RENTS			EXP931	0	0	0
21	TOTAL OPERATION EXPENSE				6,032,274	204,731	4,074,764
MAINTENANCE							
22	932-MAINT OF GENERAL PLT			EXP932	5,144	169	3,446
23	TOTAL ADMIN & GEN LABOR				6,037,418	204,900	4,078,210
24	TOTAL GAS O & M LABOR				33,330,840	1,314,328	22,911,643
25	CWIP & RWIP DISTRIBUTION LABOR			DISTRPLT	25,424,135	744,102	16,583,123
26	CWIP & RWIP LNG LABOR			LNGPLT	2,508,356	20,841	1,888,445
27	SUM OF ALLOCATED LABOR EXP				61,263,330	2,079,271	41,383,211

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DEVEL OF LABOR ALLOC CONT-20										
CUSTOMER SERVICES & INFO EXP										
1	907-CUST SERV & INFO SUPRV				5,173	1,421	123	55	9	25
2	908-CUST ASSISTANCE EXP				170,160	46,754	4,040	1,823	293	826
3	909-INFO & INST ADV EXP & EE				191	53	5	2	0	1
4	910-CUST SERVICE MISC EXP				101,040	27,762	2,399	1,082	174	490
5	TOT CUST SERV & INFO LABOR				276,563	75,991	6,566	2,963	477	1,342
SALES EXPENSES										
6	911-SUPERVISION				827	981	422	209	192	1,088
7	912-DEMO & SELLING EXP				27,691	32,853	14,121	6,999	6,414	36,426
8	913-ADVERTISING EXP				18	21	9	4	4	23
9	916-MISCELLANEOUS SALES EXP				7,229	8,576	3,686	1,827	1,674	9,509
10	TOTAL SALES LABOR				35,764	42,431	18,238	9,040	8,284	47,046
ADMINISTRATIVE & GENERAL LABOR										
OPERATION LABOR										
11	920-ADMIN & GENERAL SALARY				535,921	639,766	233,991	91,510	44,933	188,950
12	921-OFFICE SUPPLIES & EXP				(1)	(1)	(0)	(0)	(0)	(0)
13	923-OUTSIDE SERV EMPLOYED				0	0	0	0	0	0
14	924-PROPERTY INSURANCE				0	0	0	0	0	0
15	925-INJURIES & DAMAGES				6,702	8,001	2,926	1,144	562	2,363
16	926-EMPLOYED PENSION & BENF				(33)	(39)	(14)	(6)	(3)	(12)
17	928-REGULATORY COMM EXPENSE				150	188	76	30	14	60
18	929-DUPPLICATE CHARGES - CREDIT				0	0	0	0	0	0
19	930-MISCELLANEOUS GEN EXP				(1,359)	(1,622)	(593)	(232)	(114)	(479)
20	931-RENTS				0	0	0	0	0	0
21	TOTAL OPERATION EXPENSE				541,380	646,292	236,386	92,448	45,392	190,882
MAINTENANCE										
22	932-MAINT OF GENERAL PLT				452	560	217	86	41	174
23	TOTAL ADMIN & GEN LABOR				541,832	646,852	236,603	92,533	45,432	191,056
24	TOTAL GAS O & M LABOR				3,179,527	3,385,999	1,024,060	396,657	222,682	895,943
25	CWIP & RWIP DISTRIBUTION LABOR				2,074,827	2,903,138	1,311,522	533,135	232,733	1,041,555
26	CWIP & RWIP LNG LABOR				243,895	274,498	65,038	9,053	5,568	1,018
27	SUM OF ALLOCATED LABOR EXP				5,498,249	6,563,634	2,400,620	938,846	460,983	1,938,516

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

REVENUE REQUIREMENTS-21		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
PRESENT RATES					
1	RATE BASE		760,564,796	19,397,642	487,002,571
2	NET OPER INC (PRESENT RATES)		49,867,595	(215,208)	31,432,351
3	RATE OF RETURN (PRES RATES)		6.56%	-1.11%	6.45%
4	RELATIVE RATE OF RETURN		1.000	-0.169	0.984
5	SALES REVENUE (PRE RATES)		209,286,191	4,754,494	138,374,964
6	ANNUAL BOOKED THERM SALES		396,724,601	3,775,348	191,758,293
7	SALE REV \$/THERM (PRE RATES)		\$0.5275	\$1.2594	\$0.7216
CLAIMED RATE OF RETURN					
8	CLAIMED RATE OF RETURN		7.15%	7.15%	7.15%
9	RETURN REQ FOR CLAIMED ROR		54,380,383	1,386,931	34,820,684
10	SALES REVENUE REQ CLAIMED ROR		215,109,660	6,821,954	142,747,394
11	REVENUE DEFICIENCY SALES REV		5,823,469	2,067,460	4,372,430
12	PERCENT INCREASE REQUIRED		2.78%	43.48%	3.16%
13	ANNUAL BOOKED THERM SALES		396,724,601	3,775,348	191,758,293
14	SALES REV REQUIRED \$/THERM		\$0.5422	\$1.8070	\$0.7444
15	REVENUE DEFICIENCY \$/THERM		\$0.0147	\$0.5476	\$0.0228

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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		ALLOC		COMM & IND SMALL RATE 21		COMM & IND MEDIUM RATE 22		C & I LARGE LOW LOAD FAC RATE 33		C & I LARGE HIGH LOAD FAC RATE 23		C & I X LARGE LOW LOAD FAC RATE 34		C & I X LARGE HIGH LOAD FAC RATE 24	
REVENUE REQUIREMENTS-21															
PRESENT RATES															
1	RATE BASE			61,141,716		93,020,593		42,388,255		17,101,781		7,414,140		33,098,097	
2	NET OPER INC (PRESENT RATES)			2,787,303		7,296,761		3,786,849		1,048,151		712,451		3,018,936	
3	RATE OF RETURN (PRES RATES)			4.56%		7.84%		8.93%		6.13%		9.61%		9.12%	
4	RELATIVE RATE OF RETURN			0.695		1.196		1.363		0.935		1.466		1.391	
5	SALES REVENUE (PRE RATES)			16,893,996		24,617,034		10,586,080		3,626,809		1,977,222		8,455,593	
6	ANNUAL BOOKED THERM SALES			24,631,759		55,246,850		26,367,153		13,102,776		12,231,334		69,611,089	
7	SALE REV \$/THERM (PRE RATES)			\$0.6859		\$0.4456		\$0.4015		\$0.2768		\$0.1617		\$0.1215	
CLAIMED RATE OF RETURN															
8	CLAIMED RATE OF RETURN			7.15%		7.15%		7.15%		7.15%		7.15%		7.15%	
9	RETURN REQ FOR CLAIMED ROR			4,371,633		6,650,972		3,030,760		1,222,777		530,111		2,366,514	
10	SALES REVENUE REQ CLAIMED ROR			18,938,473		23,783,684		9,610,395		3,852,153		1,741,924		7,613,683	
11	REVENUE DEFICIENCY SALES REV			2,044,477		(833,350)		(975,685)		225,344		(235,298)		(841,910)	
12	PERCENT INCREASE REQUIRED			12.10%		-3.39%		-9.22%		6.21%		-11.90%		-9.96%	
13	ANNUAL BOOKED THERM SALES			24,631,759		55,246,850		26,367,153		13,102,776		12,231,334		69,611,089	
14	SALES REV REQUIRED \$/THERM			\$0.7689		\$0.4305		\$0.3645		\$0.2940		\$0.1424		\$0.1094	
15	REVENUE DEFICIENCY \$/THERM			\$0.0830		-\$0.0151		-\$0.0370		\$0.0172		-\$0.0192		-\$0.0121	

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

ALLOCATION FACTOR TABLE-22

DEMAND RELATED

STORAGE ALLOCATORS

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13,913,501

153,549

18,480,817

DESIGN WINTER REMAIN DTH NOV-MAR DSWNLG

DISTRIBUTION ALLOCATORS

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DISTR L4

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100.00000%

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61.9966%

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1.0925%

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ALLOCATION FACTOR TABLE-22

ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
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DEMAND RELATED

STORAGE ALLOCATORS

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DESIGN WINTER REMAIN DTH NOV-MAR DSWNLNG

1,796,947 2,022,416 479,180 66,700 41,022 7,501

DISTRIBUTION ALLOCATORS

1 DISTRIBUTION RSUM ALLOCATOR DISTR
2 DISTR RSUM ALLOC LESS THAN 4" DISTR L4
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6.6290% 13.9126% 7.0036% 2.8606% 3.1764% 14.5544%
8.0665% 16.8818% 8.5149% 3.4476% 0.0000% 0.0000%

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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ALLOCATION FACTOR TABLE CONT-23		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
COMMODITY RELATED					
1	ANNUAL FIRM THERMS SALES		259,873,195	3,775,348	191,758,293
2	ANNUAL FIRM THERMS SALES & TRANS		396,724,601	3,775,348	191,758,293
3	DIRECT GAS COST ALLOCATOR	EGAS	126,364,722	1,872,064	92,821,450

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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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ALLOCATION FACTOR TABLE CONT-23

COMMODITY RELATED

1 ANNUAL FIRM THERMS SALES
2 ANNUAL FIRM THERMS SALES & TRANS
3 DIRECT GAS COST ALLOCATOR
EGAS

COMM & IND SMALL RATE 21
22,887,169
24,631,759
11,128,389

COMM & IND MEDIUM RATE 22

31,579,424
55,246,850
15,661,718

C & I LARGE LOW LOAD FAC RATE 33

5,970,565
26,367,153
3,083,893

C & I LARGE HIGH LOAD FAC RATE 23

2,712,395
13,102,776
1,126,287

C & I X LARGE LOW LOAD FAC RATE 34

428,805
12,231,334
308,071

C & I X LARGE HIGH LOAD FAC RATE 24

761,197
69,611,089
362,850

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

ALLOC

TOTAL
COMPANY

ALLOCATION FACTOR TABLE CONT-24

CUSTOMER RELATED

1	ACCT 380-SERVICES	CUST380	644,363,420	40,666,007	524,109,745
2	ACCT 381-METERS	CUST381	32,341,616	1,640,490	22,346,891
3	ACCT 382-METER INSTALLATION	CUST382	32,341,616	1,640,490	22,346,891
4	ACCT 383-HOUSE REGULATORS	CUST383	32,341,616	1,640,490	22,346,891
5	ACCT 384-HOUSE REGUL INSTALLS	CUST384	32,341,616	1,640,490	22,346,891
6	ACCT 385-IND MEAS & REG STA EQ	CUST385	100,000,000%	0.9015%	50,962,000%
7	ACCT 386-OTHER PROP CUST PREM	CUST386	100,000,000%	0.9015%	50,962,000%
8	CUSTOMER DEPOSITS	CUSTDEP	3,346,514	1,856	243,817
9	ACCT 902-METER READ EXP	CUST902	469,118	25,955	344,768
10	ACCT 903-BILLING, POSTAGE & CALLS	CUST903	7,403,974	411,591	6,466,425
11					
12	ACCT 908-CUST ASSISTANCE EXP	CUST908	429,092	3,568	47,654
13	ACCT 912-DEMO & SELLING EXP	CUST912	100,000,000%	3.6319%	66,322,100%
14					
15					
16					
17					
18	ANNUAL NO SALES CUST EXCL GAS LGHTS		3,194,479	204,033	2,725,184
19	ANNUAL NO OF TRANS CUSTOMERS		37,902	0	0
20	TOTAL ANNUAL CUST EXCL GAS LGHTS		3,232,381	204,033	2,725,184
21					
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23					
24	ANNUAL NO SALES CUST EXCL GAS LGHTS		3,146,914	233,047	2,649,817
25	ANNUAL NO OF TRANS CUSTOMERS		34,190	0	0
26	TOTAL ANNUAL CUST EXCL GAS LGHTS		3,181,104	233,047	2,649,817
27					
28					
29					
30	ANNUAL NO GAS LIGHT CUSTOMERS		276	276	0
31	NOT INCLUDED ABOVE				
32					
33					
34					
35					

RATE YEAR

TEST YEAR

ALLOCATION FACTOR TABLE CONT-24		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
CUSTOMER RELATED								
1	ACCT 380-SERVICES	CUST380	57,735,570	16,335,070	3,220,533	1,440,501	231,805	624,189
2	ACCT 381-METERS	CUST381	3,388,424	3,737,580	629,374	239,169	111,623	248,064
3	ACCT 382-METER INSTALLATION	CUST382	3,388,424	3,737,580	629,374	239,169	111,623	248,064
4	ACCT 383-HOUSE REGULATORS	CUST383	3,388,424	3,737,580	629,374	239,169	111,623	248,064
5	ACCT 384-HOUSE REGUL INSTALLS	CUST384	3,388,424	3,737,580	629,374	239,169	111,623	248,064
6	ACCT 385-IND MEAS & REG STA EQ	CUST385	6,629,000	13,912,600	7,003,600	2,860,600	3,176,400	14,554,400
7	ACCT 386-OTHER PROP CUST PREM	CUST386	6,629,000	13,912,600	7,003,600	2,860,600	3,176,400	14,554,400
8	CUSTOMER DEPOSITS	CUSTDEP	1,604,631	1,092,909	249,765	102,719	6,589	44,228
9	ACCT 902-METER READ EXP	CUST902	37,804	33,247	19,418	4,853	922	2,151
10	ACCT 903-BILLING, POSTAGE & CALLS	CUST903	367,337	138,611	14,591	2,851	459	2,108
11								
12	ACCT 908-CUST ASSISTANCE EXP	CUST908	287,179	78,907	6,819	3,077	495	1,394
13	ACCT 912-DEMO & SELLING EXP	CUST912	6,682,500	7,928,300	3,407,800	1,689,100	1,547,900	8,790,500
14								
15								
16								
17								
18	ANNUAL NO SALES CUST EXCL GAS LGHTS		222,923	40,181	1,404	670	48	36
19	ANNUAL NO OF TRANS CUSTOMERS		8,394	22,233	4,069	1,766	360	1,080
20	TOTAL ANNUAL CUST EXCL GAS LGHTS		231,317	62,414	5,473	2,436	408	1,116
21								
22								
23								
24	ANNUAL NO SALES CUST EXCL GAS LGHTS		222,998	38,892	1,455	606	60	39
25	ANNUAL NO OF TRANS CUSTOMERS		5,808	21,255	4,053	1,627	375	1,072
26	TOTAL ANNUAL CUST EXCL GAS LGHTS		228,806	60,147	5,508	2,233	435	1,111
27								
28								
29								
30	ANNUAL NO GAS LIGHT CUSTOMERS		0	0	0	0	0	0
31	NOT INCLUDED ABOVE							
32								
33								
34								
35								

RATE YEAR

18	ANNUAL NO SALES CUST EXCL GAS LGHTS		222,923	40,181	1,404	670	48	36
19	ANNUAL NO OF TRANS CUSTOMERS		8,394	22,233	4,069	1,766	360	1,080
20	TOTAL ANNUAL CUST EXCL GAS LGHTS		231,317	62,414	5,473	2,436	408	1,116

TEST YEAR

24	ANNUAL NO SALES CUST EXCL GAS LGHTS		222,998	38,892	1,455	606	60	39
25	ANNUAL NO OF TRANS CUSTOMERS		5,808	21,255	4,053	1,627	375	1,072
26	TOTAL ANNUAL CUST EXCL GAS LGHTS		228,806	60,147	5,508	2,233	435	1,111

30	ANNUAL NO GAS LIGHT CUSTOMERS		0	0	0	0	0	0
31	NOT INCLUDED ABOVE							

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
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RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

ALLOCATION FACTOR TABLE CONT-25

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE 10, 11 & 80	C904R21	6,821,954	0	0
2	RESID HEATING RATE 12 7 13	C904R21	142,747,394	0	142,747,394
3	COMM & IND SMALL RATE 21	C904R21	18,938,473	0	0
4	COMM & IND MEDIUM RATE 22	C904R22	23,783,684	0	0
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33	9,610,395	0	0
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23	3,852,153	0	0
7	C & I XLARGE LOW LOAD FAC RATE 34	C904R34	1,741,924	0	0
8	C & I XLARGE HIGH LOAD FAC RATE 24	C904R24	7,613,683	0	0
			215,109,660		

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	COMM & IND SMALL RATE 21	C488R21	18,938,473	0	0
10	COMM & IND MEDIUM RATE 22	C488R22	23,783,684	0	0
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33	9,610,395	0	0
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23	3,852,153	0	0
13	C & I XLARGE LOW LOAD FAC RATE 34	C488R34	1,741,924	0	0
14	C & I XLARGE HIGH LOAD FAC RATE 24	C488R24	7,613,683	0	0
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ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1 RESID NON HTG RATE 10.11 & 80	0	0	0	0	0	0
2 RESID HEATING RATE 12 7 13	0	0	0	0	0	0
3 COMM & IND SMALL RATE 21	18,938,473	0	0	0	0	0
4 COMM & IND MEDIUM RATE 22	0	23,783,684	0	0	0	0
5 C & I LARGE LOW LOAD FAC RATE 33	0	0	9,610,395	0	0	0
6 C & I LARGE HIGH LOAD FAC RATE 23	0	0	0	3,852,153	0	0
7 C & I X LARGE LOW LOAD FAC RATE 34	0	0	0	0	1,741,924	0
8 C & I X LARGE HIGH LOAD FAC RATE 24	0	0	0	0	0	7,613,683

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9 COMM & IND SMALL RATE 21	18,938,473	0	0	0	0	0
10 COMM & IND MEDIUM RATE 22	0	23,783,684	0	0	0	0
11 C & I LARGE LOW LOAD FAC RATE 33	0	0	9,610,395	0	0	0
12 C & I LARGE HIGH LOAD FAC RATE 23	0	0	0	3,852,153	0	0
13 C & I X LARGE LOW LOAD FAC RATE 34	0	0	0	0	1,741,924	0
14 C & I X LARGE HIGH LOAD FAC RATE 24	0	0	0	0	0	7,613,683

ALLOCATION FACTOR TABLE CONT-25

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1 RESID NON HTG RATE 10.11 & 80	C904R21
2 RESID HEATING RATE 12 7 13	C904R21
3 COMM & IND SMALL RATE 21	C904R21
4 COMM & IND MEDIUM RATE 22	C904R22
5 C & I LARGE LOW LOAD FAC RATE 33	C904R33
6 C & I LARGE HIGH LOAD FAC RATE 23	C904R23
7 C & I X LARGE LOW LOAD FAC RATE 34	C904R34
8 C & I X LARGE HIGH LOAD FAC RATE 24	C904R24

9 COMM & IND SMALL RATE 21	C488R21
10 COMM & IND MEDIUM RATE 22	C488R22
11 C & I LARGE LOW LOAD FAC RATE 33	C488R33
12 C & I LARGE HIGH LOAD FAC RATE 23	C488R23
13 C & I X LARGE LOW LOAD FAC RATE 34	C488R34
14 C & I X LARGE HIGH LOAD FAC RATE 24	C488R24

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
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INTERNALLY DEVELOPED-26		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL GAS PLANT IN SERVICE	PLANT	1,310,853,604	37,879,547	859,511,377
2	SUM OF ALLOCATED LABOR EXP	LABOR	61,263,330	2,079,271	41,383,211
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1,799,946	14,955	1,355,111
4	ACCT 311-LP GAS EQUIP	PLT311	8,403,279	69,819	6,326,508
5	ACCT 320-OTHER EQUIPMENT	PLT320	489,062	4,063	368,196
6	ACCT 375-GAS DIST STATION STR	PLT375	10,212,827	92,073	5,204,659
7	ACCT 376-MAINS	PLT376	696,026,030	7,072,636	400,790,813
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	32,114,706	289,529	16,366,291
9	ACCT 380-SERVICES	PLT380	352,943,574	22,274,396	287,075,835
10	ACCT 381-METERS	PLT381	63,693,810	3,230,792	44,010,127
11	ACCT 382-METER INSTALLATION	PLT382	49,868,002	2,529,494	34,456,992
12	ACCT 386-OTHER PROP CUST PREM	PLT386	381,896	3,443	194,622
13	ACCT 383-HOUSE REGULATORS	PLT383	937,222	47,539	647,587
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0	0	0
15	ACCT 390-STRUCTURES & IMPROV	PLT390	9,155,973	310,753	6,184,834
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	2,384,968	80,946	1,611,039
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	625,738	21,237	422,684
18	ACCT 393-STORES EQUIPMENT	PLT393	16,876	494	11,008
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	5,315,407	155,569	3,467,022
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	237,430	6,949	154,866
21	ACCT 397-COMMUNICATION EQUIP	PLT397	975,600	33,112	659,015
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	3,867,999	131,279	2,612,823
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	1,048,969,604	29,347,032	687,866,648
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	1,223,974,353	35,822,729	798,348,379
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	117,433,311	5,956,663	81,142,186
26	ACCT 871-879 DIST OPER EXP	EXP8719	15,987,219	648,427	10,588,629
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	215,109,660	6,821,954	142,747,394
28	TOTAL GENERAL PLANT	GENPLT	23,035,102	755,785	15,430,718
29	TOTAL WORKING CASH EXPENSE	CWCEXP	118,371,617	3,736,095	79,509,702
30	ACCT 304-LAND & LAND RIGHTS	PLT304	853,973	7,095	642,924
31	ACCT 360-LAND & LAND RIGHTS	PLT360	261,152	2,170	196,611
32	ACCT 374-LAND & LAND RIGHTS	PLT374	925,104	8,340	471,451
33	ACCT 871-880 DIST OPER EXP	EXP8710	22,875,542	927,811	15,150,891
34	TOTAL LNG PLANT	LNGPLT	33,737,186	280,307	25,399,439
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	169,755	5,761	114,669

INTERNALLY DEVELOPED-26		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL GAS PLANT IN SERVICE	PLANT	107,889,575	149,189,752	66,168,256	26,635,003	11,688,422	51,891,673
2	SUM OF ALLOCATED LABOR EXP	LABOR	5,498,249	6,563,634	2,400,620	936,846	460,983	1,938,516
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	175,014	196,974	46,670	6,496	3,995	731
4	ACCT 311-LP GAS EQUIP	PLT311	817,077	919,598	217,885	30,328	18,653	3,411
5	ACCT 320-OTHER EQUIPMENT	PLT320	47,553	53,520	12,681	1,765	1,086	199
6	ACCT 375-GAS DIST STATION STR	PLT375	677,004	1,420,868	715,266	292,144	324,397	1,486,416
7	ACCT 376-MAINS	PLT376	52,142,854	109,235,213	55,058,215	22,362,004	8,843,328	40,520,965
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	2,128,870	4,467,986	2,249,187	918,660	1,020,080	4,674,103
9	ACCT 380-SERVICES	PLT380	31,624,077	8,947,370	1,764,014	789,020	126,969	341,893
10	ACCT 381-METERS	PLT381	6,673,187	7,360,817	1,239,493	471,021	219,832	488,540
11	ACCT 382-METER INSTALLATION	PLT382	5,224,660	5,763,028	970,440	172,113	382,494	382,494
12	ACCT 386-OTHER PROP CUST PREM	PLT386	25,316	53,132	26,746	10,924	12,130	55,583
13	ACCT 383-HOUSE REGULATORS	PLT383	98,193	108,311	18,239	6,931	3,235	7,189
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
15	ACCT 390-STRUCTURES & IMPROV	PLT390	821,728	980,953	358,779	140,313	68,895	289,717
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	214,046	255,521	93,456	36,549	17,946	75,466
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	56,159	67,040	24,520	9,589	4,708	19,800
18	ACCT 393-STORES EQUIPMENT	PLT393	1,377	1,927	871	354	154	691
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	433,783	606,957	274,199	111,462	48,657	217,757
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	19,376	27,112	12,248	4,979	2,173	9,727
21	ACCT 397-COMMUNICATION EQUIP	PLT397	87,558	104,524	38,229	14,951	7,341	30,870
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	347,144	414,410	151,569	59,276	29,105	122,393
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	83,766,931	118,182,583	56,822,230	23,151,025	8,970,297	40,862,859
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	99,886,780	139,763,517	63,139,579	25,666,320	11,204,283	50,142,765
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	12,303,464	13,571,258	2,285,274	868,430	405,307	900,729
26	ACCT 871-879 DIST OPER EXP	EXP8719	1,503,075	1,858,207	533,871	212,341	130,015	512,654
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	18,938,473	23,783,684	9,610,395	3,852,153	1,741,924	7,613,683
28	TOTAL GENERAL PLANT	GENPLT	2,022,016	2,507,204	971,703	384,448	182,406	780,822
29	TOTAL WORKING CASH EXPENSE	CWCEXP	10,769,321	12,814,810	4,803,821	1,771,793	954,123	4,011,951
30	ACCT 304-LAND & LAND RIGHTS	PLT304	83,034	93,453	22,142	3,082	1,896	347
31	ACCT 360-LAND & LAND RIGHTS	PLT360	25,393	28,579	6,771	943	580	106
32	ACCT 374-LAND & LAND RIGHTS	PLT374	61,325	128,706	64,791	26,463	29,385	134,643
33	ACCT 871-880 DIST OPER EXP	EXP8710	2,150,696	2,658,842	763,897	303,832	186,034	733,538
34	TOTAL LING PLANT	LNGPLT	3,280,372	3,691,970	874,755	121,762	74,886	13,694
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	15,235	18,187	6,652	2,601	1,277	5,371

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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INTERNALLY DEVELOPED CONT-27		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	3,156	47	2,318
2	ACCT 846-OTHER EXPENSES	EXP846	0	0	0
3	ACCT 847.2-MAINT STRUCT & INMPROV	EXP8472	0	0	0
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	0	0	0
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	0	0	0
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	0	0	0
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	1,129,133	10,180	575,428
8	ACCT 873-COMP STA FUEL & POW	EXP873	17,727	160	9,034
9	ACCT 874-MAINS & SERVICE EXP	EXP874	3,583,261	100,249	2,349,740
10	ACCT 875-OPER STATION EXP - GEN	EXP875	851,170	7,674	433,773
11	ACCT 878-METER & HOUSE REG EXP	EXP878	9,977,694	506,107	6,894,227
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	396,016	23,768	310,007
13	ACCT 880-OTHER EXPENSE	EXP880	6,888,322	279,384	4,562,262
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	2,512,497	25,531	1,446,764
15	ACCT 889-MT OF M & R STA EQ	EXP889	703,429	6,342	358,481
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	526,105	4,743	268,114
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0	0	0
18	ACCT 892-MAINTENANCE OF SERV	EXP892	4,097,618	258,602	3,332,904
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	1,639,972	83,186	1,133,162
20	ACCT 902-METER READING EXP	EXP902	518,073	28,664	380,747
21	ACCT 903-CUST RECORDS & COLL	EXP903	6,688,765	371,832	5,841,781
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	350,483	2,915	38,924
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	3,396,670	107,721	2,254,040
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	3,396,670	107,721	2,254,040
25	ACCT 920-ADMIN & GEN SALARY	EXP920	5,941,228	201,645	4,013,283
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1,880,943	63,839	1,270,572
27	ACCT 930-MISC GEN EXP	EXP930	872,462	29,611	589,346
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	8,477	278	5,679
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	161	2	93
30	STORAGE LABOR ACCTS 846-847	LABSO	0	0	0
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	13,828,869	573,940	9,190,421
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	5,243,751	215,064	3,639,605
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	2,887,130	160,447	2,494,996
34	SALES LABOR ACCT 912 - 916	LABSA	522,812	18,988	346,740
35	CUST SERV & INFO LABOR 908-910	LABSI	405,502	3,372	45,034
36	TOTAL STORAGE LABOR	TLABSO	1,455,519	12,093	1,095,805
37	TOTAL DISTR OPER LABOR	TLABDO	16,055,450	666,350	10,670,167
38	TOTAL DISTR MAINT LABOR	TLABDM	5,688,363	233,299	3,948,204
39	TOTAL SALES LABOR	TLABSA	535,188	19,437	354,948
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ALLOC		COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED CONT-27							
1	ACCT 813-OTH GAS SUPPLY EXP	278	391	77	28	8	9
2	ACCT 846-OTHER EXPENSES	0	0	0	0	0	0
3	ACCT 847.2-MAINT STRUCT & INMPROV	0	0	0	0	0	0
4	ACCT 847.3-MAINT LNG PROCESS TERM	0	0	0	0	0	0
5	ACCT 847.5-MAINT MEAS/REG EQUIP	0	0	0	0	0	0
6	ACCT 847.8-MAINT OF VAPORIZING EQ	0	0	0	0	0	0
7	ACCT 871-SYSTEM CONTROL & DISP	74,850	157,092	79,080	32,300	35,865	164,339
8	ACCT 873-COMP STA FUEL & POW	1,175	2,466	1,241	507	563	2,580
9	ACCT 874-MAINS & SERVICE EXP	286,146	403,709	194,104	79,083	30,642	139,587
10	ACCT 875-OPER STATION EXP - GEN	56,424	118,420	59,613	24,348	27,036	123,883
11	ACCT 878-METER & HOUSE REG EXP	1,045,361	1,153,079	194,168	73,786	34,437	76,530
12	ACCT 879-CUSTOMER INSTALL EXP	36,983	18,959	3,409	1,395	448	1,046
13	ACCT 880-OTHER EXPENSE	647,621	800,635	230,026	91,490	56,019	220,884
14	ACCT 887-MAINTENANCE OF MAINS	188,224	394,314	198,748	80,722	31,922	146,272
15	ACCT 889-MT OF M & R STA EQ	46,630	97,865	49,265	20,122	22,343	102,380
16	ACCT 890-MT OF REG EQ (INDUST)	34,875	73,195	36,846	15,050	16,711	76,571
17	ACCT 891-MT OF REG EQ (CITY GATE)	0	0	0	0	0	0
18	ACCT 892-MAINTENANCE OF SERV	367,150	103,878	20,480	9,160	1,474	3,969
19	ACCT 893-MAINT MET & HOUSE REG	171,820	189,524	31,914	12,128	5,660	12,579
20	ACCT 902-METER READING EXP	41,749	36,717	21,444	5,360	1,018	2,375
21	ACCT 903-CUST RECORDS & COLL	331,853	125,222	13,182	2,576	415	1,905
22	ACCT 908-CUST ASSISTANCE EXP	234,568	64,452	5,569	2,513	404	1,138
23	ACCT 904-UNCOLLECTIBLE ACCTS	299,046	375,554	151,752	60,827	27,506	120,223
24	ACCT 904-UNCOLL ACCTS EXP BASE	299,046	375,554	151,752	60,827	27,506	120,223
25	ACCT 920-ADMIN & GEN SALARY	533,212	636,532	232,809	91,048	44,705	187,994
26	ACCT 923-OUTSIDE SERV EMPLOYED	168,810	201,521	73,705	28,825	14,153	59,517
27	ACCT 930-MISC GEN EXP	78,302	93,474	34,188	13,370	6,565	27,607
28	ACCT 932-MAINT OF GENERAL PLT	744	923	358	141	67	287
29	ACCT 863-MAINTENANCE OF MAINS	12	25	13	5	2	9
30	STORAGE LABOR ACCTS 846-847	0	0	0	0	0	0
31	DIST LAB OPER ACCT 861 & 871 - 880	1,312,930	1,603,787	442,855	175,712	108,347	420,877
32	DIST LABOR MAINT ACCT 886 - 894	458,135	488,244	180,975	73,353	35,835	152,538
33	CUST ACCTS LAB ACCT 902,903 & 905	149,179	64,049	13,248	3,022	544	1,647
34	SALES LABOR ACCT 912 - 916	34,937	41,450	17,816	8,831	8,092	45,958
35	CUST SERV & INFO LABOR 908-910	271,390	74,569	6,444	2,907	468	1,317
36	TOTAL STORAGE LABOR	141,525	159,282	37,739	5,253	3,231	591
37	TOTAL DISTR OPER LABOR	1,524,324	1,862,012	514,159	204,004	125,792	488,643
38	TOTAL DISTR MAINT LABOR	496,980	529,642	196,320	79,573	38,874	165,472
39	TOTAL SALES LABOR	35,764	42,431	18,238	9,040	8,284	47,046
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INTERNALLY DEVELOPED CONT-28		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL CUST ACCTS LABOR	TLBCA	3,145,632	174,812	2,718,388
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	413,231	3,436	45,893
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	62,659	565	31,932
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	(11,633)	(105)	(5,928)
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	4,660,737	158,185	3,148,315
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	8,437,151	286,356	5,699,272
7	ACCT 380-384-SERV/METRS & REGUL	PLT3804	470,376,885	28,231,059	368,218,021
8	ACCT 925-INJURIES & DAMAGES	EXP925	1,358,329	46,102	917,547
9	ACCT 302-GAS FRANCHISES & CON	PLT302	213,499	6,169	139,989
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	5,085	147	3,334
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	29,888,379	1,014,409	20,189,518
12	ACCT 307-OTHER POWER EQUIP	PLT307	46,159	384	34,751
13	ACCT 361-STRUCTURES & IMPROV	PLT361	3,385,050	28,125	2,548,475
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	4,605,653	38,266	3,467,420
15	ACCT 363-PURIFICATION EQUIP	PLT363	13,892,912	115,430	10,459,443
16	ACCT 377-DIST COMP STATION EQ	PLT377	248,716	2,242	126,751
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	12,106,307	109,144	6,169,614
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	2,934,277	148,838	2,027,480
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	796,108	7,177	405,712
20	ACCT 387-DIST OTHER EQUIP	PLT387	785,775	7,084	400,446
21	ACCT 389-LAND & LAND RIGHTS	PLT389	285,357	9,685	192,758
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	44,221,014	398,673	22,535,905
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	7,206,837	400,496	6,222,527
24					
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	32,219	290	16,419
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	419,475	23,311	362,184
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	446,797	3,716	49,620
28	ACCT 912-DEMO & SELLING EXP	EXP912	475,198	17,259	315,162
29	ACCT 916-MISC SALES EXP	EXP916	156,197	5,673	103,593
30	ACCT 924-PROPERTY INSURANCE	EXP924	308,560	8,916	202,319
31	ACCT 928-REGULATORY COMM EXP	EXP928	1,910,229	60,581	1,267,634
32	ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	0	0	0
33	ACCT 931-RENTS	EXP931	8,956,830	303,994	6,050,314
34					
35					
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	851,744	7,083	94,593
37	ACCT 913-ADVERTISING EXP	EXP913	51,675	1,877	34,272
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

13-Aug-18 10:07 AM

INTERNALLY DEVELOPED CONT-28		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL CUST ACCTS LABOR	TLABCA	162,535	69,784	14,434	3,292	593	1,794
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	276,563	75,991	6,566	2,963	477	1,342
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	4,154	8,718	4,388	1,792	1,990	9,120
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	(771)	(1,618)	(815)	(333)	(369)	(1,693)
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	418,291	499,342	182,632	71,425	35,070	147,477
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	757,216	903,940	330,612	129,297	63,486	266,971
7	ACCT 380-384-SERV/METRS & REGUL	PLT3804	43,927,541	22,518,628	4,049,288	1,657,450	532,276	1,242,622
8	ACCT 925-INJURIES & DAMAGES	EXP925	121,907	145,529	53,226	20,816	10,221	42,981
9	ACCT 302-GAS FRANCHISES & CON	PLT302	17,572	24,299	10,777	4,338	1,904	8,452
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	419	579	257	103	45	201
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	2,682,416	3,202,183	1,171,184	458,032	224,899	945,739
12	ACCT 307-OTHER POWER EQUIP	PLT307	4,488	5,051	1,197	167	102	19
13	ACCT 361-STRUCTURES & IMPROV	PLT361	329,139	370,437	87,769	12,217	7,514	1,374
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	447,822	504,012	119,418	16,622	10,223	1,869
15	ACCT 363-PURIFICATION EQUIP	PLT363	1,350,851	1,520,347	360,223	50,141	30,838	5,639
16	ACCT 377-DIST COMP STATION EQ	PLT377	16,487	34,603	17,419	7,115	7,900	36,199
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	802,522	1,684,301	847,878	346,308	384,540	1,762,000
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	307,424	339,102	57,102	21,699	10,127	22,506
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	52,774	110,759	55,756	22,773	25,287	115,869
20	ACCT 387-DIST OTHER EQUIP	PLT387	52,089	109,322	55,033	22,478	24,959	114,365
21	ACCT 389-LAND & LAND RIGHTS	PLT389	25,610	30,573	11,182	4,373	2,147	9,029
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	2,931,391	6,152,287	3,097,065	1,264,969	1,404,620	6,436,103
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	373,602	161,938	34,626	7,936	1,433	4,280
24								
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	2,136	4,482	2,256	922	1,023	4,689
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	21,746	9,426	2,015	462	83	249
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	299,028	82,163	7,100	3,204	516	1,451
28	ACCT 912-DEMO & SELLING EXP	EXP912	31,755	37,675	16,194	8,026	7,355	41,772
29	ACCT 916-MISC SALES EXP	EXP916	10,438	12,384	5,323	2,638	2,418	13,731
30	ACCT 924-PROPERTY INSURANCE	EXP924	25,396	35,118	15,575	6,270	2,751	12,215
31	ACCT 928-REGULATORY COMM EXP	EXP928	168,179	211,205	85,343	34,208	15,469	67,611
32	ACCT 929-DUPLICATE CHRNG - CREDIT	EXP929	0	0	0	0	0	0
33	ACCT 931-RENTS	EXP931	803,856	959,617	350,976	137,261	67,397	283,415
34								
35								
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	570,047	156,630	13,535	6,107	983	2,767
37	ACCT 913-ADVERTISING EXP	EXP913	3,453	4,097	1,761	873	800	4,542
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INTERNALLY DEVELOPED CONT-29		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13

REVENUES FROM GAS SALES					
1	REVENUES FIRM SALES OF GAS		209,286,191	4,754,494	138,374,964
2	BASE REVENUE SALES		148,577,330	4,300,592	116,445,197
3	BASE REVENUE TRANSPORTATION		26,234,359	0	0
4	RDM/ADJUSTMENT		-2,584,650	-35,430	-1,799,586
5	ISR ADJUSTMENT		37,129,852	468,068	23,774,232
6	GAS LIGHTS		22,148	22,148	0
7	NORMALIZE ERC		-92,848	-884	-44,878
8					
9					
10					
11					
12	DELIVERY RATE TOTAL		174,740,989	4,321,856	116,400,319

REVENUE REQUIREMENT INPUTS					
1	CLAIMED RATE OF RETURN		7.150%	7.150%	7.150%
2	ANNUAL TERM SALES & TRANS		396,724,601	3,775,348	191,758,293
3	PROPOSED SALES REVENUES		215,109,660	6,821,954	142,747,394
4	TOTAL ANNUAL CUST EX LIGHTS		3,232,381	204,033	2,725,184
5					

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED CONT-29						
REVENUES FROM GAS SALES						
1	16,893,996	24,617,034	10,586,080	3,626,809	1,977,222	8,455,593
2	13,269,474	11,838,279	1,976,132	500,527	91,096	156,033
3	821,713	8,265,368	6,374,659	2,255,781	1,603,925	6,912,913
4	-231,161	-518,473	0	0	0	0
5	3,039,734	5,044,790	2,241,459	873,567	285,063	1,402,938
6	0	0	0	0	0	0
7	-5,765	-12,930	-6,171	-3,067	-2,863	-16,292
8						
9						
10						
11						
12	14,085,422	20,090,717	8,344,620	2,753,241	1,692,158	7,052,654
REVENUE REQUIREMENT INPUTS						
1	7.150%	7.150%	7.150%	7.150%	7.150%	7.150%
2	24,631,759	55,246,850	26,367,153	13,102,776	12,231,334	69,611,089
3	18,938,473	23,783,684	9,610,395	3,852,153	1,741,924	7,613,683
4	231,317	62,414	5,473	2,436	408	1,116
5						

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

RATIO TABLE-30

CAPACITY RELATED

STORAGE ALLOCATORS

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0.75286

0.00831

1.00000

DESIGN WINTER REMAIN DTH NOV-MAR DSWNLNG

DISTRIBUTION ALLOCATORS

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0.50962
0.61997

0.00902
0.01093

1.00000
1.00000

DISTR
DISTR L4

DISTRIBUTION RSUM ALLOCATOR
DISTR RSUM ALLOC LESS THAN 4"

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ALLOC
RATIO TABLE-30
CAPACITY RELATED
STORAGE ALLOCATORS
COMM & IND SMALL RATE 21
COMM & IND MEDIUM RATE 22
C & I LARGE LOW LOAD FAC RATE 33
C & I LARGE HIGH LOAD FAC RATE 23
C & I X LARGE LOW LOAD FAC RATE 34
C & I X LARGE HIGH LOAD FAC RATE 24

DESIGN WINTER REMAIN DTH NOV-MAR DSWNLNG

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0.09723
0.10943
0.02593
0.00361
0.00222
0.00041

DISTRIBUTION ALLOCATORS

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DISTR L4

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0.08067
0.13913
0.16882
0.07004
0.08515
0.02861
0.03448
0.03176
0.00000
0.14554
0.00000

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

RATIO TABLE CONT-31

COMMODITY RELATED

1 ANNUAL FIRM THERMS SALES
2 ANNUAL FIRM THERMS SALES & TRANS
3 DIRECT GAS COST ALLOCATOR
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1.00000
1.00000

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0.48335
0.73455

0.01453
0.00952
0.01481

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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COMM & IND SMALL RATE 21
COMM & IND MEDIUM RATE 22
C & I LARGE LOW LOAD FAC RATE 33
C & I LARGE HIGH LOAD FAC RATE 23
C & I X LARGE LOW LOAD FAC RATE 34
C & I X LARGE HIGH LOAD FAC RATE 24

RATIO TABLE CONT-31

COMMODITY RELATED

1 ANNUAL FIRM THERMS SALES
2 ANNUAL FIRM THERMS SALES & TRANS
3 DIRECT GAS COST ALLOCATOR
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0.06209
0.08807
0.12152
0.13926
0.12394
0.02297
0.06646
0.02440
0.01044
0.03303
0.00891
0.00165
0.03083
0.00244
0.00293
0.17546
0.00287

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

RATIO TABLE CONT-32

CUSTOMER RELATED

	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1 ACCT 380-SERVICES	CUST380	1.00000	0.06311	0.81338
2 ACCT 381-METERS	CUST381	1.00000	0.05072	0.69096
3 ACCT 382-METER INSTALLATION	CUST382	1.00000	0.05072	0.69096
4 ACCT 383-HOUSE REGULATORS	CUST383	1.00000	0.05072	0.69096
5 ACCT 384-HOUSE REGUL INSTALLS	CUST384	1.00000	0.05072	0.69096
6 ACCT 385-IND MEAS & REG STA EQ	CUST385	1.00000	0.00902	0.50962
7 ACCT 386-OTHER PROP CUST PREM	CUST386	1.00000	0.00902	0.50962
8 CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.00055	0.07286
9 ACCT 902-METER READ EXP	CUST902	1.00000	0.05533	0.73493
10 ACCT 903-BILLING, POSTAGE & CALLS	CUST903	1.00000	0.05559	0.87337
11				
12 ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.00832	0.11106
13 ACCT 912-DEMO & SELLING EXP	CUST912	1.00000	0.03632	0.66322
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ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
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RATIO TABLE CONT-32

CUSTOMER RELATED

1	ACCT 380-SERVICES	CUST380	0.08960	0.02535	0.00500	0.00224	0.00036	0.00097
2	ACCT 381-METERS	CUST381	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
3	ACCT 382-METER INSTALLATION	CUST382	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
4	ACCT 383-HOUSE REGULATORS	CUST383	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
5	ACCT 384-HOUSE REGUL INSTALLS	CUST384	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
6	ACCT 385-IND MEAS & REG STA EQ	CUST385	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
7	ACCT 386-OTHER PROP CUST PREM	CUST386	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
8	CUSTOMER DEPOSITS	CUSTDEP	0.47949	0.32658	0.07463	0.03069	0.00197	0.01322
9	ACCT 902-METER READ EXP	CUST902	0.08058	0.07087	0.04139	0.01035	0.00197	0.00459
10	ACCT 903-BILLING, POSTAGE & CALLS	CUST903	0.04961	0.01872	0.00197	0.00039	0.00006	0.00028
11								
12	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.66927	0.18389	0.01589	0.00717	0.00115	0.00325
13	ACCT 912-DEMO & SELLING EXP	CUST912	0.06683	0.07928	0.03408	0.01689	0.01548	0.08790
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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RATIO TABLE CONT-33

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE 10, 11 & 80	C904R21	1.00000	0.00000	0.00000
2	RESID HEATING RATE 12 7 13	C904R21	1.00000	0.00000	1.00000
3	COMM & IND SMALL RATE 21	C904R21	1.00000	0.00000	0.00000
4	COMM & IND MEDIUM RATE 22	C904R22	1.00000	0.00000	0.00000
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33	1.00000	0.00000	0.00000
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23	1.00000	0.00000	0.00000
7	C & I XLARGE LOW LOAD FAC RATE 34	C904R34	1.00000	0.00000	0.00000
8	C & I XLARGE HIGH LOAD FAC RATE 24	C904R24	1.00000	0.00000	0.00000

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	COMM & IND SMALL RATE 21	C488R21	1.00000	0.00000	0.00000
10	COMM & IND MEDIUM RATE 22	C488R22	1.00000	0.00000	0.00000
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33	1.00000	0.00000	0.00000
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23	1.00000	0.00000	0.00000
13	C & I XLARGE LOW LOAD FAC RATE 34	C488R34	1.00000	0.00000	0.00000
14	C & I XLARGE HIGH LOAD FAC RATE 24	C488R24	1.00000	0.00000	0.00000

RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

RATIO TABLE CONT-33		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS								
1	RESID NON HTG RATE 10.11 & 80	C904R21	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE 12 7 13	C904R21	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	COMM & IND SMALL RATE 21	C904R21	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	COMM & IND MEDIUM RATE 22	C904R22	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
7	C & I XLARGE LOW LOAD FAC RATE 34	C904R34	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	C & I XLARGE HIGH LOAD FAC RATE 24	C904R24	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
INTERNALLY DEVELOPED LATE PAYMENT CHARGES								
9	COMM & IND SMALL RATE 21	C488R21	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	COMM & IND MEDIUM RATE 22	C488R22	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
13	C & I XLARGE LOW LOAD FAC RATE 34	C488R34	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	C & I XLARGE HIGH LOAD FAC RATE 24	C488R24	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000

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INTERNALLY DEVELOPED-34		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.02890	0.65569
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.03394	0.67550
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1.00000	0.00831	0.75286
4	ACCT 311-LP GAS EQUIP	PLT311	1.00000	0.00831	0.75286
5	ACCT 320-OTHER EQUIPMENT	PLT320	1.00000	0.00831	0.75286
6	ACCT 375-GAS DIST STATION STR	PLT375	1.00000	0.00902	0.50962
7	ACCT 376-MAINS	PLT376	1.00000	0.01016	0.57583
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	1.00000	0.00902	0.50962
9	ACCT 380-SERVICES	PLT380	1.00000	0.06311	0.81338
10	ACCT 381-METERS	PLT381	1.00000	0.05072	0.69096
11	ACCT 382-METER INSTALLATION	PLT382	1.00000	0.05072	0.69096
12	ACCT 386-OTHER PROP CUST PREM	PLT386	1.00000	0.00902	0.50962
13	ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.05072	0.69096
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0.00000	0.00000	0.00000
15	ACCT 390-STRUCTURES & IMPROV	PLT390	1.00000	0.03394	0.67550
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.03394	0.67550
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.03394	0.67550
18	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.02927	0.65226
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.02927	0.65226
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	1.00000	0.02927	0.65226
21	ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.03394	0.67550
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1.00000	0.03394	0.67550
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	1.00000	0.02798	0.65575
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.02927	0.65226
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	1.00000	0.05072	0.69096
26	ACCT 871-879 DIST OPER EXP	EXP8719	1.00000	0.04056	0.66232
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.03171	0.66360
28	TOTAL GENERAL PLANT	GENPLT	1.00000	0.03281	0.66988
29	TOTAL WORKING CASH EXPENSE	CWCEXP	1.00000	0.03156	0.67170
30	ACCT 304-LAND & LAND RIGHTS	PLT304	1.00000	0.00831	0.75286
31	ACCT 360-LAND & LAND RIGHTS	PLT360	1.00000	0.00831	0.75286
32	ACCT 374-LAND & LAND RIGHTS	PLT374	1.00000	0.00902	0.50962
33	ACCT 871-880 DIST OPER EXP	EXP8710	1.00000	0.04056	0.66232
34	TOTAL LNG PLANT	LNGPLT	1.00000	0.00831	0.75286
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	1.00000	0.03394	0.67550

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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INTERNALLY DEVELOPED-34		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.08230	0.11381	0.05048	0.02032	0.00892	0.03959
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
4	ACCT 311-LP GAS EQUIP	PLT311	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
5	ACCT 320-OTHER EQUIPMENT	PLT320	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
6	ACCT 375-GAS DIST STATION STR	PLT375	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
7	ACCT 376-MAINS	PLT376	0.07492	0.15694	0.07910	0.03213	0.01271	0.05822
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
9	ACCT 380-SERVICES	PLT380	0.08960	0.02535	0.00500	0.00224	0.00036	0.00097
10	ACCT 381-METERS	PLT381	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
11	ACCT 382-METER INSTALLATION	PLT382	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
12	ACCT 386-OTHER PROP CUST PREM	PLT386	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
13	ACCT 383-HOUSE REGULATORS	PLT383	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	ACCT 390-STRUCTURES & IMPROV	PLT390	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
18	ACCT 393-STORES EQUIPMENT	PLT393	0.08161	0.11419	0.05159	0.02097	0.00915	0.04097
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.08161	0.11419	0.05159	0.02097	0.00915	0.04097
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.08161	0.11419	0.05159	0.02097	0.00915	0.04097
21	ACCT 397-COMMUNICATION EQUIP	PLT397	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	0.07986	0.11267	0.05417	0.02207	0.00855	0.03896
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.08161	0.11419	0.05159	0.02097	0.00915	0.04097
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
26	ACCT 871-879 DIST OPER EXP	EXP8719	0.09402	0.11623	0.03339	0.01328	0.00813	0.03207
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.08804	0.11057	0.04468	0.01791	0.00810	0.03539
28	TOTAL GENERAL PLANT	GENPLT	0.08778	0.10884	0.04218	0.01669	0.00792	0.03390
29	TOTAL WORKING CASH EXPENSE	CWCEXP	0.09098	0.10826	0.04058	0.01497	0.00806	0.03389
30	ACCT 304-LAND & LAND RIGHTS	PLT304	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
31	ACCT 360-LAND & LAND RIGHTS	PLT360	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
32	ACCT 374-LAND & LAND RIGHTS	PLT374	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
33	ACCT 871-880 DIST OPER EXP	EXP8710	0.09402	0.11623	0.03339	0.01328	0.00813	0.03207
34	TOTAL LNG PLANT	LNGPLT	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164

INTERNALLY DEVELOPED CONT-35		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	1.00000	0.01481	0.73455
2	ACCT 846-OTHER EXPENSES	EXP846	0.00000	0.00000	0.00000
3	ACCT 847.2-MAINT STRUCT & INMPROV	EXP8472	0.00000	0.00000	0.00000
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	0.00000	0.00000	0.00000
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	0.00000	0.00000	0.00000
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	0.00000	0.00000	0.00000
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	1.00000	0.00902	0.50962
8	ACCT 873-COMP STA FUEL & POW	EXP873	1.00000	0.00902	0.50962
9	ACCT 874-MAINS & SERVICE EXP	EXP874	1.00000	0.02798	0.65575
10	ACCT 875-OPER STATION EXP - GEN	EXP875	1.00000	0.00902	0.50962
11	ACCT 878-METER & HOUSE REG EXP	EXP878	1.00000	0.05072	0.69096
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	1.00000	0.06002	0.78281
13	ACCT 880-OTHER EXPENSE	EXP880	1.00000	0.04056	0.66232
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	1.00000	0.01016	0.57583
15	ACCT 889-MT OF M & R STA EQ	EXP889	1.00000	0.00902	0.50962
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1.00000	0.00902	0.50962
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.00000	0.00000	0.00000
18	ACCT 892-MAINTENANCE OF SERV	EXP892	1.00000	0.06311	0.81338
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	1.00000	0.05072	0.69096
20	ACCT 902-METER READING EXP	EXP902	1.00000	0.05533	0.73493
21	ACCT 903-CUST RECORDS & COLL	EXP903	1.00000	0.05559	0.87337
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	1.00000	0.00832	0.11106
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.03171	0.66360
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	1.00000	0.03171	0.66360
25	ACCT 920-ADMIN & GEN SALARY	EXP920	1.00000	0.03394	0.67550
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1.00000	0.03394	0.67550
27	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.03394	0.67550
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	1.00000	0.03281	0.66988
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	1.00000	0.01016	0.57583
30	STORAGE LABOR ACCTS 846-847	LABSO	0.00000	0.00000	0.00000
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	1.00000	0.04150	0.66458
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	1.00000	0.04101	0.69408
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	1.00000	0.05557	0.86418
34	SALES LABOR ACCT 912 - 916	LABSA	1.00000	0.03632	0.66322
35	CUST SERV & INFO LABOR 908-910	LABSI	1.00000	0.00832	0.11106
36	TOTAL STORAGE LABOR	TLABSO	1.00000	0.00831	0.75286
37	TOTAL DISTR OPER LABOR	TLABDO	1.00000	0.04150	0.66458
38	TOTAL DISTR MAINT LABOR	TLABDM	1.00000	0.04101	0.69408
39	TOTAL SALES LABOR	TLABSA	1.00000	0.03632	0.66322
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NATIONAL GRID - RHODE ISLAND
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12 MONTHS ENDED AUGUST 31, 2019

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INTERNALLY DEVELOPED CONT-35							
ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24	
1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	0.08807	0.12394	0.02440	0.00891	0.00287
2	ACCT 846-OTHER EXPENSES	EXP846	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 847.2-MAINT STRUCT & INMPROV	EXP8472	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	0.06629	0.13913	0.07004	0.02861	0.03176
8	ACCT 873-COMP STA FUEL & POW	EXP873	0.06629	0.13913	0.07004	0.02861	0.03176
9	ACCT 874-MAINS & SERVICE EXP	EXP874	0.07986	0.11267	0.05417	0.02207	0.00855
10	ACCT 875-OPER STATION EXP - GEN	EXP875	0.06629	0.13913	0.07004	0.02861	0.03176
11	ACCT 878-METER & HOUSE REG EXP	EXP878	0.10477	0.11557	0.01946	0.00740	0.00345
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.09302	0.04787	0.00861	0.00352	0.00113
13	ACCT 880-OTHER EXPENSE	EXP880	0.09402	0.11623	0.03339	0.01328	0.00813
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.07492	0.15694	0.07910	0.03213	0.01271
15	ACCT 889-MT OF M & R STA EQ	EXP889	0.06629	0.13913	0.07004	0.02861	0.03176
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0.06629	0.13913	0.07004	0.02861	0.03176
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.00000	0.00000	0.00000	0.00000	0.00000
18	ACCT 892-MAINTENANCE OF SERV	EXP892	0.08960	0.02535	0.00500	0.00224	0.00036
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.10477	0.11557	0.01946	0.00740	0.00345
20	ACCT 902-METER READING EXP	EXP902	0.08058	0.07087	0.04139	0.01035	0.00197
21	ACCT 903-CUST RECORDS & COLL	EXP903	0.04961	0.01872	0.00197	0.00039	0.00006
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	0.66927	0.18389	0.01589	0.00717	0.00115
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.08804	0.11057	0.04468	0.01791	0.00810
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0.08804	0.11057	0.04468	0.01791	0.00810
25	ACCT 920-ADMIN & GEN SALARY	EXP920	0.08975	0.10714	0.03919	0.01532	0.00752
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.08975	0.10714	0.03919	0.01532	0.00752
27	ACCT 930-MISC GEN EXP	EXP930	0.08975	0.10714	0.03919	0.01532	0.00752
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	0.08778	0.10884	0.04218	0.01669	0.00792
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	0.07492	0.15694	0.07910	0.03213	0.01271
30	STORAGE LABOR ACCTS 846-847	LABSO	0.00000	0.00000	0.00000	0.00000	0.00000
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	0.09494	0.11597	0.03202	0.01271	0.00783
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.08737	0.09311	0.03451	0.01399	0.00683
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	0.05167	0.02218	0.00459	0.00105	0.00019
34	SALES LABOR ACCT 912 - 916	LABSA	0.06683	0.07928	0.03408	0.01689	0.01548
35	CUST SERV & INFO LABOR 908-910	LABSI	0.66927	0.18389	0.01589	0.00717	0.00115
36	TOTAL STORAGE LABOR	TLABSO	0.09723	0.10943	0.02593	0.00361	0.00222
37	TOTAL DISTR OPER LABOR	TLABDO	0.09494	0.11597	0.03202	0.01271	0.00783
38	TOTAL DISTR MAINT LABOR	TLABDM	0.08737	0.09311	0.03451	0.01399	0.00683
39	TOTAL SALES LABOR	TLABSA	0.06683	0.07928	0.03408	0.01689	0.01548
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GAS COST OF SERVICE STUDY
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INTERNALLY DEVELOPED CONT-36

	ALOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1 TOTAL CUST ACCTS LABOR	TLBCA	1.00000	0.05557	0.86418
2 CUSTOMER SERVICE & INFO LABOR	TLABSE	1.00000	0.00832	0.11106
3 ACCT 888-MNT COMPRESSOR STA EQ	EXP888	1.00000	0.00902	0.50962
4 ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.00902	0.50962
5 ACCT 921-OFFICE SUPPLIES & EXP	EXP921	1.00000	0.03394	0.67550
6 ACCT 926-EMPLOY PENSION & BENF	EXP926	1.00000	0.03394	0.67550
7 ACCT 380-384-SERV/METRS & REGUL	PLT3804	1.00000	0.06002	0.78281
8 ACCT 925-INJURIES & DAMAGES	EXP925	1.00000	0.03394	0.67550
9 ACCT 302-GAS FRANCHISES & CON	PLT302	1.00000	0.02890	0.65569
10 ACCT 303-MISC INTANGIBLE PLT	PLT303	1.00000	0.02890	0.65569
11 ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	1.00000	0.03394	0.67550
12 ACCT 307-OTHER POWER EQUIP	PLT307	1.00000	0.00831	0.75286
13 ACCT 361-STRUCTURES & IMPROV	PLT361	1.00000	0.00831	0.75286
14 ACCT 362-GAS HOLDERS & LNG EQ	PLT362	1.00000	0.00831	0.75286
15 ACCT 363-PURIFICATION EQUIP	PLT363	1.00000	0.00831	0.75286
16 ACCT 377-DIST COMP STATION EQ	PLT377	1.00000	0.00902	0.50962
17 ACCT 379-DIST MEAS & REG GS EQ	PLT379	1.00000	0.00902	0.50962
18 ACCT 384-HOUSE REGUL INSTALLS	PLT384	1.00000	0.05072	0.69096
19 ACCT 385-IND MEAS & REG STA EQ	PLT385	1.00000	0.00902	0.50962
20 ACCT 387-DIST OTHER EQUIP	PLT387	1.00000	0.00902	0.50962
21 ACCT 389-LAND & LAND RIGHTS	PLT389	1.00000	0.03394	0.67550
22 ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	1.00000	0.00902	0.50962
23 CUSTOMER ACCTS EXP 902 - 903	EXP9023	1.00000	0.05557	0.86342
24				
25 ACCT 876-OPER STAT EXP - INDUST	EXP876	1.00000	0.00902	0.50962
26 ACCT 905-MISC CUST ACCTS EXP	EXP905	1.00000	0.05557	0.86342
27 ACCT 910-CUST SERVICE MISC EXP	EXP910	1.00000	0.00832	0.11106
28 ACCT 912-DEMO & SELLING EXP	EXP912	1.00000	0.03632	0.66322
29 ACCT 916-MISC SALES EXP	EXP916	1.00000	0.03632	0.66322
30 ACCT 924-PROPERTY INSURANCE	EXP924	1.00000	0.02890	0.65569
31 ACCT 928-REGULATORY COMM EXP	EXP928	1.00000	0.03171	0.66360
32 ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	0.00000	0.00000	0.00000
33 ACCT 931-RENTS	EXP931	1.00000	0.03394	0.67550
34				
35				
36 ACCT 909-INFO & INST ADV EXP & EE	EXP909	1.00000	0.00832	0.11106
37 ACCT 913-ADVERTISING EXP	EXP913	1.00000	0.03632	0.66322
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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INTERNALLY DEVELOPED CONT-36		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL CUST ACCTS LABOR	TLBCA	0.05167	0.02218	0.00459	0.00105	0.00019	0.00057
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.66927	0.18389	0.01589	0.00717	0.00115	0.00325
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
7	ACCT 380-384-SERV/METRS & REGUL	PLT3804	0.09339	0.04787	0.00861	0.00352	0.00113	0.00264
8	ACCT 925-INJURIES & DAMAGES	EXP925	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
9	ACCT 302-GAS FRANCHISES & CON	PLT302	0.08230	0.11381	0.05048	0.02032	0.00892	0.03959
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.08230	0.11381	0.05048	0.02032	0.00892	0.03959
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
12	ACCT 307-OTHER POWER EQUIP	PLT307	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
13	ACCT 361-STRUCTURES & IMPROV	PLT361	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
15	ACCT 363-PURIFICATION EQUIP	PLT363	0.09723	0.10943	0.02593	0.00361	0.00222	0.00041
16	ACCT 377-DIST COMP STATION EQ	PLT377	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	0.10477	0.11557	0.01946	0.00740	0.00345	0.00767
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
20	ACCT 387-DIST OTHER EQUIP	PLT387	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
21	ACCT 389-LAND & LAND RIGHTS	PLT389	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	0.05184	0.02247	0.00480	0.00110	0.00020	0.00059
24								
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	0.06629	0.13913	0.07004	0.02861	0.03176	0.14554
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	0.05184	0.02247	0.00480	0.00110	0.00020	0.00059
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	0.66927	0.18389	0.01589	0.00717	0.00115	0.00325
28	ACCT 912-DEMO & SELLING EXP	EXP912	0.06683	0.07928	0.03408	0.01689	0.01548	0.08790
29	ACCT 916-MISC SALES EXP	EXP916	0.06683	0.07928	0.03408	0.01689	0.01548	0.08790
30	ACCT 924-PROPERTY INSURANCE	EXP924	0.08230	0.11381	0.05048	0.02032	0.00892	0.03959
31	ACCT 928-REGULATORY COMM EXP	EXP928	0.08804	0.11057	0.04468	0.01791	0.00810	0.03539
32	ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	ACCT 931-RENTS	EXP931	0.08975	0.10714	0.03919	0.01532	0.00752	0.03164
34								
35								
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	0.66927	0.18389	0.01589	0.00717	0.00115	0.00325
37	ACCT 913-ADVERTISING EXP	EXP913	0.06683	0.07928	0.03408	0.01689	0.01548	0.08790
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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RESIDENTIAL
NON-HEATING
RATE 10, 11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

INTERNALLY DEVELOPED CONT-37

1 REVENUES FROM GAS SALES
2 REVENUES FIRM SALES OF GAS

0.66118

0.02272

1.00000

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
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ALLOC

INTERNALLY DEVELOPED CONT-37

REVENUES FROM GAS SALES
REVENUES FIRM SALES OF GAS

1	0.08072	0.11762	0.05058	0.01733	0.00945	0.04040
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The Narragansett Electric Company
d/b/a National Grid

INVESTIGATION AS TO THE
PROPRIETY OF PROPOSED TARIFF
CHANGES

Compliance Filing

Compliance Attachment 15 through
Compliance Attachment 30

Book 7 of 7

August 16, 2018

Submitted to:
Rhode Island Public Utilities Commission
RIPUC Docket Nos. 4770/4780

Submitted by:

nationalgrid

Compliance Attachment 15

Narragansett Gas Allocator Study

COMPLIANCE ATTACHMENT 15

Tabulation of External and Internal Allocators

**National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS**

NOTE: ALL PAGE REFERENCES ARE TO THE COST OF SERVICE PROGRAM PAGE NUMBERING AT THE BOTTOM CENTER OF THE PAGE.

The listing of all allocation factors and ratio tables is in Pages 22 to 37 of Schedule PMN-3. Also see the Workpapers Supporting the Cost of Service Study for the detail supporting the external allocators.

External Allocators, Page 22

Production Allocators:

1. DSWNLNG – LNG Production Allocator
This allocator is based on the Remaining Design Winter Demands. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 30, Line 10.

Distribution Allocators:

2. DISTR – Distribution Allocator – Distribution Function
This allocator is based on a 12-month RSUM allocation factor developed for each rate using total annual sales and transportation volumes. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 30, Line 1, second section.
3. DISTRL4 – Distribution Allocator – Mains Less Than 4 Inches
This allocator is based on a 12-month RSUM allocation factor developed for each rate except for the C&I XLarge LLF and C&I XLarge HLF class using annual sales and transportation volumes. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 30, Line 2, second section.

External Allocators, Page 23

1. EGAS – Commodity-Related Direct Gas Cost Allocator
This allocator is used to allocate Gas Costs related items to customer classes. Allocation is based on Gas Cost revenues for the test year. Allocator Ratio is on Page 31, Line 3.

National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS

External Allocators, Page 24

Note: The customer allocation factors described below in Items 1, 2, 5, 6, 7 and 8 were developed for the test year ending June 2017 and ratioed to the rate year using the change in the number of customers by class. The customer class ratios were developed by dividing the rate year number of customers on Page 24, line 20 by the test year number of customers on Page 24, line 26. The ratio was applied internally in the cost of service study.

Customer Function Allocators:

1. CUST380 – Acct 380 Gas Services – Customer Services Function
This allocator represents the direct assignment of Plant Acct 380 – Gas Services to the customer classes. Allocation factor ratioed internally in the cost of service study to the rate year based on the change in the number of customers from test year to rate year. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 32, Line 1.
2. CUST381 – Acct 381 to Acct 384 Gas Meters – Customer Meters Function
CUST382 These allocators represent the direct assignment of Plant Acct 381 to 384
CUST383 – Gas Meters, Meter Installations, Regulators, and Regulator Installations
CUST384 to the customer classes. Allocation factor ratioed internally in the cost of service study to the rate year based on the change in the number of customers from test year to rate year. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 32, Lines 2 to 5.
3. CUST385 – Other Measuring and Regulating Station Equipment
This allocator is used to allocate Other Measuring and Regulating Station Equipment to the customer classes. The allocator is based on the DISTR or RSUM allocator. Allocator Ratio is on Page 32, Line 6.
4. CUST386 – Acct 386 Other Property on Customer Premises
This allocator is used to allocate Acct 386 Other Property on Customer Premises. The allocator is based on the DISTR or RSUM allocator. Allocator Ratio is on Page 32, Line 7.
5. CUSTDEP – Customer Deposits – Customer Deposits Function
This allocator represents the assignment of customer deposits to customer classes. Allocation factor ratioed internally in the cost of service study to the rate year based on the change in the number of customers from test year to rate year. (See Supporting Workpapers for detail.) Allocator

National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS

Ratio is on Page 32, Line 8.

6. CUST902 – Acct 902 Meter Reading Expense – Customer Meter Reading Function
This allocator was developed based on an estimate of meter reading costs by customer classes. Allocation factor ratioed internally in the cost of service study to the rate year based on the change in the number of customers from test year to rate year. (See Supporting Workpapers for detail). Allocator Ratio is on Page 32, Line 9.
7. CUST903 – Acct 903 Customer Billing, Mailing and Customer Calls Expense – Customer Records and Collection Function
This allocator was developed based on an analysis and assignment of Credits and Collection, Customer Billing, Mailing and Customer Inquiries costs to customer classes. Allocation factor ratioed internally in the cost of service study to the rate year based on the change in the number of customers from test year to rate year. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 32, Line 10.
8. CUST908 – Customer Assistance Expenses – Customer Information Function
This allocator was developed using the number of customers responsible for the different cost categories of Customer Assistance Expenses. (See Supporting Workpapers for detail.) Allocator Ratio is on Page 32, Line 12.
9. CUST912 – Demonstrating and Selling Expenses – Customer Information Function
This allocator was developed internally in the cost of service model. Since these costs are not totally related to the total number of customers or the amount of sales, a weighted allocation factor was developed. The allocator is based on a 50% weighting on the annual number of customers (Page 24, Lines 18 and 19) and a 50% weighting on the total sales and transportation volumes (Page 23, Line 2). Allocator Ratio is on Page 32, Line 13.

National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS

External Allocators, Page 25

1. C904RNH – Uncollectible Base Accounts Allocator
C904RH These allocators directly assign the base uncollectible amounts to rate
C904R21 classes based on the actual base rate write-offs for the test year and
C904R22 ratioed to the rate year based on the change in the number of customers.
C904R33 The costs were functionalized based on claimed revenues. (See
C904R23 Supporting Workpapers for detail.) The allocation to customer classes is
C904R34 on Page 12, Lines 4 to 11, Total Company column. Allocator Ratios are
C904R24 on Page 33, Lines 1 to 8. In order to be consistent with the last NG RI
Electric rate case, claimed revenues (REVCLAIM) were used to allocate
all Acct 904 expenses, and these allocators were not used.

National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS

(Noted – See Allocator Descriptions)

Internal Allocators, Page 25

1. C488R21 – Late Payment Charges
C488R22 The functionalization of each rate class assignment of Late Payment
C488R33 Charges is based on claimed revenues, Page 21, Line 10. The allocation
C488R23 to rate classes, Page 8, Lines 5 to 10, is based on Company records for the
C488R34 test year. The test year allocation percentages were ratioed to the rate
C488R24 year based on the change in the number of customers internally in the cost
of service program. (See Supporting Workpapers for detail.) Allocator
Ratios are on Page 33, Lines 9 to 14.

National Grid – Rhode Island
DESCRIPTION OF GAS ALLOCATION FACTORS

Reference for Internal Allocators Not Shown in Allocation Factor Table
(Noted – See Allocator Descriptions)

Internal Allocators, Page 26

1. REVCLAIM – Claimed Revenues Less Gas Costs (Page 26, Line 27)
This allocator is computed using the bottom up approach starting with rate of return times rate base plus expenses. Ratio is on Page 34, Line 27. The formula is as follows:

Plus $((1 * 2) - (3 * 2)) / 4 + (3 * 2)$
Where 1 = Page 29, Line 1 (bottom) – Claimed Rate of Return
2 = Page 7, Line 6 – Rate Base
3 = Page 1, Line 27 – Actual Rate of Return
4 = 1 – Incremental Tax Rate Net of Uncollectibles = 0.6365 – Page 17

Plus Page 9, Line 6
Page 10, Line 12
Page 11, Line 25
Page 12, Lines 15, 20, and 25
Page 13, Lines 15, 16 and 17
Page 15, Line 28
Page 16, Lines 4, 5 and 6

Less Page 8, Lines 2, 3 and 17
2. CWCEXP – Total Working Cash Expense Allocator (Page 26, Line 29)
This allocator is used to allocate cash working capital. Ratio is on Page 34, Line 29. The formula is the total of the following line items in the cost of service study:

Page 9, Line 6
Page 10, Line 13
Page 11, Line 25
Page 12, Lines 1, 2, 3, 14, 20 and 25
Page 13, Lines 15, 16 and 17
Page 16, Lines 4 and 5

National Grid – Rhode Island
Description of Gas Allocation Factors
Page and Line Locations
Other Internal Allocators

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket Nos. 4770/4780
Compliance Attachment 15
Schedule 6
Page 7 of 37

Pages 26, 27, and 28

The source of data for all Other allocators developed internally in the cost of service study on Pages 26, 27, and 28 is noted in Sub-Page 3 in the following allocation factor pages from the cost of service study. These formulas are also the same for all functional cost of service schedules.

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

INTERNALLY DEVELOPED-26		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL GAS PLANT IN SERVICE	PLANT	1,310,853,604	37,879,547	859,511,377
2	SUM OF ALLOCATED LABOR EXP	LABOR	61,263,330	2,079,271	41,383,211
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1,799,946	14,955	1,355,111
4	ACCT 311-LP GAS EQUIP	PLT311	8,403,279	69,819	6,326,508
5	ACCT 320-OTHER EQUIPMENT	PLT320	489,062	4,063	368,196
6	ACCT 375-GAS DIST STATION STR	PLT375	10,212,827	92,073	5,204,659
7	ACCT 376-MAINS	PLT376	696,026,030	7,072,636	400,790,813
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	32,114,706	289,529	16,366,291
9	ACCT 380-SERVICES	PLT380	352,943,574	22,274,396	287,075,835
10	ACCT 381-METERS	PLT381	63,693,810	3,230,792	44,010,127
11	ACCT 382-METER INSTALLATION	PLT382	49,868,002	2,529,494	34,456,992
12	ACCT 386-OTHER PROP CUST PREM	PLT386	381,896	3,443	194,622
13	ACCT 383-HOUSE REGULATORS	PLT383	937,222	47,539	647,587
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0	0	0
15	ACCT 390-STRUCTURES & IMPROV	PLT390	9,155,973	310,753	6,184,834
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	2,384,968	80,946	1,611,039
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	625,738	21,237	422,684
18	ACCT 393-STORES EQUIPMENT	PLT393	16,876	494	11,008
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	5,315,407	155,569	3,467,022
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	237,430	6,949	154,866
21	ACCT 397-COMMUNICATION EQUIP	PLT397	975,600	33,112	659,015
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	3,867,999	131,279	2,612,823
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	1,048,969,604	29,347,032	687,866,648
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	1,223,974,353	35,822,729	798,348,379
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	117,433,311	5,956,663	81,142,186
26	ACCT 871-879 DIST OPER EXP	EXP8719	15,987,219	648,427	10,588,629
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	215,109,660	6,821,954	142,747,394
28	TOTAL GENERAL PLANT	GENPLT	23,035,102	755,785	15,430,718
29	TOTAL WORKING CASH EXPENSE	CWCEXP	118,371,617	3,736,095	79,509,702
30	ACCT 304-LAND & LAND RIGHTS	PLT304	853,973	7,095	642,924
31	ACCT 360-LAND & LAND RIGHTS	PLT360	261,152	2,170	196,611
32	ACCT 374-LAND & LAND RIGHTS	PLT374	925,104	8,340	471,451
33	ACCT 871-880 DIST OPER EXP	EXP8710	22,875,542	927,811	15,150,891
34	TOTAL LNG PLANT	LNGPLT	33,737,186	280,307	25,399,439
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	169,755	5,761	114,669
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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INTERNALLY DEVELOPED-26		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL GAS PLANT IN SERVICE	PLANT	107,889,575	149,189,752	66,168,256	26,635,003	11,688,422	51,891,673
2	SUM OF ALLOCATED LABOR EXP	LABOR	5,498,249	6,563,634	2,400,620	936,846	460,983	1,938,516
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	175,014	196,974	46,670	6,496	3,995	731
4	ACCT 311-LP GAS EQUIP	PLT311	817,077	919,598	217,885	30,328	18,653	3,411
5	ACCT 320-OTHER EQUIPMENT	PLT320	47,553	53,520	12,681	1,765	1,086	199
6	ACCT 375-GAS DIST STATION STR	PLT375	677,004	1,420,868	715,266	292,144	324,397	1,486,416
7	ACCT 376-MAINS	PLT376	52,142,854	109,235,213	55,058,215	22,362,004	8,843,328	40,520,965
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	2,128,870	4,467,986	2,249,187	918,660	1,020,080	4,674,103
9	ACCT 380-SERVICES	PLT380	31,624,077	8,947,370	1,764,014	789,020	126,969	341,893
10	ACCT 381-METERS	PLT381	6,673,187	7,360,817	1,239,493	471,021	219,832	488,540
11	ACCT 382-METER INSTALLATION	PLT382	5,224,660	5,763,028	970,440	172,113	368,778	382,494
12	ACCT 386-OTHER PROP CUST PREM	PLT386	25,316	53,132	26,746	10,924	12,130	55,583
13	ACCT 383-HOUSE REGULATORS	PLT383	98,193	108,311	18,239	6,931	3,235	7,189
14	ACCT 396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
15	ACCT 390-STRUCTURES & IMPROV	PLT390	821,728	980,953	358,779	140,313	68,895	289,717
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	214,046	255,521	93,456	36,549	17,946	75,466
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	56,159	67,040	24,520	9,589	4,708	19,800
18	ACCT 393-STORES EQUIPMENT	PLT393	1,377	1,927	871	354	154	691
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	433,783	606,957	274,199	111,462	48,657	217,757
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	19,376	27,112	12,248	4,979	2,173	9,727
21	ACCT 397-COMMUNICATION EQUIP	PLT397	87,558	104,524	38,229	14,951	7,341	30,870
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	347,144	414,410	151,569	59,276	29,105	122,393
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	83,766,931	118,182,583	56,822,230	23,151,025	8,970,297	40,862,859
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	99,886,780	139,763,517	63,139,579	25,666,320	11,204,283	50,142,765
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	12,303,464	13,571,258	2,285,274	868,430	405,307	900,729
26	ACCT 871-879 DIST OPER EXP	EXP8719	1,503,075	1,858,207	533,871	212,341	130,015	512,654
27	REV CLAIMED ROR LESS GAS COSTS	REVCCLAIM	18,938,473	23,783,684	9,610,395	3,852,153	1,741,924	7,613,683
28	TOTAL GENERAL PLANT	GENPLT	2,022,016	2,507,204	971,703	384,448	182,406	780,822
29	TOTAL WORKING CASH EXPENSE	CWCEXP	10,769,321	12,814,810	4,803,821	1,771,793	954,123	4,011,951
30	ACCT 304-LAND & LAND RIGHTS	PLT304	83,034	93,453	22,142	3,082	1,896	347
31	ACCT 360-LAND & LAND RIGHTS	PLT360	25,393	28,579	6,771	943	580	106
32	ACCT 374-LAND & LAND RIGHTS	PLT374	61,325	128,706	64,791	26,463	29,385	134,643
33	ACCT 871-880 DIST OPER EXP	EXP8710	2,150,696	2,658,842	763,897	303,832	186,034	733,538
34	TOTAL LING PLANT	LNGPLT	3,280,372	3,691,970	874,755	121,762	74,886	13,694
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	15,235	18,187	6,652	2,601	1,277	5,371

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INTERNALLY DEVELOPED-26		ALLOC	TOTAL COMPANY INPUT
1	TOTAL GAS PLANT IN SERVICE	PLANT	Page 3 Line 30
2	SUM OF ALLOCATED LABOR EXP	LABOR	Page 20 Line 27
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	Page 2 Line 6
4	ACCT 311-LP GAS EQUIP	PLT311	Page 2 Line 8
5	ACCT 320-OTHER EQUIPMENT	PLT320	Page 2 Line 9
6	ACCT 375-GAS DIST STATION STR	PLT375	Page 3 Line 2
7	ACCT 376-MAINS	PLT376	Page 3 Lines 3 & 4
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	Page 3 Line 6
9	ACCT 380-SERVICES	PLT380	Page 3 Line 8
10	ACCT 381-METERS	PLT381	Page 3 Line 9
11	ACCT 382-METER INSTALLATION	PLT382	Page 3 Line 10
12	ACCT 386-OTHER PROP CUST PREM	PLT386	Page 3 Line 14
13	ACCT 383-HOUSE REGULATORS	PLT383	Page 3 Line 11
14	ACCT 396-POWER OPERATED EQUIP	PLT396	Page 3 Line 24
15	ACCT 390-STRUCTURES & IMPROV	PLT390	Page 3 Line 18
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	Page 3 Line 19
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	Page 3 Line 20
18	ACCT 393-STORES EQUIPMENT	PLT393	Page 3 Line 21
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	Page 3 Line 22
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	Page 3 Line 23
21	ACCT 397-COMMUNICATION EQUIP	PLT397	Page 3 Line 25
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	Page 3 Line 26
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	Page 3 Lines 3, 4 & 8
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	Page 3 Line 16
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	Page 3 Lines 9 to 12
26	ACCT 871-879 DIST OPER EXP	EXP8719	Page 11 Lines 5 to 11
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	See allocator descriptions
28	TOTAL GENERAL PLANT	GENPLT	Page 3 Line 28
29	TOTAL WORKING CASH EXPENSE	CWCEXP	See allocator descriptions
30	ACCT 304-LAND & LAND RIGHTS	PLT304	Page 2 Line 5
31	ACCT 360-LAND & LAND RIGHTS	PLT360	Page 2 Line 11
32	ACCT 374-LAND & LAND RIGHTS	PLT374	Page 3 Line 1
33	ACCT 871-880 DIST OPER EXP	EXP8710	Page 11 Lines 5 to 12
34	TOTAL LNG PLANT	LNGPLT	Page 2 Line 10 & 15
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	Page 3 Line 27
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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INTERNALLY DEVELOPED CONT-27		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	3,156	47	2,318
2	ACCT 846-OTHER EXPENSES	EXP846	0	0	0
3	ACCT 847.2-MAINT STRUCT & INMPROV	EXP8472	0	0	0
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	0	0	0
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	0	0	0
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	0	0	0
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	1,129,133	10,180	575,428
8	ACCT 873-COMP STA FUEL & POW	EXP873	17,727	160	9,034
9	ACCT 874-MAINS & SERVICE EXP	EXP874	3,583,261	100,249	2,349,740
10	ACCT 875-OPER STATION EXP - GEN	EXP875	851,170	7,674	433,773
11	ACCT 878-METER & HOUSE REG EXP	EXP878	9,977,694	506,107	6,894,227
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	396,016	23,768	310,007
13	ACCT 880-OTHER EXPENSE	EXP880	6,888,322	279,384	4,562,262
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	2,512,497	25,531	1,446,764
15	ACCT 889-MT OF M & R STA EQ	EXP889	703,429	6,342	358,481
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	526,105	4,743	268,114
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0	0	0
18	ACCT 892-MAINTENANCE OF SERV	EXP892	4,097,618	258,602	3,332,904
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	1,639,972	83,186	1,133,162
20	ACCT 902-METER READING EXP	EXP902	518,073	28,664	380,747
21	ACCT 903-CUST RECORDS & COLL	EXP903	6,688,765	371,832	5,841,781
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	350,483	2,915	38,924
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	3,396,670	107,721	2,254,040
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	3,396,670	107,721	2,254,040
25	ACCT 920-ADMIN & GEN SALARY	EXP920	5,941,228	201,645	4,013,283
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1,880,943	63,839	1,270,572
27	ACCT 930-MISC GEN EXP	EXP930	872,462	29,611	589,346
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	8,477	278	5,679
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	161	2	93
30	STORAGE LABOR ACCTS 846-847	LABSO	0	0	0
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	13,828,869	573,940	9,190,421
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	5,243,751	215,064	3,639,605
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	2,887,130	160,447	2,494,996
34	SALES LABOR ACCT 912 - 916	LABSA	522,812	18,988	346,740
35	CUST SERV & INFO LABOR 908-910	LABSI	405,502	3,372	45,034
36	TOTAL STORAGE LABOR	TLABSO	1,455,519	12,093	1,095,805
37	TOTAL DISTR OPER LABOR	TLABDO	16,055,450	666,350	10,670,167
38	TOTAL DISTR MAINT LABOR	TLABDM	5,688,363	233,299	3,948,204
39	TOTAL SALES LABOR	TLABSA	535,188	19,437	354,948
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
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EXP	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED CONT-27							
1	ACCT 813-OTH GAS SUPPLY EXP	278	391	77	28	8	9
2	ACCT 846-OTHER EXPENSES	0	0	0	0	0	0
3	ACCT 847.2-MAINT STRUCT & INMPROV	0	0	0	0	0	0
4	ACCT 847.3-MAINT LNG PROCESS TERM	0	0	0	0	0	0
5	ACCT 847.5-MAINT MEAS/REG EQUIP	0	0	0	0	0	0
6	ACCT 847.8-MAINT OF VAPORIZING EQ	0	0	0	0	0	0
7	ACCT 871-SYSTEM CONTROL & DISP	74,850	157,092	79,080	32,300	35,865	164,339
8	ACCT 873-COMP STA FUEL & POW	1,175	2,466	1,241	507	563	2,580
9	ACCT 874-MAINS & SERVICE EXP	286,146	403,709	194,104	79,083	30,642	139,587
10	ACCT 875-OPER STATION EXP - GEN	56,424	118,420	59,613	24,348	27,036	123,883
11	ACCT 878-METER & HOUSE REG EXP	1,045,361	1,153,079	194,168	73,786	34,437	76,530
12	ACCT 879-CUSTOMER INSTALL EXP	36,983	18,959	3,409	1,395	448	1,046
13	ACCT 880-OTHER EXPENSE	647,621	800,635	230,026	91,490	56,019	220,884
14	ACCT 887-MAINTENANCE OF MAINS	188,224	394,314	198,748	80,722	31,922	146,272
15	ACCT 889-MT OF M & R STA EQ	46,630	97,865	49,265	20,122	22,343	102,380
16	ACCT 890-MT OF REG EQ (INDUST)	34,875	73,195	36,846	15,050	16,711	76,571
17	ACCT 891-MT OF REG EQ (CITY GATE)	0	0	0	0	0	0
18	ACCT 892-MAINTENANCE OF SERV	367,150	103,878	20,480	9,160	1,474	3,969
19	ACCT 893-MAINT MET & HOUSE REG	171,820	189,524	31,914	12,128	5,660	12,579
20	ACCT 902-METER READING EXP	41,749	36,717	21,444	5,360	1,018	2,375
21	ACCT 903-CUST RECORDS & COLL	331,853	125,222	13,182	2,576	415	1,905
22	ACCT 908-CUST ASSISTANCE EXP	234,568	64,452	5,569	2,513	404	1,138
23	ACCT 904-UNCOLLECTIBLE ACCTS	299,046	375,554	151,752	60,827	27,506	120,223
24	ACCT 904-UNCOLL ACCTS EXP BASE	299,046	375,554	151,752	60,827	27,506	120,223
25	ACCT 920-ADMIN & GEN SALARY	533,212	636,532	232,809	91,048	44,705	187,994
26	ACCT 923-OUTSIDE SERV EMPLOYED	168,810	201,521	73,705	28,825	14,153	59,517
27	ACCT 930-MISC GEN EXP	78,302	93,474	34,188	13,370	6,565	27,607
28	ACCT 932-MAINT OF GENERAL PLT	744	923	358	141	67	287
29	ACCT 863-MAINTENANCE OF MAINS	12	25	13	5	2	9
30	STORAGE LABOR ACCTS 846-847	0	0	0	0	0	0
31	DIST LAB OPER ACCT 861 & 871 - 880	1,312,930	1,603,787	442,855	175,712	108,347	420,877
32	DIST LABOR MAINT ACCT 886 - 894	458,135	488,244	180,975	73,353	35,835	152,538
33	CUST ACCTS LAB ACCT 902,903 & 905	149,179	64,049	13,248	3,022	544	1,647
34	SALES LABOR ACCT 912 - 916	34,937	41,450	17,816	8,831	8,092	45,958
35	CUST SERV & INFO LABOR 908-910	271,390	74,569	6,444	2,907	468	1,317
36	TOTAL STORAGE LABOR	141,525	159,282	37,739	5,253	3,231	591
37	TOTAL DISTR OPER LABOR	1,524,324	1,862,012	514,159	204,004	125,792	488,643
38	TOTAL DISTR MAINT LABOR	496,980	529,642	196,320	79,573	38,874	165,472
39	TOTAL SALES LABOR	35,764	42,431	18,238	9,040	8,284	47,046
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INTERNALLY DEVELOPED CONT-27		ALLOC	TOTAL COMPANY INPUT
1	ACCT 813-OTH GAS SUPPLY EXP	EXP813	Page 9 Line 4
2	ACCT 846-OTHER EXPENSES	EXP846	Page 10 Line 6
3	ACCT 847.2-MAINT STRUCT & INMPROV	EXP8472	Page 10 Line 8
4	ACCT 847.3-MAINT LNG PROCESS TERM	EXP8473	Page 10 Line 9
5	ACCT 847.5-MAINT MEAS/REG EQUIP	EXP8475	Page 10 Line 10
6	ACCT 847.8-MAINT OF VAPORIZING EQ	EXP8478	Page 10 Line 11
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	Page 11 Line 5
8	ACCT 873-COMP STA FUEL & POW	EXP873	Page 11 Line 6
9	ACCT 874-MAINS & SERVICE EXP	EXP874	Page 11 Line 7
10	ACCT 875-OPER STATION EXP - GEN	EXP875	Page 11 Line 8
11	ACCT 878-METER & HOUSE REG EXP	EXP878	Page 11 Line 10
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	Page 11 Line 11
13	ACCT 880-OTHER EXPENSE	EXP880	Page 11 Line 12
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	Page 11 Line 16
15	ACCT 889-MT OF M & R STA EQ	EXP889	Page 11 Line 18
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	Page 11 Line 19
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	Page 11 Line 20
18	ACCT 892-MAINTENANCE OF SERV	EXP892	Page 11 Line 21
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	Page 11 Line 22
20	ACCT 902-METER READING EXP	EXP902	Page 12 Line 2
21	ACCT 903-CUST RECORDS & COLL	EXP903	Page 12 Line 3
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	Page 12 Line 17
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	Page 12 Line 13
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	Page 12 Lines 4 to 11
25	ACCT 920-ADMIN & GEN SALARY	EXP920	Page 13 Line 1
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	Page 13 Line 3
27	ACCT 930-MISC GEN EXP	EXP930	Page 13 Line 10
28	ACCT 932-MAINT OF GENERAL PLT	EXP932	Page 13 Line 14
29	ACCT 863-MAINTENANCE OF MAINS	EXP863	Page 11 Line 3
30	STORAGE LABOR ACCTS 846-847	LABSO	Page 18 Line 4 & 6 to 9
31	DIST LAB OPER ACCT 861 & 871 - 880	LABDO	Page 19 Line 3 & 5 to 12
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	Page 19 Lines 15 to 22
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	Page 19 Lines 26 to 28
34	SALES LABOR ACCT 912 - 916	LABSA	Page 20 Lines 7 to 9
35	CUST SERV & INFO LABOR 908-910	LABSI	Page 20 Lines 2 to 4
36	TOTAL STORAGE LABOR	TLABSO	Page 18 Line 10
37	TOTAL DISTR OPER LABOR	TLABDO	Page 19 Line 13
38	TOTAL DISTR MAINT LABOR	TLABDM	Page 19 Line 23
39	TOTAL SALES LABOR	TLABSA	Page 20 Line 10
40			

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED AUGUST 31, 2019

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INTERNALLY DEVELOPED CONT-28		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10, 11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL CUST ACCTS LABOR	TLABCA	3,145,632	174,812	2,718,388
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	413,231	3,436	45,893
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	62,659	565	31,932
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	(11,633)	(105)	(5,928)
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	4,660,737	158,185	3,148,315
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	8,437,151	286,356	5,699,272
7	ACCT 380-384-SERV/METRS & REGUL	PLT3804	470,376,885	28,231,059	368,218,021
8	ACCT 925-INJURIES & DAMAGES	EXP925	1,358,329	46,102	917,547
9	ACCT 302-GAS FRANCHISES & CON	PLT302	213,499	6,169	139,989
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	5,085	147	3,334
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	29,888,379	1,014,409	20,189,518
12	ACCT 307-OTHER POWER EQUIP	PLT307	46,159	384	34,751
13	ACCT 361-STRUCTURES & IMPROV	PLT361	3,385,050	28,125	2,548,475
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	4,605,653	38,266	3,467,420
15	ACCT 363-PURIFICATION EQUIP	PLT363	13,892,912	115,430	10,459,443
16	ACCT 377-DIST COMP STATION EQ	PLT377	248,716	2,242	126,751
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	12,106,307	109,144	6,169,614
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	2,934,277	148,838	2,027,480
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	796,108	7,177	405,712
20	ACCT 387-DIST OTHER EQUIP	PLT387	785,775	7,084	400,446
21	ACCT 389-LAND & LAND RIGHTS	PLT389	285,357	9,685	192,758
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	44,221,014	398,673	22,535,905
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	7,206,837	400,496	6,222,527
24					
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	32,219	290	16,419
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	419,475	23,311	362,184
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	446,797	3,716	49,620
28	ACCT 912-DEMO & SELLING EXP	EXP912	475,198	17,259	315,162
29	ACCT 916-MISC SALES EXP	EXP916	156,197	5,673	103,593
30	ACCT 924-PROPERTY INSURANCE	EXP924	308,560	8,916	202,319
31	ACCT 928-REGULATORY COMM EXP	EXP928	1,910,229	60,581	1,267,634
32	ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	0	0	0
33	ACCT 931-RENTS	EXP931	8,956,830	303,994	6,050,314
34					
35					
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	851,744	7,083	94,593
37	ACCT 913-ADVERTISING EXP	EXP913	51,675	1,877	34,272
38					
39					
40					

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INTERNALLY DEVELOPED CONT-28		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL CUST ACCTS LABOR	TLABCA	162,535	69,784	14,434	3,292	593	1,794
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	276,563	75,991	6,566	2,963	477	1,342
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	4,154	8,718	4,388	1,792	1,990	9,120
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	(771)	(1,618)	(815)	(333)	(369)	(1,693)
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	418,291	499,342	182,632	71,425	35,070	147,477
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	757,216	903,940	330,612	129,297	63,486	266,971
7	ACCT 380-384-SERV/METRS & REGUL	PLT3804	43,927,541	22,518,628	4,049,288	1,657,450	532,276	1,242,622
8	ACCT 925-INJURIES & DAMAGES	EXP925	121,907	145,529	53,226	20,816	10,221	42,981
9	ACCT 302-GAS FRANCHISES & CON	PLT302	17,572	24,299	10,777	4,338	1,904	8,452
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	419	579	257	103	45	201
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	2,682,416	3,202,183	1,171,184	458,032	224,899	945,739
12	ACCT 307-OTHER POWER EQUIP	PLT307	4,488	5,051	1,197	167	102	19
13	ACCT 361-STRUCTURES & IMPROV	PLT361	329,139	370,437	87,769	12,217	7,514	1,374
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	447,822	504,012	119,418	16,622	10,223	1,869
15	ACCT 363-PURIFICATION EQUIP	PLT363	1,350,851	1,520,347	360,223	50,141	30,838	5,639
16	ACCT 377-DIST COMP STATION EQ	PLT377	16,487	34,603	17,419	7,115	7,900	36,199
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	802,522	1,684,301	847,878	346,308	384,540	1,762,000
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	307,424	339,102	57,102	21,699	10,127	22,506
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	52,774	110,759	55,756	22,773	25,287	115,869
20	ACCT 387-DIST OTHER EQUIP	PLT387	52,089	109,322	55,033	22,478	24,959	114,365
21	ACCT 389-LAND & LAND RIGHTS	PLT389	25,610	30,573	11,182	4,373	2,147	9,029
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	2,931,391	6,152,287	3,097,065	1,264,969	1,404,620	6,436,103
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	373,602	161,938	34,626	7,936	1,433	4,280
24								
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	2,136	4,482	2,256	922	1,023	4,689
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	21,746	9,426	2,015	462	83	249
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	299,028	82,163	7,100	3,204	516	1,451
28	ACCT 912-DEMO & SELLING EXP	EXP912	31,755	37,675	16,194	8,026	7,355	41,772
29	ACCT 916-MISC SALES EXP	EXP916	10,438	12,384	5,323	2,638	2,418	13,731
30	ACCT 924-PROPERTY INSURANCE	EXP924	25,396	35,118	15,575	6,270	2,751	12,215
31	ACCT 928-REGULATORY COMM EXP	EXP928	168,179	211,205	85,343	34,208	15,469	67,611
32	ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	0	0	0	0	0	0
33	ACCT 931-RENTS	EXP931	803,856	959,617	350,976	137,261	67,397	283,415
34								
35								
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	570,047	156,630	13,535	6,107	983	2,767
37	ACCT 913-ADVERTISING EXP	EXP913	3,453	4,097	1,761	873	800	4,542
38								
39								
40								

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INTERNALLY DEVELOPED CONT-28		ALLOC	TOTAL COMPANY INPUT
1	TOTAL CUST ACCTS LABOR	TLABCA	Page 19 Line 29
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	Page 20 Line 5
3	ACCT 888-MNT COMPRESSOR STA EQ	EXP888	Page 11 Line 17
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	Page 11 Line 23
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	Page 13 Line 2
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	Page 13 Line 6
7	ACCT 380-384-SERV/METRS & REGUL	PLT3804	Page 3 Lines 8 to 12
8	ACCT 925-INJURIES & DAMAGES	EXP925	Page 13 Line 5
9	ACCT 302-GAS FRANCHISES & CON	PLT302	Page 2 Line 1
10	ACCT 303-MISC INTANGIBLE PLT	PLT303	Page 2 Line 2
11	ACCT 303-MISC INTANG PLT - SOFT	PLT303SL	Page 2 Line 3
12	ACCT 307-OTHER POWER EQUIP	PLT307	Page 2 Line 7
13	ACCT 361-STRUCTURES & IMPROV	PLT361	Page 2 Line 12
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	Page 2 Line 13
15	ACCT 363-PURIFICATION EQUIP	PLT363	Page 2 Line 14
16	ACCT 377-DIST COMP STATION EQ	PLT377	Page 3 Line 5
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	Page 3 Line 7
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	Page 3 Line 12
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	Page 3 Line 13
20	ACCT 387-DIST OTHER EQUIP	PLT387	Page 3 Line 15
21	ACCT 389-LAND & LAND RIGHTS	PLT389	Page 3 Line 17
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	Page 3 Lines 6 & 7
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	Page 12 Lines 2 & 3
24			
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	Page 11 Line 9
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	Page 12 Line 14
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	Page 12 Line 19
28	ACCT 912-DEMO & SELLING EXP	EXP912	Page 12 Line 22
29	ACCT 916-MISC SALES EXP	EXP916	Page 12 Line 24
30	ACCT 924-PROPERTY INSURANCE	EXP924	Page 13 Line 4
31	ACCT 928-REGULATORY COMM EXP	EXP928	Page 13 Line 8
32	ACCT 929-DUPLICATE CHRGR - CREDIT	EXP929	Page 13 Line 9
33	ACCT 931-RENTS	EXP931	Page 13 Line 11
34			
35			
36	ACCT 909-INFO & INST ADV EXP & EE	EXP909	Page 12 Line 18
37	ACCT 913-ADVERTISING EXP	EXP913	Page 12 Line 23
38			
39			
40			

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

ALLOCATORS, Page 22

Demand-Related Production Allocators:

1. DSWNLNG LNG Production Demand Des Wn
Ratio Page 30 Line 10 (top section)
 Items Allocated
 Page 2 Lines 5-10, 11-15
 Page 10 Lines 2, 3, 5, 6, 8-12
 Page 18 Line 2

Demand-Related Distribution Allocators:

2. DISTR Distribution RSUM Allocator
Ratio Page 30 Line 1 (bottom section)
 Items Allocated
 Page 3 Lines 1, 2, 4-7, 15
 Page 8 Lines 2, 3
 Page 11 Line 5
3. DISTRL4 Distr RSUM Allocator Less than 4"
Ratio Page 30 Line 2 (bottom section)
 Items Allocated
 Page 3 Line 3

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

ALLOCATORS, Page 23

Commodity-Related Allocators:

1. EGAS Direct Gas Cost Allocator
Ratio Page 31 Line 3
 Items Allocated
 Page 9 Lines 1, 3, 4

ALLOCATORS, Page 24

Customer-Related Allocators:

1. CUST380 Acct 380 – Services
Ratio Page 32 Line 1
 Items Allocated
 Page 3 Line 8
2. CUST381 Acct 381 – Meters
Ratio Page 32 Line 2
 Items Allocated
 Page 3 Line 9
3. CUST382 Acct 382 – Meter Installation
Ratio Page 32 Line 3
 Items Allocated
 Page 3 Line 10
4. CUST383 Acct 383 – House Regulators
Ratio Page 32 Line 4
 Items Allocated
 Page 3 Line 11
5. CUST384 Acct 384 – House Regul Installs
Ratio Page 32 Line 5
 Items Allocated
 Page 3 Line 12

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

- | | | |
|-----|------------------|---|
| 6. | CUST385
Ratio | Acct 385 – Ind Meas & Reg Sta Eq
Page 32 Line 6
<u>Items Allocated</u>
Page 3 Line 13 |
| 7. | CUST386
Ratio | Acct 386 – Other Prop Cust Prem
Page 32 Line 7
<u>Items Allocated</u>
Page 3 Line 14 |
| 8. | CUSTDEP
Ratio | Customer Deposits
Page 32 Line 8
<u>Items Allocated</u>
Page 7 Line 3
Page 16 Line 6 |
| 9. | CUST902
Ratio | Acct 902 – Meter Read Exp
Page 32 Line 9
<u>Items Allocated</u>
Page 12 Line 2 |
| 10. | CUST903
Ratio | Acct 903 – Billing, Postage & Calls
Page 32 Line 10
<u>Items Allocated</u>
Page 12 Line 3 |
| 11. | CUST908
Ratio | Acct 908 – Cust Assistance Exp
Page 32 Line 12
<u>Items Allocated</u>
Page 12 Lines 17, 18, 19 |
| 12. | CUST912
Ratio | Acct 912 – Demo & Selling Exp
Page 32 Line 13
<u>Items Allocated</u>
Page 12 Lines 22, 23, 24 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

ALLOCATORS, Page 25

Externally Developed Uncollectible Accounts Allocators:

1. C904RNH Resid Non Htg Rate 10, 11 & 80
Ratio Page 33 Line 1
 Items Allocated
 None

2. C904RH Resid Heating Rate 12 & 13
Ratio Page 33 Line 2
 Items Allocated
 None

3. C904R21 Comm & Ind Small Rate 21
Ratio Page 33 Line 3
 Items Allocated
 None

4. C904R22 Comm & Ind Medium Rate 22
Ratio Page 33 Line 4
 Items Allocated
 None

5. C904R33 C&I Large LLF Rate 33
Ratio Page 33 Line 5
 Items Allocated
 None

6. C904R23 C&I Large HLF Rate 23
Ratio Page 33 Line 6
 Items Allocated
 None

7. C904R34 C&I XLarge LLF Rate 34
Ratio Page 33 Line 7
 Items Allocated
 None

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

8.	C904R24	C&I XLarge HLF Rate 24
	Ratio	Page 33 Line 8
		<u>Items Allocated</u>
		None

Internally Developed Late Payment Charges Allocators:

9.	C488R21	Comm & Ind Small Rate 21
	Ratio	Page 33 Line 9
		<u>Items Allocated</u>
		Page 8 Line 5

10.	C488R22	Comm & Ind Medium Rate 22
	Ratio	Page 33 Line 10
		<u>Items Allocated</u>
		Page 8 Line 6

11.	C488R33	C&I Large Low Load Fac Rate 33
	Ratio	Page 33 Line 11
		<u>Items Allocated</u>
		Page 8 Line 7

12.	C488R23	C&I Large High Load Fac Rate 23
	Ratio	Page 33 Line 12
		<u>Items Allocated</u>
		Page 8 Line 8

13.	C488R34	C&I XLarge Low Load Fac Rate 34
	Ratio	Page 33 Line 13
		<u>Items Allocated</u>
		Page 8 Line 9

14.	C488R24	C&I XLarge High Load Fac Rate 24
	Ratio	Page 33 Line 14
		<u>Items Allocated</u>
		Page 8 Line 10

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

ALLOCATORS, Page 26

Internally Developed Allocators:

1. PLANT Total Gas Plant in Service
Ratio Page 34 Line 1
 Items Allocated
 Page 2 Lines 1, 2
 Page 3 Line 29
 Page 5 Line 28
 Page 6 Lines 8-10
 Page 7 Lines 1, 2
 Page 8 Lines 12-16
 Page 13 Line 4
 Page 14 Line 2
 Page 15 Line 27
 Page 16 Lines 1, 3
 Page 17 Lines 6, 13,14

2. LABOR Sum of Allocated Labor Exp
Ratio Page 34 Line 2
 Items Allocated
 Page 2 Line 3
 Page 3 Lines 17, 18, 19, 20, 25, 26, 27
 Page 13 Lines 1, 2, 3, 5, 6, 9, 10, 11
 Page 16 Line 2

3. PLT305 Acct 305 – Structures & Improve
Ratio Page 34 Line 3
 Items Allocated
 Page 4 Line 6
 Page 14 Line 9

4. PLT311 Acct 311 – LP Gas Equip
Ratio Page 34 Line 4
 Items Allocated
 Page 4 Line 8
 Page 14 Line 11

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

5.	PLT320	Acct 320 – Other Equipment
	Ratio	Page 34 Line 5
		<u>Items Allocated</u>
		Page 4 Line 9
		Page 14 Line 12
6.	PLT375	Acct 375 – Gas Dist Station Str
	Ratio	Page 34 Line 6
		<u>Items Allocated</u>
		Page 5 Line 2
		Page 15 Line 2
7.	PLT376	Acct 376 – Mains
	Ratio	Page 34 Line 7
		<u>Items Allocated</u>
		Page 5 Line 3
		Page 11 Lines 3, 16
		Page 15 Line 3
8.	PLT378	Acct 378 – Gas Meas & Reg Sta Eq
	Ratio	Page 34 Line 8
		<u>Items Allocated</u>
		Page 5 Line 5
		Page 15 Line 5
9.	PLT380	Acct 380 – Services
	Ratio	Page 34 Line 9
		<u>Items Allocated</u>
		Page 5 Line 7
		Page 11 Line 21
		Page 15 Line 7
10.	PLT381	Acct 381 – Meters
	Ratio	Page 34 Line 10
		<u>Items Allocated</u>
		Page 5 Line 8
		Page 15 Line 8

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

11.	PLT382	Acct 382 – Meter Installation
	Ratio	Page 34 Line 11
		<u>Items Allocated</u>
		Page 5 Line 9
		Page 15 Line 9
12.	PLT386	Acct 386 – Other Prop Cust Prem
	Ratio	Page 34 Line 12
		<u>Items Allocated</u>
		Page 5 Line 13
		Page 15 Line 13
13.	PLT383	Acct 383 – House Regulators
	Ratio	Page 34 Line 13
		<u>Items Allocated</u>
		Page 5 Line 10
		Page 15 Line 10
14.	PLT396	Acct 396 – Power Operated Equip
	Ratio	Page 34 Line 14
		<u>Items Allocated</u>
		Page 5 Line 23
		Page 15 Line 23
15.	PLT390	Acct 390 – Structures & Improv
	Ratio	Page 34 Line 15
		<u>Items Allocated</u>
		Page 5 Line 17
		Page 15 Line 17
16.	PLT391	Acct 391 – Office Furn & Equip
	Ratio	Page 34 Line 16
		<u>Items Allocated</u>
		Page 5 Line 18
		Page 15 Line 18
17.	PLT392	Acct 392 – Transportation Equip
	Ratio	Page 34 Line 17
		<u>Items Allocated</u>
		Page 5 Line 19
		Page 15 Line 19

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

18.	PLT393	Acct 393 – Stores Equipment
	Ratio	Page 34 Line 18
		<u>Items Allocated</u>
		Page 5 Line 20
		Page 15 Line 20
19.	PLT394	Acct 394 – Tools, Shop & Gar Eq
	Ratio	Page 34 Line 19
		<u>Items Allocated</u>
		Page 5 Line 21
		Page 15 Line 21
20.	PLT395	Acct 395 – Laboratory Equipment
	Ratio	Page 34 Line 20
		<u>Items Allocated</u>
		Page 5 Line 22
		Page 15 Line 22
21.	PLT397	Acct 397 – Communication Equip
	Ratio	Page 34 Line 21
		<u>Items Allocated</u>
		Page 5 Line 24
		Page 15 Line 24
22.	PLT398	Acct 398 – Miscellaneous Equip
	Ratio	Page 34 Line 22
		<u>Items Allocated</u>
		Page 5 Line 25
		Page 15 Line 25
23.	PLT37680	Acct 376 Mains & 380 Services
	Ratio	Page 34 Line 23
		<u>Items Allocated</u>
		Page 6 Line 5
		Page 11 Line 7

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

24.	DISTRPLT	Total Distribution Plant
	Ratio	Page 34 Line 24
		<u>Items Allocated</u>
		Page 3 Lines 21, 22, 23, 24
		Page 6 Lines 4, 7
		Page 20 Lines 25
25.	PLT3814	Acct 381-384 – Meter & Hse Regul
	Ratio	Page 34 Line 25
		<u>Items Allocated</u>
		Page 11 Lines 10, 22
26.	EXP8719	Acct 871-879 – Dist Oper Exp
	Ratio	Page 34 Line 26
		<u>Items Allocated</u>
		Page 11 Line 12
27.	REVCLAIM	Rev Claimed ROR Less Gas Costs
	Ratio	Page 34 Line 27
		<u>Items Allocated</u>
		Page 12 Lines 4-11
		Page 13 Lines 7, 8, 16, 17
		Page 14 Line 1
28.	GENPLT	Total General Plant
	Ratio	Page 34 Line 28
		<u>Items Allocated</u>
		Page 13 Line 14
29.	CWCEXP	Total Working Cash Expense
	Ratio	Page 34 Line 29
		<u>Items Allocated</u>
		Page 6 Line 11
30.	PLT304	Acct 304 – Land & Land Rights
	Ratio	Page 34 Line 30
		<u>Items Allocated</u>
		Page 4 Line 5
		Page 14 Line 8

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

31.	PLT360	Acct 360 – Land & Land Rights
	Ratio	Page 34 Line 31
		<u>Items Allocated</u>
		Page 4 Line 11
		Page 14 Line 14
32.	PLT374	Acct 374 – Land & Land Rights
	Ratio	Page 34 Line 32
		<u>Items Allocated</u>
		Page 5 Line 1
		Page 15 Line 1
33.	EXP8710	Acct 871-880 – Distr Oper Exp
	Ratio	Page 34 Line 33
		<u>Items Allocated</u>
		Page 11 Line 13
34.	LNGPLT	Total LNG Plant
	Ratio	Page 34 Line 34
		<u>Items Allocated</u>
		Page 20 Line 26
35.	PLT399	Acct 399 – Other Tangible Property
	Ratio	Page 34 Line 35
		<u>Items Allocated</u>
		Page 5 Line 26

ALLOCATORS, Page 27

Internally Developed Allocators:

1.	EXP813	Acct 813 – Other Gas Supply Exp
	Ratio	Page 35 Line 1
		<u>Items Allocated</u>
		Page 18 Line 1
2.	EXP846	Acct 846 – Other Expenses
	Ratio	Page 35 Line 2
		<u>Items Allocated</u>
		Page 18 Line 4

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

3.	EXP8472	Acct 847.2 – Maint Structures & Improv
	Ratio	Page 35 Line 3
		<u>Items Allocated</u>
		Page 18 Line 6
4.	EXP8473	Acct 847.3 – Maint LNG Process Term Eq
	Ratio	Page 35 Line 4
		<u>Items Allocated</u>
		Page 18 Line 7
5.	EXP8475	Acct 847.5 – Maint Meas/Reg Equip
	Ratio	Page 35 Line 5
		<u>Items Allocated</u>
		Page 18 Line 8
6.	EXP8478	Acct 847.8 – Maint Vaporizing Eq
	Ratio	Page 35 Line 6
		<u>Items Allocated</u>
		Page 18 Line 9
7.	EXP871	Acct 871 – System Control & Disp
	Ratio	Page 35 Line 7
		<u>Items Allocated</u>
		Page 19 Line 5
8.	EXP873	Acct 873 – Comp Sta Fuel & Pow
	Ratio	Page 35 Line 8
		<u>Items Allocated</u>
		Page 19 Line 6
9.	EXP874	Acct 874 – Mains & Service Exp
	Ratio	Page 35 Line 9
		<u>Items Allocated</u>
		Page 19 Line 7
10.	EXP875	Acct 875 – Gas System T&D Training
	Ratio	Page 35 Line 10
		<u>Items Allocated</u>
		Page 19 Line 8

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

11.	EXP878	Acct 878 – Meter & House Reg Exp
	Ratio	Page 35 Line 11
		<u>Items Allocated</u>
		Page 19 Line 10
12.	EXP879	Acct 879 – Customer Install Exp
	Ratio	Page 35 Line 12
		<u>Items Allocated</u>
		Page 19 Line 11
13.	EXP880	Acct 880 – Other Expense
	Ratio	Page 35 Line 13
		<u>Items Allocated</u>
		Page 19 Line 12
14.	EXP887	Acct 887 – Maintenance of Mains
	Ratio	Page 35 Line 14
		<u>Items Allocated</u>
		Page 19 Line 15
15.	EXP889	Acct 889 – Mt of M & R Sta Eq
	Ratio	Page 35 Line 15
		<u>Items Allocated</u>
		Page 19 Line 17
16.	EXP890	Acct 890 – Mt of Reg Eq (Indust)
	Ratio	Page 35 Line 16
		<u>Items Allocated</u>
		Page 19 Line 18
17.	EXP891	Acct 891 – Mt of Reg Eq (City Gate)
	Ratio	Page 35 Line 17
		<u>Items Allocated</u>
		Page 19 Line 19
18.	EXP892	Acct 892 – Maintenance of Serv
	Ratio	Page 35 Line 18
		<u>Items Allocated</u>
		Page 19 Line 20

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

19.	EXP893	Acct 893 – Maint Met & House Reg
	Ratio	Page 35 Line 19
		<u>Items Allocated</u>
		Page 19 Line 21
20.	EXP902	Acct 902 – Meter Reading Exp
	Ratio	Page 35 Line 20
		<u>Items Allocated</u>
		Page 19 Line 26
21.	EXP903	Acct 903 – Cust Records & Coll
	Ratio	Page 35 Line 21
		<u>Items Allocated</u>
		Page 19 Line 27
22.	EXP908	Acct 908 – Cust Assistance Exp
	Ratio	Page 35 Line 22
		<u>Items Allocated</u>
		Page 20 Line 2
23.	EXP904	Acct 904 – Uncollectible Accts
	Ratio	Page 35 Line 23
		<u>Items Allocated</u>
		None
24.	EXP904B	Acct 904 – Uncoll Accts Exp Base
	Ratio	Page 35 Line 24
		<u>Items Allocated</u>
		Page 12 Line 12
25.	EXP920	Acct 920 – Admin & Gen Salary
	Ratio	Page 35 Line 25
		<u>Items Allocated</u>
		Page 20 Line 11
26.	EXP923	Acct 923 – Outside Serv Employed
	Ratio	Page 35 Line 26
		<u>Items Allocated</u>
		Page 20 Line 13

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

27.	EXP930	Acct 930 – Miscs Gen Exp
	Ratio	Page 35 Line 27
		<u>Items Allocated</u>
		Page 20 Line 19
28.	EXP932	Acct 932 – Maint of General Plant
	Ratio	Page 35 Line 28
		<u>Items Allocated</u>
		Page 20 Line 22
29.	EXP863	Acct 863 – Maintenance of Mains
	Ratio	Page 35 Line 29
		<u>Items Allocated</u>
		Page 19 Line 3
30.	LABSO	Storage Labor Accts 846-847
	Ratio	Page 35 Line 30
		<u>Items Allocated</u>
		Page 18 Lines 3, 5
31.	LABDO	Dist Labor Oper Acct 861 & 871-880
	Ratio	Page 35 Line 31
		<u>Items Allocated</u>
		Page 19 Lines 1, 2, 4
32.	LABDM	Dist Labor Maint Acct 886-894
	Ratio	Page 35 Line 32
		<u>Items Allocated</u>
		Page 19 Line 14
33.	LABCA	Cust Accts Labor Acct 902-903 & 905
	Ratio	Page 35 Line 33
		<u>Items Allocated</u>
		Page 19 Line 25
34.	LABSA	Sales Labor Acct 912-916
	Ratio	Page 35 Line 34
		<u>Items Allocated</u>
		Page 20 Line 6

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

35.	LABSI	Cust Serv & Info Labor 908-910
	Ratio	Page 35 Line 35
		<u>Items Allocated</u>
		Page 20 Line 1
36.	TLABSO	Total Storage Labor
	Ratio	Page 35 Line 36
		<u>Items Allocated</u>
		Page 10 Line 1, 4, 7
37.	TLABDO	Total Distr Oper Labor
	Ratio	Page 35 Line 37
		<u>Items Allocated</u>
		Page 11 Lines 1, 2, 4
38.	TLABDM	Total Distr Maint Labor
	Ratio	Page 35 Line 38
		<u>Items Allocated</u>
		Page 11 Line 15
39.	TLABSA	Total Sales Labor
	Ratio	Page 35 Line 39
		<u>Items Allocated</u>
		Page 12 Line 21

ALLOCATORS, Page 28

Internally Developed Allocators:

1.	TLABCA	Total Cust Accts Labor
	Ratio	Page 36 Line 1
		<u>Items Allocated</u>
		Page 12 Line 1
2.	TLABSE	Customer Service & Info Labor
	Ratio	Page 36 Line 2
		<u>Items Allocated</u>
		Page 12 Line 16

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

3.	EXP888	Acct. 888 – Maint Compressor Sta Eq
	Ratio	Page 36 Line 3
		<u>Items Allocated</u>
		Page 19 Line 16
4.	EXP894	Acct. 894 – Maint of Other Equip
	Ratio	Page 36 Line 4
		<u>Items Allocated</u>
		Page 19 Line 22
5.	EXP921	Acct. 921 – Office Supplies & Exp
	Ratio	Page 36 Line 5
		<u>Items Allocated</u>
		Page 20 Line 12
6.	EXP926	Acct. 926 – Employ Pension & Benf
	Ratio	Page 36 Line 6
		<u>Items Allocated</u>
		Page 20 Line 16
7.	PLT3804	Acct. 380-384 – Serv, Metrs & Regul
	Ratio	Page 36 Line 7
		<u>Items Allocated</u>
		Page 11 Line 11
8.	EXP925	Acct. 925 – Injuries and Damages
	Ratio	Page 36 Line 8
		<u>Items Allocated</u>
		Page 7 Line 4
		Page 20 Line 15
9.	PLT302	Acct. 302 – Gas Franchises & Con
	Ratio	Page 36 Line 9
		<u>Items Allocated</u>
		Page 4 Line 1
		Page 14 Line 4
10.	PLT303	Acct 303 – Misc Intangible Plt
	Ratio	Page 36 Line 10
		<u>Items Allocated</u>
		Page 4 Line 2

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

Page 14 Line 5

- | | | |
|-----|----------|-------------------------------------|
| 11. | PLT303SL | Acct 303 – Misc Intangible Plt - SL |
| | Ratio | Page 36 Line 11 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 3 |
| | | Page 14 Line 6 |
| | | |
| 12. | PLT307 | Acct 307 – Other Power Equip |
| | Ratio | Page 36 Line 12 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 7 |
| | | Page 14 Line 10 |
| | | |
| 13. | PLT361 | Acct 361 – Structures & Improv |
| | Ratio | Page 36 Line 13 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 12 |
| | | Page 14 Line 15 |
| | | |
| 14. | PLT362 | Acct 362 – Gas Holders & LNG Eq |
| | Ratio | Page 36 Line 14 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 13 |
| | | Page 14 Line 16 |
| | | |
| 15. | PLT363 | Acct 363 – Purification Equip |
| | Ratio | Page 36 Line 15 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 14 |
| | | Page 14 Line 17 |
| | | |
| 16. | PLT377 | Acct 377 – Dist Comp Station Eq |
| | Ratio | Page 36 Line 16 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 4 |
| | | Page 11 Line 6, 17 |
| | | Page 15 Line 4 |

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

17.	PLT379	Acct 379 – Dist Meas & Reg Gs Eq
	Ratio	Page 36 Line 17
		<u>Items Allocated</u>
		Page 5 Line 6
		Page 15 Line 6
18.	PLT384	Acct 384 – House Regul Installs
	Ratio	Page 36 Line 18
		<u>Items Allocated</u>
		Page 5 Line 11
		Page 15 Line 11
19.	PLT385	Acct 385 – Ind Meas & Reg Sta Eq
	Ratio	Page 36 Line 19
		<u>Items Allocated</u>
		Page 5 Line 12
		Page 11 Lines 9,19
		Page 15 Line 12
20.	PLT387	Acct 387 – Dist Other Equip
	Ratio	Page 36 Line 20
		<u>Items Allocated</u>
		Page 5 Line 14
		Page 11 Line 23
		Page 15 Line 14
21.	PLT389	Acct 389 – Land & Land Rights
	Ratio	Page 36 Line 21
		<u>Items Allocated</u>
		Page 5 Line 16
		Page 15 Line 16
22.	PLT3789	Acct 378 & 379 – Gas M & R Stat Eq
	Ratio	Page 36 Line 22
		<u>Items Allocated</u>
		Page 11 Lines 8, 18, 20

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

23.	EXP9023	Customer Accounts Exp 902-903
	Ratio	Page 36 Line 23
		<u>Items Allocated</u>
		Page 12 Line 14
24.	EXP876	Acct 876 – Oper Stat Exp – Indust
	Ratio	Page 36 Line 25
		<u>Items Allocated</u>
		Page 19 Line 9
25.	EXP905	Acct 905 – Misc Cust Accts Exp
	Ratio	Page 36 Line 26
		<u>Items Allocated</u>
		Page 19 Line 28
26.	EXP910	Acct 910 – Cust Service Misc Exp
	Ratio	Page 36 Line 27
		<u>Items Allocated</u>
		Page 20 Line 4
27.	EXP912	Acct 912 – Demo & Selling Exp
	Ratio	Page 36 Line 28
		<u>Items Allocated</u>
		Page 20 Line 7
28.	EXP916	Acct 916 – Misc Sales Exp
	Ratio	Page 36 Line 29
		<u>Items Allocated</u>
		Page 20 Line 9
29.	EXP924	Acct 924 – Property Insurance
	Ratio	Page 36 Line 30
		<u>Items Allocated</u>
		Page 20 Line 14
30.	EXP928	Acct 928 – Regulatory Comm Exp
	Ratio	Page 36 Line 31
		<u>Items Allocated</u>
		Page 20 Line 17

National Grid – Rhode Island
Description of Gas Allocation Factors
Items Allocated
All Allocators

31.	EXP929	Acct 929 – Duplicate Chrg - Credit
	Ratio	Page 36 Line 32
		<u>Items Allocated</u>
		Page 20 Line 18
32.	EXP931	Acct 931 - Rents
	Ratio	Page 36 Line 33
		<u>Items Allocated</u>
		Page 20 Line 20
33.	EXP909	Acct 909 – Info & Inst Adv Exp
	Ratio	Page 36 Line 36
		<u>Items Allocated</u>
		Page 20 Line 3
34.	EXP913	Acct 913 – Advertising Exp
	Ratio	Page 36 Line 37
		<u>Items Allocated</u>
		Page 20 Line 8

Compliance Attachment 16

Narragansett Gas Revenue Allocation, Firm and Non-Firm Distribution Rate Design

Revenue-per-Customer Targets by Rate Class for Rate Years 1, 2, 3

Allocation of results of Rate Year 1 Allocated Cost of Service Study

Years 2 and 3 Base Rate Increases

Gas-related Grid Mod revenue requirements for Rate Years 1, 2, 3

The Narragansett Electric Company
Summary of Current and Proposed Gas Rates

	Reference	Low Income Residential Non Heating		Residential Heating	Low Income Residential Heating		Medium C&I		Large Low Load Factor C&I	Large High Load Factor C&I	XLarge Low Load Factor C&I	XLarge High Load Factor C&I	Gas Lights (k)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
<u>Rates Effective November 1, 2017</u>													
(1)	Customer Charge Peak Docket No. 4323	\$13.00	\$11.70	\$13.00	\$11.70	\$22.00	\$70.00	\$175.00	\$175.00	\$425.00	\$425.00	\$9.52	
(2)	Headblock Docket No. 4323	\$0.4386	\$0.3947	\$0.4672 \$0.3010	\$0.4205 \$0.2709	\$0.5431 \$0.2242	\$0.1865	\$0.1727	\$0.1007	\$0.0328	\$0.0256		
(3)	Tailblock Docket No. 4323												
(4)	Off Peak Docket No. 4323	\$0.4386	\$0.3947	\$0.4672 \$0.3010	\$0.4205 \$0.2709	\$0.5431 \$0.2242	\$0.1865	\$0.1727	\$0.1007	\$0.0328	\$0.0256		
(5)	Headblock Docket No. 4323												
(6)	Tailblock						\$1.30	\$1.30	\$1.80	\$1.30	\$1.80		
(7)	Demand Docket No. 4323												
<u>Proposed Rates Year 1 September 1, 2018</u>													
(8)	Customer Charge Peak Page 5, Col (d)	\$14.00	\$14.00	\$14.00	\$14.00	\$25.00	\$85.00	\$200.00	\$200.00	\$500.00	\$500.00	\$9.52	
(9)	Volumetric Page 5, Col (h)	\$0.5456	\$0.5456	\$0.5534	\$0.5534	\$0.4852	\$0.2484	\$0.2429	\$0.1617	\$0.0421	\$0.0369		
(10)													
(11)	Off Peak Page 5, Col (h)	\$0.5456	\$0.5456	\$0.4960	\$0.4960	\$0.4284	\$0.2484	\$0.2429	\$0.1617	\$0.0421	\$0.0369		
(12)	Volumetric						\$1.50	\$1.50	\$2.05	\$1.50	\$2.05		
(13)	Demand Page 5, Col (i)												
<u>Proposed Rates Year 2 September 1, 2019</u>													
(14)	Customer Charge Peak Page 8, Col (n)	\$14.00	\$14.00	\$14.00	\$14.00	\$25.00	\$85.00	\$200.00	\$200.00	\$500.00	\$500.00	\$9.52	
(15)	Volumetric Page 8, Col (p)	\$0.5922	\$0.5922	\$0.5803	\$0.5803	\$0.5109	\$0.2647	\$0.2574	\$0.1719	\$0.0479	\$0.0413		
(16)													
(17)	Off Peak Page 8, Col (p)	\$0.5922	\$0.5922	\$0.5201	\$0.5201	\$0.4510	\$0.2647	\$0.2574	\$0.1719	\$0.0479	\$0.0413		
(18)	Volumetric						\$1.50	\$1.50	\$2.05	\$1.50	\$2.05		
(19)	Demand Page 8, Col (q)												
<u>Proposed Rates Year 3 September 1, 2020</u>													
(20)	Customer Charge Peak Page 9, Col (n)	\$14.00	\$14.00	\$14.00	\$14.00	\$25.00	\$85.00	\$200.00	\$200.00	\$500.00	\$500.00	\$9.52	
(21)	Volumetric Page 9, Col (p)	\$0.6162	\$0.6162	\$0.5943	\$0.5943	\$0.5241	\$0.2731	\$0.2649	\$0.1771	\$0.0509	\$0.0435		
(22)													
(23)	Off Peak Page 9, Col (p)	\$0.6162	\$0.6162	\$0.5327	\$0.5327	\$0.4627	\$0.2731	\$0.2649	\$0.1771	\$0.0509	\$0.0435		
(24)	Volumetric						\$1.50	\$1.50	\$2.05	\$1.50	\$2.05		
(25)	Demand Page 9, Col (q)												

The Narragansett Electric Company
Summary of Current and Proposed Non-Firm Gas Rates

	<u>Reference</u>	<u>Rates Effective November 1, 2017</u>				
		Medium C&I Non Firm ¹	Large Low Load Factor C&I Non-Firm ¹	Large High Load Factor C&I Non-Firm ¹	Extra Large Low Load Factor C&I Non-Firm	Extra Large High Load Factor C&I Non-Firm
(1) Customer Charge Non Firm Sales	Docket No. 4323	\$185.00	\$405.00	\$405.00	\$625.00	\$625.00
(2) Customer Charge Non Firm Transportation	Docket No. 4323	\$275.00	\$485.00	\$485.00	\$715.00	\$715.00
(3) Volumetric	Docket No. 4323	\$0.2206	\$0.2147	\$0.1436	\$0.0912	\$0.0733
<u>Proposed Rates Year 1 September 1, 2018</u>						
(4) Customer Charge	Page 6	\$185.00	\$405.00	\$405.00	\$625.00	\$625.00
(5) Volumetric	Page 6	\$0.2236	\$0.2177	\$0.1456	\$0.0919	\$0.0738
<u>Proposed Rates Year 2 September 1, 2019</u>						
(6) Customer Charge	No change	\$185.00	\$405.00	\$405.00	\$625.00	\$625.00
(7) Volumetric	No change	\$0.2236	\$0.2177	\$0.1456	\$0.0919	\$0.0738
<u>Proposed Rates Year 3 September 1, 2020</u>						
(8) Customer Charge	No change	\$185.00	\$405.00	\$405.00	\$625.00	\$625.00
(9) Volumetric	No change	\$0.2236	\$0.2177	\$0.1456	\$0.0919	\$0.0738

¹ Proposed Volumetric rates effective September 1, 2018 were based on current effective rates increased by 50% of proposed average increase.

The Narragansett Electric Company
Distribution Revenue Allocation Year 1

Rate Class	Present Revenue (a)	Proposed Distribution Revenue @ Equalized ROR (b)	Proposed Distribution Revenue Increase (c) = (b) - (a)	Proposed Total Distribution Revenue % Increase (d) = (c) / (a)	% of Avg Increase (e)	Proposed Adjusted Distribution Revenue % Increase (f) = (d) x (e)	Proposed Distribution Revenue Increase (g) = (a) x (f)	Proposed Distribution Revenue (h) = (a) + (g)	Distribution Revenue Allocator (i) = (h) / Ln 10 (h)	Increase due to Grid Mod (j) = (i) x Ln 1 (j)	Year 1 Proposed Distribution Revenue (k) = (h) + (j)
(1)											
(2) Residential Non-Heat	\$4,754,494	\$6,821,954	\$2,067,460		140.0%	3.87%	\$183,952	\$4,938,446	2.30%	\$0	\$4,938,446
(3) Residential Heat	\$138,374,964	\$142,747,394	\$4,372,430		100.0%	2.76%	\$3,824,098	\$142,199,062	66.10%	\$0	\$142,199,062
(4) Small Commercial	\$16,893,996	\$18,938,473	\$2,044,477		130.0%	3.59%	\$606,942	\$17,500,938	8.14%	\$0	\$17,500,938
(5) Medium Commercial	\$24,617,034	\$23,783,684	(\$833,350)		100.0%	2.76%	\$680,311	\$25,297,344	11.76%	\$0	\$25,297,344
(6) Large LLF C&I	\$10,586,080	\$9,610,395	(\$975,685)		65.1%	1.80%	\$190,391	\$10,776,471	5.01%	\$0	\$10,776,471
(7) Large HLF C&I	\$3,626,809	\$3,852,153	\$225,344		130.0%	3.59%	\$130,299	\$3,757,107	1.75%	\$0	\$3,757,107
(8) Extra Large HLF C&I	\$1,977,222	\$1,741,924	(\$235,298)		65.1%	1.80%	\$35,560	\$2,012,782	0.94%	\$0	\$2,012,782
(9) Total Firm Service	\$8,455,593	\$7,613,683	(\$841,910)		65.1%	1.80%	\$152,074	\$8,607,667	4.00%	\$0	\$8,607,667
(10) Non-Firm Service	\$209,286,191	\$215,109,660	\$5,823,469		100.0%	2.76%	\$5,803,626	\$215,089,817	100.00%	\$0	\$215,089,817
(11) Total RI Delivery Service	\$1,436,005				50%	1.38%	\$19,843	\$1,455,848			\$1,455,848
(12)	\$210,722,196		\$5,823,469	2.76%			\$5,823,469	\$216,545,665			\$216,545,665

Col (a) Compliance Attachment 14, Schedule 2, Pg 3, Ln 5
Col (b) Compliance Attachment 14, Schedule 2, Pg 3, Ln 10
Col (e) Mr. Oliver's Testimony Schedule BRO-3
Col (j) Ln (1) Page 7, Line 3

The Narragansett Electric Company
Rate Design Year 1

Rate	CURRENT RATES	Annual Customers	Existing Customer Charge	Weather Normalized Sales				Annual		First Block % usage	First Block Therms	Tail Block Therms	MADQ Demand Therms	Dist Chrg Head Per Therms	Dist Chrg Tail Per Therms	Demand Per Therms	Existing Base Revenues	RDM & ISR Adjust & Norm.ERC	Present Sales Revenues	Initial Target Rev Req for Class
				Sales (therms)	Transp (therms)	Total Therms	Blocking Therms	Proposed Blocking Therms												
									(b)												(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
(1)	80 Gas Lights	2,326	\$9.52	3,673,573	0	3,673,573	NA	100.00%	3,673,573	0				\$0.4386			\$22,148		\$22,148	
(2)	10 Res. Non-Heat	201,541	\$13.00	101,774	0	101,774	NA	100.00%	101,774	0				\$0.3947			\$4,231,262	\$420,115	\$4,651,378	
(3)	11 Res. Low Income Non-Heat	2,492	\$11.70	3,775,348	0	3,775,348			3,775,348	0							\$69,327	\$11,639	\$80,966	
(4)	Total Non Heat	204,033															\$4,322,737	\$431,754	\$4,754,491	\$4,938,446
(5)	12 Res. Heat Peak	1,261,573	\$13.00	144,054,319	0	144,054,319	125	74.85%	107,825,814	36,228,505				\$0.4672	\$0.3010		\$77,681,449	\$16,474,269	\$94,155,718	
(6)	12 Res. Heat Off-Peak	1,258,710	\$13.00	33,442,491	0	33,442,491	30	78.60%	26,285,200	7,157,291				\$0.4672	\$0.3010		\$30,798,020	\$3,824,534	\$34,622,554	
(7)	13 Res. Low Income Heat Peak	103,030	\$11.70	11,536,022	0	11,536,022	125	79.11%	9,125,974	2,410,048				\$0.4205	\$0.2709		\$5,695,805	\$1,319,277	\$7,015,082	
(8)	13 Res. Low Inc Heat Off-Peak	101,871	\$11.70	2,725,461	0	2,725,461	30	83.32%	2,270,725	454,736				\$0.4205	\$0.2709		\$2,269,919	\$311,688	\$2,581,606	
(9)	Total Heating	2,725,184		191,758,293	0	191,758,293			145,507,713	46,250,580							\$116,445,193	\$21,929,767	\$138,374,960	\$142,199,062
(10)	21 C&I Small Peak	111,874	\$22.00	19,048,352	0	19,048,352	135	46.60%	8,877,404	10,170,948				\$0.5431	\$0.2242		\$9,562,873	\$2,167,482	\$11,730,354	
(11)	21 C&I Small Off-Peak	111,049	\$22.00	3,838,817	0	3,838,817	20	32.91%	1,263,285	2,575,531				\$0.5431	\$0.2242		\$3,706,602	\$436,813	\$4,143,415	
(12)	21 C&I Small FT-2 Peak	4,163	\$22.00	1,392,814	1,392,814	1,392,814	135	46.86%	652,721	740,093				\$0.5431	\$0.2242		\$612,007	\$158,486	\$770,494	
(13)	21 C&I Small FT-2 Off-Peak	4,231	\$22.00	351,777	351,777	351,777	20	33.66%	118,400	233,376				\$0.5431	\$0.2242		\$209,708	\$40,028	\$249,736	
(14)	Total C&I Small	231,317		22,887,169	1,744,590	24,631,759			10,911,811	13,719,949							\$14,091,191	\$2,802,809	\$16,893,999	\$17,500,938
(15)	22 C&I Medium Sales	40,181	\$70.00	31,579,424	0	31,579,424	NA	100.00%	31,579,424	0	2,412,345	\$0.1865		\$1.30	\$11,838,281	\$2,579,878	\$14,418,160			
(16)	22 C&I Medium FT-1	3,928	\$70.00	5,321,965	5,321,965	5,321,965	NA	100.00%	5,321,965	0	398,547	\$0.1865		\$1.30	\$1,785,617	\$2,220,395	\$4,016,014			
(17)	22 C&I Medium FT-2	18,305	\$70.00	18,345,461	18,345,461	18,345,461	NA	100.00%	18,345,461	0	1,366,900	\$0.1865		\$1.30	\$6,479,749	\$1,498,731	\$7,978,480			
(18)	Total C&I Medium	62,414		31,579,424	23,667,426	55,246,850			55,246,850	0	4,177,792						\$20,103,647	\$4,513,387	\$24,617,034	\$25,297,344
(19)	33 C&I Large LLF Sales	1,404	\$175.00	5,970,565	0	5,970,565	NA	100.00%	5,970,565	0	537,935	\$0.1727		\$1.30	\$1,976,132	\$506,158	\$2,482,290			
(20)	33 C&I Large LLF FT-1	1,461	\$175.00	8,160,548	8,160,548	8,160,548	NA	100.00%	8,160,548	0	652,793	\$0.1727		\$1.30	\$2,513,632	\$691,815	\$3,205,447			
(21)	33 C&I Large LLF FT-2	2,608	\$175.00	12,236,040	12,236,040	12,236,040	NA	100.00%	12,236,040	0	993,434	\$0.1727		\$1.30	\$3,861,029	\$1,037,316	\$4,898,345			
(22)	Total C&I Large LLF	5,473		5,970,565	20,396,587	26,367,153			26,367,153	0	2,184,163						\$8,350,794	\$2,235,289	\$10,586,082	\$10,776,471
(23)	23 C&I Large HLF Sales	670	\$175.00	2,712,395	0	2,712,395	NA	100.00%	2,712,395	0	61,187	\$0.1007		\$1.80	\$500,525	\$180,202	\$680,726			
(24)	23 C&I Large HLF FT-1	1,031	\$175.00	5,161,579	5,161,579	5,161,579	NA	100.00%	5,161,579	0	258,686	\$0.1007		\$1.80	\$1,165,831	\$342,917	\$1,508,747			
(25)	23 C&I Large HLF FT-2	735	\$175.00	5,228,802	5,228,802	5,228,802	NA	100.00%	5,228,802	0	241,549	\$0.1007		\$1.80	\$1,089,953	\$347,383	\$1,437,335			
(26)	Total C&I Large HLF	2,436		2,712,395	10,390,381	13,102,776			13,102,776	0	561,421						\$2,756,308	\$870,501	\$3,626,809	\$3,757,107
(27)	34 C&I XLarge LLF Sales	48	\$425.00	428,805	0	428,805	NA	100.00%	428,805	0	43,562	\$0.0328		\$1.30	\$91,095	\$9,893	\$100,988			
(28)	34 C&I XLarge LLF FT-1	324	\$425.00	11,221,498	11,221,498	11,221,498	NA	100.00%	11,221,498	0	779,109	\$0.0328		\$1.30	\$1,518,606	\$258,902	\$1,777,508			
(29)	34 C&I XLarge LLF FT-2	36	\$425.00	581,031	581,031	581,031	NA	100.00%	581,031	0	39,201	\$0.0328		\$1.30	\$85,319	\$13,406	\$98,724			
(30)	Tot C&I XLarge LLF	408		428,805	11,802,529	12,231,334			12,231,334	0	861,871						\$1,695,020	\$282,201	\$1,977,221	\$2,012,782
(31)	24 C&I XLarge HLF Sales	36	\$425.00	761,197	0	761,197	NA	100.00%	761,197	0	67,357	\$0.0256		\$1.80	\$156,030	\$15,163	\$171,193			
(32)	24 C&I XLarge HLF FT-1	888	\$425.00	63,406,498	63,406,498	63,406,498	NA	100.00%	63,406,498	0	2,339,952	\$0.0256		\$1.80	\$6,212,521	\$1,263,052	\$7,475,572			
(33)	24 C&I XLarge HLF FT-2	192	\$425.00	5,443,394	5,443,394	5,443,394	NA	100.00%	5,443,394	0	266,355	\$0.0256		\$1.80	\$700,390	\$108,432	\$808,822			
(34)	Tot C&I XLarge HLF	1,116		761,197	68,849,892	69,611,089			69,611,089	0	2,673,665						\$7,068,941	\$1,386,647	\$8,455,588	\$8,607,667
(35)	Total	3,232,381		259,873,195	136,851,405	396,724,601			336,754,072	59,970,529	10,458,912						\$174,833,830	\$34,452,354	\$209,286,184	\$215,089,817

The Narragansett Electric Company
Rate Design Year 1

Rate	Existing Customer	Annual Customers	Charge	Cost Study @ Equalized ROR			Existing Dist Charges			Proposed Customer			Proposed Revenue Recovery			Total Revenues @	Class Target Rev Req (n)	\$ Variance to target with & Discount (o)	Final Class Increase (p)	Target Revenue Requirement By Class (q)	Final Base Percent Increase (r)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
				Customer	ROR	Cust \$ (1)	Charges (d)	Therms (e)	Tail Per	Therms (f)	Adj (g)	First (h)	MADQ (i)	Charges (j)	First Block (k)							MADQ (l)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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Customer	Charges	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms	Therms

The Narragansett Electric Company
Non-Firm Rates

Rate Class (a)	Current Customer Charge (b)	Proposed Customer Charge (c)	Annual Customers (1) (d)	Customer Charges (e)	Total Proposed Non-firm Revenue (f)	Total Present Non-firm Revenue (1) (g)	Total Non-firm Revenue Increase (h)	Proposed Volumetric Rev (i)	Non-firm Therms (j)	Proposed Volumetric Rate (k)	Final Base Percent Increase (l)
(1) Medium C&I											
(2) Large Low Load Factor C&I											
(3) Large High Load Factor C&I											
(4) Extra Large Low Load Factor C&I	\$625	\$625	24	\$15,000	\$469,722	\$463,320	\$6,402	\$454,722	4,947,118	\$0.0919	1.38%
(5) Extra Large High Load Factor C&I	\$625	\$625	96	\$60,000	\$986,125	\$972,685	\$13,440	\$926,125	12,533,193	\$0.0738	1.38%
(6) Total			120	\$75,000	\$1,455,848	\$1,436,005	\$19,843	\$1,380,848	17,480,311		1.38%

Notes:
(1) Source file is "Non Firm Revenue Detail Apr 16-Jun 17 Rev 11-15.xlsx"

The Narragansett Electric Company
Gas Base Distribution Revenue Requirement and
Increases for Data Years 2 and 3

Section 1: Distribution Revenue Requirement and Data Year Increases

	Year 1	Year 2	Year 3
(1) Base Distribution Revenue Requirement	\$215,089,817	\$215,089,817	\$222,752,188
(2) Annual Increase in Base Distribution Revenue Requirement		\$5,726,761	\$3,362,798
(3) Incremental Grid Modernization Revenue Requirement	\$0	\$1,935,610	\$587,318
(4) Total	\$215,089,817	\$222,752,188	\$226,702,304
(5) Yearly Increase		\$7,662,371	\$3,950,116

Section 2: Allocation of Data Year Increases to Rate Classes

	Rate Year Base Rate Revenue Requirement	Allocation of Year 2 Increase	Year 2 Increase	Year 2 Base Rate Revenue Requirement	Allocation of Year 3 Increase	Year 3 Increase	Year 3 Base Rate Revenue Requirement
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
(6) Rate 10/11/80	\$4,938,440	2.3%	\$175,938	\$5,114,378	2.3%	\$90,700	\$5,205,078
(7) Rate 12/13	\$142,195,575	66.1%	\$5,065,882	\$147,261,457	66.1%	\$2,611,570	\$149,873,027
(8) Rate 21	\$17,496,229	8.1%	\$623,323	\$18,119,552	8.1%	\$321,337	\$18,440,889
(9) Rate 22	\$25,295,196	11.8%	\$901,171	\$26,196,367	11.8%	\$464,573	\$26,660,940
(10) Rate 23 Low Load	\$10,775,425	5.0%	\$383,887	\$11,159,312	5.0%	\$197,902	\$11,357,214
(11) Rate 23 High Load	\$3,756,833	1.7%	\$133,842	\$3,890,675	1.7%	\$68,998	\$3,959,673
(12) Rate 24 Low Load	\$2,011,745	0.9%	\$71,671	\$2,083,416	0.9%	\$36,948	\$2,120,364
(13) Rate 24 High Load	\$8,607,663	4.0%	\$306,657	\$8,914,320	4.0%	\$158,088	\$9,072,408
(14) Total	\$215,077,105	100.0%	\$7,662,371	\$222,739,476	100.0%	\$3,950,116	\$226,689,592

- (1) Compliance Attachment 2
(2) Compliance Attachment 1
(a) Lines (6) thru (13): Page 5, Column (m)
(b) Each line in Column (a) as a percent of Column (a), Line (14)
(c) (Line (2) + Line (3)) x Column (b)
(d) Column (a) + Column (c)
(e) Each line in Column (d) as a percent of Column (d), Line (14)
(f) (Line (2) + Line (3)) x Column (e)
(g) Column (d) + Column (f)

The Narragansett Electric Company
Rate Design Year 2

Rate	Annual Customers	Weather Normalized Sales				Year 1 Distribution Rates				Year 1		Percent Increase	Initial Target Rev Per Therms	Year 2 Changes				Year 2 Revenue Recovery				Total Revenues @ Year 2 Rates (u)
		Sales (thrms)	Therms (c)	Total (d)	Therms (e)	MADO Demand Therms (f)	Customer Charge (g)	Dist Chrg Therms (h)	Base Revenues (i)	Base Revenue (j)	Revenue Increase (k)			Equal ROR (l)	Customer Charges (n)	Seasonal Adj (o)	Dist Chrg Therms (p)	Demand Per Therms (q)	Customer Charges (r)	Dist Chrg (s)	MADO (t)	
(1) 80 Gas Lights	2,326	0	0	0	0	\$9.52	\$0.5456	\$0.5456	\$22,148	\$789	3.56%	\$22,937	\$22,148	\$22,148	\$22,148	\$0.5922	\$22,148	\$2175,490	\$22,148	\$22,148	\$22,148	
(2) 10 Res. Non-Heat	201,541	3,673,573	0	3,673,573	0	\$14.00	\$0.5456	\$0.5456	\$4,825,876	\$171,928	3.56%	\$4,997,803	\$4,997,064	\$4,997,064	\$4,997,064	\$0.5922	\$4,997,064	\$60,271	\$4,997,064	\$4,997,064	\$4,997,064	
(3) 11 Res Low Income Non-Heat	2,492	101,774	0	101,774	0	\$14.00	\$0.5456	\$0.5456	\$90,416	\$93,637	3.56%	\$93,637	\$93,637	\$93,637	\$93,637	\$0.5922	\$93,637	\$34,888	\$93,637	\$93,637	\$93,637	
(4) Total Non Heat	204,033	3,775,348	0	3,775,348	0	\$14.00	\$0.5456	\$0.5456	\$4,938,440	\$5,114,378	3.56%	\$5,114,378	\$5,114,378	\$5,114,378	\$5,114,378	\$0.5922	\$5,114,378	\$2,235,761	\$5,114,378	\$5,114,378	\$5,114,378	
(5) 12 Res. Heat Peak	1,261,573	144,054,319	0	144,054,319	0	\$14.00	\$0.5534	\$0.5534	\$97,381,682	\$100,851,017	3.56%	\$100,851,017	\$100,851,017	\$100,851,017	\$100,851,017	\$0.5803	\$100,851,017	\$83,600,662	\$100,851,017	\$100,851,017	\$100,851,017	
(6) 12 Res. Heat Off-Peak	1,258,710	33,442,491	0	33,442,491	0	\$14.00	\$0.4960	\$0.4960	\$34,209,416	\$35,428,166	3.56%	\$35,428,166	\$35,428,166	\$35,428,166	\$35,428,166	\$0.5201	\$35,428,166	\$17,394,682	\$35,428,166	\$35,428,166	\$35,428,166	
(7) Total Heating	2,520,283	177,496,810	0	177,496,810	0	\$14.00			\$14.00					\$14.00			\$35,283,962	\$17,095,344	\$35,283,962	\$35,283,962		
(8) 13 Res Low Income Heat Peak	103,030	11,536,022	0	11,536,022	0	\$14.00	\$0.5534	\$0.5534	\$7,826,455	\$8,105,281	3.56%	\$8,105,281	\$8,105,281	\$8,105,281	\$8,105,281	\$0.5803	\$8,105,281	\$6,694,829	\$8,105,281	\$8,105,281	\$8,105,281	
(9) 13 Res Low Income Heat Off-Peak	101,871	2,725,461	0	2,725,461	0	\$14.00	\$0.4960	\$0.4960	\$2,778,023	\$2,876,993	3.56%	\$2,876,993	\$2,876,993	\$2,876,993	\$2,876,993	\$0.5201	\$2,876,993	\$1,412,614	\$2,876,993	\$2,876,993	\$2,876,993	
(10) Total Heating Low Income	204,901	14,261,483	0	14,261,483	0	\$14.00	\$0.0000	\$0.0000	\$14.00					\$14.00			\$2,868,614	\$8,112,443	\$2,868,614	\$2,868,614		
(11) Total Heating	2,725,184	191,758,293	0	191,758,293	0	\$14.00	\$0.5425	\$0.5425	\$142,195,575	\$147,261,457	3.56%	\$147,261,457	\$147,261,457	\$147,261,457	\$147,261,457	\$0.5689	\$147,261,457	\$109,107,786	\$147,261,457	\$147,261,457	\$147,261,457	
(12) 21 C&I Small Peak	111,874	19,048,352	0	19,048,352	0	\$25.00	\$0.4852	\$0.4852	\$12,039,110	\$12,468,017	3.56%	\$12,468,017	\$12,468,017	\$12,468,017	\$12,468,017	\$0.5109	\$12,468,017	\$9,731,263	\$12,468,017	\$12,468,017	\$12,468,017	
(13) 21 C&I Small Off-Peak	111,049	3,838,817	0	3,838,817	0	\$25.00	\$0.4284	\$0.4284	\$4,420,774	\$4,578,269	3.56%	\$4,578,269	\$4,578,269	\$4,578,269	\$4,578,269	\$0.4510	\$4,578,269	\$1,731,386	\$4,578,269	\$4,578,269	\$4,578,269	
(14) 21 C&I Small FT-2 Peak	4,163	1,392,814	0	1,392,814	0	\$25.00	\$0.4852	\$0.4852	\$79,868	\$80,762	3.56%	\$80,762	\$80,762	\$80,762	\$80,762	\$0.5109	\$80,762	\$104,075	\$80,762	\$80,762	\$80,762	
(15) 21 C&I Small FT-2 Off-Peak	4,231	351,777	0	351,777	0	\$25.00	\$0.4284	\$0.4284	\$256,476	\$265,613	3.56%	\$265,613	\$265,613	\$265,613	\$265,613	\$0.4510	\$265,613	\$158,659	\$265,613	\$265,613	\$265,613	
(16) Total C&I Small	231,317	22,887,169	0	24,631,759	0	\$25.00	\$0.4757	\$0.4757	\$17,496,229	\$18,119,552	3.56%	\$18,119,552	\$18,119,552	\$18,119,552	\$18,119,552	\$0.5008	\$18,119,552	\$12,332,857	\$18,119,552	\$18,119,552	\$18,119,552	
(17) 22 C&I Medium Sales	40,181	31,579,424	0	31,579,424	0	\$85.00	\$0.2484	\$0.2484	\$14,878,232	\$15,408,286	3.56%	\$15,408,286	\$15,408,286	\$15,408,286	\$15,408,286	\$0.2647	\$15,408,286	\$8,359,073	\$15,408,286	\$15,408,286	\$15,408,286	
(18) 22 C&I Medium FT-1	3,928	5,321,965	0	5,321,965	0	\$85.00	\$0.2484	\$0.2484	\$2,253,676	\$2,333,966	3.56%	\$2,333,966	\$2,333,966	\$2,333,966	\$2,333,966	\$0.2647	\$2,333,966	\$1,408,724	\$2,333,966	\$2,333,966	\$2,333,966	
(19) 22 C&I Medium FT-2	18,305	18,345,461	0	18,345,461	0	\$85.00	\$0.2484	\$0.2484	\$8,163,288	\$8,454,115	3.56%	\$8,454,115	\$8,454,115	\$8,454,115	\$8,454,115	\$0.2647	\$8,454,115	\$4,862,319	\$8,454,115	\$8,454,115	\$8,454,115	
(20) 22 Total C&I Medium	62,414	31,579,424	23,667,426	55,246,850	0	\$85.00	\$0.2484	\$0.2484	\$25,295,196	\$26,196,367	3.56%	\$26,196,367	\$26,196,367	\$26,196,367	\$26,196,367	\$0.2647	\$26,196,367	\$14,623,841	\$26,196,367	\$26,196,367	\$26,196,367	
(21) 33 C&I Large LLF Sales	1,404	5,970,565	0	5,970,565	0	\$200.00	\$0.2429	\$0.2429	\$2,537,953	\$2,628,371	3.56%	\$2,628,371	\$2,628,371	\$2,628,371	\$2,628,371	\$0.2574	\$2,628,371	\$1,534,823	\$2,628,371	\$2,628,371	\$2,628,371	
(22) 33 C&I Large LLF FT-1	1,461	8,160,548	0	8,160,548	0	\$200.00	\$0.2429	\$0.2429	\$3,253,586	\$3,369,499	3.56%	\$3,369,499	\$3,369,499	\$3,369,499	\$3,369,499	\$0.2574	\$3,369,499	\$2,100,525	\$3,369,499	\$3,369,499	\$3,369,499	
(23) 33 C&I Large LLF FT-2	2,608	12,236,040	0	12,236,040	0	\$200.00	\$0.2429	\$0.2429	\$4,983,886	\$5,161,442	3.56%	\$5,161,442	\$5,161,442	\$5,161,442	\$5,161,442	\$0.2574	\$5,161,442	\$1,490,152	\$5,161,442	\$5,161,442	\$5,161,442	
(24) 33 Total C&I Large LLF	5,473	5,970,565	20,396,587	26,367,153	0	\$200.00	\$0.2429	\$0.2429	\$10,775,425	\$11,159,312	3.56%	\$11,159,312	\$11,159,312	\$11,159,312	\$11,159,312	\$0.2574	\$11,159,312	\$6,786,905	\$11,159,312	\$11,159,312	\$11,159,312	
(25) 23 C&I Large HLF Sales	670	2,712,395	0	2,712,395	0	\$200.00	\$0.1617	\$0.1617	\$698,027	\$722,895	3.56%	\$722,895	\$722,895	\$722,895	\$722,895	\$0.1719	\$722,895	\$466,261	\$722,895	\$722,895	\$722,895	
(26) 23 C&I Large HLF FT-1	1,031	5,161,579	0	5,161,579	0	\$200.00	\$0.1617	\$0.1617	\$1,571,134	\$1,627,107	3.56%	\$1,627,107	\$1,627,107	\$1,627,107	\$1,627,107	\$0.1719	\$1,627,107	\$887,275	\$1,627,107	\$1,627,107	\$1,627,107	
(27) 23 C&I Large HLF FT-2	735	5,228,802	0	5,228,802	0	\$200.00	\$0.1617	\$0.1617	\$1,487,672	\$1,540,672	3.56%	\$1,540,672	\$1,540,672	\$1,540,672	\$1,540,672	\$0.1719	\$1,540,672	\$898,831	\$1,540,672	\$1,540,672	\$1,540,672	
(28) 23 Total C&I Large HLF	2,436	2,712,395	10,390,381	13,102,776	0	\$200.00	\$0.1617	\$0.1617	\$3,756,833	\$3,890,675	3.56%	\$3,890,675	\$3,890,675	\$3,890,675	\$3,890,675	\$0.1719	\$3,890,675	\$2,252,367	\$3,890,675	\$3,890,675	\$3,890,675	
(29) 34 C&I XLarge LLF Sales	48	428,805	0	428,805	0	\$500.00	\$0.0421	\$0.0421	\$107,395	\$111,221	3.56%	\$111,221	\$111,221	\$111,221	\$111,221	\$0.0479	\$111,221	\$24,000	\$111,221	\$111,221	\$111,221	
(30) 34 C&I XLarge LLF FT-1	324	11,221,498	0	11,221,498	0	\$500.00	\$0.0421	\$0.0421	\$1,803,088	\$1,867,325	3.56%	\$1,867,325	\$1,867,325	\$1,867,325	\$1,867,325	\$0.0479	\$1,867,325	\$337,510	\$1,867,325	\$1,867,325	\$1,867,325	
(31) 34 C&I XLarge LLF FT-2	36	581,031	0	581,031	0	\$500.00	\$0.0421	\$0.0421	\$101,262	\$104,870	3.56%	\$104,870	\$104,870	\$104,870	\$104,870	\$0.0479	\$104,870	\$18,000	\$104,870	\$104,870	\$104,870	
(32) 34 Tot C&I XLarge LLF	408	428,805	11,802,529	12,231,334	0	\$500.00	\$0.0421	\$0.0421	\$2,011,745	\$2,083,416	3.56%	\$2,083,416	\$2,083,416	\$2,083,416	\$2,083,416	\$0.0479	\$2,083,416	\$585,881	\$2,083,416	\$2,083,416	\$2,083,416	
(33) 24 C&I XLarge HLF Sales	36	761,197	0	761,197	0	\$500.00	\$0.0369	\$0.0369	\$184,171	\$190,732	3.56%	\$190,732	\$190,732	\$190,732	\$190,732	\$0.0413	\$190,732	\$31,437	\$190,732	\$190,732	\$190,732	
(34) 24 C&I XLarge HLF FT-1	888	63,406,498	0	63,406,498	0	\$500.00	\$0.0369	\$0.0369	\$7,850,602	\$7,920,669	3.56%	\$7,920,669	\$7,920,669	\$7,920,669	\$7,920,669	\$0.0413	\$7,920,669	\$2,618,688	\$7,920,669	\$7,920,669	\$7,920,669	
(35) 24 C&I XLarge HLF FT-2	192	5,443,394	0	5,443,394	0	\$500.00	\$0.0369	\$0.0369	\$842,889	\$872,918	3.56%	\$872,918	\$872,918	\$872,918	\$872,918	\$0.0413	\$872,918	\$224,812	\$872,918	\$872,918	\$872,918	
(36) 24 Tot C&I XLarge HLF	1,116	761,197	68,849,892	69,611,089	0	\$500.00	\$0.0369	\$0.0369	\$8,697,663	\$8,914,320	3.56%	\$8,914,320	\$8,914,320	\$8,914,320	\$8,914,320	\$0.0413	\$8,914,320	\$2,874,938	\$8,914,320	\$8,914,320	\$8,914,320	
(7) Total	3,232,381	259,873,195	136,851,405	396,724,601	10,458,912				\$215,077,105	\$222,739,476	3.56%	\$222,739,476	\$222,739,476	\$222,739,476	\$222,739,476			\$150,800,337	\$222,739,476	\$222,739,476	\$222,739,476	

The Narragansett Electric Company
Rate Design Year 3

Rate	Annual Customers	Weather Normalized Sales				Year 2 Distribution Rates				Year 2		Year 3		Percent Increase Equal ROR (l)	Initial Target Rev Req for Class (m)	Year 3 Charges				Year 3 Revenue Recovery				Total Revenues @ Year 3 Rates (u)
		Sales (b)	Transp (therms) (c)	Total Therms (d)	MADQ Demand Therms (e)	Customer Charge (f)	Dist Chrg Therms (g)	Demand Per Therm (h)	Base Revenues (i)	Base Revenue (j)	Revenue Increase (k)	Revenue Equal ROR (l)	Customer Charges (n)			Seasonal Adj (o)	Dist Chrg Therms (p)	Customer Charges (r)	Dist Chrg (s)	MADQ (t)				
(1) 80 Gas Lights	2,326	0	0	0	0	\$9.52	\$0.5922	\$0.5922	\$22,148	\$22,541	\$393	1.77%	\$22,541	\$9.52		\$0.6162	\$2,821,574	\$2,263,656			\$22,148			
(2) 10 Res. Non-Heat	201,541	3,673,573	0	3,673,573	0	\$14.00	\$0.5922	\$0.5922	\$4,997,064	\$5,085,691	\$88,626	1.77%	\$5,085,691	\$14.00		\$0.6162	\$2,821,574	\$5,085,230			\$5,085,230			
(3) 11 Res. Low Income Non-Heat	2,492	101,174	0	101,774	0	\$14.00	\$0.5922	\$0.5922	\$95,159	\$96,846	\$1,688	1.77%	\$96,846	\$14.00		\$0.6162	\$2,821,574	\$96,846			\$97,601			
(4) Total Non Heat	204,033	3,775,348	0	3,775,348	0	\$0.00	\$0.5922	\$0.5922	\$5,114,371	\$5,205,078	\$90,707	1.77%	\$5,205,078			\$0.6162	\$2,878,610	\$2,326,369			\$5,204,979			
(5) 12 Res. Heat Peak	1,261,573	144,054,319	0	144,054,319	0	\$14.00	\$0.5803	\$0.5803	\$101,262,684	\$103,059,267	\$1,796,583	1.77%	\$103,059,267	\$14.00	102.0%	\$0.5943	\$17,665,022	\$85,613,896			\$103,275,918			
(6) 12 Res. Heat Off-Peak	1,258,710	33,442,491	0	33,442,491	0	\$14.00	\$0.5201	\$0.5201	\$35,016,622	\$35,637,880	\$621,258	1.77%	\$35,637,880	\$14.00	91.4%	\$0.5327	\$17,621,940	\$17,813,573			\$35,435,513			
(7) Total Heating	2,520,283	177,496,810	0	177,496,810	0	\$14.00	\$0.0000	\$0.0000				1.77%		\$14.00			\$35,283,962	\$103,427,469			\$138,711,431			
(8) 13 Res. Low Income Heat Peak	103,030	11,536,022	0	11,536,022	0	\$14.00	\$0.5803	\$0.5803	\$8,137,249	\$8,281,619	\$144,369	1.77%	\$8,281,619	\$14.00	102.0%	\$0.5943	\$1,442,420	\$6,856,051			\$8,298,471			
(9) 13 Res. Low Inc Heat Off-Peak	101,871	2,725,461	0	2,725,461	0	\$14.00	\$0.5201	\$0.5201	\$2,843,808	\$2,894,262	\$50,454	1.77%	\$2,894,262	\$14.00	91.4%	\$0.5327	\$1,426,194	\$1,451,752			\$2,877,946			
(10) Total Heating Low Income	204,901	14,261,483	0	14,261,483	0	\$14.00	\$0.0000	\$0.0000				1.77%		\$14.00			\$8,307,803				\$11,176,417			
(11) Total Heating	2,725,184	191,758,293	0	191,758,293	0	\$14.00	\$0.5689	\$0.5689	\$147,260,362	\$149,873,027	\$2,612,665	1.77%	\$149,873,027	\$14.00		\$0.5826	\$38,152,576	\$111,735,272			\$149,887,848			
(12) 21 C&I Small Peak	111,874	19,048,352	0	19,048,352	0	\$25.00	\$0.5109	\$0.5109	\$12,528,113	\$12,752,943	\$224,830	1.79%	\$12,752,943	\$25.00	102.0%	\$0.5241	\$2,796,850	\$9,983,872			\$12,780,722			
(13) 21 C&I Small Off-Peak	111,049	3,838,817	0	3,838,817	0	\$25.00	\$0.4510	\$0.4510	\$4,507,611	\$4,588,505	\$80,894	1.79%	\$4,588,505	\$25.00	90.1%	\$0.4627	\$2,776,225	\$1,776,320			\$4,552,555			
(14) 21 C&I Small FT-2 Peak	4,163	1,392,814	0	1,392,814	0	\$25.00	\$0.5109	\$0.5109	\$815,624	\$830,261	\$14,637	1.79%	\$830,261	\$25.00	102.0%	\$0.5241	\$104,075	\$730,020			\$834,095			
(15) 21 C&I Small FT-2 Off-Peak	4,231	351,777	0	351,777	0	\$25.00	\$0.4510	\$0.4510	\$264,434	\$269,179	\$4,746	1.79%	\$269,179	\$25.00	90.1%	\$0.4627	\$105,775	\$162,777			\$268,552			
(16) Total C&I Small	231,317	22,887,169	1,744,590	24,631,759	0	\$25.00	\$0.5008	\$0.5008	\$18,115,782	\$18,440,889	\$325,107	1.79%	\$18,440,889	\$25.00		\$0.5138	\$5,782,925	\$12,652,999			\$18,435,924			
(17) 22 C&I Medium Sales	40,181	31,579,424	0	31,579,424	2,412,345	\$85.00	\$0.2647	\$1.50	\$15,392,976	\$15,666,346	\$273,370	1.78%	\$15,666,346	\$85.00		\$0.2731	\$3,415,385	\$8,624,341			\$15,658,243			
(18) 22 C&I Medium FT-1	3,928	5,321,965	0	5,321,965	398,547	\$85.00	\$0.2647	\$1.50	\$2,340,424	\$2,381,989	\$41,565	1.78%	\$2,381,989	\$85.00		\$0.2731	\$333,880	\$1,453,429			\$2,385,128			
(19) 22 C&I Medium FT-2	18,305	18,345,461	0	18,345,461	1,366,900	\$85.00	\$0.2647	\$1.50	\$8,462,319	\$8,612,605	\$150,286	1.78%	\$8,612,605	\$85.00		\$0.2731	\$1,555,925	\$5,010,145			\$8,616,421			
(20) 22 Total C&I Medium	62,414	31,579,424	23,667,426	55,246,850	4,177,792	\$85.00	\$0.2647	\$1.50	\$26,195,719	\$26,660,940	\$465,220	1.78%	\$26,660,940	\$85.00		\$0.2731	\$5,305,190	\$15,087,915			\$26,659,793			
(21) 33 C&I Large LLF Sales	1,404	5,970,565	0	5,970,565	537,935	\$200.00	\$0.2574	\$1.50	\$2,624,526	\$2,671,445	\$46,918	1.79%	\$2,671,445	\$200.00		\$0.2649	\$1,581,603	\$806,903			\$2,669,306			
(22) 33 C&I Large LLF FT-1	1,461	8,160,548	0	8,160,548	652,793	\$200.00	\$0.2574	\$1.50	\$3,371,914	\$3,432,194	\$60,279	1.79%	\$3,432,194	\$200.00		\$0.2649	\$2,161,729	\$979,189			\$3,433,118			
(23) 33 C&I Large LLF FT-2	2,608	12,236,040	0	12,236,040	993,434	\$200.00	\$0.2574	\$1.50	\$5,161,308	\$5,253,576	\$92,268	1.79%	\$5,253,576	\$200.00		\$0.2649	\$1,521,600	\$3,241,327			\$5,253,078			
(24) 33 Total C&I Large LLF	5,473	5,970,565	20,396,587	26,367,153	2,184,163	\$200.00	\$0.2574	\$1.50	\$11,157,749	\$11,357,214	\$199,465	1.79%	\$11,357,214	\$200.00		\$0.2649	\$1,094,600	\$6,984,659			\$11,355,503			
(25) 23 C&I Large HLF Sales	670	2,712,395	0	2,712,395	61,187	\$200.00	\$0.1719	\$2.05	\$725,694	\$738,600	\$12,906	1.78%	\$738,600	\$200.00		\$0.1771	\$24,000	\$480,365			\$739,798			
(26) 23 C&I Large HLF FT-1	1,031	5,161,579	0	5,161,579	258,686	\$200.00	\$0.1719	\$2.05	\$1,623,782	\$1,652,660	\$28,879	1.78%	\$1,652,660	\$200.00		\$0.1771	\$206,200	\$914,116			\$1,650,622			
(27) 23 C&I Large HLF FT-2	735	5,228,802	0	5,228,802	241,549	\$200.00	\$0.1719	\$2.05	\$1,541,006	\$1,568,412	\$27,407	1.78%	\$1,568,412	\$200.00		\$0.1771	\$206,000	\$926,021			\$1,568,195			
(28) 23 Total C&I Large HLF	2,436	2,712,395	10,390,381	13,102,776	561,421	\$200.00	\$0.1719	\$2.05	\$3,890,481	\$3,959,673	\$69,192	1.78%	\$3,959,673	\$200.00		\$0.1771	\$248,200	\$2,320,502			\$3,938,615			
(29) 34 C&I XLarge LLF Sales	48	428,805	0	428,805	43,562	\$500.00	\$0.0479	\$1.50	\$109,882	\$111,870	\$1,988	1.81%	\$111,870	\$500.00		\$0.0509	\$24,000	\$21,826			\$111,169			
(30) 34 C&I XLarge LLF FT-1	324	11,221,498	0	11,221,498	779,109	\$500.00	\$0.0479	\$1.50	\$1,868,173	\$1,901,969	\$33,797	1.81%	\$1,901,969	\$500.00		\$0.0509	\$162,000	\$571,174			\$1,901,837			
(31) 34 C&I XLarge LLF FT-2	36	581,031	0	581,031	39,201	\$500.00	\$0.0479	\$1.50	\$104,632	\$106,525	\$1,893	1.81%	\$106,525	\$500.00		\$0.0509	\$18,000	\$29,574			\$106,375			
(32) 34 Tot C&I XLarge LLF	408	428,805	11,802,529	12,231,334	861,871	\$500.00	\$0.0479	\$1.50	\$2,082,687	\$2,120,364	\$37,677	1.81%	\$2,120,364	\$500.00		\$0.0509	\$204,000	\$62,575			\$2,119,381			
(33) 24 C&I XLarge HLF Sales	36	761,197	0	761,197	67,357	\$500.00	\$0.0413	\$2.05	\$187,520	\$190,853	\$3,333	1.78%	\$190,853	\$500.00		\$0.0435	\$18,000	\$33,112			\$189,195			
(34) 24 C&I XLarge HLF FT-1	888	63,406,498	0	63,406,498	2,339,952	\$500.00	\$0.0413	\$2.05	\$7,859,591	\$7,999,305	\$139,714	1.78%	\$7,999,305	\$500.00		\$0.0435	\$2,758,183	\$4,796,903			\$7,999,085			
(35) 24 C&I XLarge HLF FT-2	192	5,443,394	0	5,443,394	266,355	\$500.00	\$0.0413	\$2.05	\$866,840	\$882,250	\$15,409	1.78%	\$882,250	\$500.00		\$0.0435	\$205,000	\$236,788			\$878,816			
(36) 24 Tot C&I XLarge HLF	1,116	761,197	68,849,892	69,611,089	2,673,665	\$500.00	\$0.0413	\$2.05	\$8,913,951	\$9,072,408	\$158,456	1.78%	\$9,072,408	\$500.00		\$0.0435	\$555,000	\$3,028,082			\$9,067,096			
Total	3,232,381	259,873,195	136,851,405	396,724,601	10,458,912				\$222,731,103	\$226,689,592	\$3,958,489	1.78%	\$226,689,592					\$154,758,373	\$17,467,665			\$226,689,139		

Revenue Per Customer for RDM

Illustrative Year 1		Sep-18 (a)	Oct-18 (b)	Nov-18 (c)	Dec-18 (d)	Jan-19 (e)	Feb-19 (f)	Mar-19 (g)	Apr-19 (h)	May-19 (i)	Jun-19 (j)	Jul-19 (k)	Aug-19 (l)	Total Sep 18- Aug 19 (m)
Residential non-heat														
(1)	Number of Customers	17,323	17,314	17,273	17,225	17,144	17,034	16,952	16,842	16,791	16,742	16,707	16,686	
(2)	Final Revenue Requirement	\$324,756	\$339,306	\$377,209	\$446,030	\$494,252	\$482,385	\$574,234	\$495,270	\$404,170	\$349,419	\$318,681	\$310,582	
(3)	Revenue Per Customer	\$18.74	\$19.59	\$21.83	\$25.89	\$28.82	\$28.31	\$33.87	\$29.40	\$24.07	\$20.87	\$19.07	\$18.61	\$289
Residential heat														
(4)	Number of Customers	223,841	224,029	224,567	225,660	227,181	228,469	229,303	229,423	229,132	228,571	227,825	227,183	
(5)	Final Revenue Requirement	\$5,312,200	\$5,854,384	\$9,988,526	\$15,940,393	\$21,147,941	\$22,875,015	\$20,330,962	\$14,925,301	\$8,900,902	\$6,306,649	\$5,405,152	\$5,208,150	
(6)	Revenue Per Customer	\$23.73	\$26.13	\$44.47	\$70.63	\$93.08	\$100.12	\$88.66	\$65.05	\$38.84	\$27.59	\$23.72	\$22.92	\$625
Small C&I														
(7)	Number of Customers	19,003	18,915	18,966	19,086	19,289	19,487	19,601	19,608	19,544	19,429	19,272	19,117	
(8)	Final Revenue Requirement	\$693,886	\$747,386	\$1,126,348	\$2,006,893	\$2,608,185	\$2,719,228	\$2,510,442	\$1,847,882	\$1,037,299	\$833,060	\$689,948	\$675,670	
(9)	Revenue Per Customer	\$36.51	\$39.51	\$59.38	\$105.15	\$135.21	\$139.54	\$128.07	\$94.24	\$53.07	\$42.87	\$35.80	\$35.34	\$905
Medium C&I														
(10)	Number of Customers	5,146	5,153	5,162	5,173	5,188	5,201	5,211	5,220	5,227	5,236	5,244	5,253	
(11)	Final Revenue Requirement	\$1,455,858	\$1,611,296	\$1,901,454	\$2,584,176	\$3,078,390	\$2,981,862	\$2,906,231	\$2,396,340	\$1,870,795	\$1,482,101	\$1,514,612	\$1,512,083	
(12)	Revenue Per Customer	\$282.91	\$312.69	\$368.35	\$499.55	\$593.36	\$573.32	\$557.71	\$459.06	\$357.90	\$283.05	\$288.82	\$287.85	\$4,865
Illustrative Year 2		Sep-19 (a)	Oct-19 (b)	Nov-19 (c)	Dec-19 (d)	Jan-20 (e)	Feb-20 (f)	Mar-20 (g)	Apr-20 (h)	May-20 (i)	Jun-20 (j)	Jul-20 (k)	Aug-20 (l)	Sep 19- Aug 20 (m)
Residential non-heat														
(13)	Number of Customers	17,323	17,314	17,273	17,225	17,144	17,034	16,952	16,842	16,791	16,742	16,707	16,686	
(14)	Final Revenue Requirement	\$331,779	\$347,583	\$388,772	\$463,529	\$515,966	\$503,217	\$603,010	\$517,432	\$418,612	\$359,243	\$325,923	\$317,157	
(15)	Revenue Per Customer	\$19.15	\$20.07	\$22.50	\$26.91	\$30.09	\$29.54	\$35.57	\$30.72	\$24.93	\$21.45	\$19.50	\$19.00	\$299
Residential heat														
(16)	Number of Customers	223,841	224,029	224,567	225,660	227,181	228,469	229,303	229,423	229,132	228,571	227,825	227,183	
(17)	Final Revenue Requirement	\$5,418,209	\$5,986,652	\$10,321,742	\$16,562,620	\$22,022,650	\$23,832,925	\$21,164,452	\$15,495,544	\$9,177,946	\$6,457,830	\$5,512,970	\$5,306,821	
(18)	Revenue Per Customer	\$24.20	\$26.72	\$45.96	\$73.39	\$96.93	\$104.31	\$92.29	\$67.54	\$40.05	\$28.25	\$24.19	\$23.35	\$647
Small C&I														
(19)	Number of Customers	19,003	18,915	18,966	19,086	19,289	19,487	19,601	19,608	19,544	19,429	19,272	19,117	
(20)	Final Revenue Requirement	\$705,440	\$761,880	\$1,160,856	\$2,087,831	\$2,720,668	\$2,837,325	\$2,617,342	\$1,919,716	\$1,066,272	\$851,400	\$700,940	\$686,112	
(21)	Revenue Per Customer	\$37.12	\$40.27	\$61.20	\$109.39	\$141.04	\$145.60	\$133.53	\$97.90	\$54.55	\$43.82	\$36.37	\$35.89	\$937
Medium C&I														
(22)	Number of Customers	5,146	5,153	5,162	5,173	5,188	5,201	5,211	5,220	5,227	5,236	5,244	5,253	
(23)	Final Revenue Requirement	\$1,482,873	\$1,647,879	\$1,964,328	\$2,695,267	\$3,220,392	\$3,117,355	\$3,037,257	\$2,493,003	\$1,933,630	\$1,518,982	\$1,543,499	\$1,541,254	
(24)	Revenue Per Customer	\$288.16	\$319.79	\$380.53	\$521.02	\$620.73	\$599.37	\$582.85	\$477.58	\$369.93	\$290.10	\$294.33	\$293.40	\$5,038
Illustrative Year 3		Sep-20 (a)	Oct-20 (b)	Nov-20 (c)	Dec-20 (d)	Jan-21 (e)	Feb-21 (f)	Mar-21 (g)	Apr-21 (h)	May-21 (i)	Jun-21 (j)	Jul-21 (k)	Aug-21 (l)	Sep 20- Aug 21 (m)
Residential non-heat														
(25)	Number of Customers	17,323	17,314	17,273	17,225	17,144	17,034	16,952	16,842	16,791	16,742	16,707	16,686	
(26)	Final Revenue Requirement	\$335,397	\$351,846	\$394,727	\$472,540	\$527,149	\$513,946	\$617,830	\$528,846	\$426,051	\$364,303	\$329,652	\$320,543	
(27)	Revenue Per Customer	\$19.36	\$20.32	\$22.85	\$27.43	\$30.74	\$30.17	\$36.44	\$31.40	\$25.37	\$21.75	\$19.73	\$19.21	\$305
Residential heat														
(28)	Number of Customers	223,841	224,029	224,567	225,660	227,181	228,469	229,303	229,423	229,132	228,571	227,825	227,183	
(29)	Final Revenue Requirement	\$5,473,222	\$6,055,290	\$10,494,594	\$16,885,394	\$22,476,397	\$24,329,833	\$21,596,818	\$15,791,354	\$9,321,716	\$6,536,284	\$5,568,922	\$5,358,024	
(30)	Revenue Per Customer	\$24.45	\$27.02	\$46.73	\$74.82	\$98.93	\$106.49	\$94.18	\$68.83	\$40.68	\$28.59	\$24.44	\$23.58	\$659
Small C&I														
(31)	Number of Customers	19,003	18,915	18,966	19,086	19,289	19,487	19,601	19,608	19,544	19,429	19,272	19,117	
(32)	Final Revenue Requirement	\$711,421	\$769,383	\$1,178,681	\$2,129,642	\$2,778,775	\$2,898,331	\$2,672,563	\$1,956,824	\$1,081,267	\$860,892	\$706,628	\$691,516	
(33)	Revenue Per Customer	\$37.43	\$40.67	\$62.14	\$111.58	\$144.06	\$148.73	\$136.34	\$99.79	\$55.32	\$44.30	\$36.66	\$36.17	\$953
Medium C&I														
(34)	Number of Customers	5,146	5,153	5,162	5,173	5,188	5,201	5,211	5,220	5,227	5,236	5,244	5,253	
(35)	Final Revenue Requirement	\$1,496,795	\$1,666,731	\$1,996,729	\$2,752,516	\$3,293,571	\$3,187,180	\$3,104,779	\$2,542,815	\$1,966,013	\$1,537,988	\$1,558,386	\$1,556,287	
(36)	Revenue Per Customer	\$290.86	\$323.44	\$386.81	\$532.09	\$634.84	\$612.80	\$595.81	\$487.12	\$376.12	\$293.73	\$297.17	\$296.26	\$5,127

Compliance Attachment 17

Narragansett Gas Bill Impacts:

November 1, 2017 vs. Rate Year 1

Rate Year 1 vs. Rate Year 2

Rate Year 2 vs. Rate Year 3

[illegible]

[illegible]

Line
No.

Annual Consumption (Therms)

Residential Heating Low Income:

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 1 vs Current Year

C & I Small:

Annual Consumption (Therms)				Proposed Rates Yr 1 ¹		Current Rates ¹		Difference due to:									
								Difference	% Chg	Base Rates	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET
(1)	(2)	(3)	(4)	(5)	(6)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
(7)	830					\$1,271.11		\$1,379.14	(\$108.04)	-7.8%	\$2.00	(\$5.43)	\$9.58	(\$110.14)	(\$0.80)	\$0.00	(\$3.24)
(8)	919					\$1,373.19		\$1,479.80	(\$106.61)	-7.2%	\$14.75	(\$5.97)	\$10.66	(\$121.95)	(\$0.90)	\$0.00	(\$3.20)
(9)	1,010					\$1,477.55		\$1,583.50	(\$105.96)	-6.7%	\$27.12	(\$6.56)	\$11.71	(\$134.02)	(\$1.03)	\$0.00	(\$3.18)
(10)	1,099					\$1,579.66		\$1,681.23	(\$101.57)	-6.0%	\$42.80	(\$7.12)	\$12.74	(\$145.85)	(\$1.10)	\$0.00	(\$3.05)
(11)	1,187					\$1,680.61		\$1,775.89	(\$95.28)	-5.4%	\$60.19	(\$7.71)	\$13.78	(\$157.50)	(\$1.18)	\$0.00	(\$2.86)
(12)	1,277					\$1,783.77		\$1,869.39	(\$85.62)	-4.6%	\$81.18	(\$8.30)	\$14.81	(\$169.45)	(\$1.29)	\$0.00	(\$2.57)
(13)	1,367					\$1,886.93		\$1,962.86	(\$75.93)	-3.9%	\$102.17	(\$8.88)	\$15.83	(\$181.39)	(\$1.38)	\$0.00	(\$2.28)
(14)	1,456					\$1,989.02		\$2,055.31	(\$66.29)	-3.2%	\$122.95	(\$9.46)	\$16.88	(\$193.20)	(\$1.47)	\$0.00	(\$1.99)
(15)	1,544					\$2,089.98		\$2,146.69	(\$56.70)	-2.6%	\$143.53	(\$10.01)	\$17.90	(\$204.88)	(\$1.54)	\$0.00	(\$1.70)
(16)	1,635					\$2,194.37		\$2,241.18	(\$46.81)	-2.1%	\$164.83	(\$10.60)	\$18.98	(\$216.98)	(\$1.64)	\$0.00	(\$1.40)
(17)	1,725					\$2,297.51		\$2,334.66	(\$37.15)	-1.6%	\$185.82	(\$11.20)	\$20.00	(\$228.91)	(\$1.74)	\$0.00	(\$1.11)

C & I Medium:

	Annual Consumption (Therms)	Proposed Rates Yr 1 ¹	Current Rates ¹	Difference	% Chg	Difference due to:								
						Base Rates	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET	
(18)														
(19)														
(20)														
(21)														
(22)	6,907	\$7,977.83	\$7,862.85	\$114.98	1.5%	\$696.60	(\$44.90)	\$81.48	(\$614.74)	(\$6.91)	\$0.00	\$3.45		
(23)	7,650	\$8,721.99	\$8,614.53	\$107.46	1.2%	\$752.19	(\$49.73)	\$90.28	(\$680.86)	(\$7.65)	\$0.00	\$3.22		
(24)	8,391	\$9,463.68	\$9,363.83	\$99.85	1.1%	\$807.57	(\$54.54)	\$99.01	(\$746.82)	(\$8.37)	\$0.00	\$3.00		
(25)	9,136	\$10,209.66	\$10,117.42	\$92.24	0.9%	\$863.29	(\$59.38)	\$107.80	(\$813.11)	(\$9.13)	\$0.00	\$2.77		
(26)	9,880	\$10,954.69	\$10,870.03	\$84.66	0.8%	\$918.94	(\$64.23)	\$116.59	(\$879.31)	(\$9.87)	\$0.00	\$2.54		
(27)	Average Customer 10,623	\$11,698.85	\$11,621.78	\$77.08	0.7%	\$974.54	(\$69.03)	\$125.33	(\$945.46)	(\$10.61)	\$0.00	\$2.31		
(28)	11,366	\$12,443.01	\$12,373.51	\$69.50	0.6%	\$1,030.13	(\$73.87)	\$134.13	(\$1,011.60)	(\$11.37)	\$0.00	\$2.09		
(29)	12,111	\$13,188.96	\$13,127.08	\$61.88	0.5%	\$1,085.84	(\$78.71)	\$142.90	(\$1,077.89)	(\$12.12)	\$0.00	\$1.86		
(30)	12,855	\$13,934.01	\$13,879.70	\$54.31	0.4%	\$1,141.50	(\$83.58)	\$151.68	(\$1,144.09)	(\$12.83)	\$0.00	\$1.63		
(31)	13,596	\$14,675.68	\$14,629.00	\$46.68	0.3%	\$1,196.88	(\$88.39)	\$160.43	(\$1,210.04)	(\$13.60)	\$0.00	\$1.40		
(32)	14,340	\$15,420.76	\$15,381.68	\$39.08	0.3%	\$1,252.53	(\$93.19)	\$169.20	(\$1,276.26)	(\$14.37)	\$0.00	\$1.17		

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

C & I LLF Large:

C & I HLF Large:

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 1 vs Current Year

C & I LLF Extra-Large:

	Annual Consumption (Therms)	Proposed Rates Yr 1 ¹	Current Rates ¹	Difference	% Chg	Difference due to:					GET
						Base Rates	GCR	DAC	ISR	EE	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)	233,835	\$186,911.09	\$185,168.50	\$1,742.59	0.9%	\$6,250.10	(\$1,519.94)	\$2,782.63	(\$5,588.66)	(\$233.82)	\$0.00
(8)	239,019	\$206,373.90	\$204,543.64	\$1,830.26	0.9%	\$6,826.27	(\$1,683.62)	\$3,082.29	(\$6,190.56)	(\$259.03)	\$0.00
(9)	284,197	\$225,832.69	\$223,914.59	\$1,918.10	0.9%	\$7,402.39	(\$1,847.30)	\$3,381.96	(\$6,792.30)	(\$284.19)	\$0.00
(10)	309,381	\$245,295.48	\$243,289.65	\$2,005.82	0.8%	\$7,978.56	(\$2,010.99)	\$3,681.64	(\$7,394.19)	(\$309.37)	\$0.00
(11)	334,562	\$264,756.27	\$262,662.70	\$2,093.57	0.8%	\$8,554.70	(\$2,174.64)	\$3,981.31	(\$7,996.03)	(\$334.58)	\$0.00
(12)	359,745	\$284,218.38	\$282,037.08	\$2,181.30	0.8%	\$9,130.87	(\$2,338.36)	\$4,280.97	(\$8,597.90)	(\$359.72)	\$0.00
(13)	384,928	\$303,680.48	\$301,411.44	\$2,269.04	0.8%	\$9,707.03	(\$2,502.03)	\$4,580.67	(\$9,199.78)	(\$384.92)	\$0.00
(14)	410,110	\$323,141.96	\$320,785.21	\$2,356.75	0.7%	\$10,283.18	(\$2,665.73)	\$4,880.31	(\$9,801.63)	(\$410.09)	\$0.00
(15)	435,293	\$342,604.05	\$340,159.55	\$2,444.49	0.7%	\$10,859.35	(\$2,829.40)	\$5,180.00	(\$10,403.50)	(\$435.29)	\$0.00
(16)	460,471	\$362,062.86	\$359,530.63	\$2,532.23	0.7%	\$11,435.46	(\$2,993.06)	\$5,479.60	(\$11,005.26)	(\$460.48)	\$0.00
(17)	485,655	\$381,525.66	\$378,905.70	\$2,619.97	0.7%	\$12,011.64	(\$3,156.75)	\$5,779.30	(\$11,607.17)	(\$485.65)	\$0.00

C & I HLF Extra-Large:

	Annual Consumption (Therms)	Proposed Rates Yr 1 ¹	Current Rates ¹	Difference	% Chg	Difference due to:					GET
						Base Rates	GCR	DAC	ISR	EE	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
(18)											
(19)											
(20)											
(21)											
(22)	486,528	\$344,248.05	\$341,493.68	\$2,754.37	0.8%	\$10,894.09	(\$3,016.49)	\$5,838.33	(\$10,557.66)	(\$486.53)	\$0.00
(23)	538,924	\$380,654.45	\$377,703.31	\$2,951.14	0.8%	\$11,970.42	(\$3,341.35)	\$6,467.10	(\$11,694.65)	(\$538.92)	\$0.00
(24)	591,320	\$417,060.04	\$413,912.24	\$3,147.80	0.8%	\$13,046.66	(\$3,666.16)	\$7,095.84	(\$12,831.64)	(\$591.33)	\$0.00
(25)	643,718	\$453,467.64	\$450,123.12	\$3,344.52	0.7%	\$14,123.01	(\$3,991.05)	\$7,724.63	(\$13,968.69)	(\$643.72)	\$0.00
(26)	696,109	\$489,870.16	\$486,328.97	\$3,541.19	0.7%	\$15,199.19	(\$4,315.89)	\$8,353.30	(\$15,105.56)	(\$696.09)	\$0.00
(27)	748,506	\$526,277.19	\$522,539.23	\$3,737.96	0.7%	\$16,275.54	(\$4,640.70)	\$8,982.06	(\$16,242.57)	(\$748.51)	\$0.00
(28)	800,903	\$562,684.18	\$558,749.55	\$3,934.63	0.7%	\$17,351.88	(\$4,965.61)	\$9,610.82	(\$17,379.60)	(\$800.90)	\$0.00
(29)	853,294	\$599,086.68	\$594,955.36	\$4,131.32	0.7%	\$18,428.06	(\$5,290.43)	\$10,239.53	(\$18,516.48)	(\$853.30)	\$0.00
(30)	905,692	\$635,494.29	\$631,166.23	\$4,328.06	0.7%	\$19,504.42	(\$5,615.29)	\$10,868.31	(\$19,653.51)	(\$905.71)	\$0.00
(31)	958,088	\$671,899.90	\$667,375.19	\$4,524.71	0.7%	\$20,580.65	(\$5,940.12)	\$11,497.06	(\$20,790.53)	(\$958.09)	\$0.00
(32)	1,010,485	\$708,306.88	\$703,585.51	\$4,721.37	0.7%	\$21,657.00	(\$6,265.04)	\$12,125.81	(\$21,927.53)	(\$1,010.51)	\$0.00

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 2 vs Year 1

Line
No.

Residential Heating:

	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Difference due to:							
						Base Rates	GCR	Base DAC		DAC	ISR & RDA	EE	LIHEAP	GET
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)
(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)
(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)
(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	(181)	(182)
(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)
(197)	(198)	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)
(211)	(212)	(213)	(214)	(215)	(216)	(217)	(218)	(219)	(220)	(221)	(222)	(223)	(224)
(225)	(226)	(227)	(228)	(229)	(230)	(231)	(232)	(233)	(234)	(235)	(236)	(237)	(238)
(239)	(240)	(241)	(242)	(243)	(244)	(245)	(246)	(247)	(248)	(249)	(250)	(251)	(252)
(253)	(254)	(255)	(256)	(257)	(258)	(259)	(260)	(261)	(262)	(263)	(264)	(265)	(266)
(267)	(268)	(269)	(270)	(271)	(272)	(273)	(274)	(275)	(276)	(277)	(278)	(279)	(280)
(281)	(282)	(283)	(284)	(285)	(286)	(287)	(288)	(289)	(290)	(291)	(292)	(293)	(294)
(295)	(296)	(297)	(298)	(299)	(300)	(301)	(302)	(303)	(304)	(305)	(306)	(307)	(308)
(309)	(310)	(311)	(312)	(313)	(314)	(315)	(316)	(317)	(318)	(319)	(320)	(321)	(322)
(323)	(324)	(325)	(326)	(327)	(328)	(329)	(330)	(331)	(332)	(333)	(334)	(335)	(336)
(337)	(338)	(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)	(349)	(350)
(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)	(359)	(360)	(361)	(362)	(363)	(364)
(365)	(366)	(367)	(368)	(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)	(378)
(379)	(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(388)	(389)	(390)	(391)	(392)
(393)	(394)	(395)	(396)	(397)	(398)	(399)	(400)	(401)	(402)	(403)	(404)	(405)	(406)
(407)	(408)	(409)	(410)	(411)	(412)	(413)	(414)	(415)	(416)	(417)	(418)	(419)	(420)
(421)	(422)	(423)	(424)	(425)	(426)	(427)	(428)	(429)	(430)	(431)	(432)	(433)	(434)
(435)	(436)	(437)	(438)	(439)	(440)	(441)	(442)	(443)	(444)	(445)	(446)	(447)	(448)
(449)	(450)	(451)	(452)	(453)	(454)	(455)	(456)	(457)	(458)	(459)	(460)	(461)	(462)
(463)	(464)	(465)	(466)	(467)	(468)	(469)	(470)	(471)	(472)	(473)	(474)	(475)	(476)
(477)	(478)	(479)	(480)	(481)	(482)	(483)	(484)	(485)	(486)	(487)	(488)	(489)	(490)
(491)	(492)	(493)	(494)	(495)	(496)	(497)	(498)	(499)	(500)	(501)	(502)	(503)	(504)
(505)	(506)	(507)	(508)	(509)	(510)	(511)	(512)	(513)	(514)	(515)	(516)	(517)	(518)
(519)	(520)	(521)	(522)	(523)	(524)	(525)	(526)	(527)	(528)	(529)	(530)	(531)	(532)
(533)	(534)	(535)	(536)	(537)	(538)	(539)	(540)	(541)	(542)	(543)	(544)	(545)	(546)
(547)	(548)	(549)	(550)	(551)	(552)	(553)	(554)	(555)	(556)	(557)	(558)	(559)	(560)
(561)	(562)	(563)	(564)	(565)	(566)	(567)	(568)	(569)	(570)	(571)	(572)	(573)	(574)
(575)	(576)	(577)	(578)	(579)	(580)	(581)	(582)	(583)	(584)	(585)	(586)	(587)	(588)
(589)	(590)	(591)	(592)	(593)	(594)	(595)	(596)	(597)	(598)	(599)	(600)	(601)	(602)
(603)	(604)	(605)	(606)	(607)	(608)	(609)	(610)	(611)	(612)	(613)	(614)	(615)	(616)
(617)	(618)	(619)	(620)	(621)	(622)	(623)	(624)	(625)	(626)	(627)	(628)	(629)	(630)
(631)	(632)	(633)	(634)	(635)	(636)	(637)	(638)	(639)	(640)	(641)	(642)	(643)	(644)
(645)	(646)	(647)	(648)	(649)	(650)	(651)	(652)	(653)	(654)	(655)	(656)	(657)	(658)
(659)	(660)	(661)	(662)	(663)	(664)	(665)	(666)	(667)	(668)	(669)	(670)	(671)	(672)
(673)	(674)	(675)	(676)	(677)	(678)	(679)	(680)	(681)	(682)	(683)	(684)	(685)	(686)
(687)	(688)	(689)	(690)	(691)	(692)	(693)	(694)	(695)	(696)	(697)	(698)	(699)	(700)
(701)	(702)	(703)	(704)	(705)	(706)	(707)	(708)	(709)	(710)	(711)	(712)	(713)	(714)
(715)	(716)	(717)	(718)	(719)	(720)	(721)	(722)	(723)	(724)	(725)	(726)	(727)	(728)
(729)	(730)	(731)	(732)	(733)	(734)	(735)	(736)	(737)	(738)	(739)	(740)	(741)	(742)
(743)	(744)	(745)	(746)	(747)	(748)	(749)	(750)	(751)	(752)	(753)	(754)	(755)	(756)
(757)	(758)	(759)	(760)	(761)	(762)	(763)	(764)	(765)	(766)	(767)	(768)	(769)	(770)
(771)	(772)	(773)	(774)	(775)	(776)	(777)	(778)	(779)	(780)	(781)	(782)	(783)	(784)
(785)	(786)	(787)	(788)	(789)	(790)	(791)	(792)	(793)	(794)	(795)	(796)	(797)	(798)
(799)	(800)	(801)	(802)	(803)	(804)	(805)	(806)	(807)	(808)	(809)	(810)	(811)	(812)
(813)	(814)	(815)	(816)	(817)	(818)	(819)	(820)	(821)	(822)	(823)	(824)	(825)	(826)
(827)	(828)	(829)	(830)	(831)	(832)	(833)	(834)	(835)	(836)	(837)	(838)	(839)	(840)
(841)	(842)	(843)	(844)	(845)	(846)	(847)	(848)	(849)	(850)	(851)	(852)	(853)	(854)
(855)	(856)	(857)	(858)	(859)	(860)	(861)	(862)	(863)	(864)	(865)	(866)	(867)	(868)
(869)	(870)	(871)	(872)	(873)	(874)	(875)	(876)	(877)	(878)	(879)	(880)	(881)	(882)
(883)	(884)	(885)	(886)	(887)	(888)	(889)	(890)	(891)	(892)	(893)	(894)	(895)	(896)
(897)	(898)	(899)	(900)	(901)	(902)	(903)	(904)	(905)	(906)	(907)	(908)	(909)	(910)
(911)	(912)	(913)	(914)	(915)	(916)	(917)	(918)	(919)	(920)	(921)	(922)	(923)	(924)
(925)	(926)	(927)	(928)	(929)	(930)	(931)	(932)	(933)	(934)	(935)	(936)	(937)	(938)
(939)	(940)	(941)	(942)	(943)	(944)	(945)	(946)	(947)	(948)	(949)	(950)	(951)	(952)
(953)	(954)	(955)	(956)	(957)	(958)	(959)	(960)	(961)	(962)	(963)	(964)	(965)	(966)
(967)	(968)	(969)	(970)	(971)	(972)	(973)	(974)	(975)	(976)	(977)	(978)	(979)	(980)
(981)	(982)	(983)	(984)	(985)	(986)	(987)	(988)	(989)	(990)	(991)	(992)	(993)	(994)
(995)	(996)	(997)	(998)	(999)	(1000)	(1001)	(1002)	(1003)	(1004)	(1005)	(1006)	(1007)	(1008)
(1009)	(1010)	(1011)	(1012)	(1013)	(1014)	(1015)	(1016)	(1017)	(1018)	(1019)	(1020)	(1021)	(1022)
(1023)	(1024)	(1025)	(1026)	(1027)	(1028)	(1029)	(1030)	(1031)	(1032)	(1033)	(1034)	(1035)	(1036)
(1037)	(1038)	(1039)	(1040)	(1041)	(1042)	(1043)	(1044)	(1045)	(1046)	(1047)	(1048)	(1049)	(1050)
(1051)	(1052)	(1053)	(1054)	(1055)	(1056)	(1057)	(1058)	(1059)	(1060)	(1061)	(1062)	(1063)	(1064)
(1065)	(1066)	(1067)	(1068)	(1069)	(1070)	(1071)	(1072)	(1073)	(1074)	(1075)	(1076)	(1077)	(1078)
(1079)	(1080)	(1081)	(1082)	(1083)	(1084)	(1085)	(1086)	(1087)	(1088)	(1089)	(1090)	(1091)	(1092)
(1093)	(1094)	(1095)	(1096)	(1097)	(1098)	(1099)	(1100)	(1101)	(1102)	(1103)	(1104)	(1105)	(1106)
(1107)	(1108)	(1109)	(1110)	(1111)	(1112)	(1113)	(1114)	(1115)	(1116)	(1117)	(1118)	(1119)	(1120)
(1121)	(1122)	(1123)	(1124)	(1125)	(1126)	(1127)	(1128)	(1129)	(1130)	(1131)	(1132)	(1133)	(1134)
(1135)	(1136)	(1137)	(1138)	(1139)	(1140)	(1141)	(1142)	(1143)	(1144)	(1145)	(1146)	(1147)	(1148)
(1149)	(1150)	(1151)	(1152)	(1153)	(1154)	(1155)	(1156)	(1157)	(1158)	(1159)	(1160)	(1161)	(1162)
(1163)	(1164)	(1165)	(1166)	(1167)	(1168)	(1169)	(1170)	(1171)	(1172)	(1173)	(1174)	(1175)	(1176)
(1177)	(1178)	(1179)	(1180)	(1181)	(1182)	(1183)	(1184)	(1185)	(1186)	(1187)	(1188)	(1189)	(1190)
(1191)	(1192)	(1193)	(1194)	(1195)	(1196)	(1197)	(1198)	(1199)	(1200)	(1201)	(1202)	(1203)	(1204)
(1205)	(1206)	(1207)	(1208)	(1209)	(1210)	(1211)	(1212)	(1213)	(1214)	(1215)	(1216)	(1217)	(1218)
(1219)	(1220)	(1221)	(1222)	(1223)	(1224)	(1225)	(1226)	(1227)	(1228)	(1229)	(1230)	(1231)	(1232)
(1233)	(1234)	(1235)	(1236)	(1237)	(1238)	(1239)	(1240)	(1241)	(1242)	(1243)	(1244)	(1245)	(1246)
(1247)	(1248)	(1249)	(1250)	(1251)	(1252)	(1253)	(1254)	(1255)	(1256)	(1257)	(1258)	(1259)	(1260)
(1261)	(1262)	(1263)	(1264)	(1265)	(1266)	(1267)	(1268)	(1269)	(1270)	(1271)	(1272)	(1273)	(1274)
(1275)	(1276)	(1277)	(1278)	(1279)	(1280)	(1281)	(1282)	(1283)	(1284)	(1285)	(1286)	(1287)	(1288)
(1289)	(1290)	(1291)	(1292)	(1293)	(1294)	(1295)	(1296)	(1297)	(1298)	(1299)	(1300)	(1301)	(1302)
(1303)	(1304)	(1305)	(1306)	(1307)	(1308)	(1309)	(1310)	(1311)	(1312)	(1313)	(1314)	(1315)	(1316)
(1317)	(1318)	(1319)	(1320)	(1321)	(1322)	(1323)	(1324)	(1325)	(1326)	(1327)	(1328)	(1329)	(1330)
(1331)	(1332)	(1333)	(1334)	(1335)	(1336)	(1337)	(1338)	(1339)	(1340)	(1341)	(1342)	(1343)	(1344)
(1345)	(1346)	(1347)	(1348)	(1349)	(1350)	(1351)	(1352)	(1353)	(1354)	(1355)	(1356)	(1357)	(1358)
(1359)	(1360)	(1361)	(1362)	(1363)	(1364)	(1365)	(1366)	(1367)	(1368)	(1369)	(1370)	(1371)	</

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 2 vs Year 1

Residential Non-Heating:

				Difference due to:												
(1)	(2)	(3)	(4)	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Base Rates	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET
(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(156)	(157)
(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)
(175)	(176)	(177)	(178)	(179)	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)
(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)
(209)	(210)	(211)	(212)	(213)	(214)	(215)	(216)	(217)	(218)	(219)	(220)	(221)	(222)	(223)	(224)	(225)
(226)	(227)	(228)	(229)	(230)	(231)	(232)	(233)	(234)	(235)	(236)	(237)	(238)	(239)	(240)	(241)	(242)
(243)	(244)	(245)	(246)	(247)	(248)	(249)	(250)	(251)	(252)	(253)	(254)	(255)	(256)	(257)	(258)	(259)
(260)	(261)	(262)	(263)	(264)	(265)	(266)	(267)	(268)	(269)	(270)	(271)	(272)	(273)	(274)	(275)	(276)
(277)	(278)	(279)	(280)	(281)	(282)	(283)	(284)	(285)	(286)	(287)	(288)	(289)	(290)	(291)	(292)	(293)
(294)	(295)	(296)	(297)	(298)	(299)	(300)	(301)	(302)	(303)	(304)	(305)	(306)	(307)	(308)	(309)	(310)
(311)	(312)	(313)	(314)	(315)	(316)	(317)	(318)	(319)	(320)	(321)	(322)	(323)	(324)	(325)	(326)	(327)
(328)	(329)	(330)	(331)	(332)	(333)	(334)	(335)	(336)	(337)	(338)	(339)	(340)	(341)	(342)	(343)	(344)
(345)	(346)	(347)	(348)	(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)	(359)	(360)	(361)
(362)	(363)	(364)	(365)	(366)	(367)	(368)	(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)	(378)
(379)	(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(388)	(389)	(390)	(391)	(392)	(393)	(394)	(395)
(396)	(397)	(398)	(399)	(400)	(401)	(402)	(403)	(404)	(405)	(406)	(407)	(408)	(409)	(410)	(411)	(412)
(413)	(414)	(415)	(416)	(417)	(418)	(419)	(420)	(421)	(422)	(423)	(424)	(425)	(426)	(427)	(428)	(429)
(430)	(431)	(432)	(433)	(434)	(435)	(436)	(437)	(438)	(439)	(440)	(441)	(442)	(443)	(444)	(445)	(446)
(447)	(448)	(449)	(450)	(451)	(452)	(453)	(454)	(455)	(456)	(457)	(458)	(459)	(460)	(461)	(462)	(463)
(464)	(465)	(466)	(467)	(468)	(469)	(470)	(471)	(472)	(473)	(474)	(475)	(476)	(477)	(478)	(479)	(480)
(481)	(482)	(483)	(484)	(485)	(486)	(487)	(488)	(489)	(490)	(491)	(492)	(493)	(494)	(495)	(496)	(497)
(498)	(499)	(500)	(501)	(502)	(503)	(504)	(505)	(506)	(507)	(508)	(509)	(510)	(511)	(512)	(513)	(514)
(515)	(516)	(517)	(518)	(519)	(520)	(521)	(522)	(523)	(524)	(525)	(526)	(527)	(528)	(529)	(530)	(531)
(532)	(533)	(534)	(535)	(536)	(537)	(538)	(539)	(540)	(541)	(542)	(543)	(544)	(545)	(546)	(547)	(548)
(549)	(550)	(551)	(552)	(553)	(554)	(555)	(556)	(557)	(558)	(559)	(560)	(561)	(562)	(563)	(564)	(565)
(566)	(567)	(568)	(569)	(570)	(571)	(572)	(573)	(574)	(575)	(576)	(577)	(578)	(579)	(580)	(581)	(582)
(583)	(584)	(585)	(586)	(587)	(588)	(589)	(590)	(591)	(592)	(593)	(594)	(595)	(596)	(597)	(598)	(599)
(600)	(601)	(602)	(603)	(604)	(605)	(606)	(607)	(608)	(609)	(610)	(611)	(612)	(613)	(614)	(615)	(616)
(617)	(618)	(619)	(620)	(621)	(622)	(623)	(624)	(625)	(626)	(627)	(628)	(629)	(630)	(631)	(632)	(633)
(634)	(635)	(636)	(637)	(638)	(639)	(640)	(641)	(642)	(643)	(644)	(645)	(646)	(647)	(648)	(649)	(650)
(651)	(652)	(653)	(654)	(655)	(656)	(657)	(658)	(659)	(660)	(661)	(662)	(663)	(664)	(665)	(666)	(667)
(668)	(669)	(670)	(671)	(672)	(673)	(674)	(675)	(676)	(677)	(678)	(679)	(680)	(681)	(682)	(683)	(684)
(685)	(686)	(687)	(688)	(689)	(690)	(691)	(692)	(693)	(694)	(695)	(696)	(697)	(698)	(699)	(700)	(701)
(702)	(703)	(704)	(705)	(706)	(707)	(708)	(709)	(710)	(711)	(712)	(713)	(714)	(715)	(716)	(717)	(718)
(719)	(720)	(721)	(722)	(723)	(724)	(725)	(726)	(727)	(728)	(729)	(730)	(731)	(732)	(733)	(734)	(735)
(736)	(737)	(738)	(739)	(740)	(741)	(742)	(743)	(744)	(745)	(746)	(747)	(748)	(749)	(750)	(751)	(752)
(753)	(754)	(755)	(756)	(757)	(758)	(759)	(760)	(761)	(762)	(763)	(764)	(765)	(766)	(767)	(768)	(769)
(770)	(771)	(772)	(773)	(774)	(775)	(776)	(777)	(778)	(779)	(780)	(781)	(782)	(783)	(784)	(785)	(786)
(787)	(788)	(789)	(790)	(791)	(792)	(793)	(794)	(795)	(796)	(797)	(798)	(799)	(800)	(801)	(802)	(803)
(804)	(805)	(806)	(807)	(808)	(809)	(810)	(811)	(812)	(813)	(814)	(815)	(816)	(817)	(818)	(819)	(820)
(821)	(822)	(823)	(824)	(825)	(826)	(827)	(828)	(829)	(830)	(831)	(832)	(833)	(834)	(835)	(836)	(837)
(838)	(839)	(840)	(841)	(842)	(843)	(844)	(845)	(846)	(847)	(848)	(849)	(850)	(851)	(852)	(853)	(854)
(855)	(856)	(857)	(858)	(859)	(860)	(861)	(862)	(863)	(864)	(865)	(866)	(867)	(868)	(869)	(870)	(871)
(872)	(873)	(874)	(875)	(876)	(877)	(878)	(879)	(880)	(881)	(882)	(883)	(884)	(885)	(886)	(887)	(888)
(889)	(890)	(891)	(892)	(893)	(894)	(895)	(896)	(897)	(898)	(899)	(900)	(901)	(902)	(903)	(904)	(905)
(906)	(907)	(908)	(909)	(910)	(911)	(912)	(913)	(914)	(915)	(916)	(917)	(918)	(919)	(920)	(921)	(922)
(923)	(924)	(925)	(926)	(927)	(928)	(929)	(930)	(931)	(932)	(933)	(934)	(935)	(936)	(937)	(938)	(939)
(940)	(941)	(942)	(943)	(944)	(945)	(946)	(947)	(948)	(949)	(950)	(951)	(952)	(953)	(954)	(955)	(956)
(957)	(958)	(959)	(960)	(961)	(962)	(963)	(964)	(965)	(966)	(967)	(968)	(969)	(970)	(971)	(972)	(973)
(974)	(975)	(976)	(977)	(978)	(979)	(980)	(981)	(982)	(983)	(984)	(985)	(986)	(987)	(988)	(989)	(990)
(991)	(992)	(993)	(994)	(995)	(996)	(997)	(998)	(999)	(1000)	(1001)	(1002)	(1003)	(1004)	(1005)	(1006)	(1007)
(1008)	(1009)	(1010)	(1011)	(1012)	(1013)	(1014)	(1015)	(1016)	(1017)	(1018)	(1019)	(1020)	(1021)	(1022)	(1023)	(1024)
(1025)	(1026)	(1027)	(1028)	(1029)	(1030)	(1031)	(1032)	(1033)	(1034)	(1035)	(1036)	(1037)	(1038)	(1039)	(1040)	(1041)
(1042)	(1043)	(1044)	(1045)	(1046)	(1047)	(1048)	(1049)	(1050)	(1051)	(1052)	(1053)	(1054)	(1055)	(1056)	(1057)	(1058)
(1059)	(1060)	(1061)	(1062)	(1063)	(1064)	(1065)	(1066)	(1067)	(1068)	(1069)	(1070)	(1071)	(1072)	(1073)	(1074)	(1075)
(1076)	(1077)	(1078)	(1079)	(1080)	(1081)	(1082)	(1083)	(1084)	(1085)	(1086)	(1087)	(1088)	(1089)	(1090)	(1091)	(1092)
(1093)	(1094)	(1095)	(1096)	(1097)	(1098)	(1099)	(1100)	(1101)	(1102)	(1103)	(1104)	(1105)	(1106)	(1107)	(1108)	(1109)
(1110)	(1111)	(1112)	(1113)	(1114)	(1115)	(1116)	(1117)	(1118)	(1119)	(1120)	(1121)	(1122)	(1123)	(1124)	(1125)	(1126)
(1127)	(1128)	(1129)	(1130)	(1131)	(1132)	(1133)	(1134)	(1135)	(1136)	(1137)	(1138)	(1139)	(1140)	(1141)	(1142)	(1143)
(1144)	(1145)	(1146)	(1147)	(1148)	(1149)	(1150)	(1151)	(1152)	(1153)	(1154)	(1155)	(1156)	(1157)	(1158)	(1159)	(1160)
(1161)	(1162)	(1163)	(1164)	(1165)	(1166)	(1167)	(1168)	(1169)	(1170)	(1171)	(1172)	(1173)	(1174)	(1175)	(1176)	(1177)
(1178)	(1179)	(1180)	(1181)	(1182)	(1183)	(1184)	(1185)	(1186)	(1187)	(1188)	(1189)	(1190)	(1191)	(1192)	(1193)	(1194)
(1195)	(1196)	(1197)	(1198)	(1199)	(1200)	(1201)	(1202)	(1203)	(1204)	(1205)	(1206)	(1207)	(1208)	(1209)	(1210)	(1211)
(1212)	(1213)	(1214)	(1215)	(1216)	(1217)	(1218)	(1219)	(1220)	(1221)	(1222)	(1223)	(1224)	(1225)	(1226)	(1227)	(1228)
(1229)	(1230)	(1231)	(1232)	(1233)	(1234)	(1235)	(1236)	(1237)	(1238)	(1239)	(1240)	(1241)	(1242)	(1243)	(1244)	(1245)
(1246)	(1247)	(1248)	(1249)	(1250)	(1251)	(1252)	(1253)	(1254)	(1255)	(1256)	(1257)	(1258)	(1259)	(1260)	(1261)	(1262)
(1263)	(1264)	(1265)	(1266)	(1267)	(1268)	(1269)	(1270)	(1271)	(1272)	(1273)	(1274)	(1275)	(1276)	(1277)	(1278)	(1279)
(1280)	(1281)	(1282)	(1283)	(1284)	(1285)	(1286)	(1287)	(1288)	(1289)	(1290)	(1291)	(1292)	(1293)	(1294)	(1295)	(1296)
(1297)	(1298)	(1299)	(1300)	(1301)	(1302)	(1303)	(1304)	(1305)	(1306)	(1307)	(1308)	(1309)	(1310)	(1311)	(1312)	(1313)
(1314)	(1315)	(1316)	(1317)	(1318)	(1319)	(1320)	(1321)	(1322)	(1323)	(1324)	(1325)	(1326)	(1327)	(1328)	(1329)	(1330)
(1331)	(1332)	(1333)	(1334)	(1335)	(1336)	(1337)	(1338)	(1339)	(1340)	(1341)	(1342)	(1343)	(1344)	(1345)	(1346)	(1347)
(1348)	(1349)	(1350)	(1351)	(1352)	(1353)	(1354)	(1355)	(1356)	(1357)	(1358)	(1359)	(1360)	(1361)	(1362)	(1363)	(1364)
(1365)	(1366)	(1367)	(1368)	(1369)	(1370)	(1371)	(1372)	(1373)	(1374)	(1375)	(1376)	(1377)	(1378)	(1379)	(1380)	(1381)
(1382)	(1383)	(1384)	(1385)	(1386)	(1387)	(1388)	(1389)	(1390)	(1391)	(1392)	(1393)	(1394)	(1395)	(1396)	(1397)	(1398)
(1399)																

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 2 vs Year 1

C & I Small:

	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Difference due to:					GET
						Base Rates	GCR	Base DAC	DAC	ISR	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)	830	\$1,292.63	\$1,271.11	\$21.53	1.7%	\$20.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.65
(8)	919	\$1,397.03	\$1,373.19	\$23.83	1.7%	\$23.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.71
(9)	1,010	\$1,503.74	\$1,477.55	\$26.19	1.8%	\$25.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.79
(10)	1,099	\$1,608.16	\$1,579.66	\$28.50	1.8%	\$27.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.86
(11)	1,187	\$1,711.40	\$1,680.61	\$30.79	1.8%	\$29.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.92
(12)	1,277	\$1,816.89	\$1,783.77	\$33.12	1.9%	\$32.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.99
(13)	1,367	\$1,922.38	\$1,886.93	\$35.45	1.9%	\$34.39	\$0.00	\$0.00	\$0.00	\$0.00	\$1.06
(14)	1,456	\$2,026.78	\$1,989.02	\$37.76	1.9%	\$36.62	\$0.00	\$0.00	\$0.00	\$0.00	\$1.13
(15)	1,544	\$2,130.03	\$2,089.98	\$40.04	1.9%	\$38.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1.20
(16)	1,635	\$2,236.77	\$2,194.37	\$42.40	1.9%	\$41.13	\$0.00	\$0.00	\$0.00	\$0.00	\$1.27
(17)	1,725	\$2,342.24	\$2,297.51	\$44.73	1.9%	\$43.39	\$0.00	\$0.00	\$0.00	\$0.00	\$1.34

C & I Medium:

	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Difference due to:					GET
						Base Rates	GCR	Base DAC	DAC	ISR	
(18)											
(19)											
(20)											
(21)											
(22)	6,907	\$8,093.90	\$7,977.83	\$116.07	1.5%	\$112.58	\$0.00	\$0.00	\$0.00	\$0.00	\$3.48
(23)	7,650	\$8,850.54	\$8,721.99	\$128.55	1.5%	\$124.70	\$0.00	\$0.00	\$0.00	\$0.00	\$3.86
(24)	8,391	\$9,604.68	\$9,463.68	\$141.00	1.5%	\$136.77	\$0.00	\$0.00	\$0.00	\$0.00	\$4.23
(25)	9,136	\$10,363.18	\$10,209.66	\$153.52	1.5%	\$148.92	\$0.00	\$0.00	\$0.00	\$0.00	\$4.61
(26)	9,880	\$11,120.71	\$10,954.69	\$166.02	1.5%	\$161.04	\$0.00	\$0.00	\$0.00	\$0.00	\$4.98
(27)	10,623	\$11,877.36	\$11,698.85	\$178.51	1.5%	\$173.15	\$0.00	\$0.00	\$0.00	\$0.00	\$5.36
(28)	11,366	\$12,634.01	\$12,443.01	\$191.00	1.5%	\$185.27	\$0.00	\$0.00	\$0.00	\$0.00	\$5.73
(29)	12,111	\$13,392.47	\$13,188.96	\$203.51	1.5%	\$197.41	\$0.00	\$0.00	\$0.00	\$0.00	\$6.11
(30)	12,855	\$14,150.02	\$13,934.01	\$216.02	1.6%	\$209.54	\$0.00	\$0.00	\$0.00	\$0.00	\$6.48
(31)	13,596	\$14,904.15	\$14,675.68	\$228.47	1.6%	\$221.61	\$0.00	\$0.00	\$0.00	\$0.00	\$6.85
(32)	14,340	\$15,661.73	\$15,420.76	\$240.97	1.6%	\$233.74	\$0.00	\$0.00	\$0.00	\$0.00	\$7.23

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 2 vs Year 1

C & I LLF Large:

	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Difference due to:					GET
						Base Rates	GCR	Base DAC	DAC	ISR	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)	37,587	\$40,831.95	\$40,270.08	\$561.87	1.4%	\$545.01	\$0.00	\$0.00	\$0.00	\$0.00	\$16.86
(8)	41,634	\$44,960.52	\$44,338.16	\$622.36	1.4%	\$603.69	\$0.00	\$0.00	\$0.00	\$0.00	\$18.67
(9)	45,683	\$49,091.49	\$48,408.60	\$682.89	1.4%	\$662.40	\$0.00	\$0.00	\$0.00	\$0.00	\$20.49
(10)	49,731	\$53,221.63	\$52,478.23	\$743.40	1.4%	\$721.10	\$0.00	\$0.00	\$0.00	\$0.00	\$22.30
(11)	53,777	\$57,349.30	\$56,545.42	\$803.88	1.4%	\$779.77	\$0.00	\$0.00	\$0.00	\$0.00	\$24.12
(12)	57,825	\$61,479.40	\$60,615.01	\$864.39	1.4%	\$838.46	\$0.00	\$0.00	\$0.00	\$0.00	\$25.93
(13)	61,873	\$65,609.52	\$64,684.61	\$924.91	1.4%	\$897.16	\$0.00	\$0.00	\$0.00	\$0.00	\$27.75
(14)	65,920	\$69,738.06	\$68,752.66	\$985.40	1.4%	\$955.84	\$0.00	\$0.00	\$0.00	\$0.00	\$29.56
(15)	69,967	\$73,867.29	\$72,821.40	\$1,045.90	1.4%	\$1,014.52	\$0.00	\$0.00	\$0.00	\$0.00	\$31.38
(16)	74,016	\$77,998.31	\$76,891.88	\$1,106.42	1.4%	\$1,073.23	\$0.00	\$0.00	\$0.00	\$0.00	\$33.19
(17)	78,063	\$82,126.85	\$80,959.93	\$1,166.92	1.4%	\$1,131.91	\$0.00	\$0.00	\$0.00	\$0.00	\$35.01

C & I HLF Large:

	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Difference due to:					GET
						Base Rates	GCR	Base DAC	DAC	ISR	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
(18)											
(19)											
(20)											
(21)											
(22)	41,956	\$38,485.56	\$38,044.38	\$441.19	1.2%	\$427.95	\$0.00	\$0.00	\$0.00	\$0.00	\$13.24
(23)	46,471	\$42,359.91	\$41,871.24	\$488.66	1.2%	\$474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.66
(24)	50,991	\$46,238.12	\$45,701.93	\$536.19	1.2%	\$520.11	\$0.00	\$0.00	\$0.00	\$0.00	\$16.09
(25)	55,507	\$50,113.21	\$49,529.53	\$583.68	1.2%	\$566.17	\$0.00	\$0.00	\$0.00	\$0.00	\$17.51
(26)	60,028	\$53,992.21	\$53,360.98	\$631.22	1.2%	\$612.29	\$0.00	\$0.00	\$0.00	\$0.00	\$18.94
(27)	64,545	\$57,868.07	\$57,189.35	\$678.72	1.2%	\$658.36	\$0.00	\$0.00	\$0.00	\$0.00	\$20.36
(28)	69,062	\$61,743.98	\$61,017.76	\$726.22	1.2%	\$704.43	\$0.00	\$0.00	\$0.00	\$0.00	\$21.79
(29)	73,583	\$65,622.90	\$64,849.14	\$773.76	1.2%	\$750.55	\$0.00	\$0.00	\$0.00	\$0.00	\$23.21
(30)	78,099	\$69,498.05	\$68,676.80	\$821.25	1.2%	\$796.61	\$0.00	\$0.00	\$0.00	\$0.00	\$24.64
(31)	82,619	\$73,376.27	\$72,507.49	\$868.78	1.2%	\$842.71	\$0.00	\$0.00	\$0.00	\$0.00	\$26.06
(32)	87,137	\$77,253.88	\$76,337.59	\$916.29	1.2%	\$888.80	\$0.00	\$0.00	\$0.00	\$0.00	\$27.49

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 2 vs Year 1

C & I LLF Extra-Large:

	Annual Consumption (Therms)	Proposed Rates Yr 2	Proposed Rates Yr 1	Difference	% Chg	Base Rates	GCR	Difference due to:						
								Base DAC			DAC	ISR	EE	LIHEAP	GET
(1)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		
(2)	233,835	\$188,309.28	\$186,911.09	\$1,398.19	0.7%	\$1,356.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41.95		
(3)	259,019	\$207,922.67	\$206,373.90	\$1,548.77	0.8%	\$1,502.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46.46		
(4)	284,197	\$227,532.01	\$225,832.69	\$1,699.32	0.8%	\$1,648.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.98		
(5)	309,381	\$247,145.38	\$245,295.48	\$1,849.91	0.8%	\$1,794.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55.50		
(6)	334,562	\$266,756.74	\$264,756.27	\$2,000.47	0.8%	\$1,940.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.01		
(7)	359,745	\$286,369.43	\$284,218.38	\$2,151.05	0.8%	\$2,086.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64.53		
(8)	384,928	\$305,982.11	\$303,680.48	\$2,301.63	0.8%	\$2,232.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69.05		
(9)	410,110	\$325,594.16	\$323,141.96	\$2,452.20	0.8%	\$2,378.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73.57		
(10)	435,293	\$345,206.83	\$342,604.05	\$2,602.78	0.8%	\$2,524.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78.08		
(11)	460,471	\$364,816.20	\$362,062.86	\$2,753.33	0.8%	\$2,670.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82.60		
(12)	485,655	\$384,429.58	\$381,525.66	\$2,903.92	0.8%	\$2,816.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87.12		

C & I HLF Extra-Large:

Difference due to:															
										</					

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

Line
No.

Residential Heating Low Income:

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 3 vs. Year 2

Residential Non-Heating:

										Difference due to:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				

Average Customer

Residential Non-Heating Low Income:

Difference due to:															
	Annual Consumption (Therms)	Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Base Rates	Total Bill Discount	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET	
(18)															
(19)															
(20)															
(21)															
(22)	144	\$275.33	\$272.66	\$2.67	1.0%	\$3.46	(\$0.86)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.08	
(23)	158	\$288.71	\$285.78	\$2.93	1.0%	\$3.79	(\$0.95)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.09	
(24)	172	\$302.11	\$298.92	\$3.19	1.1%	\$4.13	(\$1.03)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10	
(25)	189	\$318.38	\$314.87	\$3.51	1.1%	\$4.54	(\$1.13)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11	
(26)	202	\$330.84	\$327.09	\$3.75	1.1%	\$4.85	(\$1.21)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11	
(27)	Average Customer 220	\$348.10	\$344.01	\$4.08	1.2%	\$5.28	(\$1.32)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.12	
(28)	238	\$365.32	\$360.90	\$4.42	1.2%	\$5.71	(\$1.43)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.13	
(29)	251	\$377.76	\$373.10	\$4.66	1.2%	\$6.02	(\$1.51)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.14	
(30)	268	\$394.04	\$389.06	\$4.97	1.3%	\$6.43	(\$1.61)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.15	
(31)	282	\$407.45	\$402.22	\$5.23	1.3%	\$6.77	(\$1.69)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.16	
(32)	297	\$421.80	\$416.29	\$5.51	1.3%	\$7.13	(\$1.78)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.17	

Average Customer

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

C & I Small:

C & I Medium:

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

National Grid - RI Gas Bill Impact Analysis with Various Levels of Consumption: Year 3 vs. Year 2

C & I LHLF Large:

										Difference due to:									
	Annual Consumption (Therms)	Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Base Rates	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET						
(1)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)							
(2)																			
(3)																			
(4)																			
(5)																			
(6)																			
(7)	37,587	\$41,122.57	\$40,831.95	\$290.62	0.7%	\$281.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.72						
(8)	41,634	\$45,282.44	\$44,960.52	\$321.91	0.7%	\$312.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.66						
(9)	45,683	\$49,444.71	\$49,091.49	\$353.22	0.7%	\$342.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.60						
(10)	49,731	\$53,606.15	\$53,221.63	\$384.52	0.7%	\$372.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.54						
(11)	53,777	\$57,765.10	\$57,349.30	\$415.80	0.7%	\$403.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.47						
(12)	57,825	\$61,926.50	\$61,479.40	\$447.10	0.7%	\$433.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.41						
(13)	61,873	\$66,087.92	\$65,609.52	\$478.40	0.7%	\$464.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.35						
(14)	65,920	\$70,247.75	\$69,738.06	\$509.69	0.7%	\$494.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.29						
(15)	69,967	\$74,408.28	\$73,867.29	\$540.98	0.7%	\$524.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16.23						
(16)	74,016	\$78,570.60	\$77,998.31	\$572.29	0.7%	\$555.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.17						
(17)	78,063	\$82,730.43	\$82,126.85	\$603.58	0.7%	\$585.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18.11						

C & I LHLF Large:

Difference due to:															
	Annual Consumption (Therms)	Proposed Rates Yr 3	Proposed Rates Yr 2	Difference	% Chg	Base Rates	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET		
(18)															
(19)															
(20)															
(21)															
(22)	41,956	\$38,710.48	\$38,485.56	\$224.92	0.6%	\$218.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.75		
(23)	46,471	\$42,609.03	\$42,359.91	\$249.12	0.6%	\$241.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.47		
(24)	50,991	\$46,511.47	\$46,238.12	\$273.35	0.6%	\$265.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.20		
(25)	55,507	\$50,410.77	\$50,113.21	\$297.56	0.6%	\$288.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.93		
(26)	60,028	\$54,314.01	\$53,992.21	\$321.80	0.6%	\$312.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.65		
(27)	Average Customer	\$58,214.09	\$57,868.07	\$346.01	0.6%	\$335.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.38		
(28)	69,062	\$62,114.21	\$61,743.98	\$370.23	0.6%	\$359.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.11		
(29)	73,583	\$66,017.37	\$65,622.90	\$394.47	0.6%	\$382.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.83		
(30)	78,099	\$69,916.72	\$69,498.05	\$418.68	0.6%	\$406.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.56		
(31)	82,619	\$73,819.17	\$73,376.27	\$442.91	0.6%	\$429.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.29		
(32)	87,137	\$77,721.00	\$77,253.88	\$467.13	0.6%	\$453.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.01		
Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts															

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

C & I LLF Extra-Large:

C & I HLF Extra-Large:

Footnote 1 - See Page 1 for detail of proposed and current rates used in bill impacts

Compliance Attachment 18

Narragansett Gas Development of Rates Associated With the
Distribution Adjustment Clause and Gas Cost Recovery Clause

**National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Factors Effective September 1, 2018**

Line No.	Description (a)	Source			High Load ¹ (d)	Low Load ² (e)
		Reference (b)	Line # (c)			
1	Fixed Cost Factor - \$/dktherm	Page 2	Line (18)		\$1.1441	\$1.5652
2	Variable Cost Factor - \$/dktherm	Page 3	Line (13)		\$3.5618	\$3.5618
3	Total Gas Cost Recovery Charge- \$/dktherm	(1) + (2)			\$4.7059	\$5.1270
4	Uncollectible %	Attachment 2 Schedule 22 Pg 7	Line 15		1.91%	1.91%
5	Total GCR Charge adjusted for Uncollectibles- \$/dkdtherm	(3) / [1 - (4)]			\$4.7975	\$5.2268
6	GCR Charge on a per therm basis	(5) / 10			\$0.4797	\$0.5226

¹ Includes: Residential Non Heating, Large High Load and Extra Large High Load
² Includes: Residential Heating, Small C&I, Medium C&I, Large Low Load, Extra Large Low Load

**National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Fixed Cost Calculation (\$ per Dth)**

Line No.	Description (a)	Source		Amount (d)	High Load Factor Total (e)	Low Load Factor Total (f)
		Reference (b)	Line # (c)			
1	Fixed Costs (net of Cap Rel to marketers)	Dk 4719		\$53,921,320		
Less:						
2	NGPMP Customer Benefit	Dk 4719		(\$10,900,000)		
3	Interruptible Costs			\$0		
4	FT-2 Storage Demand Costs	Dk 4719		(\$2,040,370)		
5	Systeme Pressure to DAC	Dk 4719		(\$3,153,600)		
6	Refunds			\$0		
7	Total Credits	sum[(2):(6)]		(\$16,093,970)		
Plus:						
Attachment 2 Schedule 32 -GAS Pg 5 including adj from DIV 43-1						
8	Supply Related LNG O&M Costs		Line 12	\$829,823		
9	Portable LNG Storage Cost			\$0		
10	Working Capital Requirement	Page 4	Line 17	\$385,115		
11	Deferred Fixed Cost Under-recovered	Dk 4719	Line (17)	\$1,169,851		
12	Reconciliation Amount from Fixed costs- Marketers	Dk 4719	Line (50)	\$36,098		
13	Total Additions	sum[(8):(12)]		\$2,420,886		
14	Total Fixed Costs	(1) + (7) + (13)		\$40,248,236		
15	Design Winter Sales Percentage	Dk 4719	Lines (10) & (11)		2.12%	97.88%
16	Allocated Supply Fixed Costs	(14) x (15)		\$854,081		\$39,394,155
17	Sales (Dt) Nov 2017 - Oct 2018	Dk 4719	Line (9)	25,914,442	746,482	25,167,960
18	Fixed Factor	(16) / (17)			\$1.1441	\$1.5652

National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Variable Cost Calculation (\$ per Dth)

Line No.	Description	Source		
		Reference (b)	Line # (c)	Amount (d)
1	Variable Costs, excluding Refunds	Dk 4719		\$78,329,672
Less:				
2	Non-Firm Sales			\$0
3	Refunds	Dk 4719		\$0
4	Total Credits	sum [(2):(3)]		\$0
Plus:				
5	Working Capital	Page 4	Line 33	\$594,195
6	Deferred Variable Cost Under-recovered	Dk 4719	Line (35)	\$12,377,603
7	Supply Related LNG O&M	Attachment 2 Schedule 32 -GAS		
8	Inventory Financing - LNG	Pg 5 including adj from DIV 43-1	Line 15 - Line 12	\$302,244
9	Inventory Financing - Storage	Page 5	Line 22	\$182,998
10	Total Additions	Page 5	Line 12	\$516,598
		sum [(5):(9)]		<u>\$13,973,637</u>
11	Total Variable Supply Costs	(1) + (4) + (10)		<u>\$92,303,309</u>
12	Sales (Dt) Nov 2017 - Oct 2018	Dk 4719	Line (9)	25,914,442
13	Variable Cost Factor	(11) / (12)		<u>\$3.5618</u>

National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Working Capital Estimate

Line No.	Description (a)	Source (b)	Nov-17 (c)	Dec-17 (d)	Jan-18 (e)	Feb-18 (f)	Mar-18 (g)	Apr-18 (h)	May-18 (i)	Jun-18 (j)	Jul-18 (k)	Aug-18 (l)	Sep-18 (m)	Oct-18 (n)	Total (o)
1	Fixed Costs														
2	Capacity Release Revenue	Dk 4719	\$4,414,408	\$4,448,398	\$4,447,065	\$4,444,929	\$4,447,065	\$4,531,059	\$4,531,771	\$4,531,059	\$4,531,771	\$4,531,771	\$4,530,656	\$4,531,368	\$53,921,320
3	Less: System Pressure to DAC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Less: Credits	Dk 4719	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$262,800)	(\$5,153,600)
5			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Allowable Working Capital Costs	sum[(1)+(5)]	\$4,151,608	\$4,185,598	\$4,184,265	\$4,182,129	\$4,184,265	\$4,268,259	\$4,268,971	\$4,268,259	\$4,268,971	\$4,268,971	\$4,267,856	\$4,268,568	\$50,767,720
7	Net Payment Lag	Attachment 2 Schedule 42-GAS Lnl	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	
8	Number of Days Lag	(7) X 365	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	
9	Working Capital Requirement	[(6) * (8)] / 365	\$374,475	\$377,541	\$377,421	\$377,228	\$377,421	\$384,997	\$385,061	\$384,997	\$385,061	\$385,061	\$384,961	\$385,025	
10	Cost of Capital	Attachment 2 Schedule 1-GAS Pg 4	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	
11	Return on Working Capital Requirement	(9) * (10)	\$26,775	\$26,994	\$26,986	\$26,972	\$26,986	\$27,527	\$27,532	\$27,527	\$27,532	\$27,532	\$27,525	\$27,529	
12	Weighted Cost of Debt	Attachment 2 Schedule 1-GAS Pg 4	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	
13	Interest Expense	(9) * (12)	\$9,025	\$9,099	\$9,096	\$9,091	\$9,096	\$9,278	\$9,280	\$9,278	\$9,280	\$9,280	\$9,278	\$9,279	
14	Taxable Income	(11) - (13)	\$17,750	\$17,895	\$17,890	\$17,881	\$17,890	\$18,249	\$18,252	\$18,249	\$18,252	\$18,252	\$18,247	\$18,250	
15	1 - Combined Tax Rate	1 - 0.21	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	
16	Return and Tax Requirement	(14) / (15)	\$22,469	\$22,652	\$22,645	\$22,634	\$22,645	\$23,100	\$23,104	\$23,100	\$23,104	\$23,104	\$23,098	\$23,101	
17	Fixed Working Capital Requirement	(13) + (16)	\$31,493	\$31,751	\$31,741	\$31,725	\$31,741	\$32,378	\$32,384	\$32,378	\$32,384	\$32,384	\$32,375	\$32,381	\$385,115
18	Variable Costs														
19	Less: Non-firm Sales	Dk 4719	\$5,645,914	\$10,998,135	\$17,208,947	\$15,542,321	\$10,715,275	\$5,484,110	\$3,165,666	\$2,024,140	\$1,607,551	\$1,477,419	\$1,545,483	\$2,914,712	\$78,329,672
20	Less: Supply Refunds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Less: Balancing Related System Pressure Commodity to DAC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Allowable Working Capital Costs	sum[(18)+(21)]	\$5,645,914	\$10,998,135	\$17,208,947	\$15,542,321	\$10,715,275	\$5,484,110	\$3,165,666	\$2,024,140	\$1,607,551	\$1,477,419	\$1,545,483	\$2,914,712	\$78,329,672
23	Net Payment Lag	Attachment 2 Schedule 42-GAS Lnl	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	9.02%	
24	Number of Days Lag	(23) X 365	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	32.92	
25	Working Capital Requirement	[(22) * (24)] / 365	\$509,261	\$992,032	\$1,552,247	\$1,401,917	\$966,518	\$494,667	\$285,543	\$182,577	\$145,001	\$133,263	\$139,403	\$262,907	
26	Cost of Capital	Attachment 2 Schedule 1-GAS Pg 4	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	
27	Return on Working Capital Requirement	(25) * (26)	\$36,412	\$70,930	\$110,986	\$100,237	\$69,106	\$35,369	\$20,416	\$13,054	\$10,368	\$9,528	\$9,967	\$18,798	
28	Weighted Cost of Debt	Attachment 2 Schedule 1-GAS Pg 4	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	
29	Interest Expense	(25) * (28)	\$12,273	\$23,908	\$37,409	\$33,786	\$23,293	\$11,921	\$6,882	\$4,400	\$3,495	\$3,212	\$3,360	\$6,336	
30	Taxable Income	(27) - (29)	\$24,139	\$47,022	\$73,577	\$66,451	\$45,813	\$23,447	\$13,535	\$8,654	\$6,873	\$6,317	\$6,608	\$12,462	
31	1 - Combined Tax Rate	1 - 0.21	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	
32	Return and Tax Requirement	(30) / (31)	\$30,556	\$59,522	\$93,135	\$84,115	\$57,991	\$29,680	\$17,133	\$10,955	\$8,700	\$7,996	\$8,364	\$15,774	
33	Variable Working Capital Requirement	(29) + (32)	\$42,829	\$83,430	\$130,544	\$117,901	\$81,284	\$41,601	\$24,014	\$15,355	\$12,195	\$11,207	\$11,724	\$22,110	\$594,195

National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Inventory Finance Estimate

Line No.	Description	Source	Nov-17 (c)	Dec-17 (d)	Jan-18 (e)	Feb-18 (f)	Mar-18 (g)	Apr-18 (h)	May-18 (i)	Jun-18 (j)	Jul-18 (k)	Aug-18 (l)	Sep-18 (m)	Oct-18 (n)	Total (o)
1	Storage Inventory Balance	DK 4719	\$9,436,055	\$8,139,654	\$6,127,822	\$4,288,451	\$2,610,887	\$2,653,444	\$3,877,029	\$5,066,626	\$5,878,226	\$6,941,021	\$8,623,396	\$10,069,304	
2	Hedging														
3	Subtotal	(1) + (2)	\$9,436,055	\$8,139,654	\$6,127,822	\$4,288,451	\$2,610,887	\$2,653,444	\$3,877,029	\$5,066,626	\$5,878,226	\$6,941,021	\$8,623,396	\$10,069,304	
4	Cost of Capital	Attachment 2 Schedule 1-GAS Pg 4	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	
5	Return on Working Capital Requirement	(3) * (4)	\$674,678	\$581,985	\$438,139	\$306,624	\$186,678	\$189,721	\$277,208	\$362,264	\$420,293	\$496,283	\$616,573	\$719,955	\$5,270,402
6	Weighted Cost of Debt	Attachment 2 Schedule 1-GAS Pg 4	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	
7	Interest Charges Financed	(3) * (6)	\$227,409	\$196,166	\$147,681	\$103,352	\$62,922	\$63,948	\$93,436	\$122,106	\$141,665	\$167,279	\$207,824	\$242,670	\$1,776,457
8	Taxable Income	(5) - (7)	\$447,269	\$385,820	\$290,459	\$203,273	\$123,756	\$125,773	\$183,771	\$240,158	\$278,628	\$329,004	\$408,749	\$477,285	
9	1 - Combined Tax Rate	1 - 0.21	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	
10	Return and Tax Requirement	(8) / (9)	\$566,163	\$488,379	\$367,669	\$257,307	\$156,653	\$159,207	\$232,622	\$303,998	\$352,694	\$416,461	\$517,404	\$604,158	\$4,422,715
11	Working Capital Requirement	(7) + (10)	\$793,572	\$684,545	\$515,350	\$360,659	\$219,576	\$223,155	\$326,058	\$426,103	\$494,359	\$583,740	\$725,228	\$846,828	\$6,199,172
12	Storage-Related Inventory Costs	(11) / 12	\$66,131	\$57,045	\$42,946	\$30,055	\$18,298	\$18,596	\$27,172	\$35,509	\$41,197	\$48,645	\$60,436	\$70,569	\$516,598
13	LNG Inventory Balance	DK 4719	\$3,270,413	\$3,192,464	\$1,258,328	\$519,480	\$441,531	\$1,081,591	\$1,739,817	\$2,380,668	\$2,612,172	\$2,737,694	\$3,376,487	\$3,500,813	
14	Cost of Capital	Attachment 2 Schedule 1-GAS Pg 4	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	7.15%	
15	Return on Working Capital Requirement	(13) * (14)	\$233,835	\$228,261	\$89,970	\$37,143	\$31,569	\$77,334	\$124,397	\$170,218	\$186,770	\$195,745	\$241,419	\$250,308	\$1,866,969
16	Weighted Cost of Debt	Attachment 2 Schedule 1-GAS Pg 4	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	
17	Interest Charges Financed	(13) * (16)	\$78,817	\$76,938	\$30,326	\$12,519	\$10,641	\$26,066	\$41,930	\$57,374	\$62,953	\$65,978	\$81,373	\$84,370	\$629,286
18	Taxable Income	(15) - (17)	\$155,018	\$151,323	\$59,645	\$24,623	\$20,929	\$51,267	\$82,467	\$112,844	\$123,817	\$129,767	\$160,045	\$165,939	
19	1 - Combined Tax Rate	1 - 0.21	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	0.7900	
20	Return and Tax Requirement	(18) / (19)	\$196,225	\$191,548	\$75,500	\$31,169	\$26,492	\$64,895	\$104,389	\$142,840	\$156,730	\$164,262	\$202,589	\$210,049	\$1,566,688
21	Working Capital Requirement	(17) + (20)	\$275,042	\$268,486	\$105,825	\$43,688	\$37,133	\$90,962	\$146,319	\$200,214	\$219,684	\$230,240	\$283,963	\$294,418	\$2,195,974
22	LNG-Related Inventory Costs	(21) / 12	\$22,920	\$22,374	\$8,819	\$3,641	\$3,094	\$7,580	\$12,193	\$16,685	\$18,307	\$19,187	\$23,664	\$24,535	\$182,998
23	Total Inventory Financing Costs	(12) + (22)	\$89,051	\$79,419	\$51,765	\$33,696	\$21,392	\$26,176	\$39,365	\$52,193	\$59,504	\$67,832	\$84,099	\$95,104	\$699,595

**National Grid - RI Gas
Summary of DAC Factors**

Section 1: DAC factor (not including annual ISR component) September 1, 2018

Line No.	Description	Reference	Amount	Factor		
				Residential/ Small/ Medium C&I	Large/ X-Large	Residential Low Income
1	System Pressure (SP)	<u>Dk 4708</u>	\$3,153,600	\$0.0079	\$0.0079	\$0.0079
2	Advanced Gas Technology Program (AGT)	<u>Dk 4708</u>	\$0	\$0.0000	\$0.0000	
3	Low Income Discount Recovery Factor (LIDRF)	<u>Attachment 20 Schedule 2</u>	\$4,550,593	\$0.0119	\$0.0119	
4	Environmental Response Cost Factor (ERCF)	<u>Dk 4708</u>	\$967,642	\$0.0024	\$0.0024	\$0.0024
5	Pension Adjustment Factor (PAF)	<u>Dk 4708</u>	(\$4,679,974)	(\$0.0118)	(\$0.0118)	(\$0.0118)
6	On-System Margin Credits (MC)	<u>Dk 4708</u>		\$0.0000	\$0.0000	\$0.0000
7	Reconciliation Factor (R)	<u>Dk 4708</u>	(\$100,990)	\$0.0000	(\$0.0011)	\$0.0000
8	Service Quality Factor (SQP)	<u>Dk 4708</u>	\$0	\$0.0000	\$0.0000	\$0.0000
9	Earnings Sharing Mechanism (ESM)	<u>Dk 4708</u>	\$0	\$0.0000	\$0.0000	\$0.0000
10	Subtotal	Sum ([1]-[9])	\$3,890,871	\$0.0104	\$0.0093	(\$0.0015)
11	Uncollectible Percentage	Schedule MAL-22 Pg 7 Line 15	1.91%	1.91%	1.91%	1.91%
12	DAC factors grossed up for uncollectible	[10]/(1-[11])	\$3,966,633	\$0.0106	\$0.0094	(\$0.0015)
13	Revenue Decoupling Adjustment (RDA)	<u>Dk 4708</u>	\$177,598	\$0.0006	\$0.0000	\$0.0006
14	Revenue Decoupling Adjustment Reconciliation	<u>Dk 4708</u>	\$298,047	\$0.0010	\$0.0000	\$0.0010
15	DAC factor	[12]+[13]+[14]	\$4,442,277	\$0.0122	\$0.0094	\$0.0001

Section 2: DAC factors including annual ISR component

Line No.		ISR Reconciliation w/o uncollectible ¹ (therms)	Uncollectible Percentage ²	ISR Reconciliation* (therms) (A)	Base DAC Component* ³ (therms) (B)	DAC Component Subtotal Rates* (therms) (C) = (A) + (B)	ISR Component* (therms) (D)	Sep 1 2018 DAC Rates* (therms) (E) = (C)+(D)
16	Res-NH	\$0.0465	1.91%	\$0.0474	\$0.0122	\$0.0596		\$0.0596
17	Res-NH-LI	\$0.0465	1.91%	\$0.0474	\$0.0001	\$0.0475		\$0.0475
18	Res-H	\$0.0202	1.91%	\$0.0205	\$0.0122	\$0.0327		\$0.0327
19	Res-H-LI	\$0.0202	1.91%	\$0.0205	\$0.0001	\$0.0206		\$0.0206
20	Small	\$0.0299	1.91%	\$0.0304	\$0.0122	\$0.0426		\$0.0426
21	Medium	\$0.0195	1.91%	\$0.0198	\$0.0122	\$0.0320		\$0.0320
22	Large LL	\$0.0161	1.91%	\$0.0164	\$0.0094	\$0.0258		\$0.0258
23	Large HL	\$0.0120	1.91%	\$0.0122	\$0.0094	\$0.0216		\$0.0216
24	XL-LL	\$0.0021	1.91%	\$0.0021	\$0.0094	\$0.0115		\$0.0115
25	XL-HL	\$0.0006	1.91%	\$0.0006	\$0.0094	\$0.0100		\$0.0100

***Factors Include Uncollectible Allowance**

¹ Docket 4708

² Attachment 2 Schedule 22 Pg 7 Line 15

³ Section 1, Line 15

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket Nos. 4770/4780
Compliance Attachment 18
Schedule 8 WP
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Current Energy Efficiency Factors				
	Reference	Residential	Commercial & Industrial	
1 Energy Efficiency Factor	Docket No. 4654	0.8600	0.7030	\$/Dktherm
2 Uncollectible	Docket No. 4654	3.18%	3.18%	
3 Total Energy Efficiency Factor	Ln 1/(1-Ln 2)/10	\$0.0888	\$0.0726	\$/Therm
Proposed Energy Efficiency Factors				
	Ln 1	Res	C&I	
4 Energy Efficiency Factor	Ln 1	0.8600	0.7030	\$/Dktherm
5 Uncollectible	Attachment 2 Schedule 22 Pg 7 Line 15	1.91%	1.91%	
6 Total Energy Efficiency Factor	Ln 4/(1-Ln 5)/10	\$0.0876	\$0.0716	\$/Therm

Compliance Attachment 19

Narragansett Gas Redlined Tariff

Marked to show changes from the tariff currently in effect

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID

Rhode Island Public Utilities Commission Tariff

RIPUC NG-GAS No. 101

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC NG-GAS No. 101

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Issued: ~~September 8, 2014~~June , 2018

Effective: ~~September 1, 2018~~November 1, 2014

Issued: ~~September 8, 2014~~August 16, 2018

Effective: ~~September 1, 2018~~November 1, 2014

GENERAL TERMS AND CONDITIONS

1.0 APPLICABILITY:

The following terms and conditions shall apply to and be a part of each Rate Classification now or hereafter in effect except as they may be expressly modified or superseded by Rhode Island Public Utilities Commission order.

2.0 RATES AND TARIFFS:

The Company furnishes natural gas service under rates and/or special contracts (Schedule of Rates) promulgated in accordance with the provisions of the Rhode Island General Laws and the regulations of the Rhode Island Public Utilities Commission ("PUC") and the Rhode Island Division of Public Utilities and Carriers ("Division"), all as may be in effect from time to time. Such Schedule of Rates, which includes these Terms and Conditions, is available for public inspection during normal business hours at the administrative offices of the Company and at the offices of the PUC and the Division or on the Company's website.

The Schedule of Rates may be revised, amended, supplemented or supplanted in whole or in part from time to time according to the procedures provided in the General Laws and the PUC regulations. When effective, all such revisions, amendments, supplements or replacements will appropriately supersede the present Schedule of Rates. In case of conflict between these Terms and Conditions and any orders or regulations of the PUC or the Division, said orders or regulations shall govern.

The provisions of these Terms and Conditions apply on a non-discriminatory and non-preferential basis to all persons, partnerships, corporations or others (hereinafter customers Customers or the customerCustomer) who obtain natural gas distribution service from the Company pursuant to the Schedule of Rates.

No representative of the Company has the authority to modify orally any provision or rate contained in the Schedule of Rates or to bind the Company to any promise or representation contrary thereto. Any such modification to the Schedule of Rates or these Terms and Conditions shall be in writing and made in accordance with the provisions of the General Laws and pursuant to regulations of the PUC and Division.

The Company will advise all new residential customers as to the least expensive rate available for the service based on the information in our records. Non-residential customers will be advised of the applicable rate based on a review of the available information in our the existing records or as a result of a field inspection by the Company when the customer provides information which is inconsistent with Company records. The Customer is responsible for accurately describing its gas burning equipment and updating the Company as changes occur.

GENERAL TERMS AND CONDITIONS

A Customer is entitled to change its customer account from one rate classification to another upon written application to the Company; provided, however that the customer account's use complies with the conditions specified in the requested rate classification. Once an election to change rate classifications has been made by the Customer, the customer account must remain on that rate for a period of not less than twelve months. In cases where the Customer requests a rate reclassification, no rebate will be granted for service rendered during the period the customer account was served under the previous rate classification, except in instances where the previous rate classification was due to an error by the Company.

3.0 OBTAINING SERVICE FROM THE COMPANY:

The Company shall furnish service to applicants under the filed rates and in accordance with these Terms and Conditions and the rules and regulations of the PUC and ~~the~~ Division. The furnishing of service and acceptance by the ~~customer~~ Customer constitutes a contract under these provisions. The Company may require at least one person on behalf of all parties who will receive service to sign an application or contract. Application for gas service within the territory served by the Company will be received through any duly authorized representative of the Company.

The Company may accept oral or written application for residential service. Residential service may commence upon receipt by the Company of oral application, except that the Company reserves the right to require residential customers to show identification and proof of residency before commencing service. If residential service is commenced upon the receipt of oral application, then all residents at that address who have attained the age of majority may choose to execute a written application, thereby becoming parties to the contract. Non-residential service may commence upon oral application for an interim period pending the receipt of a duly executed written application and security deposit.

The Company reserves the right to refuse service, at any location, to an individual who is indebted to the Company for any service not in dispute before the Division, furnished to such individual at any location, or to such applicant or customer under another name. The Company will commence service if a reasonable payment plan for said indebtedness made in accordance with PUC and Division regulations is agreed to by the Customer and the Company. The Company reserves the right to refuse service to any non-residential applicant who has not paid a deposit as required by the Company.

A Customer shall be and remains the customer of record and shall be liable for service taken until such time as the Customer requests termination of service and a final meter reading is recorded by the Company. The bill rendered by the Company based on such final meter reading shall be payable upon receipt. Such meter reading and final bill shall not be unduly delayed by the Company. In the event that the Customer of record fails to give notice of

GENERAL TERMS AND CONDITIONS

termination of service to the Company or fails to provide access to the meter, the customer of record shall continue to be liable for service taken until the Company either disconnects the meter or a new party becomes a customer of the Company by taking service at such service location. Failure to make application for service shall not relieve a party from the obligation to apply and/or pay for service previously used.

The Company shall undertake to furnish service to the Customer for use only for his/her own purposes and only on the premises occupied through ownership or lease by the Customer, except as provided below. In cases where the Customer is a condominium association or the owner or manager of a commercial or residential rental property with over six (6) units, the Customer may allocate the Company charges for gas service to other gas users on the premises through any reasonable means, including properly installed submetering. In such situations where the Customer is allocating the Company charges for service to others, the burden is on the Customer, when requested by the Company, to demonstrate that the allocated charges are no greater than the Customer's bill from the Company. When allocating such charges, the Customer may separately include reasonable administrative fees. Natural gas sold by the Company to authorized natural gas vehicle filling stations may be re-metered or submetered by the Customer for resale to another or others.

On an annual basis the Company may notify all customers that if they are the owners of property and their tenants move out, the owner must provide written notification in advance that he/she wants gas left on at that premises in his/her name. If the Company does not receive advance written notice, the service may be terminated, and the Company will not be liable for any damages to the premises resulting from the termination of gas service.

3.1 BILLING TERMINATION ("Soft-Off"):

~~The Company and the Division have agreed to participate in a one-year pilot program (the "Pilot") with respect to the Company's "Soft-Off" termination policy, pursuant to a Settlement Agreement between the Company and the Division, as approved by the PUC on May 4, 2012. During the Pilot, w~~W~~here a customer has requested termination of service and an estimated or actual final meter reading is recorded, and the account is not subject to a shut-off order or request, the Company may choose to utilize a "Soft-Off" termination.~~

In the event of a termination of an account for which there is no unbilled consumption, a landlord may initiate an application for service in the landlord's name at that premises by either oral or written request in accordance with Section 1, Schedule A, Paragraph 3.0 of this tariff; provided however, that in the event of a termination of an account for which there is any unbilled consumption, a landlord may initiate an application for service in the landlord's name only upon providing the Company with a signed authorization. In addition, where the

GENERAL TERMS AND CONDITIONS

landlord has previously provided the Company a signed agreement, the Company may record the landlord as the customer of record for that account without further authorization.

When gas consumption at a premises where a Soft Off termination has been implemented exceeds 13 ccf in a month the Company will send a notification to the premises indicating that service will be terminated pursuant to the PUC's and Division's rules and regulations governing the termination of service if an account is not established.

Once metered gas consumption at that premises exceeds an aggregate of 35 ccf or the account is still in a "Soft-Off" status for a consecutive period of 90 days, whichever occurs first, the Company will commence a termination action for the account, provided however that where such a termination action would affect the statutory and/or termination rights of other gas customers at that location, service will be terminated at the Soft Off premises as soon as the Company is able to accomplish the termination so as not to conflict with the rights provided under the PUC's and the Division's rules and regulations governing the termination of service for the other customers.

4.0 SECURITY DEPOSITS:

Security deposits, letters of credit or bonds may be required and taken in accordance with rules and procedures promulgated by the PUC or other body having authority to regulate the Company. The Company reserves the right to refuse service to an applicant who has not paid a deposit as required by the Company. The rate of interest paid on deposits shall be adjusted annually on March 1. The interest rate in effect in any year shall be based on the average rate over the prior calendar year for 10-year constant maturity Treasury Bonds as reported by the Federal Reserve Board.

5.0 SERVICE SUPPLIED:

The Company shall take reasonable care in providing regular and uninterrupted service to its firm customers, but whenever the Company deems that the situation warrants any interruption or limitation in the service to be rendered, such interruption or limitation shall not constitute a breach of the contract, and shall not render the Company liable for any damages suffered thereby by any person, or excuse the customer from further fulfillment of the contract.

The Company may refuse to supply service to loads of unusual characteristics which, in its sole judgment, might adversely affect the quality of service supplied to other customers, the public safety, or the safety of the Company's personnel. In lieu of such refusal, the Company may require a customer to install any necessary regulating and protective equipment in accordance with the requirements and specifications of the Company.

GENERAL TERMS AND CONDITIONS

Whenever the estimated expenditures necessary to supply gas to a customer(s) or to resume service to a customer following relocation of Company equipment for reasons other than the needs of the Company shall be of such an amount that the income to be derived from gas service at the applicable rates will, in the opinion of the Company, be insufficient to warrant such expenditure, the Company will require the ~~customer~~ Customer(s) to pay a Contribution in Aid of Construction (“CIAC”) for meter relocation or for main and service extension. See Section 8, Service and Main Extension Policies. The level of the CIAC will be based on an economic analysis looking at appropriate impacts associated with the capital expenditures. A detailed written cost estimate will be provided to the Customer upon request.

The Company shall make application in a reasonable time for any necessary locations or other street permits required by public bodies for its pipes, mains, and other apparatus, and shall not be required to supply service until a reasonable time after such approvals are obtained. The applicant for service shall obtain all other permits, certificates, licenses, easements and the like necessary to give the Company access to the applicant’s equipment and to enable its pipes to be connected thereto.

The Customer shall notify the Company in writing before making any significant change in the Customer’s gas equipment which would affect the capacity or other characteristics of the Company’s facilities required to serve the Customer. The Customer shall be liable for any damage to the Company’s property caused by Customer’s additional or changed installation if made without prior notification to the Company.

All piping, equipment, and apparatus on the premises of the Customer, excepting meters, underground service pipe, and governors, shall be furnished and put in place by the Customer, and shall conform to the requirements and regulations of the Company, and the Company shall not be required to supply gas unless such piping, equipment, and apparatus at all times conform to the requirements and regulations of the State, City, and Town ordinances and laws and policies of the Company. The Company shall be under no obligation to make any inspection to ascertain whether the foregoing condition has been conformed with and shall be under no liability for any damages occasioned by any defect in such piping, equipment, or apparatus or other property on the premises.

If temporary service is rendered, the ~~customer~~ Customer shall pay the cost of service under the rate plus the cost of installing and removing all equipment and connections.

6.0 INSTALLATION OF METERS:

The Company will furnish, install, connect, and maintain such meter(s) as are necessary for metering gas service for Company billing purposes.

GENERAL TERMS AND CONDITIONS

All gas service to be provided under a single service classification to a customer in a building will be rendered through a single meter except in the instances described in (1) and (2) below:

- (1) The Company may elect to install more than one meter for gas service provided under a single service classification:
 - i. when the use of more than one meter is necessary to provide safe gas service;
 - ii. when the use of more than one meter is required by a municipal ordinance;
 - iii. when one meter cannot correctly measure the total gas service rendered;
 - iv. when the characteristics of gas service of the ~~customer~~ Customer are such that at the time the service line was installed there was no single meter commercially available to measure the gas service correctly;
 - v. when more than one meter is required in order to render proper and reliable gas service without interruption; or
 - vi. in other comparable circumstances where service cannot practically be rendered through a single meter.

Pursuant to (i) through (vi), when more than one meter is installed to measure the gas service of a single customer at a premises or building under a single service classification under the above listed circumstances, the registrations of the meters will be combined under one customer account and the bill computed as if all service had been rendered through a single meter.

- (2) At the Customer's written request and at the Customer's expense, the Company will install more than one meter for a building or premises under a single service classification, in which case the quantity of gas supplied through each meter will be measured separately and the bills for each computed separately under the appropriate service classification(s).

Gas service provided to commercial and industrial customers for use by emergency back-up natural gas generators of more than 12 kW shall be separately metered subject to the Company's technical determination that more than one meter is required to correctly measure the total gas service rendered. Should the Company determine that this service be separately metered, the Company will issue a separate

GENERAL TERMS AND CONDITIONS

bill pursuant to a rate schedule applicable for the usage on the separate meter. Otherwise, if so determined by the Company to be technically feasible, the Company shall allow gas usage for emergency back-up natural gas generators to be measured by the Customer's existing meter.

- (B) For residential gas services provided pursuant to prior tariff provisions that required that gas service for use by emergency back-up natural gas generators be separately metered and billed, when both meters are served under a single residential service classification, the registrations of the meters will be combined under one customer account and the bill computed as if all service had been rendered through a single meter. Should a residential customer request the removal of one of the meters, the Customer shall bear the cost of removing the meter and the cost of piping through the remaining meter. If the Company, at its sole discretion, decides to remove the additional meter, the Company will bear the cost of the removal of the meter and any piping cost.

7.0 BILLING AND READING OF METERS:

Bills are calculated and rendered on the basis of a customer account which shall have a unique identification number established for the billing of service provided through an individual meter, except for multiple metered customer accounts established pursuant to section (1) of Item 6.0 above, or aggregation pools established pursuant to the Company's Transportation Terms and Conditions, Section 6, Schedule C of the tariff. A single Customer may have more than one customer account.

All bills are due within 25 days from the date of the bill. A late payment charge shall accrue on non-residential bills after 25 days in accordance with regulations of the PUC and the Division.

Customers receiving bills may elect to receive their bill electronically. Customers electing to receive their bills electronically will receive a paperless billing credit as identified in Section 1, Schedule A, Item 12.0.

Whenever a check or draft presented for payment of service is not accepted by the institution on which it is written, the Customer shall be charged a returned check fee, charge of \$15 applies as identified in Item 12.0, per check or draft written. Such returned check charge shall be waived for customers eligible for low income assistance programs receiving gas service on low income rate classes Rate 11 and Rate 13.

The Customer shall be responsible for all charges for distribution and gas service furnished by the Company under the applicable rates as filed from time to time with the PUC, from the

GENERAL TERMS AND CONDITIONS

time service is commenced until it is terminated.

Annually in August, the Company will review the gas consumption of each non-residential firm customer account for the just ended September through August period to determine if any customer account qualifies for a different rate class. If any such customer account does qualify for a different rate class based on this billing information, then commencing with the September billing month, that customer account will be billed under that new rate class.

Properly authorized representatives of the Company shall have the right to access the Customer's premises at all reasonable times and intervals for the purpose of reading, installing, examining, repairing, replacing, or removing the Company's meters, meter reading devices, pipes, and other gas equipment and appliances, in accordance with the General Laws, public regulations, and Company policy in effect from time to time. The Customer shall be responsible for providing accessibility to the above metering and other equipment belonging to the Company.

Readings taken by an ~~automated~~ Automated meter-Meter reading-Reading ("AMR") device technology will be considered actual readings for billing purposes.

The Company shall maintain the accuracy of all metering equipment installed pursuant hereto by regular testing and calibration in comparison to recognized standards and in accordance with PUC and Division regulations. A meter shall be deemed to be registering correctly if it appears from examination or test that it does not vary more than two percent (2%) from the standard approved by the Division.

In the event that the Company obtains inaccurate meter readings for any reason or in case any meter shall for any reason fail to register the full amount of gas supplied or the maximum demand of any customer account for any period of time, the amount of the bill of such customer account shall be estimated by the Company from available data. Such estimated bills shall be payable as rendered unless a customer disputes such estimate in accordance with procedures established by the Division.

The Company will notify the Customer whenever it obtains information indicating that gas is being diverted from the ~~customer's~~ Customer's service or that the meter has been tampered with. The Customer will be held responsible to the Company for any leakage or other use of gas which may occur beyond the point of the meter installation.

Unless otherwise determined by the Company, all residential premises shall be equipped with a meter that employs Automatic Meter Reading ("AMR") technology utilizing radio frequency transmitters to allow the Company to obtain meter readings remotely. However,

GENERAL TERMS AND CONDITIONS

residential customers may choose to “opt-out” by having their AMR meter replaced with a non-AMR meter.

Customers who choose to opt-out will be charged an initial fee, as identified in Item 12.0, ~~of \$74.00~~ for the removal of the existing AMR gas meter and the installation of the non-AMR gas meter.

Customers who choose to opt-out will also be charged a monthly meter reading fee ~~of \$13.00~~ for the non-AMR gas meter, as identified in Item 12.0. The meter reading fee is applicable to Customers who receive gas and electric service, or receive gas-only service, from the Company. The Company, at its option, may choose to read the non-AMR meter less frequently than once per month. In that case, or if the Company is unable for any reason to read the meter on the regularly scheduled monthly read date, the Company shall make a reasonable estimate of the consumption of gas during those months when the meter is not read, based on available data, and such estimated bills shall be payable as rendered.

A Customer will not be assessed the initial or monthly fee until after the Company has installed the non-AMR gas meter.

Any opt-out Customer who subsequently wishes to have an AMR gas meter re-installed will be charged a “re-installation fee” ~~of \$74.00~~ as identified in Item 12.0. The re-installation fee will be charged for the removal of the non-AMR gas meter and the installation of the AMR gas meter.

Any Customer electing re-installation will no longer be assessed the special monthly gas meter reading fee after the AMR meter has been re-installed.

8.0 DISCONTINUANCE OF SERVICE:

Subject to the applicable regulations of the PUC and the Division, the Company shall have the right to discontinue gas service to the Customer and to remove or disconnect its meters and piping for nonpayment of bills for gas service. The customer shall be responsible for paying the cost of reconnecting gas service if the service is disconnected for nonpayment of bills or an \$25 account restoration charge, as identified in Item 12.0, in the case of a turn-on after a shut-off for nonpayment of bills. Such account restoration charge shall be waived for Customers eligible for low income assistance programs receiving service on low income rate classes Rate 11 and Rate 13.

The Company reserves the right to disconnect its service at any time without notice or to refuse to connect its service if, to its knowledge and in its judgment, the Customer’s

GENERAL TERMS AND CONDITIONS

installation has become or is unsafe, defective, or in violation of the Company's policies or any ordinances, laws, codes, or regulations.

In the event that any action by the Customer or others shall cause a condition in the premises occupied by any customer whereby life or property is endangered, the Company may discontinue service to said premises regardless of the number of occupants or tenants of said premises.

Whenever the Company shall have proof that any customer is diverting and/or stealing service, the Company may discontinue its service to such customer and remove the meter.

9.0 COMPANY INSTALLATION AND PROPERTY:

All meters, services, and other gas equipment owned by the Company shall be and will remain the property of the Company and no one other than an employee or authorized agent of the Company shall be permitted to remove, operate, or maintain such property. The Customer shall be responsible for all damage to, or loss of, such property unless occasioned by circumstances beyond the Customer's control. Such property shall be installed at points most convenient for the Company's access and service and in conformance with public regulations in force from time to time. The costs of relocating such property shall be borne by the Customer when done at the Customer's request, or for his convenience, or if necessary to remedy any violation of public law or regulation caused by the Customer.

The Company shall provide and maintain the necessary housing, fencing, barriers, and foundations for the protection of the equipment to be installed upon the ~~customer's~~ Customer's premises. Such space, housing, fencing, barriers, and foundations shall be in conformity with applicable laws and regulations and subject to the Company's specifications and approval.

10.0 SUPPLY OF GAS:

The Company shall make every reasonable effort to maintain an uninterrupted supply of gas for all firm customers, but it shall not be liable for loss or damage caused by reason of any interruption or reduction of the supply, or by reason of any abnormal pressure or quality of the gas, whether as a result of accident, labor difficulties, condition of fuel supply, the actions of any public authority, failure to receive any gas for which in any manner it has contracted, the implementation in accordance with good utility practice of an emergency load reduction program by the Company or one with whom it has contracted for a supply of gas, or inability for any other reason beyond the Company's control to maintain normal pressure or quality, or uninterrupted and continuous service.

GENERAL TERMS AND CONDITIONS

Whenever the integrity of the Company's system or the supply of gas is believed to be threatened by conditions on its system or upon the systems with which it is directly or indirectly interconnected, the Company may, in its sole judgment, curtail or interrupt gas service or reduce pressure and such action shall not be construed to constitute a default nor shall the Company be liable therefore in any respect. The Company will use reasonable efforts under the circumstances to overcome the cause of such curtailment, interruption, or reduction and to resume full performance.

The Company shall be excused from performing under the Schedule of Rates and shall not be liable in damages or otherwise if and to the extent that it shall be unable to do so or prevented from doing so by statute or regulation or by action of any court or public authority having or purporting to have jurisdiction in the premises; or by loss, diminution, or impairment of gas supply from its suppliers or the systems of others with which it is interconnected; or by reason of storm, flood, fire, earthquake, explosion, civil disturbance, labor dispute, act of God or public enemy, failure of any supplier to perform, restraint by any court or regulatory agency, or any other intervening cause, whether or not similar thereto; the Company shall use reasonable efforts under the circumstances to overcome such cause and to resume full performance.

The foregoing shall not alter the Company's liability under applicable legal standards for damages in the case of its negligent or intentionally wrongful conduct with respect to any act or failure to act by the Company.

11.0 COMPANY LIABILITY:

The Company shall not be liable for any loss or damage resulting from the use of gas or the presence of the Company's appliances and equipment on the ~~customer's~~-Customer's premises unless such loss or damage results directly and solely from the Company's negligence.

The Company shall not, in any event except that of its own negligent acts or omissions, be liable to any party for any direct, consequential, indirect, or special damages, whether arising in tort, contract or otherwise, by reason of any services performed, or undertaken to be performed, or actions taken by the Company, or its agents or employees, under the Schedule of Rates or in accordance with or required by law, including, without limitation, termination of the customer's service.

The ~~customer~~-Customer assumes full responsibility for the proper use of gas furnished by the Company and for the condition, suitability, and safety of any and all equipment on the Customer's premises, or owned or controlled by the Customer which is not the Company's property. The Customer shall indemnify and save harmless the Company from and against

GENERAL TERMS AND CONDITIONS

any and all claims, expenses, legal fees, losses, suits, awards, or judgments for injuries to or deaths of persons or damage of any kind, whether to property or otherwise, arising directly or indirectly by reason of (1) the routine presence in or use of gas from pipes owned or controlled by the Customer; or (2) the failure of the Customer to perform any of his or her duties and obligations as set forth in the Schedule of Rates where such failure creates safety hazards; or (3) the Customer's improper use of gas or gas appliances. Except as otherwise provided by law, the Company shall be liable for damages claimed to have resulted from the Company's conduct of its business only when the Company, its employees, or agents have acted in a negligent or intentionally wrongful manner.

12.0 SCHEDULE OF AMINISTRATIVE FEES AND CHARGES:

Account Restoration Charge: \$96.00

Paperless Billing Credit: \$0.37/bill/month

Return Check Charge: \$8.00

Daily Metered Equipment Fee: A customer will be charged for the cost of equipment installed by the Company to provide FT-1 Distribution Service through wireless readings of the Company's meter pursuant to Section 7, Schedule C, Item 2.02.0. The initial lump sum charge is \$1,239.00

Daily Metered Data Plan Fee: A customer will be charged annually for the data plan associated with FT-1 Distribution Service pursuant to Section 7, Schedule C, Item 2.02.0. The annual data plan fee is \$17.00

AMR Opt-Out Fees:

Removal of AMR Meter/Installation of Non-AMR Meter: \$74.00

Monthly Meter Reading Fee: \$13.00

Reinstallation of AMR Meter: \$74.00

DEFINITIONS

Actual Base Revenue Per Customer:	The actual base revenue for a rate class for a month divided by the actual number of customers billed for each rate class in the month.
Actual Transportation Quantity:	The quantity of gas actually received during the Gas Day as measured by the metering equipment at the Point(s) of Receipt, adjusted for the applicable Company Fuel Allowance.
Aggregation Pool:	One or more transportation Customer accounts whose gas usage is aggregated into a Marketer's account for operational purposes, including but not limited to nominating, scheduling and balancing gas deliveries to specified Point(s) of Receipt.
AGT Costs:	Advanced Gas Technology program costs as approved by the PUC.
Average Normalized Winter Day Usage:	A Customer's average normal winter day's usage, based on their actual gas usage during the most recent November through March period, adjusted for normal degree days, as approved in the most recent <u>general</u> rate case proceeding .
Base Revenue:	Base Revenue is the sum of the customer charge, variable distribution charges and demand charges for firm service rate classes. Base Revenue is net of Gross Earnings Tax (GET).
BTU content factor:	One British thermal unit (i.e., the amount of heat required to raise the temperature of one pound of water one degree Fahrenheit at sixty degrees (60°) Fahrenheit). A Therm is one hundred thousand Btus. The BTU content factor for a given volume shall be calculated by the Company on a seasonal basis at the end of October and the end of April based upon an average of the Transporting Pipeline's prior six-month experience of recorded BTU factors.
Capacity Release Revenues:	Revenues derived from the sale of capacity upstream of the city-gate.
Capacity Exempt Customer:	Any Customer who is the customer of record at a location having a Capacity Exemption.

DEFINITIONS

Capacity Exemption:	A location having Gas Usage that is not subject to a mandatory pipeline capacity assignment from the Company. Customers are capacity exempt if they (1) elected to retain their Capacity Exemption at a specific location as part of the 1999 revisions to the Company's Business Choice program in Docket RIPUC 2902, (2) receive delivery service on the Company's Non-Firm Sales or Non-Firm Transportation rate schedules, or (3) elected capacity exemption as a New Customer in accordance with Section 6, Transportation Terms and Conditions, Schedule C, Part 1.07.1.
Company Fuel Allowance:	The quantity in Therms (as calculated on a percentage basis) by which the gross amount of gas received for Customer's account at the Point(s) of Receipt is reduced in kind in order to compensate the Company for gas loss and unaccounted for, Company use or similar quantity-based adjustment.
Consumption Algorithm:	A mathematical formula used to calculate a Customer's daily consumption based on the Customer's historical base load and heat use per heating degree day factor.
Critical Day:	Defined as any day where supply resource constraints are expected to adversely impact the operation of the Company's distribution system. A Critical Day may occur under conditions, such as severe cold temperatures, pipeline emergencies, malfunctions or unusual, out-of-season weather conditions.
Customer:	Any party(s) that has obtained service from the Company pursuant to the General Terms and Conditions or pursuant to the Transportation Terms and Conditions.
Daily Index:	The mid-point of the range of prices for the respective New England Citygates as published by <u>Gas Daily</u> under the heading "Daily Price Survey, Midpoint, Citygates, Algonquin Citygates" and "Daily Price Survey, Midpoint, Citygates Tennessee/Zone 6 (delivered)" for the relevant Gas Day listed under "Flow date(s)." In the event that the <u>Gas Daily</u> index becomes unavailable, the Company shall apply its daily marginal cost of gas as the basis for this calculation until such time that PUC approves a suitable replacement.

DEFINITIONS

Deferred Balance:	The difference between incurred costs and revenues received.
Deferred Gas Cost Balance:	The difference between gas costs incurred and gas revenues received.
Dekatherm (Dt):	Ten Therms or one million Btu's (MMBtu).
Design Winter Sales Sendout:	Sales sendout of Residential Non-Heating, Residential Heating, Small C&I, Medium C&I, Large Low and High Load C&I, and Extra Large Low and High Load C&I during November through March based on design winter temperatures.
Division	The Rhode Island Division of Public Utilities and Carriers.
Electronic Bulletin Board (EBB):	An internet web site which allows both the Company and Marketers to electronically post nominations and other transportation-related information.
EDI	Electronic Data Interchange, the system by which the Company and Marketers initiate transactions and share information.
Environmental Response Costs:	All reasonable and prudently incurred costs associated with evaluation, remediation, clean-up, litigation, claims, judgments, insurance recovery (net of proceeds), and settlements arising out of the Company's utility-related ownership, operation, or use of: (1) manufactured gas production and storage facilities and disposal sites where wastes and materials from such facilities were deposited; (2) mercury regulators; and (3) meter disposal. Also included are the reasonable and prudently incurred costs for acquiring plant, property and equipment to facilitate remediation and other appropriate environmental management objectives in connection with the above sites, properties, and activities. The Company will use its best efforts to minimize Environmental Response Costs consistent with applicable regulatory requirements and sound environmental management policies and practices.
Forecasted Daily Usage (FDU):	Customer's estimated daily consumption for the next gas day as

DEFINITIONS

calculated by the Company based upon a forecast of heating degree days and the consumption algorithm.

Gas Day: A period of twenty-four (24) consecutive hours beginning at 10:00 am (EST) and ending at 10:00 am (EST) the next calendar day.

Gas Usage: The actual quantity of gas used by the Customer as measured by the Company's metering equipment at the Point of Delivery and converted to Therms.

Hedge Collateral: Funds the Company is required to put up as collateral on hedge positions by an ~~Exchange~~exchange or counterparty, or funds it receives from an Exchange or counterparty as collateral.

Hedge Collateral Carrying Costs:

For the month being calculated, carrying costs equal the total of the following: (1) For each ~~Exchange~~exchange or counterparty holding the Company's collateral, the monthly short term borrowing rate defined as the Company's money pool rate, times the average hedge collateral daily balance for the month divided by 12, ~~Less-less~~ (2) for each ~~Exchange~~exchange or counterparty where the Company holds their collateral, the monthly short term borrowing rate times the average hedge collateral daily balance for the month divided by 12, ~~Less-less~~ (3) any interest paid to the Company by the ~~Exchange~~exchange or counterparty on the collateral funds it holds.

The Company will recover carrying costs from customers or credit customers for carrying costs through the Gas Adjustment. In the event the Company chooses to meet its collateral obligations by posting a letter of credit or other non-cash instrument, the carrying cost will be the direct costs of the letter of credit or alternative non-cash instrument.

Imbalance: The difference between the Actual Transportation Quantity and Gas Usage.

Interest on Deferred Balance:

Interest revenue/expense required to finance the deferred balance based on the Bank of America Prime Rate less 200 basis points (2%) as in effect from time to time.

DEFINITIONS

Inventory Finance

Charge: Finance charges associated with the storage of natural gas as calculated using a working capital calculation.

Local Storage Costs: Costs associated with the investment, operations, and maintenance of natural gas storage downstream of the city-gate.

~~Low Income Assistance~~

~~Programs: — Programs for assisting low income customers with their energy bills including, but not limited to, Low Income Heating Assistance (LIHEAP) and Low Income Weatherization, as in effect from time to time.~~

Marginal Gas Cost: The variable cost of the Company's marginal source of supply for the Gas Day. Incremental Cost is a synonymous term.

Marketer: An entity meeting the eligibility requirements of Section 6, Schedule C, Item 5.03, that is designated in a Transportation Service Application by the Customer to act on its behalf for nomination, notification, scheduling, balancing, and receipt of communications, and which has executed a Marketer Aggregation Pool Service Agreement. A Customer may designate itself as the Marketer provided that they have an executed service agreement with the Transporting Pipeline or provide proof of contract to purchase the gas at the Company's city gate.

Maximum Daily
Quantity:

The maximum quantity of gas a customer is authorized to use during the gas day.

Monthly Index: The simple average of the Daily Indices for the applicable month.

Net Insurance Recoveries: Proceeds recovered from insurance providers and third parties for Environmental Response Costs, less the cost of obtaining such proceeds through claims, settlements, and litigation.

New Customer: A Customer taking a supply of gas at a new Point of Delivery that has not been previously served by the Company.

Non-Firm Customer: A customer who receives service under the Company's Non-Firm rate serviceclass.

Non-Firm Transportation

DEFINITIONS

Margin:	Margins derived from the transportation of natural gas to non-firm customers downstream of the city gate.
Off-System Sales Margins: Operational Flow Order:	Margins derived from the sale of natural gas upstream of the city-gate. The Company's instruction to Marketers and/or Customers to take such action as conditions require, including, but not limited to, diverting gas to or from the Company's distribution system pursuant to Section 6, the Transportation Terms and Conditions, Schedule C, Item 1.04.2.
Peak Day Use:	The estimated use of a customer on the forecasted Gas Day during which the Company's system experiences the highest aggregate Gas Usage. It is calculated by estimating the customer's average use on a day when heat is not required (the baseload use) and the average use per degree day (the heating use) based on the customer's historical usage history. In the event the customer's historical usage is unavailable or not representative of expected future use, the Company will evaluate the customer's gas equipment and its projected utilization in order to calculate the customer's estimated use. The Peak Day Use equals the baseload use plus the product of the use per degree day times the design degree day value as approved by the PUC.
Pipeline Costs:	Costs associated with the entitlement and transmission of natural gas on the interstate pipeline system.
Pipeline Shipper(s):	The party(s) from whom a Marketer has purchased gas to be delivered to and transported by the Company.
Point of Delivery:	A location at which the Company's distribution facilities are interconnected with the Customer's facility.
Point(s) of Receipt:	Outlet side of the measuring station at the interconnection between the Transporting Pipeline and the Company's distribution facilities where gas will be received by the Company for transportation service in its service territory.
PUC	The Rhode Island Public Utilities Commission.
Purchased Gas Working Capital:	The working capital required to finance the Company's purchased gas.

DEFINITIONS

Refunds:	Refunds from pipeline, storage, and suppliers.
Scheduled Transportation Quantity:	The quantity of gas scheduled by the Marketer to be received by the Company for Customer's account during the Gas Day at the Point of Receipt, including the applicable Company Fuel Allowance.
Service Quality Performance Fund:	Deferred account containing accumulated Service Quality adjustments.
Soft-Off	The termination of an account by the Company for billing purposes where there is no new customer of record and the actual flow of gas to the premises is not disconnected.
Supplier Costs:	Costs associated with the entitlement and purchase of natural gas.
Target Revenue Per Customer:	For the period through January 31, 2013, the target revenue per customer established in Docket 4206, thereafter a target average revenue per customer amount <u>For the period through August 2018, the target revenue per customer amount is that established in Docket 4323. For the period beginning September 2018, it shall be the target revenue per customer establish in Docket 4770.</u> the most recent general rate case.
Therm:	An amount of gas having a thermal content of 100,000 Btus.
Transportation Imbalance Revenues:	Revenues associated with daily and monthly imbalances for transportation customers, as included in the Company's Terms and Conditions of Firm Transportation.
Transporting Pipeline:	The party(s) engaged in the business of rendering transportation service of natural gas in interstate commerce subject to the jurisdiction of the Federal Energy Regulatory Commission, which are transporting gas for Marketer to a Point of Receipt of the Company.
Upstream Storage	

DEFINITIONS

Costs: Costs associated with the entitlement, injection, withdrawal, and storage of natural gas upstream of the city-gate.

Working Capital: The dollar amounts required to support the Company's activities prior to the receipt of revenue.

TAXES AND SURCHARGES

1.0 RHODE ISLAND GROSS EARNINGS TAX:

Unless otherwise indicated, all rates exclude an amount necessary for the payment of Rhode Island Gross Earnings Tax. An amount necessary for the payment of Rhode Island Gross Earnings Tax will be separately identified on bills rendered to customers.

2.0 GROSS EARNINGS TAX REDUCTION FOR MANUFACTURERS:

Consistent with the gross earnings tax exemption provided in Section 44-13-35 of Rhode Island General Laws, eligible manufacturing customers will be billed the applicable Rhode Island Gross Earnings Tax (GET). The Customer is responsible for providing to the Company in writing its tax exemption number and other appropriate documentation. If the Company collected any taxes or assessments from the Customer and is later informed by the Customer that the Customer is exempt from such taxes, it shall be the Customer's responsibility to obtain any refund from the appropriate governmental taxing agency.

Eligible manufacturing customers are those Customers who have on file with the Company a valid certificate of exemption from the Rhode Island sales tax (under section 44-18-30 (7) of Rhode Island General Laws) indicating the Customer's status as a manufacturer. If the Division of Taxation (or other Rhode Island taxing authority with jurisdiction) disallows any part or all of the exemption as it applies to a Customer, the Customer will be required to reimburse the Company in the amount of the credits provided to such Customer which were disallowed, including any interest required to be paid by the Company to such authority.

The Division of Taxation has indicated that it will generally deem 95% of manufacturer's volumes to be for "manufacturing use" eligible for the reduced manufacturer's Gross Earnings Tax rate. Thus, unless usage is separately metered for manufacturing only, 95% of billed amounts for qualified customers will be deemed to be for manufacturing purposes and eligible for the manufacturer's GET credit, whereas the remaining 5% of the billed amount will be subject to the standard GET rate. If usage is separately metered for manufacturing use only, the entire amount will be subject to the reduced manufacturing GET rate.

No other use of gas will be included in this rate for billing purposes.

3.0 OTHER RHODE ISLAND TAXES:

Where applicable at rate or rates in effect from time to time.

TAXES AND SURCHARGES

4.0 ENERGY EFFICIENCY SURCHARGE:

As provided for in Section 39-1-27.7 and Section 39-2-1.2 of Rhode Island General Laws, a charge per dekatherm (Dt) designed to recover the costs of the Company's gas Energy Efficiency Program ("EEP").

With the filing of the Company's EEP plan for the upcoming calendar year, the Company will file its EEP per Dt charge on or before October 15 of each year. In any year in which the Company is required to file a triennial Energy Efficiency Procurement plan, the Company will file the EEP Charge by November 1. The EEP Charge shall be effective on the following January 1. The EEP charge will be designed to collect the estimated costs of the Company's EEP plan for the upcoming calendar year plus a full reconciliation of all costs and revenues for the current year including a reconciliation of forecasted revenue and costs for months of the current year for which actual data is not available at the time of the filing. Any projected amounts included in the EEP charge filing are subject to reconciliation to actual amounts and any difference will be reflected in a future EEP charge filing. Upon approval by the PUC, such a charge (adjusted for the uncollectible percentage approved in the most recent general rate case ~~proceeding~~) shall become effective with usage on or after the effective date.

The Company may file to change the EEP charge at any time should significant over- or under-recoveries occur.

GAS COST RECOVERY CLAUSE

1.0 GENERAL:

1.1 Purpose:

The purpose of this clause is to establish procedures that allow the Company, subject to the jurisdiction of the PUC, to annually adjust its rates for firm sales and the weighted average cost of upstream pipeline transportation capacity in order to recover the costs of gas supplies, pipeline and storage capacity, production capacity and storage, purchased gas working capital, and to credit supplier refunds, capacity credits from off-system sales and revenues from capacity release transactions.

The Gas Cost Recovery Clause shall include all costs of firm gas, including, but not limited to, commodity costs, demand charges, hedging and hedging related costs, local production and storage costs and other gas supply expense incurred to procure and transport supplies, transportation fees, inventory finance costs, requirements for purchased gas working capital, all applicable credits, taxes, and deferred gas costs. Any costs recovered through the application of the Gas Charge shall be identified and explained fully in the annual filing.

1.2 Applicability:

The Gas Charge shall be calculated separately for the following rate groups:

- (1) Residential Non-Heating, Low Income Residential Non-Heating, Large C&I High Load Factor, Extra Large C&I High Load Factor;
- (2) Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large C&I Low Load Factor, and Extra Large C&I Low Load Factor; and
- (3) FT-2 Firm Transportation – Marketers.

The Company will make annual Gas Charge filings based on forecasts of applicable costs and volumes and annual Reconciliation filings based on actual costs and volumes. The Gas Charge shall become effective with consumption on or after November 1 as designated by the Company. In the event of any change subsequent to the November effective date which would cause the estimate of the Deferred Gas Cost Balance to differ from zero by an amount greater than five percent (5%) of the Company's gas revenues, the Company may make a Gas Charge filing designed to eliminate that non-zero balance.

Unless otherwise notified by the PUC, the Company shall submit the Gas Charge filings no later than sixty (60) days before they are scheduled to take effect. The Annual Reconciliation filing will be made by July 1 of each year containing actual data for the twelve months ending March 31 of that year.

GAS COST RECOVERY CLAUSE

2.0 GAS CHARGE FACTORS

2.1 Gas Charges to Sales Customers:

The Gas Charge consists of two (2) components: (1) Fixed Costs and (2) Variable Costs. These components shall be computed using a forecast of applicable costs and volumes for each firm rate schedule based on the following formula:

$$GC_S = FC_S + VC_S$$

Where:

GC_S Gas Charge applicable to High Load Factor sales rates (Residential Non-Heating, Low Income Residential Non-Heating, Large and Extra Large High Load C&I) and Low Load Factor sales rates (Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large and Extra Large Low Load C&I).

FC_S Fixed Cost Component for a rate classification. See Item 3.1 for calculation.

VC_S Variable Cost Component for a rate classification. See Item 3.2 for calculation.

This calculation will be adjusted for the uncollectible percentage approved in the most recent general rate case ~~proceeding~~ and the Gas Charges to Sales Customers are subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

2.2 Gas Charge to FT-2 Marketers:

The FT-2 Demand Rate (SDC_M) recovers fixed costs associated with storage and peaking resources including pipeline supplies designated by the Company for peaking purposes. See item 3.3 for calculation.

The FT-2 Variable Charges for underground storage components consist of the following:

SLF The Company's weighted average loss factor on storage withdrawals across all storage contracts.

$WWCC$ The Company's weighted average commodity cost of storage withdrawals under all storage contracts.

GAS COST RECOVERY CLAUSE

PLF The Company's weighted average loss factor on pipeline contracts used to deliver storage withdrawals to the system.

PCC The Company's weighted average commodity cost on pipeline contracts used to deliver storage withdrawals to the system

This calculation will be adjusted for the uncollectible percentage approved in the most recent general rate case ~~proceeding~~ and the Gas Charges to Sales Customers are subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

3.0 GAS CHARGE CALCULATIONS

3.1 Supply Fixed Cost Component:

The Supply Fixed Cost Component shall include all fixed costs related to the purchase, storage, or delivery of firm gas, including, but not limited to, pipeline and supplier fixed reservation costs, demand charges, operation and maintenance costs for storage facilities and other fixed gas supply expense incurred to transport or store supplies, transportation fees, and requirements for purchased gas working capital. Any costs recovered through the application of the Supply Fixed Cost Component shall be identified and explained fully in the annual filing.

The Supply Fixed Cost Component is calculated for each applicable rate schedule as follows:

$$FC_S = \frac{DWS_S \times (TC_{FC} - TR_{FC} + WC_{FC} + R_{FC} - (SDC_M \times MDQ_{SM} \times 12))}{Dt_S}$$

Where:

FC_S Supply Fixed Cost Component for High Load Factor rates (Residential Non-Heating, Low Income Residential Non-Heating, Large High Load C&I and Extra-Large High Load C&I) and Low Load factor rates (Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large Low C&I and Extra Large Low Load C&I).

DWS_S Percent of Design Winter Sales Sendout (November - March) for High Load Factor rates (Residential Non-Heating, Low Income Residential Non-Heating, Large High Load C&I and Extra-Large High Load C&I) and Low Load factor rates (Residential Heating, Low Income

GAS COST RECOVERY CLAUSE

Residential Heating, Small C&I, Medium C&I, Large Low C&I and Extra Large Low Load C&I).

TC _{FC}	Total Fixed Costs, including, but not limited to pipeline, storage, and supplier reservation and supply related local production and storage costs. The level of supply-related local production and storage costs shall be as determined <u>annually as estimated by the Company in the Company's most recent rate case proceeding.</u>
TR _{FC}	Credits to Fixed Costs relating to supply services, including, but not limited to <u>to</u> Marketer capacity release revenues, and the amount forecasted to customers under the Natural Gas Portfolio Management Plan ("NGPMP") for the November to October period, <u>and forecasted gas costs relating to supplies required to maintain system pressures on the Company's distribution system, as defined in Section 3, Item 3.1.</u>
WC _{FC}	Working Capital requirements associated with Supply Fixed Costs. See Item 5.0 for calculation.
R _{FC}	Deferred Fixed Cost Account Balance as of October 31, as derived in Item 6.0 less the amount guaranteed to customers under the NGPMP and, following approval by the PUC, the net positive revenue from optimization transactions reduced by the guaranteed amount and the Company incentive under the Plan.
SDC _M	FT-2 Storage Demand Charge rate charged to Marketers based on their Maximum Daily Quantity of storage gas. See Item 3.3 for calculation.
MDQ _{SM}	Storage Forecast of Maximum Daily Quantity to be billed to Marketers.
Dt _s	Forecast of annual sales to Residential Non-Heating, Low Income Residential Non-Heating, Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large Low and High Load C&I, and Extra Large Low and High Load C&I.

3.2 Supply Variable Cost Component:

The Supply Variable Cost Component shall include all variable costs of firm gas, including, but not limited to, commodity costs, taxes on commodity and other gas supply expense incurred to transport supplies, transportation fees, and requirements for purchased gas working capital, storage commodity costs, taxes on storage

GAS COST RECOVERY CLAUSE

commodity and other gas storage expense incurred to transport supplies, transportation fees, inventory commodity costs, and inventory financing costs. Any costs recovered through the application of the Supply Variable Cost Component shall be identified and explained fully in the annual filing.

The Supply Variable Cost Component is calculated for each applicable rate schedule as follows:

$$VC = \frac{TC_{VC} - TR_{VC} + WC_{VC} + R_V + IF_s}{Dt_{VC}}$$

Where:

VC	Supply Variable Cost Component for High Load Factor rates (Residential Non-Heating, Low Income Residential Non-Heating, Large and Extra Large High Load C&I) and Low Load Factor rates (Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large and Extra Large Low Load C&I).
TC _{VC}	Total Supply Variable Costs, including, but not limited to pipeline, supplier, storage, commodity-billed pipeline transition costs, and any hedge, hedging related cost or the carrying cost on hedge collateral.
TR _{VC}	Total Credits to Supply Variable Costs, including, but not limited to balancing commodity charge revenues and transportation imbalance charges.
WC _{VC}	Working Capital requirements associated with Total Supply Variable Costs. See item <u>Item</u> 5.0 for calculation.
R _V	Deferred Cost Account Balance as of October 31, as derived in Item 6.0 plus the net of any Gas Procurement Incentives/Penalties associated with the Gas Procurement Incentive Plan.
Dt _{VC}	Forecast of annual sales to Residential Non-Heating, Low Income Residential Non-Heating, Residential Heating, Low Income Residential Heating, Small C&I, Medium C&I, Large Low and High Load C&I, and Extra Large Low and High Load C&I.
IF _s	Inventory Finance Cost as calculated in <u>Item</u> 4.0 below.

GAS COST RECOVERY CLAUSE

3.3 FT-2 Storage Demand Charge:

The FT-2 Storage Demand Charge (SDC_M) shall include all fixed costs related to the operations, maintenance, and delivery of storage, including, but not limited to, the supply-related portion of local production and storage costs ~~as determined in the most recent rate case proceeding~~, delivery of storage gas to the Company's Distribution System, Storage Inventory Financing Charges and requirements for purchased gas working capital. Any costs recovered through the application of the Storage Demand Charge shall be identified and explained fully in the annual filing.

The Storage Demand Charge Component is calculated for the FT-2 rate schedule as follows:

$$\text{SDC}_M = \frac{\text{TFC}_S + \text{IF}_S + \text{WC}_S}{\text{MDQ}_S \times 12}$$

Where:

SDC_M FT-2 Storage Demand Charge in \$/per Maximum Daily Quantity of Storage gas to be charged to Marketers.

TFC_S Total Storage Fixed Costs, equals all fixed costs of storage, including, but not limited to, the supply related portion of local production and storage costs, taxes on storage, any demand or fixed charges associated with storage or delivery of storage gas to the Company's Distribution System, and any demand or fixed pipeline reservation charges designated by the Company as a peaking resource. The level of supply-related local production and storage costs shall be ~~as determined~~ annually as estimated by the Company in the most recent rate case proceeding.

IF_S Inventory Finance Cost as calculated in Item 4.0 below.

MDQ_S The total maximum daily quantity of storage gas in Dekatherms deliverable to the Company's Distribution System using the LNG facilities, storage resources, and pipeline contracts related to storage delivery.

WC_{FC} Working Capital requirements associated with Supply Fixed Costs. See Item 5.0 for calculation.

GAS COST RECOVERY CLAUSE

4.0 INVENTORY FINANCING:

$$IF_s = (ASB_U + ASB_L) \times COC$$

Where:

IF_s Inventory Finance Charges for storage

ASB_U Average underground storage balance

ASB_L Average LNG storage balance

COC Weighted Pre-tax Cost of Capital, consisting of three components: Short-term Debt, Long-term Debt, and Common Equity. The Common Equity components shall reflect the rates approved in the most recent [general](#) rate case ~~proceeding~~. The Short-term debt component shall be based on the Company's actual short-term borrowing rate for the twelve months ended March as presented in the Company's annual Distribution Adjustment Clause Filing.

5.0 WORKING CAPITAL REQUIREMENT:

$$WC_M = WCA_M \times [DL \div 365] \times COC$$

Where:

WC_M Working Capital requirements of Supply Fixed (WC_{FC}) and, Storage Fixed (WC_{SFC}), Supply Variable (WC_{SV}), Storage Variable Product (WC_{SVC}) or Storage Variable Non-product (WC_{SVNC}) Cost Components.

WCA_M Working Capital Allowed in the Supply Fixed, Storage Fixed, and Supply Variable, Storage Variable Product, or Storage Variable Non-product Cost component calculations.

DL Days Lag approved in the most recent [general](#) rate case ~~proceeding~~.

COC Weighted Pre-tax Cost of Capital, consisting of three components: Short-term Debt, Long-term Debt, and Common Equity. The Common Equity components shall reflect the rates approved in the most recent [general](#) rate case ~~proceeding~~. The Short-term debt component shall be based on the Company's actual short-term borrowing rate for the twelve months ended March as presented in the Company's annual Distribution Adjustment Clause

GAS COST RECOVERY CLAUSE

(DAC) filing in support of the Earnings Sharing Mechanism (ESM). The long-term debt component will be based on the Company's actual long-term borrowing rate as presented in the Company's annual DAC filing.

6.0 DEFERRED GAS COST ACCOUNTS:

The Company shall maintain two (2) separate Deferred Gas Cost Accounts: (1) Fixed Costs and revenues and (2) Supply Variable Costs and revenues. Entries shall be made to each of these accounts at the end of each month as follows:

An amount equal to the allowable costs incurred less:

1. Gas Revenues collected adjusted for the RIGET and uncollectible percentage approved in the most recent general rate case ~~proceeding~~;
2. Credits to costs, including but not limited to GCR Deferred Responsibility surcharge/credits and Transitional Sales Service (TSS) surcharge revenues, and including
3. Monthly interest based on a monthly rate of the current Bank of America prime interest rate less 200 basis points (2%), multiplied by the arithmetic average of the account's beginning-of-the-month balance and the balance after entries 1. and 2. above.

7.0 REFUNDS:

Any refund associated with the Company's total gas cost for Sales customers shall be credited to the Deferred Cost Account.

8.0 WEIGHTED AVERAGE UPSTREAM PIPELINE TRANSPORTATION COST:

At the request of a marketer or the Division, the Company will provide within 21 days an estimate of the pipeline path costs for the next GCR year beginning November 1. The estimate will be based on the most recent GCR filing updated for current commodity pricing and other known changes which would significantly affect the factor. Concurrent with the annual GCR filing, the Company shall calculate the final weighted average cost of upstream pipeline transportation capacity. The cost shall be applicable to capacity release under the Transportation Terms and Conditions effective November 1 of each year or at such time as the PUC approves the rates.

GAS COST RECOVERY CLAUSE

9.0 DEFERRED GAS COST RESPONSIBILITY:

Under the Transportation Terms and Conditions, Section 6, Schedule C, Item 1.0, if a Customer who has been receiving firm sales service and elects to transfer to transportation service to purchase gas from a Marketer, the Customer is responsible for their portion of the deferred gas cost balance. The calculation of any under-recovered or over-recovered gas cost attributable to the Customer's prior service will be charged or credited to the Customer's account at the time transportation service is initiated.

9.1 Factor Calculations:

The calculation of the Customer's deferred gas cost balance consists of: (1) the prior period deferred gas cost reconciliation amount reflected in the Company's current Gas Charge; and (2) any incremental under-recovery or over-recovery of actual costs versus projected costs that accrue while the current Gas Charge is in effect.

The first component is calculated on the basis of the Company's Gas Charge filing with the PUC in accordance with the following formula:

$$\text{PPF} = \frac{\text{DAB}_B}{\text{Dt}_S}$$

Where:

PPF Prior Period Factor as a \$/Dt.

DAB_B Deferred Gas Cost Account Beginning Balance for the first month covered under the Gas Charge filing.

Dt_S Forecast of sales volumes for the period covered by GCC filing.

The second component is calculated on a quarterly basis and represents the additional deferral balance since the balance determined in the Company's last Gas Charge filing. The factor is calculated as follows:

$$\text{IDF} = \frac{\text{DQB}_E - \text{PDAB}_B}{\text{Dt}_a}$$

Where:

GAS COST RECOVERY CLAUSE

- IDF Incremental Deferred Gas Cost Balance Factor as a \$/Dt.
- DQB_E Actual Deferred Gas Cost Account Ending Balance for a quarter
subsequent to the PPF.
- PDAB_B Projected Deferred Gas Cost Account Ending Balance for the quarter
subsequent to the PPF.
- Dt_a Actual sales volumes for the quarter(s) subsequent to the PPF.

9.2 Application of Factors:

The customer's total Deferred Gas Cost Responsibility will equal the sum of the following:

- (1) The PPF times: (a) the Customer's prior GCR year's total Dt minus (b) the Customer's current year's Dt where the current GCR year's Dt reflects the period the customer has been billed the current Gas Charge; and
- (2) The IDF times the Customer's Dt during the period covered by the IDF.

DISTRIBUTION ADJUSTMENT CLAUSE

1.0 GENERAL

1.1 Purpose:

The purpose of the Distribution Adjustment Clause ("DAC") is to establish procedures that allow the Company, subject to the jurisdiction of the PUC, to annually adjust its rates for firm sales and transportation in order to recover, credit, or reconcile the following:

- (1) the system pressure costs;
- (2) the difference between the approved AGT factor revenue collections and actual AGT factor revenue collections;
- ~~(3) the difference between the approved LIAP revenue collected through base rates for Large and Extra Large C&I customers and actual LIAP revenue collections for Large and Extra Large C&I customers;~~
- ~~(43)~~ the costs of the Infrastructure, Safety, and Reliability Plan;
- ~~(54)~~ the amortization of the most recent ten years of Environmental Response costs;
- ~~(65)~~ Pension costs and Post-retirement Benefits Other than Pensions expenses;
- ~~(7) the margins from on-system non-firm sales and non-firm transportation services that are above or below an established dollar amount;~~
- ~~(86)~~ to credit any Service Quality Performance penalties;
- ~~(97)~~ any over or under collections of revenue under the Revenue Decoupling mechanism;
- ~~(108)~~ the previous year DAC items;
- ~~(119)~~ any Earnings Sharing; and
- ~~(1210)~~ any ~~Arrearage Management~~ Residential Assistance costs.

Any costs recovered through the application of the Distribution Adjustment Charge shall be identified and explained fully in the annual Distribution Adjustment Charge filing.

1.2 Applicability:

The Distribution Adjustment Charge will be applied to sales and transportation volumes under each of the Company's firm rate schedules.

The Company will make annual DAC filings and its annual Reconciliation filings based on actual costs and volumes available at the time of filing as well as forecasts of applicable costs and volumes through October of that year. With the exception of the Infrastructure, Safety and Reliability component described in section Item 3.43.2, the Distribution Adjustment Charge shall become effective with consumption as of

DISTRIBUTION ADJUSTMENT CLAUSE

November 1 each year.

Unless otherwise notified by the PUC, the Company shall submit the Distribution Adjustment Charge filings no later than 90 days before they are scheduled to take effect, provided however that the Revenue Decoupling Adjustment component of the Distribution Adjustment Charge filing will be made July 1 annually. The Annual Reconciliation filing will be made by August 1 of each year.

2.0 DISTRIBUTION ADJUSTMENT CHARGE:

The Distribution Adjustment Charge will consist of an annual System Pressure factor, an Advanced Gas Technology factor, ~~a Low Income Assistance Programs factor~~, an Infrastructure, Safety, and Reliability factor, an Environmental Response Cost factor, a Pension Adjustment Mechanism factor, ~~a Non-firm On-System Margin Credit factor~~, a Service Quality Performance factor, a Revenue Decoupling Adjustment factor, and a Reconciliation of deferred account balance factor, an Earnings Sharing Mechanism factor, a Low Income Discount Recovery Factor, and an Arrearage Management Adjustment Factor (~~"AMAF"~~). The Distribution Adjustment Charge is calculated as follows:

$$DAC = SP + AGT + ~~LIAP~~ + ISR + ERCF + PAF + ~~MC~~ + SQP + RDA + AMAF + R + ESM + LIDRF$$

Where:

DAC Distribution Adjustment Charge applicable to all firm throughput.

SP System Pressure factor. See Item 3.1 for calculation.

AGT Advanced Gas Technology factor. See Item 3.2 for calculation.

~~LIAP~~ ~~Low Income Assistance Programs factor. See Item 3.3 for calculation.~~

ISR Infrastructure, Safety, and Reliability factor. See Item 3.3 ~~4~~ for calculation.

ERCF Environmental Response Cost Factor. See Item 3.4 ~~5~~ for calculation.

PAF Pension Adjustment Factor. See Item 3.5 ~~6~~ for calculation.

~~MC~~ ~~On-system Margin Credits related to Non-Firm Dual-Fuel customer margins. See Item 3.7 for calculation.~~

SQP Service Quality Performance Factor. See Item 3.6 ~~8~~ for calculation.

RDA Revenue Decoupling Adjustment factor. See Item 3.7 ~~9~~ for calculation.

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AMAF Arrearage Management Adjustment Factor. See Item 3.8 for calculation.

LIDRF Low Income Discount Recovery Factor. See Item 3.9 for calculation.

R Reconciliation of deferred account balances as of October 31. See Item 4.0 for calculation.

ESM Earnings Sharing Mechanism Factor. See Item 5.0 for calculation.

~~AMAF~~ ~~Arrearage Management Adjustment Factor. See Item 3.10 for calculation.~~
The Distribution Adjustment Charge, excluding the RDA, shall be increased by the uncollectible expense percentage approved in the most recent general rate case ~~proceeding~~.

3.0 DISTRIBUTION ADJUSTMENT CALCULATIONS

3.1 System Pressure Factor:

The System Pressure factor shall be computed in a manner that identifies and includes all fixed and variable gas supply costs required on an annual basis to maintain pressure within the Company's distribution system and shall identify and consider all gas supply costs that are required to maintain pressure for all portions of the Company's distribution system ~~utilizing a forecast of Liquefied Natural Gas (LNG) sendout comprised of the projected withdrawal of commodity costs, the projected inventory cost of LNG, demand costs and the average LNG inventory finance costs from the GCR filing for the November to October period based on the following formula:~~

$$SP = \frac{GCSP (WTC_{LNG} + INV_{LNG} + DM_{LNG} + INF_{LNG}) \times SP\%}{Dt_T}$$

Where:

SP System Pressure Amount.

~~WTC_{LNG}~~ ~~Forecasted withdrawal commodity costs.~~

~~INV_{LNG}~~ ~~Forecasted inventory cost of LNG.~~

~~DM_{LNG}~~ ~~Forecasted demand costs.~~ ~~INF_{LNG}~~ ~~Forecasted inventory finance costs.~~

GCSP Forecasted Gas Costs associated with supply used to maintain system pressures, including both demand and commodity costs.

DISTRIBUTION ADJUSTMENT CLAUSE

SP% Percent of ~~local storage supply~~ used to maintain system pressures, as established in the most recent general rate case or DAC proceeding.

Dt_T Forecasted annual firm throughput.

3.2 AGT Factor:

The Advanced Gas Technology factor ~~will be computed on an~~ shall be determined annually, or as otherwise approved by the PUC, based on an estimate of AGT grants to be disbursed during the upcoming year, adjusted by any AGT grants from the prior year in excess of available funding or available funding in excess of AGT grants from the prior year, is utilizing the approved amount for the total of which is the eligible AGT Costs to be approved for recovery by the PUC for the prior twelve month period ended March 31, except for the first reconciliation period after the approval of Docket RIPUC 4323 which will be based on a stub period. The formula will be as follows:

$$AGT = \frac{AGT_B - AGT_{EMB}}{Dt_T}$$

Where:

AGT AGT Factor

AGT_B ~~Approved~~ AGT Costs ~~budget~~

Dt_T Forecasted annual firm throughput in dekatherms

~~AGT_{EMB} — AGT funding embedded in base rates, \$300,000~~

~~3.3~~ LIAP Factor:

~~The Low Income Assistance factor shall be computed on an annual basis utilizing the approved funding for low income programs, such as Low Income Heating Assistance and Low Income Weatherization, for the prior twelve month period ended March 31 except for the first reconciliation period after the approval of Docket RIPUC 4323 which will be based on a stub period. The formula will be as follows:~~

$$\frac{LIAP_B - LIAP_{EMB}}{LIAP} \div Dt_T$$

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Where:

~~LIAP~~ ~~LIAP Factor~~

~~LIAP_B~~ ~~Approved low income program funding(s)~~

~~D_T~~ ~~Forecasted annual firm throughput~~

~~LIAP_{EMB}~~ ~~LIAP funding embedded in base rates, \$1,785,000; Consisting of \$1,585,000 of Low Income Heating Assistance and \$200,000 of Low Income Weatherization~~ 3.3

Infrastructure, Safety and Reliability Plan:

3.4.13.3.1 Gas Infrastructure, Safety, and Reliability Plan Filing:

In compliance with R.I.G.L. Section 39-1-27.7.1, no later than January 1 of each year, the Company shall submit to the PUC a Gas Infrastructure, Safety, and Reliability Plan (Gas ISR Plan) for the upcoming fiscal year (April to March) for review and approval within 90 days. The Gas ISR Plan shall include the upcoming fiscal year's forecasted capital investment on its gas distribution system infrastructure and may include any other costs relating to maintaining safety and reliability that have been mutually agreed upon by the Division and the Company.

3.4.23.3.2 Infrastructure, Safety and Reliability Factor:

Effective each April 1, the Company shall recover through a change in Distribution Adjustment Charge rates the Cumulative Revenue Requirement on the Adjusted Cumulative Non-growth Capital spending as approved by the ~~Commission~~ PUC in the Company's annual gas infrastructure, safety, and reliability filings less the amount included in rate base for base rate purposes. For purposes of this section, non-growth capital shall exclude general plant (FERC Accts 389 through 399). The Cumulative Revenue Requirement shall mean the return and taxes on year-end Adjusted Cumulative Non-growth Capital Spending, at a rate equal to the pre-tax weighted average cost of capital as approved by the ~~Commission~~ PUC in the most recent ~~distribution base~~ general rate ~~case~~ proceeding, plus the annual depreciation net of depreciation expense attributable to general plant that was approved by the ~~Commission~~ PUC in the Company's most recent ~~distribution general~~ base rate ~~proceeding case~~ adjusted, if appropriate, by later proceedings related to capital, plus the annual municipal property tax recovery mechanism.

~~as approved in the Settlement Agreement in Docket RIPUC 4323~~ The Adjusted Cumulative Non-growth Capital Spending shall mean the cumulative actual non-growth capital investment recorded since ~~January 31, 2014~~ the end of the Company's

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rate year in its most recent general rate case, and reflecting any difference between Actual Non-Growth Investment and Forecasted Non-Growth Investment, for any period during which Forecasted Non-Growth Investment has not been reconciled to Actual Non-Growth Investment including included in rate base for base rate purposes, for the period April 1, 2011 through January 31, 2014, the end of the Company's rate year in its last general rate case in docket RIPUC 4323. Cumulative Revenue Requirements will reflect Adjusted Cumulative Non-Growth Capital Spending as defined above plus the associated retirements, cost of removal, accumulated depreciation, and accumulated deferred taxes.

All accumulated Gas ISR investments will be eligible for inclusion in rate base recovery through new rates set in the next general base-rate case.

The Company shall allocate the Cumulative Revenue Requirements to its rate classes based on the rate base allocation approved by the PUC in the Company's most recent base distribution general rate proceeding case. Any other costs, including Operation and Maintenance expenses mutually agreed upon by the Division and the Company shall be allocated on a per unit basis.

3.4.3.3.3 Infrastructure, Safety and Reliability Factor: Reconciliation Mechanism:

The Company shall include an annual reconciliation mechanism associated with the ISR Factor designed to reconcile the actual Cumulative Revenue Requirements and any associated costs approved for recovery through this mechanism to the actual billed revenue for the prior fiscal year. As part of its annual DAC filing, the Company shall submit by August 1 a reconciliation factor (either positive or negative) related to the ISR Factor recoveries and actual Cumulative Revenue Requirements and any associated costs approved for recovery through this mechanism to take effect annually for the twelve months beginning November 1 each year.

3.5.3.4 **Environmental Response Cost Factor (ERCF):**

$$ERCF = \frac{\sum ERC_{yr_x}}{10} - ERC_{EMB}$$

Dt_T

Where:

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ERC Environmental Response Costs as defined in Section 1, Schedule B Definitions

$\sum \text{ERC}_{YK}$ The sum of Environmental Response Costs, incurred in the most recent twelve month period ended March 31, ~~except for the first reconciliation period after the approval of Docket RIPUC 4323 which will be based on a stub period and in the prior nine years.~~

ERC_{EMB} Environmental Response Costs funding embedded in base rates, \$1,310,000.

Dt_T Forecasted annual firm throughput

In order to limit the bill impacts that could potentially result from the incurrence of environmental remediation costs, the ERC factor, calculated as described above, shall be limited to an increase of no more than \$0.10 per dekatherm in any annual DAC filing. If this limitation results in the Company recovering less than the amount that would otherwise be eligible for recovery in a particular year, then beginning on the date that the proposed ERC factor becomes effective, carrying costs shall accrue to the Company on the portion of the environmental remediation costs not included in the ERC factor as a result of this limitation. Such carrying costs shall accrue through the year in which such amount, together with accumulated carrying costs, are recovered from ratepayers. Any amounts so deferred shall be incorporated into the ERC factor in succeeding years consistent with the \$0.10 per dekatherm ERC factor annual increase limitation. Such carrying charges shall accrue at the Interest on Deferred Balance rate specified in Section 1, Schedule B of the Company's Definition section above.

3.63.5 Pension Adjustment Factor:

The Pension Adjustment Factor shall recover or refund the prior fiscal year's reconciliation of the Company's actual Pension and Post-retirement Benefits Other Than Pension (PBOP) expenses to the Company's Pension and PBOP expense allowance included in distribution base rates, including interest at the rate of interest paid on customer deposits. The recoverable actual Pension and PBOP shall reflect expense recorded on the Company's books of account pursuant to the Financial Accounting Standards Board ("FASB") Accounting Standards Codification Topic 715, Compensation—Retirement Benefits, as amended in March 2017 in a FASB Accounting Standards Update (formerly Statement of Financial Accounting Standards ("SFAS") 87 and SFAS 106) associated with pension and PBOP. The PAF will be computed on an annual basis for the ~~nine month period ending March 31, 2013 and thereafter for each~~ twelve months ended March 31 and will be based on the difference

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in the Company's actual Pension and PBOP expense for the prior twelve month period ended March 31 and the distribution base rate allowance, plus carrying charges at the weighted average cost of capital on the cumulative five quarter average underfunding of the Pension and PBOP Minimum Funding Obligation for the fiscal year ended March 31. The Minimum Funding Obligation will be equal to the amount of Pension and PBOP costs collected from customers during the fiscal year, plus the amounts of Pension and PBOP costs capitalized during the year. The amount collected from customers during the fiscal year would include (1) Pension and PBOP allowance included in base rates, and (2) amounts collected or refunded through the PAF. For the purpose of determining its Minimum Funding Obligation and the carrying costs that apply to that obligation, the Company shall be permitted to combine the funding of pensions and PBOPs, thereby offsetting, any deficiencies in PBOPs funding with any excess pension funding, or conversely offsetting any deficiencies in pension funding with any excess PBOP funding. The Company will be required to accrue and defer carrying charges on only the net unfunded pension/PBOP amount.

3.7 On-System Margin Credits:

~~Each year, the Company will calculate the total non-firm customer margins, exclusive of Rhode Island Gross Earnings Tax for the twelve month period ending each March 31 beginning March 31, 2014. If that total exceeds a target revenue of \$1,800,000, the On-System Margin Credit shall be positive. If the total non-firm margins, exclusive of Rhode Island Gross Earnings Tax, for the twelve month period ending March 31 are less than the target revenue of \$1,800,000, the On-System Margin Credit shall be negative. For the twelve month period ending March 31, 2013, the target will be prorated for the seven month period ending January 31, 2013 for the On-System Margin target in effect during that period (\$2,816,000) and actual firm and non-firm dual fuel Customer margins, (exclusive of Rhode Island Gross Earnings Tax) during that period and for the two month period ending March 31, 2013 during which the \$1.8 million target is in effect and actual non-firm customer margins, exclusive of Rhode Island Gross Earnings Tax, during that period.~~

~~The On-System Margin Credit is calculated as follows:~~

$$\begin{array}{l} \text{NFCM} - \$1,800,000 \\ \text{MC} = \frac{\quad}{\quad} \text{Dt}_t \end{array}$$

Where:

~~MC — On-System Margin Credit factor~~

DISTRIBUTION ADJUSTMENT CLAUSE

~~NFCM The non-firm customer margins exclusive of Rhode Island Gross Earnings Tax (GET) for the 12 months ending March 31.~~

~~D_{tr} — Forecasted annual firm throughput~~

~~If in any year the Company is required to calculate the total Non-Firm Customer margins, exclusive of GET, for a period less than a twelve month period, then the Company will prorate the target threshold based upon the monthly 2011 non-firm revenue distribution and if the total exceeds that prorated target threshold the Non-Firm On-System Margin credit will be positive and if it is less than the prorated target the credit will be negative. In addition, if a non-firm customer who was active customer during calendar year 2011 migrates to firm service, the Company will reduce the margin threshold by the non-firm customer's actual 2011 calendar year usage multiplied by the applicable non-firm rate approved in RIPUC Docket 4323. Conversely, the Company will increase the margin threshold for firm customers who migrate to non-firm service based upon the customers most recent historical usage multiplied by the applicable non-firm service rate.~~

3.83.6 Service Quality Performance Factor:

The Service Quality Performance (SQP) Factor will be used for crediting to customers any penalties reflected in the Company's annual Service Quality Report.

3.93.7 Revenue Decoupling Adjustment Factor:

The Revenue Decoupling Adjustment (RDA) Factor shall be a credit or surcharge determined for all Residential rate classes and Small and Medium C&I rate classes as the sum of the March 31 ~~Revenue Per Customer~~ deferral ending balances for each rate class divided by the forecasted total annual firm throughput for those rate classes. The March deferral ending balance for each rate class shall result from the monthly calculation of the ~~variance difference~~ between ~~at the~~ Target Revenue-per-Customer and the Actual Revenue-Per-Customer for ~~the following periods: (1) the ten month period ending January 31, 2013, (2) the fourteen month period February 1, 2013—March 31, 2014 and (3) each twelve months period ending March 31 thereafter.~~ The deferral balance will be calculated as follows:

$$RDAF = \frac{\sum_{RC} (AEB_{M-1} + DIFF_M + INT_M)}{D_{trC}}$$

Where:

DISTRIBUTION ADJUSTMENT CLAUSE

RDAF Revenue Decoupling Adjustment Factor

\sum_{RC} The sum of the March 31 ~~Revenue per Customer~~ deferral ending balances for each of the following rate classes: Residential Non-heat (including Low Income Residential Non-heat), Residential Heat (including Low Income Residential Heat), Small C&I, and Medium C&I.

AEB_{M-1} Account Ending Balance for prior month

~~VR_M~~ ^{$DIFF_M$} Current month ~~Variance~~^{Difference}

$$= (RPC_{TM} - RPC_{AM}) \times CUST_M$$

RPC_{TM} ~~For the period ending January 31, 2013, the Target Revenue per Customer will be based on targets established in Docket RIPUC 4206. Thereafter, Target Revenue-per-Customer will be based on class specific revenue per customer targets established in the most recent general rate case. The Target target Revenue for Low-Income classes will reflect non-discounted revenue. Low-income class revenue and customers will be included with non-discounted revenue and customers for the purposes of setting the target.~~

RPC_{AM} Actual Revenue-per-Customer for current month calculated as actual base revenues divided by number of customers in the current month. Revenue for Low-Income classes will reflect non-discounted revenues.

$CUST_M$ Number of customers in current month.

INT_M Interest on average monthly balance based on the Bank of America Prime minus 200 basis points.

$$= \frac{(AEB_{M-1} + VR_M) \times BA_M}{2}$$

~~BA_M~~ Bank of America Prime minus 200 basis points

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Dt_{RC} Forecasted annual firm throughput for the following rate classes:
Residential Non-heat (including Low Income Residential Non-heat),
Residential Heat (including Low Income Residential Heat), Small
C&I, and Medium C&I.

3.103.8 Arrearage Management Adjustment Factor (AMAF):

In compliance with R.I.G.L. §39-2-1(d)(2), the Company shall surcharge customers allowable amounts forgiven through the Arrearage Management Plan (AMP) over the prior calendar year as described in Section 7, Schedule C, Item 9.0 through the AMAF ~~factor~~.

$$AMAF = \frac{AMPC}{Dt_T}$$

Where:

AMPC Allowable arrearage management plan costs the Company may recover from firm ~~sales~~ customers in accordance with R.I.G.L. § 39-2-1(d)(2) and described in Section 7, Schedule C, Item 9.0.

Dt_T Forecasted annual firm throughput

3.9 Low Income Discount Recovery Factor (LIDRF):

The Low Income Discount Recovery Factor shall be determined annually based upon the total amount of low income discount applied to eligible customer bills. The low income discount percentages are as follows:

- Residential Assistance Non-Heating, Rate 11: 25% with an additional 5% for a total of 30% for those customers receiving benefits through Medicaid, General Public Assistance, and/or the Family Independence Program.
- Residential Assistance Heating, Rate 13: 25% with an additional 5% for a total discount of 30% for those customers receiving benefits through Medicaid, General Public Assistance, and/or the Family Independence Program.

$$LIDRF = \frac{LIDC}{Dt_T}$$

DISTRIBUTION ADJUSTMENT CLAUSE

Where:

LIDC Annual low income discounts provided to eligible low income customers which the Company may recover from firm customers.

D_T Forecasted annual firm throughput excluding Rate 11 and Rate 13 forecasted annual throughput.

4.0 DEFERRED DISTRIBUTION ADJUSTMENT COST ACCOUNT:

The Distribution Adjustment Cost Account shall include annual reconciliation for the twelve month period for the revenues and costs for the System Pressure factor, Advanced Gas Technology factor, ~~LIAP factor~~, ISR factor, Environmental Response Costs factor, Pension Adjustment ~~Factor~~~~factor~~, ~~On System Margin Credit factor~~, SQP factor, RDA factor, ESM factor, ~~Arrearage Management Adjustment Factor~~AMAF, LIDRF and a Previous Reconciliation factor, including a true-up for any prior year's forecasted revenues and costs. Base rate related items (~~LIAP factor~~, Advanced Gas Technology factor, Pension Adjustment factor and Environmental Response ~~cost~~Cost factor) will be ~~only be~~ reconciled only for those non-Revenue Decoupling rate classes (Large and Extra Large high load and low load factor rate classes). For each reconciliation component, a monthly rate based on a monthly rate of the current Bank of America prime interest rate less 200 basis points (2%), multiplied by the arithmetic average of the account's beginning and ending balance shall also apply.

5.0 EARNINGS SHARING MECHANISM:

~~The annual Earnings Sharing Mechanism ("ESM") established in Docket No. 3401 will remain in place.~~ The Earnings Sharing Mechanism Credit ("ESMC") for FY 18 will be included with the September 1 DAC filing based on financial information for ~~the 9-month period ending March 31, 2013 and for each the~~ 12 months period ending March 31 ~~thereafter~~. All subsequent ESMC will be filed on May 1 and will reflect a 12 month period ending December 31. For purposes of calculating earnings to be shared, the Company will be allowed to include its 50% share of net merger synergies resulting from the National Grid/KeySpan transactions, or \$2,450,000. Calculation of the ESMC is as follows:

$$\text{ESMC} = \frac{\text{ESMF}}{\text{D}_{\text{T}}}$$

Where:

DISTRIBUTION ADJUSTMENT CLAUSE

ESMF Earnings Sharing Mechanism Fund is defined as ~~the customers' share of~~ earnings subject to sharing and will be based ~~on a return on equity of 10.5% for the seven month period ending January 31, 2013 and 9.5% for 2 month period ending March 31, 2013. Thereafter earnings subject to sharing will be based on a~~ the return on equity authorized by the PUC in a general rate case or as otherwise authorized by the PUC of 9.50%. For FY 18, the aAnnual earnings over ~~this 9.5%~~ return on equity, up to and including 100 basis points, being shared 50% to customers and 50% to the Company. Any earnings more than 100 basis points in excess of ~~this 9.5%~~ return on equity shall be shared 75% to customers and 25% to the Company. For all subsequent ESMC, the annual earnings over 9.275% return on equity, and up to and including 100 basis points (i.e., 10.275%), will be shared 50% to customers and 50% to the Company. Any earnings more than 100 basis points in excess of 9.275% return on equity (i.e., exceeding 10.275%) shall be shared 75% to customers and 25% to the Company. The Company's share of any shared earnings will be retained by Company and not reflected in any earnings report.

Dt_T Forecasted annual firm throughput

RESIDENTIAL NON-HEATING
RATE 10

1.0 AVAILABILITY:

Sales service is available under this rate for all domestic non-heating purposes in individual private residential dwellings with six (6) or ~~less~~fewer units or in connection with condominium associations with gas supplied through one meter.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 RATES:

September 1, 2018

Customer Charge: ~~\$13.00~~\$14.00 per month

Distribution Charge: ~~\$0.4386~~\$0.5456 per Therm

September 1, 2019

Customer Charge: \$14.00 per month

Distribution Charge: \$0.5922 per Therm

September 1, 2020

Customer Charge: \$14.00 per month

Distribution Charge: \$0.6162 per Therm

4.0 MINIMUM CHARGE:

Customer Charge per month.

5.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

6.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

RESIDENTIAL NON-HEATING
RATE 10

7.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

8.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

9.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

10.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

LOW INCOME RESIDENTIAL NON-HEATING
RATE 11

1.0 AVAILABILITY:

Sales service is available under this rate for all domestic non-heating purposes in individual private residential dwellings with six (6) or ~~less~~ fewer units or in connection with condominium associations with gas supplied through one meter. Eligible customers must meet both of the following criteria: A Customer will be eligible for this rate upon verification of the Customer's participation in the low income home energy assistance program or its successor program.

1. Must be the head of a household or principal wage earner.
2. Must be presently receiving supplemental Security Income from the Social Security Administration, be eligible for the low-income home energy assistance program, or one of the following from the appropriate Rhode Island agencies: Medicaid, Food Stamps, General Public Assistance, or Family Independence Program.

It is the responsibility of the customer to annually certify, by forms provided by the Company, the continued compliance with the foregoing provisions. Compliance with the foregoing qualifications will be verified annually with the State Office of Energy Resources.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 RATES:

September 1, 2018

Customer Charge: ~~\$11.70~~ \$14.00 per month

Distribution Charge: ~~\$0.394~~ \$0.5456 per Therm

September 1, 2019

Customer Charge: \$14.00 per month

Distribution Charge: \$0.5922 per Therm

September 1, 2020

Customer Charge: \$14.00 per month

Distribution Charge: \$0.6162 per Therm

4.0 MINIMUM CHARGE:

Customer Charge per month.

LOW INCOME RESIDENTIAL NON-HEATING
RATE 11

5.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

6.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

7.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

8.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

9.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

10.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

11.0 LOW INCOME DISCOUNT:

The Customer's total bill for service as determined based upon the provisions above will be discounted by twenty-five (25) percent. Customers receiving benefits through the following programs will receive an additional discount of five (5) percent, totaling a total bill discount of thirty (30) percent: Medicaid, General Public Assistance, or Family Independence Program.

RESIDENTIAL HEATING
RATE 12

1.0 AVAILABILITY:

Sales service is available under this rate for all domestic purposes in individual private residential dwellings with six (6) or ~~less~~fewer units or in connection with condominium associations with gas supplied through one meter where natural gas is the primary fuel used for space and/or central heating equipment.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 RATES:

September 1, 2018

Customer Charge: \$13.00~~14.00~~ per month

Peak Distribution Charge: \$0.5534 per Therm

Off Peak Distribution Charge: \$0.4960 per Therm

September 1, 2019

Customer Charge: \$14.00 per month

Peak Distribution Charge: \$0.5803 per Therm

Off Peak Distribution Charge: \$0.5201 per Therm

September 1, 2020

Customer Charge: \$14.00 per month

Peak Distribution Charge: \$0.5943 per Therm

Off Peak Distribution Charge: \$0.5327 per Therm

On-Peak Period (November – April)

 First 125 Therms \$0.4672 per Therm

 Over 125 Therms \$0.3010 per ThermOff-Peak Period (May –

October)

 First 30 Therms \$0.4672 per Therm

 Over 30 Therms \$0.3010 per Therm

4.0 MINIMUM CHARGE:

Customer Charge per month.

5.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

RESIDENTIAL HEATING
RATE 12

6.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

7.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

8.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

9.0 ENERGY EFFICIENCY:

This application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

10.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

LOW INCOME RESIDENTIAL HEATING
RATE 13

1.0 AVAILABILITY:

Sales service is available under this rate for all domestic purposes in individual private residential dwellings with six (6) or less units or in connection with condominium associations with gas supplied through one meter where natural gas is the primary fuel used for space and/or central heating equipment. Eligible customers must meet both of the following criteria: A Customer will be eligible for this rate upon verification of the Customer's participation in the low-income home energy assistance program or its successor program.

1. Must be head of a household or principal wage earner.
2. Must be presently receiving Supplemental Security Income from the Social Security Administration, be eligible for the low-income home energy assistance program, or one of the following from the appropriate Rhode Island agencies: Medicaid, Food Stamps, General Public Assistance, or Family Independence Program.

It is the responsibility of the customer to annually certify, by form provided by the Company, the continued compliance with the foregoing provisions.
Compliance with the foregoing qualifications will be verified annually with the State Office of Energy Resources.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 RATES:

September 1, 2018

Customer Charge: \$11.70~~14.00~~ per month

Peak Distribution Charge: \$0.5534 per Therm

Off Peak Distribution Charge: \$0.4960 per Therm

September 1, 2019

Customer Charge: \$14.00 per month

Peak Distribution Charge: \$0.5803 per Therm

Off Peak Distribution Charge: \$0.5201 per Therm

September 1, 2020

Customer Charge: \$14.00 per month

Peak Distribution Charge: \$0.5943 per Therm

Off Peak Distribution Charge: \$0.5327 per Therm

On-Peak Period (November – April)

First 125 Therms \$0.4205 per Therm

LOW INCOME RESIDENTIAL HEATING
RATE 13

Over 125 Therms	\$0.2709 per Therm
Off Peak Period (May – October)	
First 30 Therms	\$0.4205 per Therm
Over 30 Therms	\$0.2709 per Therm

4.0 MINIMUM CHARGE:

Customer Charge per month.

5.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

6.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

7.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

8.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

9.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

10.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

11.0 LOW INCOME DISCOUNT:

LOW INCOME RESIDENTIAL HEATING
RATE 13

The Customer's total bill for service as determined based upon the provisions above will be discounted by twenty-five (25) percent. Customers receiving benefits through the following programs will receive an additional discount of five (5) percent, totaling a total bill discount of thirty (30) percent: Medicaid, General Public Assistance, or Family Independence Program.

C&I SMALL
RATE 21

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is equal to or less than 5,000 Therms as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule are only eligible for FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge:	<u>\$22.00</u> <u>25.00</u> per month
Peak Distribution Charge:	<u>\$0.4852</u> per Therm
Off Peak Distribution Charge:	<u>\$0.4284</u> per Therm

September 1, 2019

Customer Charge:	<u>\$25.00</u> per month
Peak Distribution Charge:	<u>\$0.5109</u> per Therm
Off Peak Distribution Charge:	<u>\$0.4510</u> per Therm

September 1, 2020

Customer Charge:	<u>\$25.00</u> per month
Peak Distribution Charge:	<u>\$0.5241</u> per Therm
Off Peak Distribution Charge:	<u>\$0.4627</u> per Therm

On Peak Period (November – April)

<u>First 135 Therms</u>	<u>\$0.5431</u> per Therm
<u>Over 135 Therms</u>	<u>\$0.2242</u> per Therm

Off Peak Period (May – October)

<u>First 20 Therms</u>	<u>\$0.5431</u> per Therm
<u>Over 20 Therms</u>	<u>\$0.2242</u> per Therm

MINIMUM CHARGE:

C&I SMALL
RATE 21

Customer Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

10.0 ENERGY EFFICIENCY:

This application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

C&I MEDIUM
RATE 22

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is greater than 5,000 Therms, but less than or equal to 35,000 Therms as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the ~~eustomer~~Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule are only eligible for FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge: ~~\$70.00~~\$85.00 per month

Demand Charge: ~~\$1.3000~~\$1.5000 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the ~~eustomer~~Customer.

Distribution Charge: ~~\$0.1865~~\$0.2484 per Therm

September 1, 2019

Customer Charge: \$85.00 per month

Demand Charge: \$1.5000 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.2647 per Therm

C&I MEDIUM
RATE 22

September 1, 2020

Customer Charge: \$85.00 per month

Demand Charge: \$1.5000 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.2731 per Therm

5.0 MINIMUM CHARGE:

Customer Charge and Demand Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

10.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

C&I MEDIUM
RATE 22

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

C&I LARGE HIGH LOAD FACTOR USE
RATE 23

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is greater than 35,000 Therms, but less than 150,000 Therms and whose off-peak (May through October) gas usage is equal to or greater than 31% of the annual gas usage for the most recent September through August period, as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule may receive either FT-1 or FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge: ~~\$175.00~~200.00 per month

Demand Charge: ~~\$1.8000~~2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the ~~customer~~Customer.

Distribution Charge: ~~\$0.1007~~0.1617 per Therm

September 1, 2019

Customer Charge: \$200.00 per month

Demand Charge: \$2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

C&I LARGE HIGH LOAD FACTOR USE
RATE 23

Distribution Charge: \$0.1719 per Therm

September 1, 2020

Customer Charge: \$200.00 per month

Demand Charge: \$2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.1771 per Therm

5.0 MINIMUM CHARGE:

Customer Charge and Demand Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

10.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

C&I LARGE HIGH LOAD FACTOR USE
RATE 23

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

C&I EXTRA LARGE HIGH LOAD FACTOR USE
RATE 24

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is equal to or greater than 150,000 Therms and whose off-peak (May through October) gas usage is equal to or greater than 31% of the annual gas usage for the most recent September through August period, as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule may receive either FT-1 or FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge: ~~\$425.00~~500.00 per month
Demand Charge: ~~\$1.8000~~2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the ~~customer~~Customer.
Distribution Charge: ~~\$0.0256~~0.0369 per Therm

September 1, 2019

Customer Charge: \$500.00 per month
Demand Charge: \$2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

C&I EXTRA LARGE HIGH LOAD FACTOR USE
RATE 24

Distribution Charge: \$0.0413 per Therm

September 1, 2020

Customer Charge: \$500.00 per month

Demand Charge: \$2.0500 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.0435 per Therm

5.0 MINIMUM CHARGE:

Customer Charge plus Demand Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

10.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

C&I EXTRA LARGE HIGH LOAD FACTOR USE
RATE 24

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

C&I LARGE LOW LOAD FACTOR USE
RATE 33

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is greater than 35,000 Therms, but less than 150,000 Therms and whose off-peak (May through October) gas usage is equal to or less than 30% of the annual gas usage for the most recent September through August period, as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the off-peak and annual gas usage for the first year shall be that agreed upon by the Company and the Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule may receive either FT-1 or FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge: ~~\$175.00~~200.00 per month
Demand Charge: ~~\$1.3000~~1.5000 per Therms of customer's highest average daily consumption from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the ~~customer~~Customer.
Distribution Charge: ~~\$0.1727~~0.2429 per Therm

September 1, 2019

Customer Charge: \$200.00 per month
Demand Charge: \$1.5000 per Therms of customer's highest average daily consumption from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

C&I LARGE LOW LOAD FACTOR USE
RATE 33

Distribution Charge: \$0.2574 per Therm

September 1, 2020

Customer Charge: \$200.00 per month

Demand Charge: \$1.5000 per Therms of customer's highest average daily consumption from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.2649 per Therm

5.0 MINIMUM CHARGE:

Customer Charge and Demand Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

10.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

C&I LARGE LOW LOAD FACTOR USE
RATE 33

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

C&I EXTRA LARGE LOW LOAD FACTOR USE
RATE 34

1.0 AVAILABILITY:

Transportation or Sales service is available under this rate at single locations to Commercial and Industrial customers whose annual gas usage is equal to or greater than 150,000 Therms and whose off-peak (May through October) gas usage is equal to or less than 30% of the annual gas usage for the most recent September through August period, as determined by Company records and procedures. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 TRANSPORTATION SERVICE PROVISIONS:

For Customers selecting transportation service under this Schedule, the Transportation Service provisions found in Section 6 are applicable as in effect from time to time. Customers receiving service under this Schedule may receive either FT-1 or FT-2 transportation service.

4.0 RATES:

September 1, 2018

Customer Charge: ~~\$425.00~~\$500.00 per month

Demand Charge: ~~\$1.3000~~\$1.5000 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the ~~customer~~Customer.

Distribution Charge: ~~\$0.03280~~\$0.0421 per Therm

September 1, 2019

Customer Charge: \$500.00 per month

Demand Charge: \$1.5000 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November

C&I EXTRA LARGE LOW LOAD FACTOR USE

RATE 34

through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.0479 per Therm

September 1, 2020

Customer Charge: \$500.00 per month

Demand Charge: \$1.5000 per Therm of customer's maximum average daily quantity (MADQ) from the most recent November through April period based on historical billing data. In the case of a new customer or a customer with new gas applications, the November through April gas consumption shall be that agreed upon by the Company and the Customer.

Distribution Charge: \$0.0509 per Therm

5.0 MINIMUM CHARGE:

Customer Charge plus Demand Charge per month.

6.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

7.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

8.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

9.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is subject to the Distribution Adjustment Clause in Section 3, Schedule A.

C&I EXTRA LARGE LOW LOAD FACTOR USE
RATE 34

10.0 ENERGY EFFICIENCY:

The application of the above rate is subject to Energy Efficiency provisions in Section 1, Schedule C.

11.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

NON-FIRM SALES (NFS) SERVICE

RATE 60

1.0 AVAILABILITY:

Non-firm sales service is grandfathered as of July 1, 2009 and will no longer be offered to any customer, except that any non-firm sales customer as of that date will be able to continue the service until such time that the non-firm sales customer decides to change to firm service or obtain non-firm transportation service and purchase natural gas from a ~~third-party~~ Marketer. Such customers are non-residential customers with dual-fuel capability: (1) whose premises are located adjacent to the Company's gas distribution mains having adequate capacity to supply the customer's prospective gas requirements in addition to the requirements of other customers already receiving service from such distribution mains; (2) who uses gas for boiler load, process load, or cogeneration with a minimum combined hourly input of 100 Ccf/hour; and (3) who maintains adequate standby facilities for the use of an alternate fuel which may be substituted for gas when gas is not available under this ~~Tariff~~Schedule.

2.0 RATES:

Non-firm Sales (NFS) service rates shall be set for the upcoming month, no later than 10:30 a.m. ten (10) business days prior to the commencement of that month. The Customer must notify the Company by 9:00 a.m. two (2) business days prior to the commencement of that month of the intention to take NFS service, and must provide a reasonable estimate of natural gas expected to be used for the month.

Customer ~~charge~~Charges will be determined as follows:

1. For those Customers who can potentially consume more than 150,000 Therms per month:
- \$625 per month, per customer
2. For those Customers who can potentially consume more than 35,000 Therms, but less than 150,000 Therms per month:
- \$405 per month, per customer
3. For those Customers whose potential monthly consumption is less than 35,000 Therms per month:
- \$185 per month, per customer

The Distribution Charge applicable to all gas delivered to a ~~non-firm-sales-NFS~~ service customer shall be based on the Customer's annual usage in accordance with the following:

NON-FIRM SALES (NFS) SERVICE

RATE 60

≤ 35,000 therms \$~~0.22060~~0.2236 per therm

35,001 to 150,000 therms and:

Off-peak usage ≤ 31% \$~~0.21470~~0.2177 per therm

Off-peak usage > 31% \$~~0.14360~~0.1456 per therm

> 150,000 therms and:

Off-peak usage ≤ 31% \$~~0.09120~~0.0919 per therm

Off-peak usage > 31% \$~~0.07330~~0.0738 per therm

The reference to 31% is ~~to~~ the percentage of gas usage from May through October compared to annual usage from September through August. In the case of an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer. The classification will be based on the higher of the most recent 12-months usage or the 12-months previous to that. This classification will be reviewed annually after the August billing period and any change will be reflected with the September bill.

The Company will provide the ~~customer~~Customer with an initial mid-month estimate of the ~~Commodity commodity Charge charge~~ based on 110% of the sum of the NYMEX closing price on the eleventh business day prior to the start of the month and a publicly available forward basis for gas supply delivered to the Northeastern US. The forward basis will be the Transco Zone 6 Basis Swap (based on the Platts IFERC basis swap obtained from the NYMEX), or a publicly traded forward basis for supply delivered to the Company's city gate (should one become available), or such other publicly available traded basis for supply delivered to the Northeastern U.S. should the Transco Zone 6 Basis Swap become unavailable. The Company will recalculate the ~~Commodity commodity Charge charge~~ based upon the NYMEX settled price and a publicly available forward basis for gas supply delivered to the Northeastern US. The Customer shall be charged the higher of the recalculated rate or the initial mid-month estimate.

3.0 MINIMUM CHARGE:

For delivery service, the minimum charge is the Customer Charge per month. Under no circumstances shall the NFS Commodity Charge be less than the cost of the incremental supply available to the Company for the month, adjusted for the Company's Fuel Allowance.

4.0 GENERAL RULES AND REGULATIONS:

NON-FIRM SALES (NFS) SERVICE

RATE 60

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

54.0 NOTIFICATION OF INTERRUPTION/CURTAILMENT:

The Customer will curtail or discontinue service when, in the sole opinion of the Company, such curtailment or interruption is necessary in order for ~~it~~ the Company to continue to supply the gas requirements of its firm customers at such time. The Company will attempt to give the Customer three (3) working days' notice of such curtailment, except in emergency situations, when at least one hour's notice shall be given.

65.0 FAILURE TO CURTAIL:

For any period that ~~a~~ the Customer fails to curtail the use of gas as requested by the Company, the charge for gas commodity delivered to the Customer will be equal to the Gas Usage at a penalty of five (5) times the Daily Index. Such use of gas under these circumstances shall be considered an "unauthorized use" of gas.

In the event where the Company, in its sole discretion, grants the Customer an exemption from the curtailment, the use of gas under these circumstances shall be referred to as an "authorized use of gas." Authorized use of gas during a curtailment will be for a limited time period. The charge for gas commodity delivered to the Customer under these conditions will be the highest cost gas required to meet demand during the applicable curtailment period. Payments for this use, whether authorized or unauthorized, shall not preclude the Company from turning off the ~~customer's~~ Customer's supply of gas in the event of the failure to interrupt, or curtail, the use thereof when requested to do so.

All gas delivered to the Customer during a curtailment, either "unauthorized" or "authorized," shall be subject to the Distribution Charges and Energy Efficiency Program Charge in effect at the time of such Gas Usage.

7.0 METER TEST:

~~Users~~ Customers will receive the results of periodic calibration tests performed by the Company on the meters installed on their premises. Meters will be deemed unacceptable if these tests show an error greater than +/-1%. Meters will also be deemed unacceptable, no matter what their error, if the results of three successive tests are consistently high or low. Meters will measure gas flow rates corrected to 60° F gas.

8.0 TELEMETERING:

NON-FIRM SALES (NFS) SERVICE
RATE 60

Wireless communications or Telemetering-telemetering equipment is required for those customers who wish to avail themselves of this service, as identified in Section 1, Schedule A, Item 12.0.

98.0 NON-FIRM TRANSPORTATION SERVICE OPTION:

The Company will also offer, during the winter months, limited NFS and non-firm transportation (NFT) service for customers on a “best efforts” basis. If a Customer buying gas under this rate schedule opts to directly arrange for the acquisition of wellhead gas supplies, and the transportation of those wellhead gas supplies to the Company’s gate stations, then the Company will transport, subject to available capacity, such directly acquired gas to the Customer’s facilities. Rates and conditions for such transportation service are included in the Company’s Non-Firm Transportation (NFT) Service in Section 6, Schedule A of RIPUC NG 101.

109.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

110.0 ENERGY EFFICIENCY:

The application of the above rate to all gas delivered is subject to Energy Efficiency provisions in Section 1, Schedule C.

121.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

13.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is not subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

14.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is not subject to the Distribution Adjustment Clause in Section 3, Schedule A.

TRANSITION SALES SERVICE
TSS

1.0 AVAILABILITY:

Transitional Sales Service (TSS) shall apply to Customers subject to the Transportation Terms and Conditions. The Company's General Terms and Conditions will govern this Service to the extent not consistent herewith.

TSS is not available to Capacity Exempt Customers.

The Company reserves the right to restrict the availability of this service if the Company determines that the integrity of the distribution system is at risk.

2.0 GENERAL CONDITIONS:

TSS is provided by the Company to Customers switching from ~~supplier transportation~~ service to firm sales service. TSS is available to Customers who meet the requirements ~~of Section 5, Schedule H, Item 1.0a~~above, and (a) who terminate ~~supplier transportation~~ service, (b) who receive a termination notice from a designated ~~supplier~~Marketer, or (c) for whom a designated ~~supplier~~Marketer becomes ineligible to serve the Customer.

All Customers transferring to firm sales service from firm transportation service, either from FT-1 service or FT-2 service, and who have received an assignment of the Company's interstate pipeline capacity while on firm transportation service immediately prior to their transfer back to firm sales service, will be subject to the provisions of this rate schedule in addition to the provisions of the Company's applicable firm sales service rate schedules.

3.0 TERM:

For each Customer who transfers to firm sales service from FT-1 transportation service, TSS will be applicable to firm sales service provided to the Customer through the next April 30 after the Customer starts taking firm sales service or until the Customer enters into a contractual commitment with the Company to take firm sales service continuously for a period of not less than one year. After April 30, the Customer will receive firm sales service and will not be subject to the TSS surcharge defined below.

For each Customer transferring to firm sales service from FT-2 transportation service, TSS will be applicable to firm sales service provided to the Customer through the end of the Customer's first billing cycle subsequent to the next April 30 after the Customer starts taking firm sales service or until the Customer enters into a contractual commitment with the Company to take firm sales service continuously for a period of not less than one year. After the end of the first billing cycle after April 30, the Customer will receive firm sales service and will not be subject to the TSS surcharge defined below.

TRANSITION SALES SERVICE
TSS

4.0 SURCHARGE:

Each Customer receiving TSS will be subject to a monthly surcharge during the term the Customer receives TSS, unless a Customer, prior to their return to the Company for gas supply, enters into a contractual commitment with the Company to take firm sales service continuously for a period of not less than one year. If such an agreement is executed, the Customer will not be subject to the TSS surcharge. The TSS surcharge is designed to charge a market-based price reflecting the cost of gas supplies in the marketplace at the time consumption is occurring for the incremental amount of gas that the Company must purchase over and above the quantities of gas procured for firm sales customers under the provisions of the Company's Gas Procurement Incentive Plan ("GPIP"). The surcharge will reflect any positive difference between the GPIP cost of gas for the month in which gas is supplied and a market-based gas price for the same month. This surcharge shall apply to all firm sales service consumption of Customers switching from firm transportation service subsequent to April 30 of each year, with the exception of those Customers committing to remain on firm sales service for a period of at least 12 months as described above.

4.1 Calculation:

The surcharge for Customers who switch to firm sales service from firm transportation service shall be computed as follows:

IF
 $\{ [(NYMEX_M - GPIP_M) (GPIP_{QM} \div Dt_M)] \} - R_{GCR} \text{ is } > 0,$

THEN:
 $TSS = \{ [(NYMEX_M - GPIP_M) (GPIP_{QM} \div Dt_M)] \} - R_{GCR}$

OTHERWISE:

$TSS = 0$

Where:

TSS Transitional Sales Service monthly surcharge.

$NYMEX_M$ The NYMEX closing price for month M.

$GPIP_M$ Average cost of gas purchased under the GPIP for month M.

TRANSITION SALES SERVICE

TSS

$GPIP_{QM}$	The Total Quantity of GPIP purchases for month M.
Dt_M	Total forecasted sales for month M underlying the GPIP.
R_{GCR}	The per Dt Deferred Gas Cost Reconciliation reflected in the current GCR charge.

TSS surcharges will be calculated monthly. Supporting calculations for all components of the applicable surcharges will be posted on the Company's website by the second business day of each month. In addition, supporting workpapers shall be submitted to the PUC and the Division simultaneously with the posting on the Company's website.

5.0 STORAGE AND PEAKING:

FT-1 firm transportation service Customers eligible for TSS who transfer to firm sales service will be subject to a Storage and Peaking charge for recovery of Storage and Peaking costs. Such charge will be calculated at the time the FT-1 ~~customer~~Customer transfers to firm sales service based on the ~~customer's~~Customer's actual consumption as a FT-1 ~~transportation customer~~Customer since the most recent April 1, multiplied by the currently effective FT-2 Demand Charge provided in the Company's most recently approved GCR filing.

NON-FIRM TRANSPORTATION (NFT) SERVICE

RATE 61

1.0 AVAILABILITY:

For any non-residential customer with dual-fuel capability: (1) whose premises are located adjacent to the Company's gas distribution mains having adequate capacity to supply the Customer's prospective gas requirements in addition to the requirements of other customers already receiving service from such distribution mains; (2) who uses gas for boiler load, process load, or cogeneration with a minimum combined hourly input of 100 Ccf/hour; and (3) who maintains adequate standby facilities for the use of an alternate fuel which may be substituted for gas when gas transportation is not available under this ~~Tariff~~ Schedule.

This rate is available to any Customer who has, without the assistance of the Company or the use of its facilities or dedicated pipeline capacity, arranged for the acquisition and transportation of gas supplies to the Company's gate stations, has executed a Transportation Service Application, has designated on such Application a Marketer as required under the Transportation Terms and Conditions in Section 6, Schedule C, and who meets the following additional criteria:

- A. The Customer must have telemetering equipment in place.
- B. The Customer agrees to discontinue service, when in the sole discretion of the Company, such discontinuance is necessary in order to continue to serve the needs of firm customers at such time. The Company will attempt to give three (3) working days' notice of such action except in the event of emergency, when at least one hour's notice will be given.

Any gas consumed during a requested discontinuance, whether authorized or unauthorized, shall be provided by the Company and not a third party supplier or Marketer of record.

2.0 RATE:

The Customer must notify the Company by 9:00 a.m. two (2) business days prior to the commencement of that month of any change in gas marketer.

Customer Charge will be determined as follows:

- 1. For those Customers who can potentially consume more than 150,000 Therms per month:
- ~~\$715~~ \$625 per month, per customer.
- 2. For those Customers who can potentially consume more than 35,000 Therms, but less than 150,000 Therms per month:

NON-FIRM TRANSPORTATION (NFT) SERVICE

RATE 61

- ~~\$485~~ 405 per month, per customer

3. For those Customers whose potential monthly consumption is less than 35,000 Therms per month:

- ~~\$275~~ 185 per month, per customer

Distribution Charge:

The Distribution Charge applicable to all gas delivered to a non-firm transportation NFT service Customer shall be based on the Customer's annual usage in accordance with the following:

≤ 35,000 therms \$0.22060.2236 per therm

35,001 to 150,000 therms and:

Off-peak usage ≤ 31% \$0.21470.2177 per therm

Off-peak usage > 31% \$0.14360.1456 per therm

> 150,000 therms and:

Off-peak usage ≤ 31% \$0.09120.0919 per therm

Off-peak usage > 31% \$0.07330.0738 per therm

The reference to 31% is ~~to~~ the percentage of gas usage from May through October compared to annual usage from September through August. In the case of a New Customer, or an existing Customer with new gas applications, the annual gas usage for the first year shall be that agreed upon by the Company and the Customer. The classification will be based on the higher of the most recent 12-months usage or the 12-months previous to that. This classification will be reviewed annually after the August billing period and any change will be reflected with the September bill.

3.0 MINIMUM CHARGE:

For delivery service, the minimum charge is the Customer Charge per month.

4.0 TRANSPORTATION TERMS AND CONDITIONS:

The Company's Transportation Terms and Conditions, Section 6, Schedule C, as in effect from time to time and where not inconsistent with any provisions hereof, are a part of this Schedule.

NON-FIRM TRANSPORTATION (NFT) SERVICE

RATE 61

5.0 GENERAL RULES AND REGULATIONS:

The Company's General Terms and Conditions, Section 1, Schedule A, as in effect from time to time and where not inconsistent with any provisions hereof, are a part of this Schedule.

6.0 TELEMETERING EQUIPMENT:

Telemetry equipment is required. The customer may have access to the telemetry equipment for data gathering and transmission, as identified in Section 1, Schedule A, Item 12.0.

7.0 ~~NON-FIRM~~NFT CUSTOMER USE OF GAS:

A ~~Non-Firm~~NFT customer that elects to use gas from the Company for any reason shall receive Default Transportation Service and be charged the rate applicable to such service as set forth in the Transportation Terms and Conditions, Section 6, Schedule C, Item 2.04-0, for the first month of service and shall pay the Non-Firm unauthorized use rate as forth in the Transportation Terms and Conditions, Section 6, Schedule C, Item 1.05-0, for all additional months.

8.0 NOTIFICATION OF INTERRUPTION/CURTAILMENT:

The Customer will curtail or discontinue service when, in the sole opinion of the Company, such curtailment or interruption is necessary in order for it to continue to supply the gas requirements of its firm customers at such time. The Company will attempt to give the Customer three (3) working days' notice of such curtailment, except in emergency situations, when at least one hour's notice shall be given.

9.0 FAILURE TO CURTAIL:

For any period that a Customer fails to curtail the use of gas as requested by the Company, the charge for gas commodity delivered to the Customer will be equal to the Gas Usage at a penalty of five (5) times the Daily Index. Such use of gas under these circumstances shall be considered an "unauthorized use" of gas.

In the event where the Company, in its sole discretion, grants the Customer an exemption from the curtailment, the use of gas under these circumstances shall be referred to as an "authorized use of gas." Authorized use of gas during a curtailment will be for a limited time period. The charge for gas commodity delivered to the Customer under these conditions will be the highest cost gas required to meet demand during the applicable curtailment period. Payments for this use, whether authorized or unauthorized, shall not preclude the Company

NON-FIRM TRANSPORTATION (NFT) SERVICE

RATE 61

from turning off the ~~customer's~~ Customer's supply of gas in the event of the failure to interrupt, or curtail, the use thereof when requested to do so.

All gas delivered to the Customer during a curtailment, either "unauthorized" or "authorized", shall be subject to the Distribution Charges and Energy Efficiency Program Charge in effect at the time of such Gas Usage.

10.0 GAS BALANCING NOMINATION/AGGREGATION:

Refer to the Transportation Terms and Conditions, Section 6, Schedule C.

11.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

12.0 ENERGY EFFICIENCY:

The application of the above rate to all gas delivered is subject to Energy Efficiency provisions in Section 1, Schedule C.

13.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

14.0 GAS COST RECOVERY CLAUSE:

The application of the above rate is not subject to the Gas Cost Recovery Clause in Section 2, Schedule A.

15.0 DISTRIBUTION ADJUSTMENT CLAUSE:

The application of the above rate is not subject to the Distribution Adjustment Clause in Section 3, Schedule A.

FIRM TRANSPORTATION SERVICE

1.0 AVAILABILITY:

Firm Transportation Service is available to any Commercial and Industrial customer account who:

- (1) is classified as Small, Medium, Large, or Extra Large pursuant to Section 5, Schedule A, B, C, D, E, and F; and,
- (2) elects to purchase gas supplies from a ~~supplier other than the Company~~Marketer through the execution of a Transportation Service Application pursuant to the Transportation Terms and Conditions, Section 6, Schedule C.

2.0 CHARACTER OF SERVICE:

Firm Transportation Service provides for the transportation of gas supplies purchased ~~on by~~ a customer's ~~behalf~~ from a ~~supplier other than the Company~~Marketer on a firm 365 days per year basis. Service is classified as either Firm Transportation Service FT-1 or Firm Transportation Service FT-2 as follows:

FT-1 This service provides firm transportation of customer-purchased gas supplies to customers electing to have Gas Usage recorded on a daily basis at the ~~customer's~~ Customer's Point of Delivery. This service is available only to Large and Extra Large Commercial and Industrial customers.

FT-2 This service provides firm transportation of customer-purchased gas supplies to customers without the requirement for recording daily Gas Usage at the ~~customer's~~ Customer's Point of Delivery. This service is available to all Commercial and Industrial customers.

Also refer to the Transportation Terms and Conditions, Section 6, Schedule C, Items 2.0 and 3.0 for additional information.

3.0 RATES:

Specific rates billable by the Company to the ~~customer~~Customer are those applicable under the ~~customer's~~Customer's service classification as provided for in Section 5, Schedules A, B, C, D, E, or F. For customers electing FT-1 Service, a one-time charge associated with the installation of telemetering equipment may also apply as provided for under the Transportation Terms and Conditions, Section 6, Schedule C, Item 2.02.0.

Rates associated with Firm Transportation Service which is billable to Marketers are those applicable under the Transportation Terms and Conditions, Section 6, Schedule C, as in effect from time to time.

FIRM TRANSPORTATION SERVICE

4.0 TRANSPORTATION TERMS AND CONDITIONS:

The Transportation Terms and Conditions in Section 6, Schedule C, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of the Schedule.

5.0 GENERAL RULES AND REGULATIONS:

Firm Transportation Service will also be governed by the Company's General Terms and Conditions ~~of Service~~ to the extent not inconsistent herewith.

TRANSPORTATION TERMS AND CONDITIONS

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TRANSPORTATION TERMS AND CONDITIONS

TRANSPORTATION TERMS AND CONDITIONS

1.0 GENERAL:

These terms and conditions apply to those Commercial and Industrial customers classified as Small, Medium, Large, Extra Large, or Non-firm who purchase gas supplies from sources other than the Company for transportation service by the Company pursuant to Section 5, Schedule A, B, C, D, E, and F, and Section 6, Schedule A, as well as to any Marketers designated to act on the customer's behalf pursuant to a Transportation Service Application and executing a Marketer Aggregation Pool Service Agreement. Any FT-1 customers classified as Medium at the time the access to FT-1 service for Medium customers was discontinued or any Customers reclassified as Medium based on their reduction in load will be grandfathered and allowed to continue receiving service under the FT-1 rate schedule. Transportation service will also be governed by the Company's General Terms and Conditions of Service to the extent not inconsistent herewith.

The Company reserves the right to restrict the availability of Transportation Service should the number of customers exceed the capability of the Company to reliably administer the service or if the integrity of the distribution system is put at risk.

If a Customer requesting service hereunder has been a sales service customer of the Company at the same service location within the preceding twelve month period, any under-recovered or over-recovered gas costs attributable to such prior service under the Gas Cost Recovery Clause in Section 2, Schedule A, Section 9.0 shall be determined and charged by the Customer or credited to the Customer's account.

1.01.0 TERM OF SERVICE:

1.01.1 FT-1 Transportation Service:

FT-1 Transportation Service will commence on the first day of a calendar month subject to satisfying the Company's Transportation Terms and Conditions and be for an initial term of up to one year to reflect a common anniversary of November 1. Service shall continue thereafter on a year-to-year basis, unless terminated by the Customer, Marketer or the Company, effective with the Customer's next billing cycle, upon at least thirty (30) days advance notice, either by written notice or the appropriate EDI transmission, to the Company. The Marketer shall be responsible for providing the Company with an executed Transportation Service Application for each new FT-1 customer account being added to its FT-1 Aggregation Pool no less than thirty (30) days prior to commencement of service. The Company's receipt of the Transportation Service Application initiates the thirty (30) day notice period. Existing FT-1 service customers may be switched to another Marketer by using an EDI enrollment transaction.

TRANSPORTATION TERMS AND CONDITIONS

1.01.2 FT-2 Transportation Service:

FT-2 Transportation Service will commence on the first day of a Customer's billing cycle subject to satisfying the Company's Transportation Terms and Conditions. Service shall continue thereafter on a year-to-year basis unless terminated by the Customer, Marketer, or the Company, effective with the Customer's next billing cycle, upon at least fifteen (15) days advance written notice to the Company. The Marketer shall be responsible for providing the Company with an EDI enrollment for each Customer being added to its FT-2 Aggregation Pool no less than fifteen (15) days prior to commencement of service.

1.01.3 Non-Firm Transportation (NFT) Service:

Customers classified as Non-Firm Transportation (NFT) will be able to commence transportation as of the first (1st) of any calendar month subject to meeting the nomination requirements established in Item 1.03 following and having submitted to the Company an executed Transportation Service Application.

A Customer's designation as NFS or NFT shall remain in effect until the Company is notified of a further change. Such notice is required by 9 a.m. two (2) business days before the start of the calendar month when such change is to take effect. Switching to or initiating transportation service mid-month is generally not allowed.

1.02.0 Designation Of Marketer:

1.02.1 Firm Transportation:

Customers wishing to switch Marketers will be allowed to do so at the start of a calendar month in the case of FT-1 Service, or at the start of a Customer's billing cycle in the case of FT-2 Service. For new FT-1 Service, the Customer and the new Marketer shall execute a new Transportation Service Application listing the new Marketer as their designated Marketer and forward that document to the Company for processing. For FT-2 Service, the Marketer will contact the Company through electronic data interchange (EDI) to initiate service with the customer account number being the validation. In the event of a dispute over the enrollment of a customer, the Marketer will be required to provide proof of authorization by the customer. This can be in the form of a signed agreement with the customer, audio recording of the customer's agreement/or authorization or an electronically recorded authorization. The Marketer is required to retain such proof for a minimum of two years or for the length of the service agreement, whichever is longer. The Company must receive the new Transportation Service Application or EDI transmittal at least thirty (30) days prior to the change in the case of FT-1 Service, and at least fifteen (15) days prior to the customer's meter read in the case of FT-2 Service. For an FT-

TRANSPORTATION TERMS AND CONDITIONS

1 Service customer without a capacity assignment from the Company, see Item 1.07 below, the Company must be notified of such change by 9 a.m. at least two (2) business days before the start of the calendar month. The Company will not accept a Transportation Service Application which designates a Marketer that has not executed an Aggregation Pool Service Agreement.

If the Company receives more than one Transportation Service Application for the same FT-1 customer account with different designations of Marketer, the Company will contact the Customer for clarification and confirmation.

The Company will notify the Marketer of record via an EDI drop transaction in the event that a customer account assigned to the Marketer's Aggregation Pool is terminated.

Marketer must provide the Company with (30) days' advance notice in the event that the Marketer terminates service to a Customer in its Aggregation Pool.

Customers not subject to Default Transportation Service in Item 2.04 below, may return to sales service with at least thirty (30) days' advance notice, subject to availability, in the Company's sole discretion, of adequate gas transmission, gas supply and/or gas storage capability, and subject to the Company's Transitional Sales Service Rate, Section 5 Schedule H, of the Commercial and Industrial Services.

These provisions for switching Marketers or returning to Sales Service do not excuse the performance of any contractual obligations between the customer and a Marketer, including the potential requirement of paying damages to the Marketer for a breach of any such contractual obligation.

1.02.2 Non-Firm Transportation:

Switching Marketers is allowed at the start of any calendar month with the provision that the Company receive the Customer's Transportation Service Application designating the effective Marketer by 9 a.m. at least two (2) business days before the start of the month for which the switch is effective.

These provisions for switching Marketers do not excuse the performance of any contractual obligations between the customer and a Marketer, including the potential requirement of paying damages to the Marketer for a breach of any such contractual obligation.

If the Company receives more than one Transportation Service Application for the same customer account with different designations of Marketer, the Company will

TRANSPORTATION TERMS AND CONDITIONS

contact the Customer for clarification and confirmation.

1.03.0 Nominations:

1.03.1 General:

Marketer shall provide notice via the Company's Electronic Bulletin Board (EBB) the required information relative to Shipper and Transporting Pipeline names and contract number(s) on which deliveries will be made and the specified quantity of gas that Marketer will deliver to the Point(s) of Receipt on each day of the calendar month. Marketer is required to have separate nomination names and contract numbers for each of Marketer's Aggregation Pools. Additional information may be required by the Company. The Company will host an annual post-winter meeting with all Suppliers to discuss any proposed changes to the transportation program and the related requirements.

1.03.2 Dispatch Communication:

All nomination information shall be communicated to the Company's Gas Control Supply Operations Department via the Company's EBB. Marketer shall be responsible for monitoring the EBB 24 hours per day, seven days per week for dispatch purposes. In the event that the Company is unable to contact a Marketer regarding any nomination or dispatch, the Company may take any action it deems necessary to maintain system integrity as otherwise outlined in the General Terms and Conditions.

1.03.3 Initial Nominations:

The Nomination terms for FT-1 and NFT Service for deliveries to commence service on the first day of any calendar month will be submitted to the Company not later than the initial nomination deadline of the upstream Transporting Pipeline(s) transporting gas for Marketer. Such nominations will specify the quantity to be scheduled on each day of the month. The nomination requirements for FT-2 Service are described in Item 3.03 below.

As a condition of confirming any nomination, Company may direct Marketer to have gas delivered to an alternate Point of Receipt on the same Transporting Pipeline. Upon receipt of such directions, Marketer will arrange with the Transporting Pipeline to have gas delivered to the Point of Receipt designated by Company. Such alternate point of Receipt will remain the Point of Receipt for Marketer's gas for the period stated by the Company in its instructions until Company directs Marketer otherwise.

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1.03.4 Subsequent Nominations:

After the first day of the calendar month, Marketer may alter its nomination, provided that the revised nomination for delivery on any day is submitted to Company's EBB in accordance with the NAESB inter-day nomination schedule. The Company will accept on a best-efforts basis, an intra-day nomination submitted to the company's EBB up until 8:00 AM of the end of the gas day.

1.03.5 Intra-Day Nominations:

For daily metered Aggregation Pools, the Company will accept and implement, on a best-efforts basis, an intra-day nomination submitted to the Company's EBB following NAESB time lines.

One (1) such nomination per gas day shall be accepted subject to confirmation by the Transporting Pipeline.

1.03.6 Scheduling of Service:

Company will attempt to confirm with Transporting Pipeline(s) that the nominated quantities equal the Scheduled Transportation Quantity. If such nomination is confirmed, the Company will schedule said quantities to the Marketer at the designated Point of Receipt(s).

If Marketer is purchasing gas at the Company's city gate, they are responsible for identifying the original delivering contract number, Shipper and any additional title transfers.

If Marketer's nominations on the Company's Electronic Bulletin Board are not consistent with nominations on Transporting Pipeline, then the smaller of the two nominations shall prevail, and all associated balancing and penalty assessments shall be based on the smaller nomination.

1.04.0 Protection Of System Operations:

1.04.1 Company Operational Flow Order (OFO):

Service hereunder may be limited as provided in the Company's General Terms and Conditions. Further, in the event that the Company determines in its sole judgment that it must take prompt action in order to maintain system integrity or to ensure Company's continued ability to provide service to its firm customers, the Company may declare a Critical Day or issue an OFO. In addition to the OFOs listed below, the Company shall have the right to issue any other OFO reasonably intended to

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serve the above stated purpose. The Company may take any one or more of the following actions:

- (1) declare a Critical Day which would require Marketer to fully utilize upstream capacity that it received from Company through Capacity Release; and require Marketer to fully schedule storage resources allocated as part of FT-2 Service, i.e., up to the MDQ-U, prior to relying on peaking resources to the extent they are needed to meet their customer's demands;
- (2) take any actions that are within Company's operational capability to reduce or eliminate Marketer or Aggregation Pool excess receipts; and
- (3) take any actions that are within Company's operational capability to reduce or eliminate Marketer or Aggregation Pool excess takes.

When the Company issues an Operational Flow Order it will issue a notice to Marketers and state in the notice the balancing tolerances that will be in effect and, to the extent practicable, provide information on the cause and expected duration of the OFO. In addition, where the Company's need to issue an OFO is the result of its receipt of a notice of any kind from any of its pipeline transportation, storage, or peaking service providers, the Company will include that information in the notice and, to the extent possible, coordinate the duration and terms of its OFO with those of the service provider. Such an attempt to coordinate its OFO with those of its service providers will be based on the Company's sole discretion and such coordination will not limit the Company's ability to impose different terms or to continue or terminate its OFO at a time different from its service provider(s).

1.04.2 Pipeline Operational Flow Order:

If, at any time, an immediate upstream pipeline issues an order changing the requirements at the Point(s) of Receipt, then Company may so notify Marketer and direct Marketer to modify requirements at the Point(s) of Receipt to the extent necessary for Company to comply with the pipeline's order. Marketer will be responsible for coordinating with their customers regarding any necessary change to Customer's quantity of Gas Usage.

1.04.3 Marketer Responsibility:

In the event Company takes action to alleviate excess imbalances it will nonetheless remain the obligation of Marketer to make such further adjustments to nominations, both to Company, Shipper, and to Transporting Pipeline, during the remainder of the month to resolve accumulated imbalances or to account for subsequent changes in actual deliveries. Company's exercise of its authority under this section will have no

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effect on Marketer's liability for unauthorized overrun or imbalance penalties that apply to Marketer under this tariff or any similar charge, including scheduling penalties, imposed by any upstream Transporting Pipeline(s).

An operational flow order may be issued by the Company as a blanket order to all transportation customers, or to individual Marketer's Aggregation Pools, whose actions are determined by the Company to jeopardize system integrity.

For Critical Days or OFO's aggravated by under-delivery, the Marketer will be charged a penalty of 5 times the Daily Index for the aggregated Gas Usage of Customers in the Aggregation Pool that exceed 102% of the Marketer's aggregate actual receipts on the Transporting Pipeline at the Point of Receipt. The Marketer will be charged a penalty of 0.1 times the Daily Index for the differences between said receipts and said usage that exceed 20% of said receipts $[(\text{Receipts} - \text{Usage}) > (20\% \times \text{Receipts})]$.

For Critical Days or OFO's aggravated by over-delivery, the Marketer will be charged a penalty of 0.1 times the Daily Index for the aggregated Gas Usage of Customers in the Aggregation Pool that exceed 120% of the Marketer's aggregate actual receipts on the Transporting Pipeline at the Point of Receipt. The Marketer will be charged a penalty of 5 times the Daily Index for the differences between said receipts and said usage that exceed 2% of said receipts $[(\text{Receipts} - \text{Usage}) > (2\% \times \text{Receipts})]$.

1.05.0 Unauthorized Use:

In the event the Company provides a Marketer with as much notice as Company deems practicable of an Operational Flow Order per Item 1.04.0 or other curtailment of service and thereby reduces the Scheduled Transportation Quantity for delivery, the total Gas Usage by the Customer may not exceed the revised Scheduled Transportation Quantity. If, on any Gas Day, after notice of curtailment, the quantity of gas taken by Marketer's Customers in an Aggregation Pool, exclusive of NFT customers whose use under a curtailment is covered in Item 4.04 below, exceeds Marketer's Scheduled Transportation Quantity as so revised for the Aggregation Pool, and the Company has not authorized such excess quantity, then all such Gas Usage constitutes Unauthorized Use and is subject to an overrun penalty for each Dekatherm not delivered of five (5) times the Daily Index. Such charges will be billed to the Marketer's account.

1.06.0 Shipper And Transporting Pipeline Requirements:

Marketers must deliver a minimum of forty percent (40%) of total daily pipeline receipts (including all of the Marketer's Aggregation Pools serving both FT-1 and FT-2 customers) on each of the upstream pipelines: Algonquin Gas Transmission ("Algonquin") and

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Tennessee Gas Pipeline (“Tennessee”). The remaining twenty percent (20%) of total daily pipeline receipts (including all of the Marketer’s Aggregation Pools serving both FT-1 and FT-2 customers) may be delivered on either or both Algonquin or Tennessee.

Marketer warrants with respect to each Aggregation Pool that it has entered into the necessary agreements for the purchase and delivery of a gas supply to the Point of Receipt which it wants Company to transport and that it has entered into the necessary transportation agreements for the delivery of gas supply to the Point of Receipt. Marketer acknowledges that it must arrange for the delivery of Actual Transportation Quantities to the Company sufficient to include both the Scheduled Transportation Quantities and the applicable Company Fuel Adjustments.

In addition, Marketer warrants that at the time of delivery of its gas supply to the Point of Receipt, Marketer shall have good title to such gas, free of all liens, encumbrances and claims whatsoever. Marketer shall indemnify the Company and save it harmless from all suits, actions, debts, accounts, damage, costs, losses and expenses arising from or out of any adverse legal claims of third parties to or against said gas supply.

1.07.0 Capacity Release:

Each Marketer serving any Customer migrating from (i) Firm Sales Service to FT-1 or FT-2 Transportation Service or (ii) another Marketer’s Aggregation Pool where they were previously assigned pipeline capacity by the Company, will be required to accept, for each such Customer account, an assignment of a portion of Company’s firm interstate pipeline transportation capacity at maximum rates for an initial term of up to one year.

The Company shall determine the quantity to be released based on the customer’s calculated Peak Day Use and load factor rate class. The Company will separately calculate assignment percentages for high load factor rate classes and low load factor rate classes eligible for transportation for pipeline, storage and peaking. It will then multiply the pipeline percentage applicable to the Customer’s rate class times the Customer’s Peak Day Use to determine the amount of capacity to be assigned to the Marketer. The pipeline, storage and peaking allocation percentages will then be provided in the Company’s annual Gas Cost Recovery filing.

The Company will provide Marketers with the calculated base and thermal factors used to estimate each customer’s peak day use. The factors are provided based on the results of the Company’s application of the specific methodology in this tariff and certain historical data. Marketers may not assume that use of the factors will yield correct estimates of any customer’s use for any future period or that the capacity provided as a result of the calculation will meet the customer’s requirements under all conditions.

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The quantity of capacity shall be set forth in the confirmation materials provided to the Marketer. For all Customers classified as Small, Medium, Large, or Extra-Large, this quantity will be reviewed annually against the Customer's most recent usage patterns. Any change in Customer's required capacity will be reflected in a revised capacity release with the Marketer for effect on the following November 1. In the event that a Marketer stops delivering gas on behalf of an existing capacity exempt customer, the customer will be prohibited from taking firm Company sales service. Such customers will receive Default Transportation Service as described in Item 2.04.0 below.

Marketer shall be required to execute a Capacity Assignment Agreement at the time a Marketer establishes an Aggregation Pool or any other instruments reasonably required by Company or interstate pipeline necessary to effectuate such assignment. Marketer is responsible for utilizing and paying for the assigned capacity consistent with the terms and conditions of the interstate pipeline's tariffs and this tariff. Marketer is responsible for payment of all upstream pipeline charges associated with the assigned firm transportation capacity, including but not limited to demand and commodity charges, shrinkage, GRI charges, cash outs, transition costs, pipeline overrun charges, annual change adjustments and all other applicable charges. These charges will be billed directly to the Marketer by the interstate pipeline.

All Capacity Assignments for FT-1 Transportation Service will be effective with the commencement of service. Capacity Assignments for FT-2 Customers will be effective the first of the upcoming month for Transportation Service Applications received prior to the tenth. For FT-2 Service, EDI enrollments received on or after the tenth of the month, the capacity release will not be effective until the first of the month subsequent to the upcoming month.

Capacity Assignments will be effective for an initial term of up to one year through the following November 1. Capacity Assignments shall be reviewed each November 1 and be subject to annual adjustment as described above. The new capacity assignment percentages, along with the storage maximum daily quantities and maximum storage quantities in section 3.02.2, will be available on the Company's EBB. All releases hereunder will be subject to recall under the following conditions: (1) when required to preserve the integrity of the Company's facilities and service; (2) at the Company's option, whenever the Marketer fails to deliver gas in an amount equal to the Scheduled Transportation Quantity; and (3) any other conditions set forth in the capacity release transaction between the Marketer and the Company.

The Company shall assess a surcharge/credit to Marketers based on the difference between the charges of the upstream pipeline transportation capacity and the weighted average of the Company's upstream pipeline transportation capacity charges as calculated by the Company. To the extent that the charges of such released pipeline capacity are greater than the weighted average charges, the Marketer shall receive credit for such difference in charges

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based on the total quantity of capacity released by the Company to the Marketer. The per Dt charge is calculated by subtracting the charge per Dt for the released pipeline capacity from the Company's weighted average Upstream Transportation charges as identified in the Company's annual Gas Cost Recovery Filing. To the extent that the cost of such released pipeline capacity is less than the weighted average cost, the Marketer shall be surcharged for such difference.

During the calendar month of September, each Marketer will be required to submit a new Capacity Assignment Agreement indicating pipeline capacity path preferences based on the available paths identified in the Company's annual Gas Cost Recovery Filing. Any changes from the Marketer's previous election will be effective November 1 in conjunction with the updating of customer capacity quantities described above.

Each Marketer's capacity assignment associated with Customers in an aggregation pool shall be reviewed on a monthly basis prior to the tenth (10th) calendar day of the month, and adjusted to reflect any net changes resulting from the addition and deletion of customers to the pool.

1.07.1 Capacity Exemption for New Firm Loads:

New Customers requesting firm service that are classified as Large or Extra-Large and electing FT-1 transportation service will not be required to take assignment of the Company's capacity resources as described in 1.07.0 above and must notify the Company in writing of its intent to be Capacity Exempt. The New Customer must also initiate gas supply service from a Marketer within 60 days after the start of distribution service. In the event that the New Customer does not obtain a Marketer within 60 days of the commencement of distribution service, the Customer will be prohibited from receiving Company-supplied firm sales service and will receive and be billed for Default Transportation Service as described below in Item 2.04.0. The consumption of such Customers may be subject to annual review and confirmation by the Company. Customers who fail to meet the minimum requirement for the Large classification shall be required to take assignment of the Company's capacity resources after no less than 60 days' notice. Marketers for such customers may be responsible for obtaining citygate capacity at a specific citygate on the Company's system as determined by the Company. Such determination will be based on the customer's location, load characteristics and distribution system requirements.

In the event that a Marketer stops delivering gas on behalf of a customer without Company assigned pipeline capacity, the customer will be prohibited from taking firm Company sales service. Such customers shall receive and be billed for Default Transportation Service as described in Item 2.04.0 below.

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1.07.2 Capacity Exemption for Non-Firm Customers Converting to Firm Service:

Non-Firm Sales and Non-Firm Transportation Customers classified as Large or Extra-Large who have been approved by the Company to receive firm distribution service and have elected FT-1 transportation service must, no later than 90 days' notice before the commencement of distribution service, either (i) request in writing a Capacity Assignment from the Company, or (ii) notify the Company in writing of its intent to retain its Capacity Exempt status. In the event that a Customer who has requested to retain its Capacity Exempt status but does not have a Marketer at the time the Customer begins receiving firm distribution service, the Customer will be prohibited from taking Company-supplied firm sales service and will receive and be billed for Default Transportation Service as described below in Item 2.04.0. The consumption of such Customers may be subject to annual review and confirmation by the Company. To qualify for Capacity Exempt status, Marketers for such Customers may be responsible for obtaining citygate capacity at a specific citygate on the Company's system as determined by the Company. Such determination will be based on the Customer's location, load characteristics, and distribution system requirements. For those Non-Firm Customers converting to firm distribution service and requesting an assignment of the Company's pipeline capacity, the Company must respond in writing within 30 days regarding the availability of pipeline capacity. If the Company is not able to provide a capacity assignment, the Customer will retain its Capacity Exempt status and will be prohibited from taking Company-supplied firm sales service and will receive and be billed for Default Transportation Service as described below in Item 2.04.0.

In the event that a Marketer stops delivering gas on behalf of a Customer who does not have an assignment of the Company's pipeline capacity, the Customer will be prohibited from taking Company-supplied firm sales service. If the Customer is unable to secure a gas supply from a Marketer, the customer will receive and be billed for Default Transportation Service as described below in Item 2.04.0.

1.08.0 Facilities:

The Company shall own, operate and maintain, at its expense, its gas distribution facilities to the Point of Delivery. The Customer shall furnish, maintain and operate the facilities required between Company's Point of Delivery and the Customer's equipment.

1.9.0 Quality:

Marketer is responsible for insuring that all gas received, transported and delivered hereunder to the Point of Receipt meets the quality specifications and standards outlined in the General Terms and Conditions of the Transporting Pipeline's FERC Gas Tariff.

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1.10.0 Possession of Gas:

Company shall be deemed to be in control and possession of transportation gas to be delivered in accordance with this service from receipt at the Point(s) of Receipt until it shall have been delivered to Customer at the Point of Delivery. Marketer shall be deemed to be in possession and control of the gas prior to such receipt by the Company and Customer shall be deemed to be in control and possession of transportation gas after such delivery by the Company to the Point of Delivery. Company shall have no responsibility with respect to such gas before it passes the Point of Receipt or after it passes such Point of Delivery or on account of anything which may be done, happen or arise with respect to such gas after Point of Delivery.

1.11.0 Provision of Future Taxes, Surcharges Fees, Etc.:

In the event a tax of any kind is imposed or removed by any government authority upon the sale or transportation of gas or upon the gross revenues derived therefrom (exclusive, however, of taxes based on Company's net income), the rate for service to Customer and/or Marketer, as the Company deems appropriate, shall be adjusted by an amount equal to or otherwise properly reflecting said tax. Similarly, the effective rate for service hereunder shall be adjusted to reflect any refund or imposition of any surcharges or penalties applicable to service hereunder which are imposed or authorized by any governmental authority.

1.12.0 Retention of Pipeline Fuel Adjustment:

The Company shall retain in kind, from the quantities of gas actually delivered to the Point(s) of Receipt for Marketers' accounts, the amount thereof equal to the applicable Company Fuel Allowance. Such Company Fuel Allowance shall be calculated by the Company based upon an average of the Company's most recent five (5) years' experience, fuel loss and unaccounted for or similar quantity based adjustments.

1.13.0 Limitations of Liability:

The liability of the Company shall be limited in accordance with the provisions of the Company's General Terms and Conditions.

1.14.0 Force Majeure:

Neither Company nor Marketer shall be liable to the other or to Customer for delays or interruptions in performing their respective obligations hereunder arising from any acts, delays or failure to act on the part of, or compliance by Marketer or Company with any operating standard imposed by any governmental authority, or by reason of an act of God,

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accident or disruption, including without limit, strikes or equipment failures, or any other reason beyond Marketer's or Company's control, provided, however, in the event of an occurrence of one or more of the foregoing events, reasonable diligence shall be used to overcome such event. The party claiming force majeure shall, on request, provide the other party with a detailed written explanation thereof, and of the remedy being undertaken.

1.15.0 Electronic Data Interchange (EDI):

The Company will require use of EDI for all transactions associated with account administration, usage and billing, and payments for the FT-2 service. The transactions requiring EDI communication are enrollments, drops, adjustments and historical usage. EDI will also be available for requesting historical usage, switching and drops for FT-1 accounts. The detail information on EDI processing is available to Marketers on request. All Marketer EDI transaction sets will be tested prior to operational implementation.

2.0 FT-1 TRANSPORTATION SERVICE:

2.01.0 Character of Service:

This service provides firm, 365 day transportation of Customer purchased gas supplies to customers electing to have Gas Usage recorded on a daily basis at the Point of Delivery. The Customer shall identify on the Transportation Service Application a Marketer that it has designated to perform initial and subsequent nominations, to receive scheduling and other notices from the Company, and to do balancing. Such Marketer shall assign Customer to an Aggregation Pool with other Customers electing FT-1 or NFT service or establish a one-customer Aggregation Pool and execute an appropriate Marketer Aggregation Pool Service Agreement. Specific Marketer requirements and obligations are described in Item 5.0 below.

2.02.0 Telemetering:

For purposes of FT-1 transportation service and NFT service, the Company will provide equipment at the Customer's facility which will allow for daily wireless readings for the purpose of the measuring Gas Usage at the Customer's Delivery Point. The Company will install, own, and maintain the equipment in service and the Customer shall be responsible for the initial lump sum fee as identified in Section 1, Schedule A, Item 12.0. The Company will attempt to read the meters daily unless the delay is caused by the wireless service provider. This service requires a data plan from a telecommunications provider, which will be under the Company's name, with the Customer being responsible for the cost as identified in Section 1, Schedule A, Item 12.0. The Company will waive the initial lump sum fee if the Company requests an existing FT-1 Customer and NFT customer who are currently being served with telemetering equipment to switch to a wireless service. The Company will provide new requests for FT-1 transportation service and NFT service using

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wireless readings. At the Company's discretion in situations where wireless readings are not feasible due to technical or other logistical reason. ~~The the~~ Company will provide at the Customer's expense, at the Point of Delivery to the Customer, a device that the Company will attach to its metering equipment for the purpose of monitoring the Gas Usage. The Customer shall be responsible to supply a dedicated electrical supply and a telephone line at a location acceptable to Company and capable of transmitting information collected from the monitoring device to the Company's computer system. The Customer shall be responsible for the maintenance and service of the telephone line. Should a dedicated phone line be required, it is the responsibility of the Customer to schedule the installation, to notify Company when such installation has been completed, and the Customer is responsible for any associated charges. FT-1 and NFT transportation service shall not commence until the telemetering equipment is in place and operational.

2.03.0 Balancing:

FT-1 and NFT Service is subject to both Daily and Monthly balancing provisions. It will be the Marketer's responsibility to provide accurate and timely nominations of quantities proposed to be received and delivered by Company under this service and to maintain as nearly as possible, equality between the Gas Usage and the Actual Transportation Quantity. Marketer shall be solely responsible for securing faithful performance by Shipper and Transporting Pipeline, and the Company shall not be responsible as a result of any failure of Shipper or Transporting Pipeline to perform. Charges and Penalties associated with FT-1 and NFT balancing are billed to the Marketer.

2.03.1 Daily Imbalances:

The Marketer must maintain a balance between daily receipts and daily usage within the following tolerances:

- | | |
|------------------|---|
| Off-Peak Season: | The difference between the Marketer's Aggregation Pool actual receipts and the aggregated gas usage of customers in the Aggregation Pool shall be within 15% of said receipts. The Marketer shall be charged a penalty of 0.1 times the Daily Index for all differences not within the 15% tolerance. |
| Peak Season: | The difference between the Marketer's Aggregation Pool actual receipts and the aggregated gas usage of customers in the Aggregation Pool shall be within 10% of said receipts. The Marketer shall be charged a penalty of 0.5 times the Daily Index for all differences not within the 10% tolerance. |
| Critical Day(s): | The Company will determine if the Critical Day will be aggravated by an under-delivery or an over-delivery, and so |

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notify the Marketer when a Critical Day is declared pursuant to Item 1.05 above.

If the Marketer does not deliver gas on the transporting pipelines as required in Item 1.06.0 above, the Company may charge the Marketer a penalty of 0.5 times the Daily Index for all differences less than the forty (40) percent minimum requirement on each transporting pipeline.

If the Marketer has an accumulated imbalance within a month, the Marketer may nominate to reconcile such imbalance, subject to the Company's approval, which approval shall not be unreasonably withheld.

2.03.2 Monthly Imbalances:

For each Aggregation Pool, the Marketer must maintain total Actual Transportation Quantities within a reasonable tolerance of total monthly Gas Usage. Any differences between total Monthly Transportation Quantities for an Aggregation Pool and the aggregated Gas Usage of Customers in the Aggregation Pool, expressed as a percentage of total Monthly Transportation Quantities will be cashed out according to the following schedule:

<u>Imbalance Tier</u>	<u>Over-deliveries</u>	<u>Under-deliveries</u>
0% ≤ 5%	The average of the Daily Indices for the relevant Month	The highest average of seven consecutive Daily Indices for the relevant Month
> 5% ≤ 10%	0.85 times the above stated rate	1.15 times the above stated rate
> 10% ≤ 15%	0.60 times the above stated rate	1.4 times the above stated rate
> 15%	0.25 times the above stated rate	1.75 times the above stated rate

For purposes of determining the tier at which an imbalance will be cashed out, the price will apply only to volumes within a tier. For example, if there is a 7% Under-delivery on a Delivering Pipeline, volumes that make up the first 5% of the imbalance are priced at the highest average of the seven consecutive Daily Indices. Volumes making up the remaining 2% of the imbalance are priced at 1.15 times the average of the seven consecutive Daily Indices.

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All cash-out charges or credits, as determined above, will be applied to the Marketer's monthly invoice for the Aggregation Pool.

Designated Marketers may arrange with another of Company's Marketers providing service to the same Point of Receipt to exchange, purchase or sell daily or monthly imbalance gas. The Company will notify each Marketer of its monthly imbalance following the close of the billing month in which the imbalance occurs. Marketers will have three business days following such notification to notify Company of any imbalance exchange or sale and to confirm such transaction.

2.03.3 Pass-Through of Upstream Imbalance Charges:

In addition to other charges provided for in this Section, Marketer will be responsible for any imbalance charge or penalty imposed on Company by an upstream pipeline as a direct result of an imbalance, scheduling error, unauthorized overrun or other similar charges caused by Marketer. The Company shall assign imbalance penalties assessed to the Company by upstream pipelines to sales and transportation customers based on the extent that each group caused such penalties, as determined by the Company. The portion of any such penalty assigned to transportation service shall be further assigned to individual Marketers based on the extent to which each Marketer's Aggregation caused such penalties, as determined by the Company.

2.04.0 Default Transportation Service:

Default Transportation Service is available to any Commercial or Industrial customer account classified as Large or Extra Large that subscribes to FT-1 Transportation Service and that does not have pipeline capacity assignment from the Company. Customers will receive this service as a result of their marketer no longer delivering gas on their behalf. Such service will continue in effect until either service is established with a new marketer through the execution of a new Transportation Application per Item 1.03.1 above or service is terminated.

This service provides for a continuous supply of gas of not less than 1,000 Btu per cubic foot, and is provided on a best efforts basis with as little as 24 hours advance notice. Where notification is at least 24 hours in advance but less than three business days before the start of a calendar month, the service provided will be Short-Notice Default Transportation Service. Where notice is provided at least three business days prior to the start of a calendar month, the service provided will be Advance-Notice Default Transportation Service. Short-Notice Default Transportation Service will be switched to Advance-Notice Default Transportation Service at the start of a subsequent month once the service has been in effect for the three business day period before the start of such month.

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Default Transportation Service is a temporary surrogate for provision of gas to a customer that would otherwise be provided by a marketer, hence it includes nominating and balancing. Customer must maintain an operational telemetering device as required in Item 2.02.0 above.

2.04.1 Rates:

As indicated in Item 2.04.0 of Section 6, Schedule C of the Company's Transportation Terms and Conditions, two Default Transportation Services are available in the event that a marketer stops delivering gas on behalf of Large and Extra Large FT-1 customers who have elected to forgo the Company's assignment of pipeline capacity:

Short-Notice Service:

The commodity charge for Short-Notice service shall be the higher of:

- a. The Company's applicable firm sales rate

OR

- b. Winter (November – March) – 135% of the Daily Algonquin Citygates average price or 135% of the Daily Tennessee Zone 6 (delivered) average price published in Gas Daily. The citygate (Algonquin or Tennessee) used for pricing shall be based on the customer's location, load characteristics and distribution system requirements in accordance with Item 1.08.1 of the Company's Transportation Terms and Conditions. The published price will be adjusted for Company Fuel Allowance and GET as appropriate.

Summer (April – October) – 115% of the Daily Algonquin Citygates average price or 115% of the Daily Tennessee Zone 6 (delivered) average price published in Gas Daily. The citygate (Algonquin or Tennessee) used for pricing shall be based on the customer's location, load characteristics and distribution system requirements in accordance with Item 1.08.1 of the Company's Transportation Terms and Conditions. The published price will be adjusted for Company Fuel Allowance and GET as appropriate.

Advance-Notice Service:

The commodity charge for Advance-Notice service shall be the higher of:

- a. The Company's applicable firm sales rate

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OR

b. Winter (November – March) – 135% of the Algonquin Citygates Monthly Contract Index price or 135% of the Tennessee Zone 6 (delivered) Monthly Contract Index price published in the Gas Daily Price Guide. The citygate (Algonquin or Tennessee) used for pricing shall be based on the customer's location, load characteristics and distribution system requirements in accordance with Item 1.08.1 of the Company's Transportation Terms and Conditions. The published price will be adjusted for Company Fuel Allowance and GET as appropriate.

Summer (April – October) – 115% of the Algonquin Citygates Monthly Contract Index price or 115% of the Tennessee Zone 6 (delivered) Monthly Contract Index price published in the Gas Daily Price Guide. The citygate (Algonquin or Tennessee) used for pricing shall be based on the customer's location, load characteristics and distribution system requirements in accordance with Item 1.08.1 of the Company's Transportation Terms and Conditions. The published price will be adjusted for Company Fuel Allowance and GET as appropriate.

3.0 FT-2 TRANSPORTATION SERVICE:

3.01.0 Character of Service:

This service provides firm, 365 day transportation of Customer purchased gas supplies to customers without the requirement for recording daily Gas Usage at the Customer's Point of Delivery. Daily Nominations are calculated by the Company on the basis of a consumption algorithm, and the Marketer is obligated to deliver to the city gate and/or nominate the purchase of underground storage and peaking supplies at the city gate sufficient to meet the forecasted daily usage of its FT-2 pool customers.

The Customer's designated Marketer shall be allocated a quantity of Company contracted underground storage and peaking resources which, when combined with the pipeline capacity released, will be sufficient to meet the Customer's calculated Peak Day Use. The Marketer may purchase supplies delivered to the Company's city gate based on the Company's storage and peaking supply capabilities and costs. The ability to purchase supplies is made available to the Marketer pursuant to a written agreement with the Company, for the purpose of meeting the Company forecasted daily usage under the operational parameters described below. Additional Marketer requirements and obligations are described in Item 5.0 below.

3.02.0 Storage And Peaking Resources:

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As described in Section 6, Schedule C. 1.07.0 above, the Company will annually calculate a Customer's total storage and peaking resource requirements based on the Customer's calculated Peak Day Use. It will then multiply the storage and peaking percentage applicable to the Customer's rate class times the Customer's Peak Day Use to determine the amount of capacity to be assigned to the Marketer for storage and peaking, respectively.

3.02.1 Maximum Daily Quantity (MDQ):

The result of the calculations above will establish the Customer's Maximum Daily Quantity (MDQ-P) and (MDQ-U). These parameters represent the maximum storage and peaking quantities available to the Marketer each day for meeting the Customer's Gas Usage needs.

3.02.2 Maximum Storage Quantity (MSQ):

The Customer's Maximum Underground Storage Quantity (MSQ-U) is calculated as the maximum storage quantity from underground storage over the course of the November to March withdrawal season and is calculated by the Company by multiplying the Customer's MDQ-U times the weighted average number of days of service available to the Company under its various underground storage agreements.

The Customer's Maximum Peaking Storage Quantity (MSQ-P) is calculated as the maximum amount of peaking storage over the course of the November to March withdrawal season and is calculated by multiplying the MDQ-P times the number of days that the Company's available LNG, net of amounts required for pressure support, boil-off and any heel quantities, could be used at 100% output. These quantities serve to define the maximum quantities that can be nominated for purchase by a Marketer and are a component of the operational parameters for the service.

3.02.3 Operational Parameters:

The available for the Underground Storage and Peaking accounts shall be tracked by the Company and made available to the Marketers via electronic means. These balances will be updated each Gas Day to reflect Marketer nominations for purchase.

The Company will establish monthly maximum purchase levels reflective of the Company's available resources and the Marketers Maximum Storage Quantities, MSQ-U and MSQ-P. There will be separate purchase levels for each month for both Underground Storage and Peaking Resources. Such levels will be as provided in the annual Gas Cost Recovery Filing.

TRANSPORTATION TERMS AND CONDITIONS

In addition to operational parameters for monthly purchase levels, there are daily maximums established for the quantities which the Marketer can nominate for purchase. These factors vary by month and as the Marketer's entitlement level changes. Such factors will be based on the Marketer's total MDQ, the Company's storage contracts and peaking supply capabilities and will be as provided in conjunction with the annual Gas Cost Recovery Filing.

3.02.4 Purchases:

The Company will update an FT-2 aggregation pool's MSQ-U, MSQ-P, MDQ-U and MDQ-P assignments in total and for each month concurrent with the Customer's initiation of transportation service with the designated Marketer.

Marketer will then be entitled to purchase from the Company the available amount of underground storage for the month on any day up to its allowed MDQ for the month until the cumulative purchases for the month equal the monthly limit. The purchases will be at a rate calculated as indicated below. The estimated rate will be provided to the marketers by the second business day of the month in which the purchase is being made.

The Company shall develop a price for the purchases based on the Company's underground storage inventory price at the beginning of the month and for the variable costs associated with the withdrawal of the gas from storage and the transportation of the gas to the system.

The price per Dt at the Company's city gate shall be calculated using the following formula:

$$\$/\text{Dt} = (((\text{IP} \div (1 - \text{SLF}) + \text{WWCC}) \div (1 - \text{PLF})) + \text{PCC})$$

Where:

$\$/\text{Dt}$	cost per Dekatherm charged to Marketers for underground storage inventory at the Company's city gate
IP	Underground Storage Inventory Price at Beginning of the month
SLF	Weighted Average Loss Factor on Storage Withdrawals
WWCC	Weighted Average Withdrawal Commodity Charges
PLF	Weighted Average Pipeline Loss Factor

TRANSPORTATION TERMS AND CONDITIONS

PCC Weighted Average Pipeline Commodity Charge.

The rate components SLF, WWCC, PLF and PCC are as calculated in the Company's most recent Gas Cost Recovery Filing.

Marketers will be entitled to purchase peaking inventory at the Company's cost of LNG inventory and Weighted Average commodity charge of pipeline supplies designated by Company as peaking resource.

3.02.5 Demand Rates:

The FT-2 Demand Rate is designed to recover the fixed costs and other miscellaneous costs associated with the provision of the underground storage and peaking resources and is billed to the Marketer:

\$/DT cost per Dekatherm charged to Marketers per unit of MDQ where MDQ = MDQ-U plus MDQ-P.

The FT-2 demand rate is as calculated in the Company's most recent Gas Cost Recovery Filing. The calculation is in Section 2, Gas Charge, Schedule A, Item 3.3.

3.03.0 Nominations:

The Company shall calculate the Forecasted Daily Usage (FDU) of the aggregation pool using a Consumption Algorithm for each of the customers in the aggregation pool. The Company shall have sole responsibility for such Consumption Algorithm and by selecting FT-2 service, Marketer agrees to abide by the results of such algorithm. The algorithm is:

$$\text{FDU} = \text{Base Load} + (\text{HU factor} \times \text{FDD})$$

Where:

FDU an individual customer account's forecasted daily usage for the next gas day

Base Load average daily consumption for the most recent July and August billing cycles

HU Factor most recent billing cycle consumption, minus the base load, divided by the heating degree days for the billing cycle

FDD forecasted heating degree days for the gas day starting at 10:00 AM the next day

FDU will be adjusted for any Company fuel allowance.

TRANSPORTATION TERMS AND CONDITIONS

The Company will provide to the Marketer no later than 9:30 AM each day using an electronic posting or via facsimile the FDU for the next gas day which would start at 10:00 AM the next day. If the Company is unable to provide to the Marketer the FDU using an electronic posting or via facsimile before 9:30 AM, the default FDU will be the prior day's FDU. The Marketer shall be obligated to nominate any combination of pipeline, underground storage or peaking equal to the FDU for the next gas day. Such nomination is to be posted on the Company's Electronic Bulletin Board in the timely cycle before the start of the next gas day. The Company shall not accept or confirm any nominations that are greater than the FDU of the aggregation pool and any nominations for storage and peaking resources must be in accordance with the applicable operational parameters. When the Marketer's cumulative storage or peaking use for the month reaches the Marketer's maximum storage or peaking use for the month, the Marketer will not be able to nominate storage or peaking quantities to satisfy the FDU nomination requirement.

3.03.1 Critical Days:

To satisfy the FDU nomination requirement on Critical Days, the Marketer is required to fully utilize upstream capacity that it received from Company through Capacity Release so as to help avoid restricting the Company's ability to provide efficient and reliable firm transportation and sales service. Notice of Critical Days will be posted on the EBB no later than concurrent with the posting of the FDU nomination requirement.

3.03.2 Over- and Under-deliveries:

If the Company declares an OFO or critical day condition reducing the tolerance for under-deliveries, any under-deliveries of the aggregation pool's gas requirements, up to the FDU, will be treated as Unauthorized Use and subject to penalty charges as provided in Item 1.05.0 above. Under-deliveries at times when an OFO or critical day have not been declared will be cashed out at 120% of daily index.

If the Company declares an OFO or critical day condition reducing the tolerance for over-deliveries, any over-deliveries of the aggregation pool's gas requirements, above the FDU, will be cashed out at 40% of the daily index. In addition, the Company reserves the right to reject such a nomination. Over-deliveries at other times will be cashed out at 80% of Daily Index.

3.03.3 FDU Weather True-up Cash Out:

Each month, the forecasted daily use (FDU) for each day will be recalculated and the change in consumption attributable to differences between the original forecasted

TRANSPORTATION TERMS AND CONDITIONS

degree days and actual degree days will be calculated. Each day's change in consumption will be cashed out at that day's published Daily Index.

3.04.0 Billing Imbalances:

Imbalances between customer Gas Usage and the Forecasted Daily Usage (FDU), adjusted for actual weather, will be cashed out at the average of the Algonquin and Tennessee city gate delivered monthly indexes. The Company will prorate the imbalance amount between the months billed based on the customer's base load and heating use factors and apply the average monthly index to the corresponding month's imbalance quantity, calculated as follows:

$$MU = (\text{Base Load} \times \text{Number of billed days in month}) + (\text{HU Factor} \times \text{ADDM})$$

Where:

MU	Usage attributable to that individual month
Base Load	average daily consumption for the most recent July and August billing cycles
HU Factor	most recent billing cycle consumption, minus the base load, divided by the heating degree days for the billing cycle
ADDM	actual degree days for the billing period

The imbalance amount will be a credit if deliveries exceed the customer's use and a debit if deliveries are less than the customer's use. The billed imbalance amount for any billing will be the sum of the imbalance charges or credits attributable to each individual month included in the bill. The charges or credits for the individual months will be calculated as follows:

$$IBM = (MU - \text{FDUM}) \times (\text{AGTI} + \text{TGPI}) \div 2$$

Where:

IBM	Individual Billing Month charge/credit
AGTI	Algonquin Pipeline published price Index for the month
TGPI	Tennessee Pipeline published price Index for the month

All quantities will be adjusted for Company Fuel Allowance.

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4.0 NFT SERVICE:

4.01.0 Character Of Service:

This service provides interruptible transportation of Customer purchased gas supplies to customers with telemetering equipment and that are eligible to be classified under Section 6, Schedule A of the Company's Tariff. The Customer shall identify on the Transportation Service Application a Marketer that it has designated to perform initial and subsequent nominations, to receive scheduling and other notices from the Company, and to do balancing. Such Marketer may assign Customer to an Aggregation Pool with other Customers electing NFT or FT-1 transportation service or establish a one-customer Aggregation Pool. Specific Marketer requirements and obligations are described in Item 5.0 below. A Customer receiving NFT service does not have pipeline capacity assignment from the Company.

4.02.0 Nominations:

The nomination requirements in Item 1.04.0 above apply to the provision of NFT Service.

4.03.0 Imbalances:

The Daily and Monthly Imbalance provisions in Items 2.03 above apply equally here.

4.04.0 Curtailments:

The notification of interruption or curtailment and the provisions of failure to curtail are described in Section 6, Schedule A, Item 8.0 and Item 9.0.

5.00 MARKETER AGGREGATION SERVICE:

5.01.0 Character of Service:

This service allows Marketers to aggregate customer accounts and form Aggregation Pools for the purpose of making initial and subsequent nominations, making delivery to a designated Point of Receipt, and for balancing of Actual Transportation Quantity with Gas Usage on Customer's behalf. The Company will transport gas, owned by the Customers of the Aggregation Pool, to the Point(s) of Delivery for each Customer included in such pool. A Marketer shall be designated by each Customer on the Transportation Service Application, and each such customer must be assigned by the Marketer to an Aggregation Pool of one or more customers. Changing the designated Marketer is allowed under the conditions in Item 1.02 above and is accomplished through the execution of a new Transportation Service Application. Once so designated, the Company will rely on information provided by the Customer's Marketer for nomination, balancing and scheduling

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purposes and all notices provided by the Company to Customer's Marketer shall be deemed to have been provided to the Customer.

5.02.0 Aggregation Pools:

The aggregation of Customer accounts into an aggregation pool is limited by the transportation service of the respective Customers.

The Customer's transportation service restriction requires that Customers subscribing to non-daily metered FT-2 Service must be aggregated in a separate pool from Customers subscribing to daily metered FT-1 or NFT Service. Customers subscribing to FT-1 or NFT can be combined in a single Aggregation Pool. A separate Marketer Account will be established for each Marketer Aggregation Pool.

The Marketer Aggregation Pool Service Agreement have an initial term through the following November 1. Thereafter, the Pool Service Agreement shall be automatically renewed for successive one year terms, unless notice of termination is provided by the Marketer on or before October 1 or if the Company has terminated the agreement under its collection procedures. Marketers may assign their Aggregation Pool Service Agreements to another certified Marketer with the Company's consent.

5.03.0 Marketer Qualifications:

In order to be designated hereunder as a Marketer, the Marketer must meet the following qualifications:

- (1) The Marketer must be authorized by the PUC in accordance with PUC Regulations for Utility Interaction with Gas Marketers;
- (2) The Marketer must demonstrate to the Company that it meets the following creditworthiness standards:
 - A. The Marketer, or a guarantor, maintains a minimum rating from one of the rating agencies and no rating below the minimum from one of the other two rating agencies. For the purposes of this Section, minimum rating shall mean "BBB" from Standard & Poor's, "Baa2" from Moody's Investor Service, or "BBB" from Fitch Ratings (minimum rating)
 - B. If a Marketer or a guarantor, is not rated by Standard & Poor's, Moody's Investor Service or Fitch Ratings, it shall satisfy the Company's creditworthiness requirements if the Marketer, or a guarantor maintains a minimum "1A2" rating from Dun & Bradstreet (Dun and Bradstreet minimum rating) and the Marketer maintains 24 months good payment history with the Company

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- C. In the event that the Marketer has not met the credit standards above, then the Marketer must so notify the Company and the Marketer will be required to use one of the financial vehicles specified in 5.03.3 to satisfy the Company's credit standards.
- (3) Marketers must have an executed Marketer Aggregation Pool Service Agreement with the Company and accepted its designation as the marketer for each customer by countersigning the applicable Transportation Service Application.
- (4) Marketers must provide the Company with a copy of their GET exemption certificate, state sales tax exemption certificate or other appropriate exemption certificate(s) in order to be exempt from the applicable taxes.

5.03.1 Marketer Disqualification:

A Marketer may be disqualified from participating in the transportation program for any of the following conditions:

- (1) Failure to continue to meet all the conditions set forth in Section 5.03.0 with respect to authorization by the PUC and the credit standards set out in 5.03.0, and abide by the terms and conditions of the Marketer Aggregation Pool Service Agreement set forth in Section 6.0.
- (2) Failure to pay an invoice from the Company on the due date or maintain sufficient credit. If Marketer fails to pay an invoice on the due date or the Marketer's credit limit or security is insufficient to cover the unpaid amount, the Company may discontinue participation in the customer transportation program; provided however, that at the Marketer's request, the Company will allow up to 10 business days for the Marketer to cure any failure to pay or any shortfall provided such action, as determined solely by the Company, will not result in harm to its customers or the gas system.
- (3) If a Marketer, through its actions, causes a significant risk or condition that compromises safety, system security or operational reliability and fails to eliminate that risk or condition when notified, the Company may immediately discontinue the Marketer's participation in the customer transportation program.
- (4) If the Marketer fails to provide supply at a level that reasonably matches its customers' daily requirements for its daily balanced pool or, when directed by the Company to deliver a certain quantity under the FT-2 service it fails to deliver the required amount, the Company may discontinue the Marketer's participation in the customer transportation program.

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5.03.2 Calculation of Credit Risk and Security for Natural Gas Imbalance Risk:

The Company may require a Marketer to provide security equal to three times the highest month's gas usage of the Marketer's Aggregation Pool at the firm sales rate applicable to the upcoming peak period. This amount may be updated at the Company's discretion

5.03.3 Security Instruments:

The following financial arrangements are acceptable methods of providing security:

- (1) Deposit or prepayment, which shall accumulate interest at the applicable rate per annum approved by the Rhode Island Public Utilities Commission;
- (2) Standby irrevocable letter of credit or surety bond issued by a bank, insurance company or other financial institution with at least an "A" bond rating;
- (3) Security interest in collateral; or,
- (4) Guarantee by another party or entity with a credit rating of at least "BBB" by S&P, "Baa2" by Moody's, or "BBB" by Fitch; or
- (5) Other means of providing or establishing adequate security.

The Company may refuse to accept any of these methods for just cause provided that its policy is applied in a nondiscriminatory manner to any Marketer.

If the credit rating of a bank, insurance company, or other financial institution that issues a letter of credit or surety bond to a Marketer falls below an "A" rating, the Company shall allow a minimum of five business days for a Marketer to obtain a substitute letter of credit or surety bond from an "A" rated bank, insurance company, or other financial institution.

The Marketer agrees that the Company has the right to access and apply the deposit, letter of credit or other financial vehicle to any payment obligations, not in dispute, which are deemed by the Company to be late. The Company may review and determine the status of a Marketer's creditworthiness at its sole discretion. If Marketer is unable to maintain the Company's credit approval or otherwise ceases to meet the Marketer Qualifications, the Company may terminate the Marketer Aggregation Pool Agreement as of the first day of the month following written notice to Marketer.

5.04 Intentionally Left Blank

5.05 Billing:

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Billing for monthly customer charges and transportation charges for quantities actually delivered shall be based on the readings at each individual meter for the Customer and billed on a billing cycle basis to the Customer. The Customers and Marketers shall be liable for all rates, charges and surcharges allowed for in the Company's Rate Schedules related to transportation services provided to each customer individually.

Calculation of charges applicable to the Aggregation Pool will be based on aggregated Gas Usage, MDQ's, etc. of all Customers in the Aggregation Pool. Billing for charges applicable to an Aggregation Pool, e.g., imbalance charges, credits or penalties, and FT-2 Throughput charges shall be billed to the Marketer on a calendar month basis.

All bills rendered to the Marketer are due within ten (10) days from the date of the invoice. A late payment charge, in accordance with regulations of the Rhode Island Public Utilities Commission and the Rhode Island Division of Public Utilities and Carriers, shall accrue after ten (10) days.

6.0 SERVICE AGREEMENTS: (See Attached Sheets)

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The Narragansett Electric Company, Transportation Service Application

This Transportation Service Application ("Application") must be completed by the customer and the marketer prior to the commencement of the requested Transportation Service.

NG: The Narragansett Electric Company
d/b/a National Grid
175 East Old Country Road
Hicksville, NY 11801
Attn: Supplier Services

Customer:

Notice to: Customer Contact Center:
1-800-870-1664

Notice to:

The Customer hereby requests Transportation Service subject to the NG General Terms and Conditions, Section 1 of RIPUC NG-GAS No. 101, its Transportation Terms and Conditions, Section 6, Schedule C and, under the terms and conditions set forth herein. NG shall review this Application and notify the Customer of its approval or rejection by way of a Confirmation Letter that shall set forth the terms and conditions of the Customer's Transportation Service. Upon Customer's and Marketer's fulfillment of all conditions set forth in the Confirmation Letter, such Confirmation shall represent an Agreement by NG to provide Transportation Service consistent with this Application and the Transportation Terms and Conditions set forth in Section 6, Schedule C of RIPUC NG-GAS No. 101.

Account Number	Meter Number	Service Address	FT-1	NFT
1)				
2)				
3)				

- Transportation Service shall commence in accordance with Item 1.02, Section 6, Schedule C of RIPUC NG-GAS No. 101
- FT-1 and NFT Services require telemetry. A telemetering device and related equipment installed by NG shall remain NG property at all times. The Customer shall provide NG with access to a phone line that meets NG specifications for telemetering purposes. The customer is financially obligated for the costs to acquire, install and operate the telemetering device and related equipment.
- Provision of transportation service based on this Application shall have an initial term through the following November 1st, unless sooner terminated in accordance with the terms and conditions of NG's Tariff, and shall continue thereafter from year to year unless terminated by customer, Marketer, or NG upon not less than 30 days prior written notice.

Public Regulation

The Narragansett Electric Company is a public utility subject to regulation by the Rhode Island Public Utilities Commission ("Commission"). The provision of transportation service as a result of this Application is subject to any limitations, modifications or amendments ordered by the Commission, regardless of whether said order resulted from a petition, request or other solicitation directed to the Commission by a party to this Application. Compliance by NG with any order, rule, regulation or policy statement of the Commission, or of any other federal, state or local governmental authority, whether issued before or after the commencement of transportation service, shall relieve NG of its obligations hereunder as a result of such compliance. In the event of the issuance of any order of the Commission which materially modifies the provisions of such service, either NG, the customer, or the Marketer shall have the option to terminate transportation service by giving written notice of termination to the other party at any time within thirty (30) days after the issuance of said order.

Customer Signature

Title

Print or Type Name

Date

Phone #

Contact in event of telecommunications issue : Print or Type Name

Phone #

This section to be filled out by the Marketer

By signing below and pursuant to its separate Marketer Aggregation Pool Service Agreement, the Marketer (i) accepts the designation as the customer's marketer and (ii) agrees to pay all applicable Marketer charges in accordance with NG's tariff, including its Transportation Terms and Conditions

Issued: ~~November 21, 2014~~ June, 2018

Effective: ~~September 1, 2018~~ January 1, 2015

Issued: ~~November 21, 2014~~ August 16, 2018

Effective: ~~September 1, 2018~~ January 1, 2015

TRANSPORTATION TERMS AND CONDITIONS

Marketer

Marketer Signature

Title

Phone #

Print or Type Name

Date

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**THE NARRAGANSETT ELECTRIC COMPANY
MARKETER AGGREGATION POOL SERVICE AGREEMENT**

This Agreement ("Agreement") is entered into this _____ day of _____, 20__, by and between The Narragansett Electric Company, d/b/a National Grid, a subsidiary of National Grid USA with a principal place of business in the State of Rhode Island at 280 Melrose Street, Providence, Rhode Island (herein called "NG" or the "Company") and _____ (herein called "Marketer.")

WITNESSETH THAT:

WHEREAS, the Company's tariff, RIPUC NG-GAS No. 101, Section 6, Schedule C, provides for and establishes terms and conditions for a Marketer Aggregation Pool; and

WHEREAS; Marketer desires to establish an Aggregation Pool and desires Company to provide pool aggregation services pursuant to such Schedule C and to transport quantities of gas delivered by Marketer for use at the locations of customers belonging to the Aggregation Pool (hereafter called "Points of Delivery"); and

WHEREAS: Company, is willing to provide such service to Marketer.

NOW, THEREFORE, Company and Marketer agree that Company, subject to the Company's General Terms and Conditions, Transportation Terms and Conditions, limitations and provisions hereof, commencing _____ 1, 20__, will transport and deliver to customers of Marketer's Aggregation Pool such quantities of Marketer's gas delivered by Transporting Pipeline to Company's distribution facilities (hereafter called "Point of Receipt").

1.0 AGGREGATION POOL:

1.1 Marketer is establishing a single Aggregation Pool as indicated by an X:

Daily Metered _____
Non-daily Metered _____

1.2 Marketer hereby subscribes to Company's Marketer Aggregation Service pursuant to Item 5.00 of the Company's Transportation Terms and Conditions, Section 6, Schedule C.

1.3 Marketer represents and warrants that Marketer has met and will continue to meet the Marketer qualifications in Item 5.03 of Company's Transportation Terms and Conditions, Section 6, Schedule C.

1.4 Marketer agrees to provide to Company no later than 30 days before the above identified commencement date Transportation Service Applications for all end user customers in Marketer's

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Aggregation Pool identified in 1.1 above. Such list is to include: Customer Name; Billing Address; NG account #; and, name and telephone number of customer contact person.

1.5 Marketer agrees to notify Company in writing of any changes in the makeup of an Aggregation Pool as provided in the Company's Transportation Terms and Conditions.

1.6 Marketer represents and warrants that it has accepted the designation as the Marketer of each customer of the Aggregation Pool and agrees in each case to be bound by, perform, and pay all charges applicable to transportation service to the Customer's account in accordance with the provisions of the Company's tariff.

2.0 PIPELINE CAPACITY RELEASE:

2.1 Company agrees to provide to Marketer no later than 15 days before the above identified commencement date, the quantity of interstate pipeline capacity allocated for Marketer's FT-1 and FT-2 Aggregation Pool(s) broken down by individual customer.

2.2 Marketer agrees to accept assignment of such firm interstate pipeline capacity in accordance with the Company's Transportation Terms and Conditions, Schedule C, Item 1.07.

2.3 Company agrees to update the calculation of the quantity of interstate pipeline capacity annually based on customers' most recent historical usage in accordance with the Company's Transportation Terms and Conditions, Schedule C, Item 1.07.

3.0 PUBLIC REGULATION:

3.1 Company is a public utility subject to regulation by Rhode Island Public Utilities Commission ("Commission"). This Agreement is subject to any limitations, modifications or amendments ordered by the Commission, regardless of whether said order resulted from a petition, request or other solicitation directed to the Commission by a party to the Agreement. Compliance by Company with any order, rule, regulation or policy statement of the Commission, or of any other federal, state or local governmental authority, whether issued before or after the effective date of this Agreement, shall relieve Company of any liability for its failure to perform any of its obligations hereunder as a result of such compliance. In the event of the issuance of any order of the Commission which materially modifies the provisions of this Agreement, either Company or Marketer shall have the option to terminate this Agreement by giving written notice of termination to the other party at any time within thirty (30) days after the issuance of said order.

3.2 This Agreement shall be subject to Company's General Terms and Conditions and Transportation Terms and Conditions on file with the Commission to the extent those Terms and Conditions are not inconsistent with the provisions of this Agreement.

TRANSPORTATION TERMS AND CONDITIONS

4.0 GOVERNING LAW:

This Agreement is entered into and shall be construed in accordance with the laws of the State of Rhode Island and any actions hereunder shall be brought in the appropriate forum within the State of Rhode Island.

IN WITNESS WHEREOF, the parties hereto have signed and sealed this Agreement by their duly authorized officers:

By _____

Signature: _____

Name: _____

Title: _____

Date: _____

Witness

By The Narragansett Electric Company

Signature: _____

Name: _____

Title: _____

Date: _____

Witness

TRANSPORTATION TERMS AND CONDITIONS

**THE NARRAGANSETT ELECTRIC COMPANY
STORAGE AND PEAKING RESOURCE AGREEMENT**

This Agreement ("Agreement") is entered into this _____ day of _____, 20__, by and between the Narragansett Electric Company, d/b/a National Grid, a subsidiary of National Grid USA with a principal place of business in the State of Rhode Island at 280 Melrose Street, Providence, Rhode Island (herein called "NG" or the "Company") and _____ (herein called "Marketer.")

WITNESSETH THAT:

WHEREAS, Marketer seeks to obtain service respecting a quantity of the Company's contracted underground storage and peaking resources pursuant to the terms and conditions for FT-2 Transportation Service in the Company's tariff, RIPUC NG-GAS No. 101, Section 6, Schedule C; and

WHEREAS; Marketer desires that the Company transport quantities of gas delivered by Marketer for use at the locations of customers belonging to an FT-2 Aggregation Pool (hereafter called "Points of Delivery"); and

WHEREAS: Company, is willing to provide such storage and transportation service to Marketer.

NOW, THEREFORE, Company and Marketer agree that Company, subject to the Company's General Terms and Conditions, Transportation Terms and Conditions, limitations and provisions hereof, commencing _____ 1, 20__, will provide to Marketer storage and peaking services in association with Marketer account number _____ under the terms and conditions set forth below.

1.0 SCOPE OF AGREEMENT:

1.1 The Company will calculate the Maximum Storage Quantities for both Underground Storage and for Peaking services ("MSQ-U" and "MSQ-P" respectively) as well as the Maximum Daily Quantities for both Underground Storage and Peaking services ("MDQ-U" and "MDQ-P" respectively) in accordance with Item 3.02 in Section 6, Schedule C of the Company's tariff. Such calculated quantities can change during the term of the agreement to the extent that the makeup of the Marketer's FT-2 Aggregation Pool changes.

1.2 Marketer hereby agrees to utilize and manage such services and inventories attributed to its account in accordance with the Operational Parameters described in Item 3.02.3 of the Company's Transportation Terms and Conditions, Section 6, Schedule C and as on file with the Public Utilities Commission as part of the Company's annual Gas Cost Recovery filing.

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2.0 INVENTORY SERVICES:

- 2.1 All nominations for purchases from storage will take place at the Company's city gate.
- 2.2 Purchases of inventory service from the Company will be as stated in the Company's currently effective tariff.
- 2.3 Purchase of any storage inventory service from the Company will require payment via electronic transfer of funds within ten days of the invoice date.
- 2.4 Marketer acknowledges that it shall bear no ownership interest in any other storage or peaking assets or inventory of the Company.

3.0 SUCCESSORS AND ASSIGNS:

- 3.1 This Agreement shall be binding on the parties hereto and their respective successors and assigns. This Agreement may not be assigned by Marketer without the prior written consent of the Company.

4.0 PUBLIC REGULATION:

- 4.1 Company is a public utility subject to regulation by Rhode Island Public Utilities Commission ("Commission"). This Agreement is subject to any limitations, modifications or amendments ordered by the Commission, regardless of whether said order resulted from a petition, request or other solicitation directed to the Commission by a party to the Agreement. Compliance by Company with any order, rule, regulation or policy statement of the Commission, or of any other federal, state or local governmental authority, whether issued before or after the effective date of this Agreement, shall relieve Company of any liability for its failure to perform any of its obligations hereunder as a result of such compliance. In the event of the issuance of any order of the Commission which materially modifies the provisions of this Agreement, either Company or Marketer shall have the option to terminate this Agreement by giving written notice of termination to the other party at any time within thirty (30) days after the issuance of said order.
- 4.2 This Agreement shall be subject to Company's General Terms and Conditions and Transportation Terms and Conditions on file with the Commission, including provision thereof limiting the Company's liability, to the extent those Terms and Conditions are not inconsistent with the provisions of this Agreement. Upon request of the Marketer, Company shall provide the Marketer with a copy of Company's complete filed Tariff and Terms and Conditions.

5.0 GOVERNING LAW:

This Agreement is entered into and shall be construed in accordance with the laws of the State of Rhode Island and any actions hereunder shall be brought in the appropriate forum within the State of Rhode Island.

TRANSPORTATION TERMS AND CONDITIONS

IN WITNESS WHEREOF, the parties hereto have signed and sealed this Agreement by their duly authorized officers:

By _____
Signature: _____
Name: _____
Title: _____
Date: _____
Witness _____

By The Narragansett Electric Company
Signature: _____
Name: _____
Title: _____
Date: _____
Witness _____

NATURAL GAS VEHICLE SERVICE
RATE 70

~~This service has been eliminated as of May 7, 2012 in pursuant of Docket 4271 that was approved by the PUC.~~

GAS LAMPS
RATE 80

1.0 AVAILABILITY:

This service is available for gas lamps, without meters, to customers of record on July 1, 2002 throughout the Company's service territory and is not available to new commercial accounts.

2.0 CHARACTER OF SERVICE:

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

3.0 RATES: On a monthly basis: \$9.52 per lamp

4.0 GENERAL RULES AND REGULATIONS:

The Company's General Rules and Regulations, in Section 1 of RIPUC NG-GAS No. 101, as in effect from time to time and where not inconsistent with any specific provisions hereof, are a part of this Schedule.

5.0 RHODE ISLAND GROSS EARNINGS TAX:

The application of the above rates is subject to the Rhode Island Gross Earnings Tax provisions in Section 1, Schedule C.

6.0 LIHEAP ENHANCEMENT:

The application of the above rate is subject to the Low Income Home Energy Assistance Enhancement Plan (LIHEAP) provisions in Section 7, Schedule C.

OTHER MISCELLANEOUS CHARGES

OPTIONAL CREDIT CARD PAYMENT PROVISION

OPTIONAL CREDIT CARD PAYMENT PROVISION

1.0 AVAILABILITY:

~~Customers of National Grid (National Grid or Company) have the option of paying their bills issued by National Grid through the use of a payment processing agent (Third Party Vendor). Residential and non-residential customers, as determined by the Company's rate schedule designations, have the option to make payments by telephone or web page. The availability of this option will be subject to the Company's ability to arrange for such an option. This payment option is available to all of the Company's customers choosing to make payments to the Company through use of the Third Party Vendor sponsored telephone or web page system. If there is a conflict between the PUC's Rules Governing the Acceptance of Credit Card Payments (the Rules) and this provision, the Rules shall govern.~~

2.0 PAYMENT TYPES:

~~The following payment methods shall be accepted under this provision:~~

- ~~1. Visa;~~
- ~~2. Mastercard;~~
- ~~3. American Express;~~
- ~~4. Discover;~~
- ~~5. Debit Cards issued by a financial institution which include a card association symbol such as Visa or MasterCard; and~~
- ~~6. Electronic Checks~~

3.0 FEES:

~~Customers choosing to make payments under this option will be assessed a fee directly by the Third Party Vendor for each payment the customer initiates. The fee to be charged by the Third Party Vendor, as identified in Section 1, Schedule A, Sheet 12, is based on whether the customer making the payment is a residential customer or a non-residential customer and the number of payment transactions made. The customer must initiate each payment transaction. Initiating one payment transaction does not establish future payment transactions for a customer.~~

4.0 PAYMENT AMOUNT:

~~Customers who choose to make payments under this provision shall have the ability to make partial payments. Additionally, the Company shall not deny a customer's use of these payment options because the customer's account with the Company is past due.~~

OTHER MISCELLANEOUS CHARGES

OPTIONAL CREDIT CARD PAYMENT PROVISION

5.0 COMPANY OBLIGATION:

~~The payment transaction shall occur between the customer and the Third Party Vendor. The Company shall provide information regarding the Third Party Vendor's payment systems to assist its customers who choose to make payments by telephone or web page. The Company shall assist its customers in the resolution of any disputes between customers and the Third Party Vendor involving the credits posted by the Company to customers' accounts as a result of the processing of customer payments under this provision. The Company has no obligation, however, to participate in any dispute involving matters strictly between the customer and the Third Party Vendor or the customer's bank or card issuer.~~

6.0 TERMS & CONDITIONS:

~~The Company's Terms & Conditions, as may be amended from time to time, where not inconsistent with any specific provisions hereof, are a part of this provision.~~

OTHER MISCELLANEOUS CHARGES

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM ~~ENHANCEMENT~~ PLAN
~~ENHANCEMENT~~ CHARGE

7.0 LOW INCOME HOME ENERGY ASSISTANCE ~~ENHANCEMENT~~ PLAN (LIHEAP)
~~ENHANCEMENT~~ CHARGE:

In accordance with R.I.G.L. § 39-1-27.12, the Company shall bill monthly to all customers a Low Income Home Energy Assistance ~~Enhancement~~ Plan ~~enhancement~~ charge (“LIHEAP Charge”) approved by the PUC, provided however that the annual charge shall not exceed \$10 per customer, per year. For purposes of this section a “customer” is defined as any person taking service at a single point of gas delivery or gas meter.

The monthly rate for the LIHEAP Charge is \$0.81 per customer and shall appear as a separate line item on a customer’s bill.

7.1 LIHEAP Enhancement Fund:

The Company shall establish a LIHEAP Enhancement ~~Plan~~ fund that shall be used to account for the combined funds collected through the LIHEAP Charge from both gas and electric service customers. The Rhode Island Department of Human Services (“DHS”) shall designate to the Company the qualifying customer accounts and the amounts to be credited from the LIHEAP Enhancement ~~Plan~~ fund. The cumulative amount of credits applied to customer bills will be limited to an amount no greater than the cumulative aggregate projected LIHEAP Charges billed through the end of the current calendar year. Once the aggregate credits applied to customer bills equals the aggregate projected LIHEAP Charges billed through the end of the current calendar year, including interest as defined below, the application of the LIHEAP Enhancement ~~Plan~~ credits would cease. Any difference in aggregate cumulative actual LIHEAP Charges billed and aggregate cumulative credits applied to customer bills, will accrue interest at the customer deposit interest rate.

The projected annual revenue in the LIHEAP Enhancement ~~Plan~~ fund ~~collected-billed~~ through the gas and electric service LIHEAP ~~Enhancement Plan charges~~ ~~Charges~~ shall not exceed seven million five hundred thousand dollars (\$7,500,000) and shall not be less than six million five hundred thousand dollars (\$6,500,000).

Beginning on September 1, 2016 and monthly thereafter between April 15 and September 30 of each year, the Company will set aside a minimum of 5 percent of the funds ~~collected-billed~~ through the LIHEAP ~~Enhancement Plan~~ ~~Charge~~, to be allocated to provide assistance to customers seeking LIHEAP certification for the sole purpose of entering into the Arrearage Management Program (“AMP”) as described in R.I.G.L. § 39-2-1(d)(2). This fund is designated for homeless families or individuals who are transitioning from a shelter into

OTHER MISCELLANEOUS CHARGES

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM ~~ENHANCEMENT PLAN~~
~~ENHANCEMENT CHARGE~~

housing who provide acceptable documentation to DHS. Remaining funds available after September 30 of each year will be eligible for use in the upcoming winter season.

7.2 LIHEAP Eligible Customer:

For purposes of receiving funds from the LIHEAP Enhancement fund in subpart 7.1 above, a qualifying LIHEAP eligible customer shall be a household with a combined gross income equal to or less than 60 percent of the state median household income as calculated by the U.S. Bureau of Census and as adjusted for family or group size by the U.S. Department of Health and Human Services regulation 45 CFR § 96.85 or its successor regulation.

OTHER MISCELLANEOUS CHARGES

RESIDENTIAL ASSISTANCE PROVISION

The DAC contained in all of the Company's firm rate classes except for the Low Income Rates 11 and 13 shall include a Low Income Discount Recovery Factor ("LIDRF") to recover the cost of bill discounts provided to customers receiving service on Rates 11 and 13. In addition, the DAC contained in all of the Company's firm rate classes shall include an Arrearage Management Adjustment Factor ("AMAF") to recover the cost associated with the operation of the Arrearage Management Program ("AMP").

LOW INCOME BILL DISCOUNTS

On an annual basis, the Company shall estimate the discount to be provided to Rates 11 and 13 customers. The estimated discount will be twenty-five (25) percent of the forecasted Rates 11 and 13 annual billing units multiplied by the Rates 11 and 13 customer charge and the sum of the Base Distribution Charges, the Distribution Adjustment Charges, the Energy Efficiency Charges, and the Gas Charges in effect during the period. For those customers who are receiving benefits through Medicaid, General Public Assistance, and/or the Family Independence Program, the estimated discount will be an additional five (5) percent for a total discount of thirty (30) percent of the forecasted Rates 11 and 13 annual billing units multiplied by the Rates 11 and 13 customer charge and the sum of the Base Distribution Charges, the Distribution Adjustment Charges, the Energy Efficiency Charges, and the Gas Charges in effect during the period. This estimate of the discount shall be used to determine the amount to be reflected in the Distribution Adjustment Charge on prospective basis. The amount shall be divided by the estimated therms to be delivered by the Company to all customers excluding customers on Rates 11 and 13. Such per therm charge is referred to as the LIDRF.

The revenue billed through the LIDRF shall be subject to reconciliation against the actual bill discounts provided during the twelve month reconciliation period for which the LIDRF is in effect, and any over- or under-recovery of the actual discount provided shall be reflected in the Reconciliation Factor.

For purposed of the above reconciliation, the Company shall accumulate the actual discounts provided to Rates 11 and 13 customers and the revenue billed through the LIDRF and shall accrue interest on the difference between these amounts at the interest rate paid on customer deposits on a monthly basis.

Should any balance remain subsequent to the recovery of the over- or under-recovery balance as described above, the Company shall reflect, as an adjustment in the then-current reconciliation period, the amount of the remaining balance.

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT PROGRAM PROVISION

8.0 ARREARAGE MANAGEMENT PROGRAM:

In accordance with R.I.G.L. § 39-2-1(d)(2), commencing on September 1, 2016, the Company shall implement an Arrearage Management Program (“AMP”) pursuant to this tariff provision.

I. PROGRAM ELIGIBILITY

In order to be considered eligible for enrollment in the AMP, a customer who has been terminated from gas service or is recognized, pursuant to a rule or decision by the Division of Public Utilities and Carriers, as being scheduled for actual shut-off of service on a specific date, shall meet all of the following criteria:

- The applicant must be the customer of record, although the customer of record may authorize someone else to communicate with the Company to help enroll the customer of record in the AMP;
- The applicant must be eligible for the federal low-income home energy assistance program (“LIHEAP”);
- The account must be receiving retail delivery service on the Company’s Residential Low-Income Rates 11 and 13;
- The customer’s account must have a minimum balance of \$300.00 that is more than 60 days past due;
- If service to the account has been terminated, the customer must make an initial payment of 25% of the total unpaid balance (current and past due), unless otherwise directed by the Public Utilities Commission (“PUC”) as a result of an emergency regulation;
- The customer must agree to a payment plan, as further described in Section III;
- The customer must agree to remain current with payments. “Remaining current” means that the customer:
 - 1) misses no more than two (2) payments in the 12-month term of the payment plan; and
 - 2) pays the amount due under the payment plan in full by the conclusion of the payment plan’s 12-month term;
- The customer must agree to participate in the Company’s Energy Efficiency programs; and
- The customer must apply for other available energy assistance programs, such as fuel assistance and weatherization

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

II. ENROLLMENT

To participate, the customer must affirmatively apply to participate in the AMP.

The Company shall administer the AMP enrollment process in compliance with the eligibility qualifications outlined in Section I. By applying to participate in the AMP, the customer agrees to comply with the terms of the AMP, including the customer's specific payment plan. After a customer has applied to the AMP, the Company shall determine whether the customer has met all of the AMP eligibility criteria set forth in Section I, based on the Company's records. The Company will coordinate with the Community Action Program ("CAP") agencies to validate customer eligibility when appropriate.

III. PAYMENT PLAN

AMP participants shall enroll in a 12-month payment plan, paid in equal monthly installments, ~~that~~which will cover new charges based upon their current estimated annual usage ("Payment Plan").

The current component of the Payment Plan shall be based on the customer's average monthly usage for the previous year less the customer's actual or anticipated fuel assistance commitments, and shall be converted to a fixed monthly payment.

IV. ARREARS FORGIVENESS

AMP participants will be eligible for forgiveness of their account balance that is past due at the time of the first bill under their Payment Plan, up to an annual maximum of \$1,500. With each payment under the Payment Plan, a portion of the participant's outstanding past due account balance as described above is forgiven in an amount equal to the total past due account balance or \$1,500, whichever is less, divided by 12; provided, however, that the annual arrearage forgiveness amount shall not exceed \$1,500.

If an AMP participant's past due account balance at the time their Payment Plan takes effect exceeds \$1,500, the AMP participant may request an extension of the Payment Plan beyond the initial 12-month term to establish a new Payment Plan to accommodate the additional account balance in excess of \$1,500. To be eligible for an extension, the AMP participant must be current with their Payment Plan at the conclusion of the initial 12-month term. Such AMP participant's Payment Plan will be extended upon the AMP participant's timely request for an extension.

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

PAYMENT PLAN REVIEW

Customers applying to participate in the AMP will be advised that the amount of their required monthly payment under their Payment Plan may change over the lifetime of the Payment Plan.

The Company shall review the Payment Plans of active AMP participants every three months and may adjust the installment payments based on the following:

- A fuel assistance commitment is made subsequent to enrollment;
- There is a change in fuel assistance, such as a change in the amount, from what was understood at enrollment;
- The customer moves to a new address with a different average monthly usage for the previous year;
- Actual usage patterns differ from what was estimated as annual usage at enrollment; or
- There is a significant change in the Company's rates from what was anticipated at enrollment.

V. DEFAULT

The Company shall consider the AMP participant's billing account in default if either of the following occurs:

- The AMP participant misses more than two (2) payments in the 12-month Payment Plan term; or
- If the amount due under the Payment Plan is not paid in full by the conclusion of the 12-month Payment Plan term.

Upon default, the Company shall terminate an AMP participant from the AMP and the customer's unpaid balance will be due and payable in full. However, any arrearage forgiven under the AMP prior to termination of participation in the AMP will remain forgiven.

Customers shall have the option to opt out of continued participation in the AMP at any time, with the understanding that any unpaid balance will be due and payable in full. Customers who voluntarily opt out of the AMP will receive the same treatment as those customers who default on their Payment Plans under the AMP, as set forth in Section X (Subsequent Eligibility).

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

VI. TERMINATION

In addition to termination upon default, a customer's participation in the AMP shall terminate if either of the following occurs:

- The AMP participant moves outside of the Company's service territory; or
- The AMP participant moves from one service location to another service location.

If a customer is terminated from AMP participation, the customer's unpaid balance will be due and payable in full. However, any arrearage forgiven under the AMP prior to termination of participation in the AMP will remain forgiven.

VII. COLLECTION ACTIVITY

AMP participants shall not be subject to the Company's normal collections activities while actively participating in the AMP. The Company shall resume normal collections activities if an AMP participant defaults while participating in the AMP or terminates the AMP.

VIII. AMP BILLING AND ACTIVE PLAN NOTICING

The Company shall remove the amount of an AMP participant's arrears balance up to \$1,500 from the "current amount due" field on certain views of AMP participant accounts in the Company's billing system. However, the arrears balance up to \$1,500 shall remain on the customer's bill.

Customers who are enrolled in the AMP will receive an AMP "Enrollment Letter" outlining the terms and conditions of their participation in the AMP.

Customers in danger of defaulting from the AMP will receive a default letter advising them of the need to make all required payments or risk default, termination from the AMP, and a return to the Company's normal collections activities.

IX. SUBSEQUENT ELIGIBILITY

A customer is eligible for subsequent enrollment in the AMP provided two years have passed since either (a) the date of the customer's successful completion of the AMP, or (b) the date on which the customer's participation in the AMP was terminated as a result of default or because the customer voluntarily opted out of the AMP, so long as a CAP agency has provided a recommendation to allow eligibility notwithstanding the customer's default or voluntary opt out of the AMP. The Company shall review requests for re-enrollment on a case-by-case basis to determine that the foregoing criteria are met.

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

X. REPORTING METRICS

The Company shall report monthly and annually the metrics below to allow for the evaluation of the effectiveness of the AMP. The monthly and annual reports shall be submitted to the PUC in Docket No. 4290.

- Number of customers enrolled in the program at the end of the reporting period;
- Number of customers added to the program during the reporting period;
- Number of customers terminated from the program (by choice or default) during the reporting period;
- Number of customers who successfully completed the program during the reporting period;
- Total customer payments during the reporting period;
- Total amount to be forgiven for all participating customers at the end of the reporting period;
- Average amount to be forgiven for all participating customers at the end of the reporting period;
- Total amount to be paid under a payment plan for all participating customers at the end of the reporting period;
- Average arrears balance not yet forgiven of all participating customers at the end of the reporting period;
- Average arrears balance as a percentage of the total balance due for all participating customers at the end of the reporting period;
- Total amount of arrears outstanding for all participants at the end of the reporting period;
- Total amount of forgiveness credits (allowances) given during the reporting period;
- Number of forgiveness credits (allowances) given during the reporting period;
- Average amount of forgiveness credits (allowances) given during the reporting period;
- Number of participants receiving LIHEAP at the end of the reporting period;
- Percentage of participants receiving LIHEAP at the end of the reporting period; and
- Total LIHEAP payments received during the reporting period.

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

The Company shall also provide a schedule with the number of customers enrolled in the AMP, by month, together with the number of defaults and program terminations.

XI. COST RECOVERY

The ~~prices for Delivery Charges contained in~~ DAC applicable to all the firm rates of the Company are ~~subject to adjustment to reflect~~ shall contain an Arrearage Management Adjustment Factor (“AMAF”) designed to recover incremental costs incurred associated with the AMP. Incremental costs include the amount of arrearage forgiven. The recovery of the arrearage amounts forgiven by the Company through the AMP is dependent on the following criteria:

- i. If a customer does not satisfy the conditions of R.I.G.L. § 39-2-1(d)(2), the amount of arrearage forgiven by the Company to that point shall remain forgiven and be written off by the Company. However, the amount of arrearage forgiven by the Company is recoverable in full.
- ii. If a customer does satisfy the conditions of R.I.G.L. § 39-2-1(d)(2), all arrearage amounts forgiven will be treated as bad debt. At the end of each calendar year, the Company will perform a test to determine if the amount of bad debt for the year exceeds the adjusted allowable bad debt from the Company’s most recent general rate case. This adjusted allowable bad debt will be calculated using the distribution uncollectible amount determined in the last general rate case, updated for the current calendar year Gas Cost Recovery, ~~Distribution Adjustment Clause (“DAC”)~~, commodity, and energy efficiency-related bad debt. Should the actual amount of bad debt incurred by the Company for the year exceed this adjusted allowable bad debt amount, the Company will be entitled to recover, in the following year, all amounts of arrearage forgiven under R.I. Gen. Laws § 39-2-1(d)(2)(xiv) in the prior year in excess of the allowable bad debt. If, however, the amount of the arrearage forgiven under § 39-2-1(d)(2)(xiv) in excess of the adjusted allowable bad debt for a given year is not significant enough to calculate an annual reconciling factor for that year, the Company may reflect such amount in its next Revenue Decoupling Mechanism reconciliation filing.

The AMAF shall be a uniform per therm factor based on the estimated therms to be delivered by the Company to its gas customers over a 12-month period. For billing purposes, the AMAF will be included with the DAC charge on customers’ bills. Should any balance remain outstanding subsequent to the recovery of costs associated with the AMP as described above, the Company shall reflect this balance as an adjustment in the subsequent period.

OTHER MISCELLANEOUS CHARGES

ARREARAGE MANAGEMENT ADJUSTMENT PROVISION

XII. ADJUSTMENT TO RATES

Adjustments to rates pursuant to the Arrears Management Program Provision are subject to review and approval by the PUC. Modifications to the factor contained in this Provision shall be made in accordance with a notice filed with the PUC pursuant to R.I.G.L. § 39-3-11(a) setting forth the amount(s) of the revised factor(s) and the amount(s) of the increase(s) or decrease(s). The notice shall further specify the effective date of such charges.

SERVICE AND MAIN EXTENSION POLICIES

**THE NARRAGANSETT ELECTRIC COMPANY
POLICY 1
NATURAL GAS SERVICE AND MAIN EXTENSION POLICY
FOR NEW INDIVIDUAL RESIDENTIAL CUSTOMERS**

When an individual residential customer or a group of individual residential ~~customer(s)~~¹ (“Customer”) request installation of a new service or a relocation of or upgrade to an existing service for the purpose of receiving natural gas service (“Request”), this policy shall apply. This policy applies to the installation and relocation of natural gas facilities by The Narragansett Electric Company (“Company”). This policy shall apply to firm service customers.

1. **Installation of Service Line**

The Company will install a “Service Line,” which may include, but is not limited to: piping, associated metering, and pressure reducing appurtenances, that transports gas below grade to the first accessible fitting of a Customer’s building. The location of the service line, the metering equipment, and the service entrance shall be designated by the Company in accordance with Rhode Island law and accepted industry practices. The Customer may be required to pay a “Contribution in Aid of Construction (CIAC)” as described in ~~Section~~^{Item} 6: below.

2. **Main Extension**

The Company will install a “Main,” if necessary, to provide natural gas distribution service. A “Main” includes, but is not limited to, a pipeline owned by the Company located on a public and/or private right-of-way which is available or used to transport gas to one or ~~more~~^{Service} more Service Lines. The Customer may be required to pay a CIAC, as described in ~~Section~~^{Item} 6 below.

3. **System Reinforcement(s)**

System Reinforcements such as new main or main replacements (increased pipe-size) may be installed when the Company deems such to be necessary to provide adequate service. The Company reserves the right to recover costs for system reinforcements that are designed solely for the Customer’s benefit.

4. **Estimated Revenue**

¹A group of residential customers may include a residential subdivision, all or a portion of residential homes along a public way, or a multiple unit building with individually metered residential dwellings.

SERVICE AND MAIN EXTENSION POLICIES

Before undertaking the construction of new facilities to serve the Customer, the Company will estimate the annual incremental revenue to be derived by the Company under the ~~local~~ distribution ~~service rates~~ charges from the installation of the new facilities. Any revenue from the Distribution Adjustment Clause factors, Cost of Gas Recovery factors, and Energy Efficiency Program Charges shall be excluded from this calculation.

5. Estimated Expenditures

5.1 Service Line and Main Extension

Service Line and Main Extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.

Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, coupled with a callout fee, absent extenuating circumstances. Costs associated with service line ~~piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.~~

~~5.2~~ Main Extension

~~Main extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.~~

~~Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, absent extenuating circumstances. Costs associated with~~and main extension piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.

~~5.3~~ 5.2 System Reinforcements

System reinforcement costs will be estimated using an engineering estimate.

~~5.4~~ 5.3 Extenuating Circumstances

Projects with extenuating circumstances will be estimated using an engineering estimate.

Examples of extenuating circumstances include but are not limited to: excessive ledge, bridge and railroad crossings, ~~DEM~~ Department of Environmental Management ("DEM") permits and permit restrictions, state roads, restoration requirements, state road permits and any additional municipal requirements, concrete base roadways, new roadways or newly paved roadways and unusual landscaping, culverts, or upgrading of an existing service for added load.

SERVICE AND MAIN EXTENSION POLICIES

6. Customer Payments

6.1 Contribution in Aid of Construction

Whenever the estimated expenditures necessary to supply gas to the Customer, or for relocation or upgrade of Company equipment for reasons other than the needs of the Company, shall be such an amount that the estimated revenue derived from gas service at the applicable rates will be insufficient to warrant such expenditures, the Company will require the Customer to pay the whole or part of such expenditures. The Company will use a cash flow and a net present value (NPV) analysis to determine the appropriate customer contribution, ~~referred to as~~ CIAC, which includes a tax contribution factor based on the cash contribution and/or value of ~~the~~ donated property ~~and/or any such cash contribution~~. The resulting CIAC represents the amount that is owed to the Company from the Customer(s) prior to ~~project implementation~~ the Company commencing construction.

6.2 Additional Payment

When, in the Company's opinion, ~~significant~~ an engineering study is required to determine the method of service or prepare construction estimates, the Company will estimate the cost of such engineering study. The Company may charge the Customer this cost before engineering begins. If construction is undertaken, this payment will be applied to any required CIAC. If no CIAC is required, the entire additional advance payment will be refunded. If construction is not undertaken, the Company will retain the appropriate portion of this additional advanced payment as reimbursement of costs incurred by the Company, and if any amount remains, will refund the remaining balance to the Customer.

6.3 Payment Terms

For CIAC charges up to \$6,000 per Customer, each Customer will be required to pay the entire amount before the start of construction. If an individual Customer's CIAC is greater than \$6,000, the Customer will have the option to either pay the entire amount before the start of construction, or pay \$6,000 before the start of construction and pay the amount in excess of \$6,000 under a payment plan. The terms of the payment plan will be based on equal payments of at least \$75 per month until the amount in excess of \$6,000 is paid in its entirety. The term of the payment plan is not to exceed a period of five (5) years or sixty (60) months. The amount collected under the payment plan will include interest at the rate ~~of interest applicable to the Company's paid on~~ customer deposit accounts ~~deposits~~. The Customer can choose to pay the remaining balance at any time within the five-year period without penalty.

6.4 Change of Customer

The Customer must agree, as a condition of the monthly payment terms, that if he/she sells, leases, or otherwise transfers control and use of the property to another individual ("New

SERVICE AND MAIN EXTENSION POLICIES

Occupant”), and such New Occupant opens a new account with the Company, the Customer will obtain an agreement from such New Occupant to pay the remaining balance that would have been owed by the Customer at that location. Otherwise, the Customer will remain personally liable for the balance owed.

The Company reserves the right to place a lien on the property until such time that the obligation is fulfilled.

6.5 Reconciliation

Whenever the Company collects a CIAC, the Customer has the option to request reconciliation in accordance with the following:

6.5.1 Per-Foot Basis

In instances where the Customer has paid a CIAC derived using per-foot rates, ~~and the final actual footage for the project exceeds 125 feet, and the difference between the final actual footage and estimated footage exceeds 25 feet~~ then, the Company will calculate the difference between the estimated and actual feet ~~times multiplied by~~ the per-foot cost. The ~~resultant~~resulting difference will be refunded to the Customer, ~~if the difference between the final actual and estimated footage is in excess of 25 feet.~~

6.5.2 Engineering Estimate Basis

In instances where the estimated expenditure was derived using an engineering estimate and the Customer has paid a CIAC, once installation is complete and the actual expenditures ~~recorded~~determined, the Company will ~~compare~~determine the difference between the engineering estimate and the actual cost of installation. If the difference exceeds the greater of (a) \$1,000, or (b) 10% of the engineering estimate, the Company will and refund the difference to the Customer, recalculate the Customer’s CIAC based on actual cost and refund to the Customer the difference between the initial CIAC and the lower recalculated CIAC. if the difference is greater than 10% of the estimated expenditure or \$1,000, whichever is greater. In no case shall the reconciliation result in additional payments from the Customer, nor will the Company refund more than the Customer actually paid.

7. More Than One Customer

When natural gas service is requested by more than one Customer for the same main extension line, the CIAC will be reasonably allocated among those Customers.

8. Customer Added After Initial Construction

If a new Customer (or group of Customers) is supplied from facilities constructed under this policy, and if such service begins within five (5) years from the date of the first payment

SERVICE AND MAIN EXTENSION POLICIES

received by the Company from the original Customer or group of Customers, the Company will recalculate the charges associated with installation of the main extension and adjust ~~charges~~CIACs or initiate refunds as appropriate.

9. Gas Service Agreement

The Company will require the Customer to sign a gas service agreement setting forth the terms of this policy and any other terms that the Company deems are reasonably necessary in connection with the installation, relocation, and/or upgrade of natural gas distribution line(s) to the Customer's property, provided that such terms are not inconsistent with the terms expressed in this policy.

10. Seasonal ~~limitations~~Limitations on Underground Construction

The Company may decline, in its sole discretion, to install any underground facilities due to weather or other seasonal concerns.

11. Easements

If necessary in the Company's determination, the Company will, as a condition on the installation of the service, require the Customer(s) to provide the Company with an executed easement (drafted by the Company) for all facilities located on private property. The Customer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Customer's installation, the Customer will be responsible for obtaining all third party rights or crossings at the Customer's expense.

12. Changes in Policy and Procedures

The policies, procedures, and charges set forth herein are subject to periodic review and may be expanded, updated, revised, and/or modified from time to time at the Company's discretion and with the Division's approval.

Narragansett Electric Company
For Individual Residential Customers
CIAC THRESHOLD FOOTAGES PER RESIDENTIAL GAS HEATING CUSTOMER

13. Thresholds for CIAC Waivers

This matrix below shows, by Customer Subcategory, the service length and or service & main installation combinations that would result in no charge to the Customer. Any variation from what is shown here may result in a cost to the Customer based on length of service line and main, type of service (residential, C&I, etc.) and pipe size. Please contact the Company

SERVICE AND MAIN EXTENSION POLICIES

directly for further information regarding costs related to jobs that ~~exceed~~exceed the thresholds shown below.

SERVICE AND MAIN EXTENSION POLICIES

Pipe Size	Service Main	Under 2" 2"	Under 2" 2"	Under 2" 2"	Under 2" 2"
Customer Subcategory		Conversion	New Homes XXLarge	New Homes XLarge	New Homes Large
Approximate Square Footage			4500	3500	2400
Annual Load (ADTh)		123	255	201	142
	Service Footage	Service Footage	Service Footage	Service Footage	Service Footage
	Service Line Only	81	177	139	96
	Main Footage	Service Footage	Service Footage	Service Footage	Service Footage
	10	60	157	119	76
	15	51	146	109	66
	20	41	137	99	56
	25	31	127	89	46
	30	21	117	78	36
	35	11	107	69	26
	40	N/A	97	58	16
	45	N/A	86	48	5
	50	N/A	76	38	N/A
	55	N/A	67	28	N/A
	60	N/A	57	17	N/A
	65	N/A	47	8	N/A
	70	N/A	37	N/A	N/A

Pipe Size	Service Main	Under 2" 2"	Under 2" 2"	Under 2" 2"	Under 2" 2"
Customer Subcategory		New Homes Med	New Homes Small	Apartment/Condo Small	Apartment/Condo Large
Approximate Square Footage		1800	1200		
Annual Load (ADTh)		123	108	59	83
	Service Footage	Service Footage	Service Footage	Service Footage	Service Footage
	Service Line Only	81	69	22	48
	Main Footage	Service Footage	Service Footage	Service Footage	Service Footage
	10	60	48	N/A	28
	15	51	39	N/A	18
	20	41	29	N/A	7
	25	31	19	N/A	N/A
	30	21	9	N/A	N/A
	35	11	N/A	N/A	N/A
	40	N/A	N/A	N/A	N/A
	45	N/A	N/A	N/A	N/A
	50	N/A	N/A	N/A	N/A
	55	N/A	N/A	N/A	N/A
	60	N/A	N/A	N/A	N/A
	65	N/A	N/A	N/A	N/A
	70	N/A	N/A	N/A	N/A

SERVICE AND MAIN EXTENSION POLICIES

THE NARRAGANSETT ELECTRIC COMPANY
POLICY 2
NATURAL GAS SERVICE AND MAIN EXTENSION POLICY
FOR RESIDENTIAL DEVELOPMENTS

When a developer, contractor, builder or other customer (“Developer”) proposing to construct a residential development or individual homes requests installation of a new service or a relocation of or upgrade to an existing service for the purpose of receiving natural gas service (“Request”), this policy shall apply. This policy applies to the installation and relocation of natural gas facilities by The Narragansett Electric Company (“Company”).

1. Installation of Service Line

The Company will install a “Service Line,” which may include, but is not limited to: piping, associated metering, and pressure reducing appurtenances, that transports gas below grade to the first accessible fitting of a Customer’s building. The location of the service line, the metering equipment, and the service entrance shall be designated by the Company in accordance with Rhode Island law and accepted industry practices. The ~~Customer~~-Developer may be required to pay a “Contribution in Aid of Construction (CIAC)” as described in Item 6 below.

2. Main Extension

The Company will install a “Main” if necessary, to provide natural gas distribution service. A “Main” includes, but is not limited to, a pipeline owned by the Company located on a public and/or private right-of-way which is available or used to transport gas to one or more Service Lines. The ~~Customer~~-Developer may be required to pay a CIAC, as described in Section 7-Item 6 below.

3. System Reinforcement(s)

System Reinforcements such as new main or main replacements (increased pipe-size) may be installed when the Company deems such to be necessary to provide adequate service. The Company reserves the right to recover costs for system reinforcements that are designed solely for the Customer’s benefit.

4. Estimated Revenue

Before undertaking the construction of new facilities to serve the ~~Customer~~development, the Company will estimate the annual incremental revenue to be derived by the Company under the local distribution service rates from the installation of the new facilities. Any revenue

SERVICE AND MAIN EXTENSION POLICIES

from the Distribution Adjustment Clause factors, Cost of Gas Recovery factors, and Energy Efficiency Charges shall be excluded from this calculation.

5. Estimated Expenditures

5.1 Service Line and Main Extension

Service line and main extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.

Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, coupled with a call out fee, absent extenuating circumstances. Costs associated with service line ~~piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.~~

~~11.1 Main Extension~~

~~Main extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.~~

~~Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, absent extenuating circumstances. Costs associated with~~and main extension piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.

5.2 System Reinforcements

System reinforcement costs will be estimated using an engineering estimate.

5.3 Extenuating Circumstances

Projects with extenuating circumstances will be estimated using an engineering estimate.

Examples of extenuating circumstances include but are not limited to: excessive ledge, bridge and railroad crossings, DEM permits and permit restrictions, state roads, restoration requirements, state road permits and any additional municipal requirements, concrete base roadways, new roadways or newly paved roadways and unusual landscaping, culverts or upgrading of an existing service for added load.

6. Developer Obligations

SERVICE AND MAIN EXTENSION POLICIES

The Developer will be responsible for removal of ledge, trenching and backfilling in accordance with the Company's construction standards. In addition, the Developer will be responsible for:

- i. providing, prior to the start of the Company's construction, all applicable documents required for the Company to prepare design drawings and easements for its facilities to be installed on private property;
- ii. supplying copies of all invoices, when requested, indicating manufacturer and part number for all such equipment listed/referred to above; equipment that is not approved shall not be used without the prior written consent of the Company; and
- iii. turning over ownership of the local gas distribution system to the Company upon inspection and acceptance of such system by the Company.

7. Customer-Developer Payments

a. Contribution in Aid of Construction

Whenever the estimated expenditures necessary to supply gas to the Customer, or for relocation or upgrade of Company equipment for reasons other than the needs of the Company, shall be such an amount that the estimated revenue derived from gas service at the applicable rates will be insufficient to warrant such expenditures, the Company will require the Customer-Developer to pay the whole or part of such expenditures. The Company will use a cash flow and a net present value (NPV analysis) to determine the appropriate customer contribution, referred at CIAC, which includes a tax contribution factor based on the value of the donated property and/or any such cash contribution. The resulting CIAC represents the amount that is owed to the Company from the Customer(s)Developer prior to project implementation. Cost to the Customer-Developer will vary depending upon job scope, and will be provided during the application process, once job specifications have been determined.

b. Additional Payment

When, in the Company's opinion, significant engineering is required to determine the method of service or prepare construction estimates, the Company will estimate the cost of such engineering study. The Company may charge the Customer this cost before engineering begins. If construction is undertaken, this payment will be applied to any required CIAC. If no CIAC is required, the entire additional advance payment will be refunded. If construction is not undertaken, the Company will retain the appropriate portion of this

SERVICE AND MAIN EXTENSION POLICIES

additional advanced payment as reimbursement of costs incurred by the Company, and if any amount remains, will refund the remaining balance to the ~~Customer~~Developer.

c. Reconciliation

Whenever the Company collects a CIAC, the Customer has the option to request a reconciliation in accordance with the following:

i. Per Foot Basis

In instances where the ~~Customer~~Developer has paid a CIAC derived using per foot rates, and the final actual footage for the project exceeds 125 feet; then, the Company will calculate the difference between the estimated and actual feet times the per foot cost. The resultant difference will be refunded to the Customer, if the difference between the final actual and estimated footage is in excess of 25 feet.

ii. Engineering Estimate Basis

In instances where the estimated expenditure was derived using an engineering estimate and the ~~Customer~~Developer has paid a CIAC, once installation is complete and the actual expenditures ~~recorded~~determined, the Company will determine the difference between~~compare~~ the engineering estimate and the actual cost of installation. If the difference exceeds the greater of (a) \$1,000 or (b) 10% of the engineering estimate, the Company will and refund the difference to the Customer recalculate the Developer's CIAC based on actual cost and refund to the customer the difference between the initial CIAC and the lower recalculated CIAC, if the difference is greater than 10% of the estimated expenditure or greater than \$1,000, whichever is greater. In no case shall the reconciliation result in additional payments from the Customer, nor will the Company refund more than the ~~Customer~~Developer actually paid.

8. More Than One Customer

When natural gas service is requested by more than one Customer for the same main extension line, the CIAC will be reasonably allocated among those Customers.

9. Customer Added After Initial Construction

If a new Customer (or group of Customers) is supplied from facilities constructed under this policy, and if such service begins within five (5) years from the date of the first payment received by the Company from the original Customer or group of Customers, the Company will recalculate the charges associated with installation of the main extension and adjust charges or initiate refunds as appropriate.

SERVICE AND MAIN EXTENSION POLICIES

10. Developer Provides Plans and Documentation

The total number of house lots proposed to be constructed (“House Lots”) will be provided in advance to the Company by the Developer (prior to the Company building the distribution line), along with an electronic copy (in a format acceptable to the Company) of the subdivision plan approved by the planning board in the applicable community.

The Company may require the Developer to provide, in advance, the following:

- (A) a copy of the approval of the planning board for the subdivision;
- (B) a copy of all permits and approvals that have been obtained for constructing the development;
- (C) the name and address of the bank or credit union providing financing for the development, including a contact person and phone number;
- (D) a schedule or Developer’s best estimate for the construction of homes in the development; and
- (E) if requested by the Company, such other reasonable information that may be required to confirm the viability of the development.

11. Building the Distribution Line in Segments

The Company may, in its own discretion, construct the distribution in segments, rather than all at once in the proposed development.

12. Gas Service Agreement

The Company will require the Customer-Developer to sign a gas service agreement setting forth the terms of this policy and any other terms that the Company deems are reasonably necessary in connection with the installation, relocation, and/or upgrade of natural gas distribution line(s) to the Customer’s property development, provided that such terms are not inconsistent with the terms expressed in this policy.

12.13. Seasonal limitations on Underground Construction

The Company may decline, in its sole discretion, to install any underground facilities due to weather or other seasonal concerns.

SERVICE AND MAIN EXTENSION POLICIES

13.14. Easements

If necessary in the Company's determination, the Company will, as a condition on the installation of the service, require the ~~Customer(s)~~Developer to provide the Company with an executed easement (drafted by the Company) for all facilities located on private property. The Developer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Developer's installation, the Developer will be responsible for obtaining all third party rights or crossings at the Developer's expense.

12. ~~Changes in Policy and Procedures~~

~~The policies, procedures, and charges set forth herein are subject to periodic review and may be expanded, updated, revised, and/or modified from time to time at the Company's discretion, and with the Division's approval.~~

SERVICE AND MAIN EXTENSION POLICIES

THE NARRAGANSETT ELECTRIC COMPANY
POLICY 3
NATURAL GAS SERVICE AND MAIN EXTENSION POLICY

FOR COMMERCIAL, INDUSTRIAL AND EXISTING RESIDENTIAL CUSTOMERS

The terms of this policy shall apply when a commercial, industrial or non-residential (a real estate development which is not an approved subdivision of single-family homes) customer ("Customer") requests installation of a new service or a relocation of or upgrade to an existing service for the purpose of receiving natural gas service ("Request"). This policy applies to the installation and relocation of natural gas facilities by The Narragansett Electric Company ("Company").

1. **Installation of Service Line**

The Company will install a "Service Line," which may include, but is not limited to: piping, associated metering, and pressure reducing appurtenances, that transports gas below grade to the first accessible fitting of a Customer's building. The location of the service line, the metering equipment, and the service entrance shall be designated by the Company in accordance with Rhode Island law and accepted industry practices. The Customer may be required to pay a "Contribution in Aid of Construction (CIAC)" as described below.

2. **Main Extension**

The Company will install a "Main," if necessary, to provide natural gas distribution service. A "Main" includes, but is not limited to, a pipeline owned by the Company located on a public and/or private right-of-way which is available or used to transport gas to one or more Service Lines. The Customer may be required to pay a CIAC, as described below.

3. **System Reinforcement(s)**

System Reinforcements such as new main or main replacements (increased pipe-size) may be installed when the Company deems such to be necessary to provide adequate service. The Company reserves the right to recover costs for system reinforcements that are designed solely for the Customer's benefit.

4. **Estimated Revenue**

Before undertaking the construction of new facilities to serve the Customer, the Company will estimate the annual incremental revenue to be derived by the Company under the local distribution service rates from the installation of the new facilities. Any revenue from the

SERVICE AND MAIN EXTENSION POLICIES

Distribution Adjustment Clause factors, Cost of Gas Recovery factors, and Energy Efficiency Charges shall be excluded from this calculation.

5. Estimated Expenditures

a. Service Line and Main Extension

Service line and main extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.

Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, coupled with a call out fee, absent extenuating circumstances. Costs associated with service line ~~piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.~~

~~12.1 — Main Extension~~

~~Main extension installation costs are estimated based on the pipe size, pipe composition, pipe length, and estimated trenching cost.~~

~~Plastic piping of diameter 8 inches or less will be estimated on a per foot basis, absent extenuating circumstances. Costs associated with~~and main extension piping of diameter larger than 8 inches or composition other than plastic will be estimated using an engineering estimate.

b. System Reinforcements

System reinforcement costs will be estimated using an engineering estimate.

c. Extenuating Circumstances

Projects with extenuating circumstances will be estimated using an engineering estimate.

Examples of extenuating circumstances include but are not limited to: excessive ledge, bridge and railroad crossings, DEM permits and permit restrictions, state roads, restoration requirements, state road permits and any additional municipal requirements, concrete base roadways, new roadways or newly paved roadways and unusual landscaping, culverts or upgrading of an existing service for added load.

6. Customer Obligations

SERVICE AND MAIN EXTENSION POLICIES

The Customer, at no cost to the Company, will be responsible for blasting and tree trimming and removal on private property, including roadways not accepted as public ways by the municipality, in accordance with the Company's specifications and subject to the Company's inspection.

7. Customer Payments

a. Contribution in Aid of Construction

Whenever the estimated expenditures necessary to supply gas to the Customer, or for relocation or upgrade of Company equipment for reasons other than the needs of the Company, shall be such an amount that the estimated revenue derived from gas service at the applicable rates will be insufficient to warrant such expenditures, the Company will require the Customer to pay the whole or part of such expenditures. The Company will use a cash flow and a net present value (NPV analysis) to determine the appropriate customer contribution, referred at CIAC, which includes a tax contribution factor based on the value of the donated property and/or any such cash contribution. The resulting CIAC represents the amount that is owed to the Company from the Customer(s) prior to project implementation. Cost to the Customer will vary depending upon job scope, and will be provided during the application process, once job specifications have been determined.

b. Additional Payment

When, in the Company's opinion, significant engineering is required to determine the method of service or prepare construction estimates, the Company will estimate the cost of such engineering. The Company may charge the Customer this cost before engineering begins. If construction is undertaken, this payment will be applied to any required CIAC. If no CIAC is required, the entire additional advance payment will be refunded. If construction is not undertaken, the Company will retain the appropriate portion of this additional advanced payment as reimbursement of costs incurred by the Company, and if any amount remains, will refund the remaining balance to the Customer

c. Reconciliation

Whenever the Company collects a CIAC, the Customer has the option to request a reconciliation in accordance with the following:

i. Per Foot Basis

In instances where the Customer has paid a CIAC derived using per foot rates, and the final actual footage for the project exceeds 125 feet; then, the Company will calculate the difference between the estimated and actual feet times the per foot cost.

SERVICE AND MAIN EXTENSION POLICIES

The resultant difference will be refunded to the Customer, if the difference between the final actual and estimated footage is in excess of 25 feet.

ii. Engineering Estimate Basis

In instances where the estimated expenditure was derived using an engineering estimate and the Customer has paid a CIAC, once installation is complete and the actual expenditures ~~recorded~~determined, the Company will ~~compare~~determine the difference between the engineering estimate and the actual cost of installation. If the difference exceeds the greater of (a) \$1,000, or (b) 10% of the engineering estimate, the Company will recalculate the Customer's CIAC based on actual cost and refund to the Customer the difference between the initial CIAC and the lower recalculated CIAC, and refund the difference to the Customer, if the difference is greater than 10% of the estimated expenditure or greater than \$1,000, whichever is greater. In no case shall the reconciliation result in additional payments from the Customer, nor will the Company refund more than the Customer actually paid.

8. More Than One Customer

When natural gas service is requested by more than one Customer for the same main extension line, the CIAC will be reasonably allocated among those Customers.

9. Customer Added After Initial Construction

If a new Customer (or group of Customers) is supplied from facilities constructed under this policy, and if such service begins within five (5) years from the date of the first payment received by the Company from the original Customer or group of Customers, the Company will recalculate the charges associated with installation of the main extension and adjust charges or initiate refunds as appropriate.

10. Building the Distribution Line in Segments

The Company may, in its own discretion, construct the distribution in segments, rather than all at once in the proposed development.

11. Gas Service Agreement

The Company will require the Customer to sign a gas service agreement setting forth the terms of this policy and any other terms that the Company deems are reasonably necessary in connection with the installation, relocation, and/or upgrade of natural gas distribution line(s) to the Customer's property, provided that such terms are not inconsistent with the terms expressed in this policy.

12. Seasonal limitations on Underground Construction

SERVICE AND MAIN EXTENSION POLICIES

The Company may decline, in its sole discretion, to install any underground facilities due to weather or other seasonal concerns.

13. Easements

If necessary in the Company's determination, the Company will, as a condition on the installation of the service, require the Customer(s) to provide the Company with an executed easement (drafted by the Company) for all facilities located on private property. The Customer will provide the easement prior to the start of the Company's construction and at no cost to the Company. In the event that third party rights are required for the Customer's installation, the Customer will be responsible for obtaining all third party rights or crossings at the Customer's expense.

~~13. Changes in Policy and Procedures~~

~~The policies, procedures, and charges set forth herein are subject to periodic review and may be expanded, updated, revised, and/or modified from time to time at the Company's discretion, and with the Division's approval.~~

Compliance Attachment 20

Narragansett Electric and Narragansett Gas Calculation of the
Proposed Low Income Discount Recovery Factor

Narragansett Electric
Calculation of Estimated Rate Year Electric Low Income Discount and Low Income Discount Recovery Factor (LIDRF)

Section 1 - Calculation of Low Income Discount

		Rate Year Rate A-60 Units (a)	Rate A-60 Rate (b)	Charges (c)	Proposed Discount (d)	Low Income Discount (e)
(1)	Customer Charge	437,171	\$2.00	\$874,342		
(2)	RE Growth Factor	437,171	\$0.78	\$340,993		
(3)	LIHEAP Enhancement Surcharge	437,171	\$0.81	\$354,109		
(4)	Distribution kWh Charge	223,496,800	\$0.04298	\$9,605,892		
(5)	ISR CapEx Factor	223,496,800	\$0.00000	\$0		
(6)	ISR CapEx Reconciliation Factor	223,496,800	(\$0.00135)	(\$301,721)		
(7)	ISR O&M Factor	223,496,800	\$0.00175	\$391,119		
(8)	ISR O&M Reconciliation Factor	223,496,800	(\$0.00001)	(\$2,235)		
(9)	Pension/PBOP Factor	223,496,800	(\$0.00085)	(\$189,972)		
(10)	Revenue Decoupling Mechanism Adjustment Factor	223,496,800	\$0.00184	\$411,234		
(11)	Storm Fund Replenishment Factor	223,496,800	\$0.00288	\$643,671		
(12)	Arrears Management Adjustment Factor	223,496,800	\$0.00002	\$4,470		
(13)	Low Income Discount Recovery Factor	223,496,800	\$0.00000	\$0		
(14)	Subtotal Distribution Energy Charge			\$10,562,459		
(15)	Transmission Charge	223,496,800	\$0.03271	\$7,310,580		
(16)	Transition Charge	223,496,800	(\$0.00087)	(\$194,442)		
(17)	Energy Efficiency Program Charge	223,496,800	\$0.01002	\$2,239,438		
(18)	Renewable Energy Distribution Charge	223,496,800	\$0.00690	\$1,542,128		
(19)	Total Delivery Service Charges			\$23,029,607		
(20)	Winter Commodity Charge	108,217,729	\$0.09515	\$10,296,917		
(21)	Summer Commodity Charge	<u>115,279,071</u>	\$0.08486	<u>\$9,782,582</u>		
(22)	Total Commodity Charges	223,496,800		\$20,079,499		
(23)	Total			\$43,109,106		
(24)	Low Income Discount				25.0%	\$10,777,276
(25)	Value of Exemption from Low Income Discount Recovery Factor					<u>\$328,540</u>
(26)	Total Low Income Benefit				25.6%	\$11,105,816
(a)	Compliance Attachment 9, Schedule 4-A					
(b)	(1), (4) Compliance Attachment 9, Schedule 4-A					
	(2), (3), (6) - (12), (15) - (17) per RIPUC 2095, Effective Date July 1, 2018					
	(20) per RIPUC 2096, Effective January 1, 2018					
	(21) per RIPUC 2096, Effective Date April 1, 2018					
(c)	Column (a) x Column (b)					
(d)	Proposed Discount off of total amount billed					
(e)	Line (23) x Line (24), Column (d)					
(13)	Proposing that all A-60 customers are exempt from Low Income Discount Recovery Factor					
(14)	Sum of Lines (4) through (13)					
(19)	Sum of Lines (1) through (3) + Line (14) + Sum of Lines (15) through (18)					
(22)	Line (20) + Line (21)					
(23)	Line (19) + Line (22)					
(24)	Column (c), Line (23) x Column (d), Line (24)					
(25)	Column (a) kWh x Section 2, Line (1) ÷ Total Company kWh Delivery Forecast including low income rate classes					
(26)	Line (24) + Line (25); Column (d) = Column (e) ÷ Line (23) Column (c)					

Section 2 - Calculation of Proposed Low Income Discount Recovery Factor

(1)	Estimated Discount Provided, Rate Year	\$10,777,276
(2)	Forecasted kWh Deliveries, Rate Year	<u>7,072,229,805</u>
(3)	Proposed Low Income Discount Recovery Factor for September 1, 2018	\$0.00152
(1)	Section 1, Line (24), Column (e)	
(2)	Rate Year Forecast excluding Rate A-60 kWh	
(3)	Line (1) ÷ Line (2), truncated to five decimal places	

Narragansett Gas
Calculation of Estimated Rate Year Gas Low Income Discount and Low Income Discount Recovery Factor (LIDRF)

Section 1 - Calculation of Low Income Discount

	Rate Year Rate 11 Units (a)	Rate 10 Rate (b)	Charges (c)	Rate Year Rate 13 Units (d)	Rate 12 Rate (e)	Charges (f)	Total Charges (g)
(1) Customer Charge	2,492	\$14.00	\$34,888	204,901	\$14.00	\$2,868,614	\$2,903,502
(2) LIHEAP Enhancement Surcharge	2,492	\$0.81	\$2,019	204,901	\$0.81	\$165,970	\$167,989
(3) Distribution Charge Peak	101,774	\$0.5456	\$55,528	11,536,022	\$0.5534	\$6,384,035	\$6,439,562
Distribution Charge Off Peak				2,725,461	\$0.4960	\$1,351,829	\$1,351,829
(4) DAC	101,774	\$0.0475	\$4,834	11,536,022	\$0.0206	\$237,642	\$242,476
(5) Low Income Discount Recovery Factor	101,774	\$0.0000	\$0	11,536,022	\$0.0000	\$0	\$0
(6) Energy Efficiency Program Charge	101,774	\$0.0876	<u>\$8,915</u>	11,536,022	\$0.0876	<u>\$1,010,556</u>	<u>\$1,019,471</u>
(7) Total Delivery Service Charges			\$106,185			\$12,018,645	\$12,124,829
(8) Commodity Charge	101,774	\$0.4797	<u>\$48,821</u>	11,536,022	\$0.5226	<u>\$6,028,725</u>	<u>\$6,077,546</u>
(9) Total			\$155,006			\$18,047,370	\$18,202,376
(10) Low Income Discount Percentage			<u>25%</u>			<u>25%</u>	
(11) Low Income Discount			\$38,751			\$4,511,842	\$4,550,593
(12) Low Income Discount Recovery Factor			<u>\$1,167</u>			<u>\$132,318</u>	<u>\$133,485</u>
(13) Total Low Income Benefit			\$39,918			\$4,644,160	\$4,684,078
(14) Effective Low Income Discount			25.6%			25.5%	25.5%
<hr/>							
(a), (d)	Workpaper NG-PP-1(a)-GAS, Pages 24 and 27						
(b), (e)	Line (1), (3): Compliance Attachment 16, page 1						
(c)	Column (a) x Column (b)						
(f)	Column (d) x Column (e)						
(g)	Column (c) + Column (f)						
(7)	Sum of Lines (1) through (6)						
(9)	Line (7) + Line (8)						
(10)	Proposed Discount off of total amount billed						
(11)	Line (9) x Line (10)						
(12)	Column (c) and (f) = Column (a) and (d) therms x Section 2, Line (1) ÷ Total Company Therm Forecast including low income rate classes						
(13)	Line (11) + Line (12)						
(14)	Line (13) ÷ [Line (9) + Line (12)]						

Section 2 - Calculation of Proposed Low Income Discount Recovery Factor

(1)	Estimated Discount Provided, Rate Year	\$4,550,593
(2)	Forecasted Therms, Rate Year	<u>382,361,343</u>
(3)	Proposed Low Income Discount Recovery Factor for September 1, 2018	\$0.0119
<hr/>		
(1)	Section 1, Line (10), Column (h)	
(2)	Rate Year Forecast excluding Rates 11 and 13	
(3)	Line (1) ÷ Line (2), truncated to four decimal places	

Compliance Attachment 21

Narragansett Electric and Narragansett Gas Calculation of Miscellaneous Fees

Narragansett Gas
Proposed Fee for Account Restoration

(1) Labor Costs for Meter Off Due to Non Payment	\$19.79
(2) Labor Burdens	\$13.74
(3) Transportation Costs for Meter Off Due to Non Payment	\$4.93
(4) Labor Costs for Meter On Due to Customer Payment	\$29.69
(5) Labor Burdens	\$20.62
(6) Transportation Costs for Meter On Due to Customer Payment	<u>\$7.40</u>
(7) Total Cost of Restoring Service	\$96.17
(8) Proposed Account Restoration Fee	\$96.00
(9) Current Account Restoration Fee	<u>\$25.00</u>
(10) Proposed Increase in Account Restoration Fee	\$71.00
(11) Test Year Count of Account Restoration Fees Billed	<u>3,274</u>
(12) Proposed Incremental Account Restoration Fee Revenue	\$232,454

- (1) 0.6 hours of labor time x average hourly rate of \$32.98
- (2) Line (1) x labor OH %, excluding pension and OPEB, of 69.44%
- (3) 0.6 hours of labor time x average hourly rate of \$8.22
- (4) 0.9 hours of labor time x average hourly rate of \$32.98
- (5) Line (4) x labor OH %, excluding pension and OPEB, of 69.44%
- (6) 0.9 hours of labor time x average hourly rate of \$8.22
- (7) Sum of Lines (1) through (6)
- (8) Line (7), truncated to 0 decimal places
- (9) Per Company Tariff, RIPUC NG-GAS 101, Section 1, Schedule A, Sheet 9
- (10) Line (8) - Line (9)
- (11) Per Company Billing Report
- (12) Line (10) x Line (11)

Narragansett Electric
Proposed Fee for Account Restoration

(1) Labor Costs for Meter Off Due to Non Payment	\$8.13
(2) Labor Burdens	\$5.65
(3) Transportation Costs for Meter Off Due to Non Payment	\$2.47
(4) Labor Costs for Meter On Due to Customer Payment	\$8.13
(5) Labor Burdens	\$5.65
(6) Transportation Costs for Meter On Due to Customer Payment	<u>\$2.47</u>
(7) Total Cost of Restoring Service	\$32.50

(8) Proposed Account Restoration Fee	\$32.00
(9) Current Account Restoration Fee	<u>\$38.00</u>
(10) Proposed Increase in Account Restoration Fee	(\$6.00)
(11) Test Year Count of Account Restoration Fees Billed	<u>11,900</u>
(12) Proposed Incremental Account Restoration Fee Revenue	(\$71,400)

- (1) 0.3 hours of labor time x average hourly rate of \$27.11
- (2) Line (1) x labor OH %, excluding pension and OPEB, of 69.44%
- (3) 0.3 hours of labor time x average hourly rate of \$8.22
- (4) 0.3 hours of labor time x average hourly rate of \$27.11
- (5) Line (4) x labor OH %, excluding pension and OPEB, of 69.44%
- (6) 0.3 hours of labor time x average hourly rate of \$8.22
- (7) Sum of Lines (1) through (6)
- (8) Line (7), truncated to 0 decimal places
- (9) Per Company Tariff, RIPUC No. 2130, Section 21
- (10) Line (8) - Line (9)
- (11) Per Company Billing Report
- (12) Line (10) x Line (11)

Narragansett Gas
Proposed Fee for IP Wireless Device

<u>Plant Investment</u>		
(1)	Incremental Cost of Meter Equipped with a Wireless Module	\$1,035
Labor Cost		
(2)	Average Travel Time	1.0
(3)	Average Time to Install	<u>2.0</u>
(4)	Total Time	3.0
(5)	Hourly Rate	<u>\$42.60</u>
(6)	Base Labor	\$127.80
(7)	Labor Overheads	<u>95.88%</u>
(8)	Labor Costs	<u>\$250</u>
(9)	Lump Sum Fee, Equipment Cost	\$1,285
(10)	Annual Fee, Data Plan	\$17
(11)	<u>Monthly Weighted Cost of Data Plan</u>	<u>Weighting</u>
(12)	Monthly Cost, Low End	\$0.83 85%
(13)	Monthly Cost, High End	\$5.00 15%
(14)	Weighted Average Monthly Cost	\$1.46
(15)	x 12	<u>12</u>
(16)	Annual Cost	\$17

- (2) Average Estimate
- (3) Average Estimate
- (4) Line (2) + Line (3)
- (6) Line (4) x Line (5)
- (7) Test Year Average
- (8) Line (6) x [1 + Line (7)]
- (9) Line (1) + Line (8)
- (10) Line (16)

Narragansett Electric
Proposed Fee for IP Wireless Device

Plant Investment

(1)	Incremental Cost of Meter Equipped with a Wireless Module		\$583
	Labor Cost		
(2)	Average Travel Time	0.2	
(3)	Average Time to Install	<u>1.0</u>	
(4)	Total Time	1.2	
(5)	Hourly Rate	<u>\$39.62</u>	
(6)	Base Labor	\$48.86	
(7)	Labor Overheads	<u>95.88%</u>	
(8)	Labor Costs		<u>\$96</u>
(9)	Lump Sum Fee, Equipment Cost		\$679
(10)	Annual Fee, Data Plan		\$17
(11)	<u>Monthly Weighted Cost of Data Plan</u>		<u>Weighting</u>
(12)	Monthly Cost, Low End	\$0.83	85%
(13)	Monthly Cost, High End	\$5.00	15%
(14)	Weighted Average Monthly Cost	\$1.46	
(15)	x 12	<u>12</u>	
(16)	Annual Cost	\$17	

- (2) Average Estimate
- (3) Average Estimate
- (4) Line (2) + Line (3)
- (6) Line (4) x Line (5)
- (7) Test Year Average
- (8) Line (6) x [1 + Line (7)]
- (9) Line (1) + Line (8)
- (10) Line (16)

Narragansett Gas
Proposed Fee for Returned Checks

<u>Service Description</u>	<u>Service Charges</u>	<u>Reference</u>
<u>Test Year External Costs</u>		
<u>JPCM Charges</u>		
(1) Return Item	\$17,504	
(2) Return Multiple Locations	\$1,445	
(3) Return Image	\$4,504	
(4) Return Detail Reporting	\$1,351	
(5) Return Item Redeposit	\$9,264	
(6) ARC Zero Admin Return Process	\$6,000	
(7) Return Item Redeposit	\$25,809	
(8) eLockbox Return - Electronic	\$203	
(9) Return Notification - Online	\$218	
(10) Return Notification - Transmission	<u>\$23,793</u>	
(11) Total	\$90,091	Total JPCM Charges per Invoices
<u>TransCentra Charges</u>		
(12) Return Corr. Various Types	\$1,192	Per TransCentra Invoices
(13) Data Capture - Return / NSF Item	<u>\$832</u>	Per TransCentra Invoices
(14) Total	\$2,024	Total TransCentra Costs
(15) Total External Costs	\$92,115	Line (11) + Line (14)
<u>Test Year Internal Costs</u>		
<u>Internal Labor</u>		
(16) Base Labor	\$6,948	Per Company Estimate
(17) Labor Overheads	<u>\$4,896</u>	Per Company Estimate
(18) Total	\$11,844	Line (16) + Line (17)
<u>Proposed Returned Check Fee</u>		
(19) Total External Costs	\$92,115	Line (15)
(20) Total Internal Costs	<u>\$11,844</u>	Line (18)
(21) Total Costs	\$103,958	Line (19) + Line (20)
(22) Test Year Returned Items	<u>13,072</u>	Per General Ledger
(23) Proposed Returned Check Fee	\$8.00	Line (21) ÷ Line (22), rounded to 0 decimal places
<u>Incremental Revenue</u>		
(24) Proposed Returned Check Fee	\$8.00	Line (23)
(25) Current Returned Check Fee	<u>\$15.00</u>	R.I.P.U.C. 2130
(26) Proposed Decrease in Returned Check Fee	(\$7.00)	Line (24) - Line(25)
(27) Test Year Returned Items- Gas	4,248	Per General Ledger
(28) Decrease in Returned Check Fee Revenue - Gas	(\$29,736)	Line (26) x Line (27)

Narragansett Electric
Proposed Fee for Returned Checks

<u>Service Description</u>	<u>Service Charges</u>	<u>Reference</u>
<u>Test Year External Costs</u>		
<u>JPCM Charges</u>		
(1) Return Item	\$17,504	
(2) Return Multiple Locations	\$1,445	
(3) Return Image	\$4,504	
(4) Return Detail Reporting	\$1,351	
(5) Return Item Redeposit	\$9,264	
(6) ARC Zero Admin Return Process	\$6,000	
(7) Return Item Redeposit	\$25,809	
(8) eLockbox Return - Electronic	\$203	
(9) Return Notification - Online	\$218	
(10) Return Notification - Transmission	<u>\$23,793</u>	
(11) Total	\$90,091	Total JPCM Charges per Invoices
<u>TransCentra Charges</u>		
(12) Return Corr. Various Types	\$1,192	Per TransCentra Invoices
(13) Data Capture - Return / NSF Item	<u>\$832</u>	Per TransCentra Invoices
(14) Total	\$2,024	Total TransCentra Costs
(15) Total External Costs	\$92,115	Line (11) + Line (14)
<u>Test Year Internal Costs</u>		
<u>Internal Labor</u>		
(16) Base Labor	\$6,948	Per Company Estimate
(17) Labor Overheads	<u>\$4,896</u>	Per Company Estimate
(18) Total	\$11,844	Line (16) + Line (17)
<u>Proposed Returned Check Fee</u>		
(19) Total External Costs	\$92,115	Line (15)
(20) Total Internal Costs	<u>\$11,844</u>	Line (18)
(21) Total Costs	\$103,958	Line (19) + Line (20)
(22) Test Year Returned Items	<u>13,072</u>	Per General Ledger
(23) Proposed Returned Check Fee	\$8.00	Line (21) ÷ Line (22), rounded to 0 decimal places
<u>Incremental Revenue</u>		
(24) Proposed Returned Check Fee	\$8.00	Line (23)
(25) Current Returned Check Fee	<u>\$15.00</u>	R.I.P.U.C. 2130
(26) Proposed Decrease in Returned Check Fee	(\$7.00)	Line (24) - Line(25)
(27) Test Year Returned Items- Electric	8,824	Per General Ledger
(28) Decrease in Returned Check Fee Revenue - Electric	(\$61,768)	Line (26) x Line (28)

Narragansett Electric
Lighting Service Charge

Service Charge - Labor and Equipment Costs for Initial Analysis

Service Charge Cost Development

Description		Service Response to Customer Requested Task Other Than General O&M Functions	
<u>Labor</u>			
(1)	Trouble Shooter - Hourly Rate	\$47.12	Labor Rate per Negotiated Union Agreement
(2)	Installation & Travel Time (Minutes)	<u>45</u>	Average Estimate (Travel/Set-up/Work/ Breakdown)
(3)	SubTotal Direct Labor	\$35.34	Line (1) x [Line (2) ÷ 60]
<u>Labor Overhead</u>			
(4)	Overhead Labor Cost	112.17%	Test Year Labor Allocation Rates
(5)	SubTotal Labor Overhead	<u>\$39.64</u>	Line (3) x Line (4)
(6)	Total Labor	\$74.98	Line (3) + Line (5)
<u>Equipment</u>			
(7)	Truck-Light Duty	\$46.58	NG Fleet Category Cost Assessment
(8)	Installation & Travel Time (Minutes)	<u>45</u>	Average Estimate (Travel/Set-up/Work/ Breakdown)
(9)	Total Equipment	\$34.94	Line (7) x [Line (8) ÷ 60]
<u>Material</u>			
(10)	Red Cap PE, Connect/Disconnect, Fuse, Etc.	\$5.00	Average of Purchase Agreement Pricing
(11)	SubTotal Material	<u>\$5.00</u>	Line (10)
<u>Material Overhead</u>			
(12)	Stores Handling	23.25%	Test Year Allocation Rates
(13)	Imprest Stock (connectors/tape/etc.)	3.00%	Estimate for non-specified required materials
(14)	SubTotal Material Overhead	<u>\$1.31</u>	Line (12) + Line (13)
(15)	Total Material	<u>\$6.31</u>	Line (11) + Line (14)
(16)	Total Labor, Equipment Material & Misc. Costs	<u>\$116.00</u>	Line (6) + Line (9) + Line (15), Truncated to 0 decimal places

Narragansett Electric
Off Cycle Meter Read for Switch of Supplier

Interval Data Meters With Remote Interrogation (Telemetered)

(1)	Cost of Labor for Contact Center NE	\$25.93
(2)	Estimated Time Required to Receive Call and Notify Others	<u>0.25</u>
(3)	Cost of Labor to Process Request	\$6.48
(4)	Labor-Related Overheads	<u>\$4.50</u>
(5)	Total Contact Center NE Cost of Processing Request	\$10.98
(6)	Cost of Labor per Hour for Supplier Services to Process Request	\$35.22
(7)	Estimated Time Required to Process Drop Request (which produces a CME) and notify the Energy Supply Company	<u>0.50</u>
(8)	Cost of Labor to Process Request	\$17.61
(9)	Labor-Related Overheads	<u>\$12.23</u>
(10)	Total Supplier Services Cost of Processing Request	\$29.84
(11)	Cost of Labor per Hour for Accounts Processing	\$25.02
(12)	Estimated Time Required to Build a Daily List of WFMs and Process the CME	<u>0.25</u>
(13)	Cost of Labor to Process Switch	\$6.26
(14)	Labor-Related Overheads	<u>\$4.34</u>
(15)	Total Accounts Processing Cost of Processing Request	<u>\$10.60</u>
(16)	Total Transaction Costs for Off Cycle Meter Read for Switch to Competitive Supplier	\$51.42
(17)	Proposed Off Cycle Meter Read Fee - Telemetered	\$51.00
(18)	Current Off Cycle Meter Read Fee - Telemetered	<u>\$84.19</u>
(19)	Decrease in Off Cycle Meter Read Fee	(\$33.19)
(20)	Test Year Count of Off Cycle Meter Read Fees Billed	<u>0</u>
(21)	Decrease in Off Cycle Meter Read Fee Revenue	\$0.00

- (1) Estimated average hourly wage per position based on employee complement.
- (2) Estimated time required to complete transaction per department manager.
- (4) test year average labor overheads
- (6) Estimated average hourly wage per position based on employee complement.
- (7) Estimated time required to complete transaction per department manager.
- (9) test year average labor overheads
- (11) Estimated average hourly wage per position based on employee complement.
- (12) Estimated time required to complete transaction per department manager.
- (14) test year average labor overheads
- (16) Line (5) + Line (10) + Line (15)
- (17) Line (16) truncated to zero decimal places
- (18) Optional Off Cycle Meter Read for Switch of Supplier provision, RIPUC No. 2019-A
- (19) Line (17) - Line (18)
- (20) Per Company billing records
- (21) Line (19) x Line (20)

Narragansett Electric
Off Cycle Meter Read for Switch of Supplier

Interval Data Meters Without Remote Interrogation (Non-Telemetered)

(1)	Cost of Labor for Contact Center NE	\$25.93
(2)	Estimated Time Required to Receive Call and Notify Others	<u>0.25</u>
(3)	Cost of Labor to Process Request	\$6.48
(4)	Labor-Related Overheads	<u>\$4.50</u>
(5)	Total Contact Center NE Cost of Processing Request	\$10.98
(6)	Cost of Labor per Hour for Supplier Services to Process Request	\$35.22
(7)	Estimated Time Required to Process Drop Request (which produces a CME) and notify the Energy Supply Company	<u>0.50</u>
(8)	Cost of Labor to Process Request	\$17.61
(9)	Labor-Related Overheads	<u>\$12.23</u>
(10)	Total Supplier Services Cost of Processing Request	\$29.84
(11)	Cost of Labor per Hour for Accounts Processing	\$25.02
(12)	Estimated Time Required to Build a Daily List of WFMs and Process the CME	<u>0.25</u>
(13)	Cost of Labor to Process Switch	\$6.26
(14)	Labor-Related Overheads	<u>\$4.34</u>
(15)	Total Accounts Processing Cost of Processing Request	\$10.60
(16)	Cost of Labor per Hour for Customer Meter Services	\$33.75
(17)	Estimated Time Required to Probe Meter	<u>0.50</u>
(18)	Cost of Labor to Probe Meter	\$16.88
(19)	Labor-Related Overheads	<u>\$11.72</u>
(20)	Total Customer Meter Services Cost to Read Meter	<u>\$28.59</u>
(21)	Total Transaction Costs for off cycle read for switch to competitive supplier	\$80.01
(22)	Proposed Off Cycle Meter Read Fee - Non-Telemetered	\$80.00
(23)	Current Off Cycle Meter Read Fee - Non-Telemetered	<u>\$114.52</u>
(24)	Decrease in Off Cycle Meter Read Fee	(\$34.52)
(25)	Test Year Count of Off Cycle Meter Read Fees Billed	<u>0</u>
(26)	Decrease in Off Cycle Meter Read Fee Revenue	\$0

- (1) Estimated average hourly wage per position based on employee complement.
- (2) Estimated time required to complete transaction per department manager
- (4) test year average labor overheads
- (6) Estimated average hourly wage per position based on employee complement.
- (7) Estimated time required to complete transaction per department manager
- (9) test year average labor overheads
- (11) Estimated average hourly wage per position based on employee complement.
- (12) Estimated time required to complete transaction per department manager
- (14) test year average labor overheads
- (16) Estimated average hourly wage per position based on employee complement.
- (17) Estimated time required to complete transaction per department manager
- (19) test year average labor overheads
- (21) Line (5) + Line (10) + Line (15) + Line (20)
- (22) Line (21) truncated to zero decimal places
- (23) Optional Off Cycle Meter Read for Switch of Supplier provision, RIPUC No. 2019-A
- (24) Line (22) - Line (23)
- (25) Per Company billing records
- (26) Line (24) x Line (25)

Narragansett Electric
Commercial Enhanced Metering Options
One-time and Annual Fee Calculations

(1) **Option One - Commercial:**

(2) Hourly Reporting Equipment - Wireless Interface - Company Owned Equipment

(3) **Incremental Cost of Commercial Meter with Wireless Modem Installed**

(4) Lump Sum Fee, Equipment Cost	\$679.00
(5) Annual Fee, Data Plan	\$17.00

(6) **Option Two - Commercial:**

(7) Hourly Reporting Equipment - Pulse Interface - Company Owned Equipment

(8) **Incremental Cost of Commercial Meter with Internal Modem Installed**

(9) Meter (Capitalized)	\$177.00
(10) Cost of Labor (based upon time to prepare meter and perform exchange)	\$79.24
(11) Labor - Related Overheads	\$55.02
(12) Transportation	\$4.32
(13) Estimated Materials (Telephone line surge suppresser, gel connectors, misc. wire, tape, etc.)	<u>\$35.00</u>

(14) One Time Fee for Commercial Option Two	<u>\$350.58</u>
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(15) **Option Three - Commercial:**

(16) Hourly Reporting Equipment - Pulse Interface - Customer Owned Equipment

(17) **Incremental Cost of Pulse Interface Box Installed**

(18) Pulse Interface Box (Capitalized)	\$30.00
(19) Cost of Labor (based upon time to perform meter exchange, install pulse interface box, install pulses in meter and test)	\$79.24
(20) Labor - Related Overheads	\$55.02
(21) Transportation	\$4.32
(22) Material - Pulse Initiator (Estimated)	<u>\$5.00</u>

(23) One Time Fee for Commercial Option Three	<u>\$173.58</u>
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(4) Per Schedule 3(b), Page 2, line (9)

(5) Per Schedule 3(b), Page 2, line (10)

(10) Labor cost reflects estimate of 2.0 hours of meter worker time required to install meter with internal modem and complete meter exchange. This time estimate is based upon historic business practices. Labor cost is based upon the hourly wage of a meter worker.

(11) Average overhead accrual rates for year ended June 30, 2017

(12) Reflects estimated transportation charges

(19) Labor cost reflects estimate of 2.0 hours of meter worker time required to install program and connect pulses in meter, complete meter exchange and test. This time estimate is based upon historical business practices. Labor cost is based upon the hourly wage of a meter worker per union labor agreement.

(20) Average overhead accrual rates for year ended June 30, 2017

(21) Reflects estimated transportation charges

Narragansett Electric

Calculation of Monthly Charge for Enhanced Metering

(1) **Service Option Two**

(2)	Total Installation Cost of Enhanced Metering	
(3)	Equipment for this Option	\$350.58
(4)	Proposed Annual Carrying Charge	<u>18.96%</u>
(5)	Annual Enhanced Metering Charge	\$66.46
(6)	Monthly Enhanced Metering Charge	<u>\$5.54</u>

(7) **Service Option Three**

(8)	Total Installation Cost of Enhanced Metering	
(9)	Equipment for this Option per	\$173.58
(10)	Proposed Annual Carrying Charge	<u>18.96%</u>
(11)	Annual Enhanced Metering Charge	\$32.91
(12)	Monthly Enhanced Metering Charge	<u>\$2.74</u>

- (2) Page 1, Line (14)
 (4) Annual Carrying Charge
 (5) Line (3) x Line (4).
 (6) Line (5) ÷ 12
 (9) Page 1, Line (23)
 (11) Line (9) x Line (10)
 (12) Line (11) ÷ 12

Narragansett ElectricProposed Centerline Footage Rates for Line Extension Policy 1 and Policy 2
Overhead and Underground Costs

	(a)	(b)	(c)	(d)	(e)
	Year	Number of Jobs	Total Cost	CFL	Proposed Cost/Foot
(1)	Overhead	5	\$80,637	2,140	\$37.68
(2)	Underground	12	\$395,729	10,610	\$37.30

(e) Column (c) / Column (d)

- (1)(b) Page 2, count of overhead jobs
 (1)(c) Page 2, sum of 1(h) through 5(h)
 (1)(d) Page 2, sum of 1(d) through 5(d)
 (2)(b) Page 2, count of underground jobs
 (2)(c) Page 2, sum of 7(h) through 18(h)
 (2)(d) Page 2, sum of 7(d) through 18(d)

Narragansett Electric
Overhead Costs

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line #	SAP Work Order	Year	Total Costs (Excludes Payments)	CLF	Payment	JO Pole Debits/Credits	NGrid Job Cost	Inflated (*) Actual Job Cost	\$/FT	Town
(1)	10021177863	2016	\$16,112.76	305	\$83.73	(\$2,000.00)	\$14,112.76	\$13,953.46	\$45.75	SOUTH KINGSTOWN
(2)	10022387136	2016	\$17,243.69	410	\$1,842.11	(\$1,500.00)	\$15,743.69	\$15,565.97	\$37.97	COVENTRY
(3)	10020108779	2016	\$14,684.00	400	\$1,846.29	(\$1,500.00)	\$13,184.00	\$13,035.18	\$32.59	COVENTRY
(4)	10021358535	2016	\$18,402.32	425	\$2,093.30	(\$2,000.00)	\$16,402.32	\$16,217.17	\$38.16	SOUTH KINGSTOWN
(5)	10019832990	2016	\$21,614.70	600	\$5,538.86	\$500.00	\$22,114.70	\$21,865.07	\$36.44	NORTH KINGSTOWN
(6)	Total		\$88,057.47	2,140	\$11,404.28	(\$6,500.00)	\$81,557.47	\$80,636.85	\$37.68	

Underground Costs

Line #	SAP Work Order	Year	Total Costs (Excludes Payments)	CLF	Payment	JO Pole Debits/Credits	Actual Job Cost	Inflated (*) Actual Job Cost	\$/FT	Town
(7)	10019656014	2016	\$12,687.50	300	\$3,992.70	\$0.00	\$12,687.50	\$12,544.28	\$41.81	RICHMOND
(8)	10016697079	2016	\$41,821.05	350	\$4,537.99	\$0.00	\$41,821.05	\$41,348.97	\$118.14	PORTSMOUTH
(9)	10020259518	2016	\$39,995.89	410	\$4,668.55	\$0.00	\$39,995.89	\$39,544.42	\$96.45	LINCOLN
(10)	10017552335	2016	\$14,963.57	560	\$6,072.48	\$0.00	\$14,963.57	\$14,794.66	\$26.42	EXETER
(11)	10016573223	2016	\$13,468.39	600	\$6,459.75	\$0.00	\$13,468.39	\$13,316.35	\$22.19	TIVERTON
(12)	10019968521	2016	\$33,107.71	675	\$9,755.26	\$0.00	\$33,107.71	\$32,733.99	\$48.49	SMITHFIELD
(13)	10018411966	2016	\$36,021.26	775	\$12,322.77	\$0.00	\$36,021.26	\$35,614.65	\$45.95	NORTH KINGSTOWN
(14)	10020765736	2016	\$34,546.50	1,100	\$14,068.64	\$0.00	\$34,546.50	\$34,156.54	\$31.05	GLOCESTER
(15)	10019388775	2016	\$35,987.54	1,200	\$15,256.92	\$0.00	\$35,987.54	\$35,581.31	\$29.65	CUMBERLAND
(16)	10017043617	2016	\$33,584.07	1,310	\$17,658.19	\$0.00	\$33,584.07	\$33,204.97	\$25.35	CHARLESTOWN
(17)	10017834906	2016	\$77,102.28	1,370	\$19,843.74	\$0.00	\$77,102.28	\$76,231.95	\$55.64	CRANSTON
(18)	10018781379	2016	\$26,960.82	1,960	\$26,818.98	\$0.00	\$26,960.82	\$26,656.49	\$13.60	COVENTRY
(19)	Total		\$400,246.58	10,610	\$141,455.97	\$0.00	\$400,246.58	\$395,728.58	\$37.30	

(*) The Handy Whitman electric utility inflation tables were used to escalate historical actual job costs to 2017 dollars.

Handy Whitman Electric Inflation Table

2016	98.9%
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Compliance Attachment 22

Narragansett Electric and Narragansett Gas

Existing Cost Recovery and Reconciling Mechanisms

The Narragansett Electric Company
Existing Electric and Gas Cost Recovery and Reconciling Mechanisms

The following is the Company's currently effective cost recovery and reconciling mechanisms. For those having individual tariff provisions governing their operation, the tariff provision is reflected.

Electric:

- Energy Efficiency Program Provision
- Infrastructure, Safety, and Reliability Provision
- LIHEAP Enhancement Plan Provision
- Long Term Contracting for Renewable Energy Recovery Provision
- Long Term Contracting for Renewable Energy Recovery Reconciliation Provision
- Net Metering Provision
- Pension Adjustment Mechanism Provision, as revised by the Settlement Agreement
- Qualifying Facilities Power Purchase Rate
- Renewable Energy Growth Program Cost Recovery Provision
- Revenue Decoupling Mechanism Provision, as revised by the Settlement Agreement
- Standard Offer Service Adjustment Provision
- Storm Fund Replenishment Provision
- Street Light Metering Pilot Cost Recovery Provision
- Transition Cost Adjustment Provision
- Transmission Service Cost Adjustment Provision
- Arrearage Management Plan Provision (proposed to be renamed Residential Assistance Provision as revised by the Settlement Agreement)
- Customer Credit Provision
- Environmental Response Fund
- Service Quality Plan

Gas:

- Distribution Adjustment Clause:
 - Infrastructure, Safety, and Reliability Plan Provision
 - Pension Adjustment Provision, as Revised by the Settlement Agreement
 - Revenue Decoupling Mechanism Provision
 - System Pressure Provision
 - Advanced Gas Technology Provision
 - Environmental Response Cost Provision
 - Service Quality Performance Provision
 - Earning Sharing Mechanism, as revised by the Settlement Agreement
 - Arrearage Management Plan Provision (proposed to be renamed Residential Assistance Provision as revised by the Settlement Agreement)
- Gas Cost Recovery Clause, as revised by the Settlement Agreement
- Energy Efficiency Surcharge Provision
- LIHEAP Enhancement Plan Provision

Compliance Attachment 23

Storm Contingency Fund

**THE NARRAGANSETT ELECTRIC COMPANY
STORM CONTINGENCY FUND**

The Storm Contingency Fund (Storm Fund) is subject to the provisions of the Joint Proposal and Settlement between the Company and the Division filed with the PUC on September 25, 2017 in Docket No. 4686 and approved by the PUC on April 27, 2018 (Docket 4686 Settlement Agreement). The interest rate on the Storm Fund balance is set at the customer deposit rate and shall be adjusted on March 1 annually, as approved by the PUC in Docket No. 2509.¹

In addition to the base distribution rate contributions to the Storm Fund, the Company will also credit additional revenue to the Storm Fund as follows:

- (1) 50 percent of all revenue received by the Company from attachment and other telecommunication company fees for use of distribution plant in excess of \$850,000 annually are credited to the Storm Fund on an annual basis;²
- (2) For major storm events occurring after April 27, 2018, the Company will credit the Storm Fund 75 percent of the Net Revenue (as hereinafter defined) received by Narragansett Electric or Narragansett Gas, as appropriate, for performing storm response services in other jurisdictions. The term “Net Revenue” is defined as the proceeds received or cost reductions achieved for base labor and non-incremental labor overhead costs on all labor (*i.e.*, not just base labor) charged for storm restoration services provided to other utilities, whether affiliated or non-affiliated, less an amount equal to 53.20 percent for Narragansett Electric and

¹ See also Docket No. 4686 Settlement Agreement, Paragraph (12)(a), at 3.

² See Joint Proposal and Settlement between the Company and the Division filed with the PUC on September 25, 2017 in Docket No. 4686 and approved by the PUC on April 27, 2018 (Docket No. 4686 Settlement Agreement), Paragraph (12)(d); see also Report and Order No. 18037, at 3 in Docket No. 3617.

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STORM CONTINGENCY FUND**

55.18 percent for gas, which are the labor capitalization rates set in this proceeding. The labor capitalization rate will be reset in each general rate case for Narragansett Electric. The Company will credit the Net Revenue received for Narragansett Electric storm response services performed in other jurisdictions, including those outside of National Grid USA operating companies' service territories, to the Storm Fund. The Company will credit the Net Revenue received for Narragansett Gas storm response services performed in other jurisdictions, including those outside of National Grid USA operating companies' service territories, back to customers through the Distribution Adjustment Charge, applicable.

In addition, the following provisions apply to the Storm Fund effective with the implementation of new base distribution rates in this proceeding:

- (1) In the Docket No. 4686 Settlement Agreement approved by the PUC, the Company agreed to make an adjustment to charges to the Storm Fund to remove base labor and overheads of Service Company employees to the extent those charges are already being recovered through Narragansett Electric's base distribution rates. For major storms that occur after the effective date of new base distribution rates in the Company's most recently completed general rate case, this percentage will be based on the percentage of base labor of New England-based Service Company employees who charge Narragansett Electric during the test year in that rate case. This will be the percentage of New England-based

**THE NARRAGANSETT ELECTRIC COMPANY
STORM CONTINGENCY FUND**

Service Company costs that are effectively recovered in base distribution rates.

For major storms, that percentage of Service Company base labor and overheads will be excluded from the Storm Fund.

For major storms that occur after the effective date of new base distribution rates in this proceeding, the percentage of base labor of New England-based Service Company employees who charged Narragansett Electric during the Test Year in this proceeding was 6.82 percent. This represents the percentage of New England Service Company costs that are effectively recovered in base distribution rates and will be excluded from the Storm Fund. This percentage will be reset in each general rate case for Narragansett Electric;

- (2) The Storm Fund threshold amount will be increased to \$1.1 million for storm events that occur on or after September 1, 2018. The threshold amount will escalate automatically each January 1 using a 50/50 weighting of the change in the Gross Domestic Product Chain-type Index (GDP-CTI) and All Urban Consumer Price Index (CPI-U).³ The first escalation of this threshold amount will occur on January 1, 2020; and
- (3) The Storm Fund will no longer be subject to a deductible, and no provision for deductibles will be included in base distribution rates.⁴

³ This is the same method used to calculate inflation in this proceeding.

⁴ See Docket No. 4686 Settlement Agreement, Paragraph (8), at 3.

Compliance Attachment 24

Company's Response to PUC 4-1 (Supplemental)

The Narragansett Electric Company
d/b/a National Grid
RIPUC Docket No. 4770
Responses to Commission's Fourth Set of Data Requests
Issued December 21, 2017

PUC 4-1 SUPPLEMENTAL

Request:

Please recalculate the revenue requirement for each Narragansett Electric and Narragansett Gas that results from the changes to the tax code made in H.R.-1 The Tax Cuts & Jobs Act. If the companies are still working through all of the Act to determine all of the impacts, at a minimum, please recalculate the revenue requirement to reflect the change in the corporate tax rate from 35% to 21% and supplement the response after full analysis has been completed.

Response:

As suggested by the question, adjustments to the Company's proposed revenue requirements for Narragansett Electric and Narragansett Gas are appropriate to account for revisions to the corporate tax rate modified by the federal Tax Cuts and Jobs Act (Tax Act). There are several ramifications that flow from the change in the corporate tax rate and some of these ramifications will take time to evaluate and quantify. National Grid is fully engaged in the process of identifying the cost reductions that will flow to customers of all of its regulated utility operations. It is clear that the change in tax rate will have an impact on both annual income-tax expense and balances of Accumulated Deferred Income Tax and Excess Deferred Federal Income Tax. Also, it is clear that it will be necessary to align the Company's proposed revenue requirements with the specifications of the Tax Act by the time that rates go into effect for this proceeding.

The Company has not yet had sufficient time to rerun all of the revenue requirement models to determine the precise reduction that would flow through the Company's entire revenue requirement proposals for this proceeding as a result of the change in corporate tax rate. Although it is a relatively straightforward calculation for the first year revenue requirement, flowing the change through the future years is a more involved exercise. For the first year impact, the Company estimates a reduction to the revenue requirements of approximately \$19.3 million in total for Rhode Island customers, which is a \$9.7 million reduction for Narragansett Electric and a \$9.6 million reduction for Narragansett Gas. Please refer to Attachment PUC 4-1 for summary revenue requirement schedules reflecting this reduction.

The Company will supplement this response as soon as reasonably possible to provide a more detailed analysis.

Supplemental Response:

On March 2, 2018, the Company submitted revised revenue requirements for Narragansett Electric and Narragansett Gas with the Public Utilities Commission (PUC) reflecting the reduction in the federal income tax rate from 35 percent to 21 percent, and also recalculated the projected deferred income tax components of rate base to reflect a provision of the Tax Act that

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ceases bonus depreciation on capital investment after September 27, 2017. As a consequence of the reduction in the federal income tax rate, the Company restated all of its net deferred tax liability balances based on the new 21 percent federal income tax rate because the Company will be paying income taxes as the book/tax timing differences reverse at that 21 percent federal income tax rate. The Company's net deferred tax liability is a liability for income taxes to be paid in the future to the federal government. The 14 percent decrease to the federal income tax rate and aforementioned restatement of the Company's net deferred tax liability balances reflects the fact that the Company's liability to the federal government has been reduced. Deferred taxes for the Company are primarily the result of differences in the timing of when a cost is expensed (*i.e.*, deducted) on its federal income tax return, and when it is expensed on the Company's books. These are referred to as "book-to-tax return differences" or "book/tax timing differences". In general, costs are expensed on an accelerated basis for tax return purposes than they are on the Company's books. The most prevalent book/tax timing difference relates to plant which is expensed for tax purposes faster than it is depreciated on the Company's books.

With the limited exception of the change in deferred income taxes associated with non-recoverable expenses, the Company has recorded an excess deferred tax liability to offset the net reduction to its net deferred tax liability balances. This excess deferred tax liability is a regulatory liability account representing an amount ultimately owed entirely to customers. Certain property related excess deferred taxes are referred to as "protected" excess deferred taxes. Pursuant to the Tax Act, the timing of the pass back of protected excess deferred taxes must align with the timing of when the Company will receive the benefit from the federal government of the reduction in the tax rate. This will occur when the underlying book/tax timing differences reverse and the Company ultimately pays income tax at a 21 percent tax rate for a cost that it deducted prior to the Tax Act at the 35 percent tax rate then in effect. Until that time, the Company has no benefit to return to customers. The Company would violate the normalization rules under the Tax Act if it were to provide customers with the benefit of protected excess deferred taxes prior to the time that it earned that benefit. Protected excess deferred income taxes will be passed back to customers beginning September 1, 2018 when new base distribution rates go into effect, through the end of the depreciable book life of the last fully depreciated asset that was placed into service prior to January 1, 2018.

Certain plant-related excess deferred taxes and all non-plant related excess deferred taxes are considered to be "non-protected". The plant-related non-protected excess deferred taxes include those associated with deferred income taxes generated by the "capital repairs" tax deduction for certain plant assets recorded on the Company's books that were eligible for immediate deduction as an expense on the Company's federal income tax return. There are no restrictions on the timing in which non-protected excess deferred income taxes are returned to customers; however, it would be prudent to align the timing of non-protected amounts within a reasonable period of time in which the Company will earn the benefit. Should federal income tax rates increase in the future, in addition to increased customers' bills attributable to the increase in the income tax

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rates, customers would also be required to return any non-protected excess deferred taxes that were prematurely provided to them.

At this time, the Company estimates that total protected and non-protected excess deferred taxes to be approximately \$116 million and \$51 million for Narragansett Electric distribution and Narragansett Gas, respectively. Please see the components of the Company's estimated excess deferred income taxes in the Company's responses to Division 31-1 and Division 31-2, Attachment DIV 31-1, and Attachment DIV 31-2. These estimates are based on the temporary differences in effect on December 31, 2017 adjusted by an estimate of the temporary difference movement between December and March 31, 2018.

Attachment DIV 31-1 and Attachment DIV 31-2 present the data categorized by property related and non-property related amounts. The Net Operating Loss (NOL) deferred taxes are included with the property related deferred taxes as the NOL is caused by the plant deductions for repairs and bonus depreciation and is currently included in rate base calculations. The Company has also estimated the split of deferred taxes between the transmission and distribution operations. Approximately \$98 million of the Narragansett Electric distribution excess deferred taxes of \$116 million is property-related and the remaining \$18 million is non-property related. Approximately \$47 million of the Narragansett Gas excess deferred taxes of \$51 million is property-related and the remaining \$4 million is non-property related. The Company is unable to provide the amounts for protected and unprotected property related deferred taxes at this time. The Company currently keeps all tax related depreciation and the tax basis of its plant assets in its PowerTax system. At present, the PowerTax system calculates book-to-tax depreciation timing differences for the current fiscal year only. To identify and to calculate protected and unprotected property balances, the Company needs to implement a deferred tax module in PowerTax to match up the historic book depreciation amounts, by vintage year of investment and by asset type. The new deferred tax model is also needed to accurately determine the timing of the reversal of the underlying plant related book/tax timing differences, which will establish the timing for the pass back to customers of the protected excess deferred federal income taxes. The project is currently under bid and is expected to commence in May 2018.

The Company has recorded the \$116 million and \$51 million estimates of customer related excess deferred federal income tax to a tax regulatory liability account as described above in recognition that customers will be refunded those excess deferred taxes. The Company will be able to calculate more accurately excess deferred taxes when its fiscal year ended March 31, 2018 audited financial statements are completed during the late summer. These estimates will become final with the filing of the fiscal year ended March 31, 2018 federal income tax return in December 2018, and the excess deferred tax regulatory liability will be adjusted to reflect that final balance.

At this time, the Company is proposing to reduce its Narragansett Electric and Narragansett Gas revenue requirements by a high level estimate of excess deferred income tax amortization of \$4.1

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million and \$1.8 million, respectively. The Company would propose to true up these estimates in a supplemental compliance filing to be filed with the PUC in Docket No. 4770 after the Company files its Fiscal Year 2018 federal income tax return in December 2018. The true-up would reconcile the impact of the actual excess deferred tax amortization with the estimated amounts identified above, and would determine the final revenue requirements for Narragansett Electric and Narragansett Gas effective September 1, 2018. From these supplemental revenue requirements, the Company will calculate the difference between the revenue requirements it began recovering September 1, 2018 and the revenue requirements in the supplemental compliance filing in Docket No. 4770, and proposes to reflect the supplemental compliance revenue requirements, annual target revenue (for Narragansett Electric) and target revenue per customer (for Narragansett Gas) in the next electric and gas Revenue Decoupling Mechanism (RDM) reconciliation filings. In addition, the Company will also evaluate the appropriateness of proposing supplemental compliance rate design schedules based upon the amount of the true-up to the revenue requirements or whether to provide annual adjustments in the Narragansett Electric and Narragansett Gas RDM reconciliation filings if the differences are determined to be relatively small such that adjusting base distribution rates would not be needed.

In developing the high level estimate of excess deferred income tax amortization, the Company must be careful not to violate the normalization rules of the Tax Act and amortize more protected excess deferred taxes than allowed. Also, as described above, the Company needs to implement a deferred tax module in PowerTax before it can determine the protected and non-protected portions of its property related excess deferred taxes. For this high level estimate, the Company proposes to amortize all property related excess deferred taxes over an approximate 30 year average service life of its assets. The composite depreciation rate currently in effect is 3.40 percent and 3.38 percent for Narragansett Electric distribution plant and Narragansett Gas plant, respectively, both of which equate to average service lives of just under 30 years. The Company expects that the majority of its non-protected excess deferred taxes will be property related; consequently, the Company proposes to amortize all non-protected excess deferred taxes over the average remaining service lives of 22 years and 25 years for Narragansett Electric distribution and Narragansett Gas property, respectively. The calculation of these lives was provided in the Company's response to Division 31-4, Attachment DIV 31-4. The high level estimate of excess deferred tax amortization is calculated as follows:

Narragansett Electric:

Property related excess deferred taxes	\$98 million/30 years=\$3.3 million
Non-property excess deferred taxes	\$18 million/22 years=\$0.8 million

Narragansett Gas:

Property related excess deferred taxes	\$47 million/30 years=\$1.6 million
Non-property excess deferred taxes	\$ 4 million/25 years=\$0.2 million

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Prior to the commencement of hearings in this docket, the Company will update its Narragansett Electric and Narragansett Gas revenue requirements reflecting the excess deferred tax amortization of \$4.1 million and \$1.8 million for Narragansett Electric distribution and Narragansett Gas, respectively. The overall combined benefits of the Tax Act reflecting the change in the federal income tax rates from 35 percent to 21 percent, the changes to the bonus depreciation rules, and the proposed return of excess deferred income taxes total \$13.8 million for Narragansett Electric and \$11.4 million for Narragansett Gas.

It is important to note that this does not reflect an allocation of net excess deferred taxes of National Grid USA Service Company, Inc. (Service Company). All Service Company net excess deferred tax amounts are unprotected. The Company is still determining the timing of the reversal of the underlying deferred taxes as well as the Company's allocated share. Certain excess deferred tax amounts are in an asset position and could result in an increase in amortization expense. The Company will supplement this response as soon as reasonably possible once an estimate of Service Company amortization can be determined.

Compliance Attachment 25

Illustrative Calculation of Gas Growth

**Narragansett Gas
d/b/a National Grid
Computation of Class RDM Revenue per Customer - Illustrative
Rate Year Ending August 31, 2019**

		<u>Col A</u>	<u>Col B</u>	<u>Col C</u>	<u>Col D = A - B + C</u>	<u>Col E</u>	<u>Col G = D/E</u>
		Settled rate Designed Class Rev Requirement	Settled Growth Capital Rev Requirement	Illustrative Actual Growth Capital Rev Requirement	Actual Rate Year Rev Target	Illustrative Actual Avg. Rate Year No. Customers	Actual RDM Target
Line No.							
	RDM Classes						
1	Res Non Ht(incl Low Income)	\$4,984,876	\$83,446	\$113,788	\$5,015,217	24,346	\$206.00
2	Res HT (incl Low Income)	\$144,104,491	\$2,412,298	\$2,856,144	\$144,548,336	203,649	\$709.79
3	C&I Small	\$17,730,128	\$296,801	\$358,574	\$17,791,901	18,328	\$970.75
4	C&I Medium	\$25,676,399	\$429,821	\$545,438	\$25,792,016	4,599	\$5,608.18
5							
6	Sub-Total RDM	\$192,495,894	\$3,222,367	\$3,873,943	\$193,147,471	250,922	

Column Notes

Column A - Per Settlement Rate Design

Column B - RDM Class related Growth Capital revenue requirement per Settlement

Column C - Column C - Illustrative Actual RDM Class related Growth Capital revenue requirement for the Rate Year ending 8/31/19. Will reflect Actual RDM Class related growth Capital revenue requirement for the Rate Year when known.

Column E - Illustrative Actual Average number of customers for the Rate Year ending 8/31/19. Will reflect Actual Average number of customers for the Rate Year when known.

**Narragansett Gas
d/b/a National Grid
Forecasted Growth Capital Data July 2017-August 2019 as Filed**

Line No.		Initial Filing			Fctst Growth Capital Revenue Requirement	Fctst Growth Capital Revenue Requirement	Fctst. No. Customers
		Final Rate Design	Rate Base With Growth	Final Rate Design Alloc			
		Col A	Col B	Col C = B/Total B	Col D	Col E = D*C	Col F
1	Res Non Ht(incl Low Income)	\$4,984,876	\$19,445,726	2%		83,446	17,003
2	Res HT (incl Low Income)	\$144,104,491	\$488,099,847	66%		2,412,298	227,099
3	Total	\$149,089,367	\$507,545,573	68%		\$2,495,745	244,102
4							
5	C&I Small	\$17,730,128	\$61,278,442	8%		296,801	19,276
6	C&I Medium	\$25,676,399	\$93,212,447	12%		429,821	5,201
7	Sub-Total	\$43,406,527	\$154,490,889	20%		\$726,622	24,477
8							
9	C&I Large LLF	\$10,944,175	\$42,474,377	5%		183,205	
10	C&I Large HLF	\$3,818,416	\$17,136,732	2%		63,920	
11							
12	C&I XLarge LLF	\$2,037,431	\$7,429,139	1%		34,106	
13	C&I XLarge HLF	\$8,719,040	\$33,165,069	4%		145,956	
14							
15	Sub-Total	\$25,519,062	\$100,205,317	12%		\$427,187	268,579
16							
17	Sub-Total C&I	\$68,925,589	\$254,696,206	32%		\$1,153,809	
18							
19	Total	\$218,014,956	\$762,241,779	100%	3,649,554	\$3,649,554	
20							
21							
22	RDM	\$192,495,894	\$662,036,462				
23	NON RDM	\$25,519,062	\$100,205,317				
24	Total	\$218,014,956	\$762,241,779				
25							

**Narragansett Gas
d/b/a National Grid
Illustrative Actual Growth Capital Data July 2017-August 2019**

Line No.		Initial Filing			Actual Growth Capital Revenue Requirement *	Actual Growth Capital Revenue Requirement	Actual No. Customers
		Final Rate Design	Rate Base With Growth	Final Rate Design Alloc			
		Col A	Col B	Col C = B/Total B	Col D	Col E= D*C	Col F
	RDM Classes ONLY						
1	Res Non Ht(incl Low Income)	\$4,984,876	\$19,445,726	3%		113,788	24,346
2	Res HT (incl Low Income)	\$144,104,491	\$488,099,847	74%		2,856,144	203,649
3	Total	\$149,089,367	\$507,545,573	77%		\$2,969,931	227,995
4							
5	C&I Small	\$17,730,128	\$61,278,442	9%		358,574	18,328
6	C&I Medium	\$25,676,399	\$93,212,447	14%		545,438	4,599
7	Sub-Total	\$43,406,527	\$154,490,889	23%		\$904,012	22,927
8							
9	Total	\$192,495,894	\$662,036,462	100%	3,873,943	\$3,873,943	250,922
10							
11							

** Includes Revenue Requirement associated with Actual growth capital related to RDM rate classes and an allocation of Growth related System Reinforcements.

**Narragansett Gas
d/b/a National Grid
Computation of Growth Capital Investment Revenue Requirement as Filed
Rate Year Ending August 31, 2019**

<u>Line</u> <u>No</u>		<u>Twelve Months</u> <u>Ended June 30,</u>	<u>Two Months</u> <u>Ended August 31,</u>	<u>Rate Year Ending</u>
		<u>2018</u> (a)	<u>2018</u> (b)	<u>August 31, 2019</u> (c)
1	Annual Growth Capital Investment	\$20,364,203	\$3,325,333	\$19,952,000
2	Cumulative Growth Capital	\$20,364,203	\$23,689,536	\$43,641,536
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate			
6	Tax Depreciation Rate			
7				
8	Tax Depreciation	\$1,375,602	\$1,594,792	\$2,347,974
9	Cumulative Tax Depreciation	\$1,375,602	\$2,970,394	\$5,318,367
10				
11	Book Depreciation	\$344,155	\$692,993	\$980,313
12	Cumulative Book Depreciation	\$344,155	\$1,037,148	\$2,017,462
13				
14	Cumulative Book / Tax Timer	\$1,031,447	\$1,933,245	\$3,300,906
15	Effective Tax Rate	28.00%	21.00%	21.00%
16	Deferred Tax Reserve	<u>\$288,805</u>	<u>\$405,982</u>	<u>\$693,190</u>
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base	20,364,203	23,689,536	43,641,536
20	Accumulated Depreciation	(\$344,155)	(\$1,037,148)	(\$2,017,462)
21	Deferred Tax Reserve	(\$288,805)	(\$405,982)	(\$693,190)
22	Year End Rate Base	<u>\$19,731,243</u>	<u>\$22,246,407</u>	<u>\$40,930,884</u>
23				
24	<u>Revenue Requirement Calculation:</u>			
25	Average Rate Base			\$31,588,645
26	Pre-Tax ROR			8.45%
27	Return and Taxes			<u>\$2,669,241</u>
28	Book Depreciation			\$980,313
29				
30	Annual Revenue Requirement			\$3,649,554

1/ Weighted Average Cost of Capital per Settlement RIPUS Docket Nos. 4770/4780

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	47.85%	5.10%	2.44%		2.44%
Short Term Debt	1.11%	1.76%	0.02%		0.02%
Preferred Stock	0.09%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>7.19%</u>	<u>1.26%</u>	<u>8.45%</u>

**Narragansett Gas
d/b/a National Grid
Computation of Growth Capital Rate Base as Filed
Rate Year Ending August 31, 2019**

<u>Line</u>		<u>Twelve Months</u>	<u>Two Months Ended</u>	<u>Rate Year Ending August</u>
<u>No</u>		<u>Ended June 30,</u>	<u>August 31, 2018</u>	<u>31, 2019</u>
		<u>2018</u>		
		(a)	(b)	(c)
1	Annual Growth Capital Investment			\$19,952,000
2	Cumulative Growth Capital	\$0	\$0	\$19,952,000
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate			3.05%
6	Tax Depreciation			3.75%
7				
8	Tax Depreciation			\$748,200
9	Cumulative Tax Depreciation			\$748,200
10				
11	Book Depreciation			\$304,268
12	Cumulative Book Depreciation			\$304,268
13				
14	Cumulative Book / Tax Timer			\$443,932
15	Effective Tax Rate			21.00%
16	Deferred Tax Reserve			\$93,226
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base			\$19,952,000
20	Accumulated Depreciation			(\$304,268)
21	Deferred Tax Reserve			(\$93,226)
22	Year End Rate Base			<u><u>\$19,554,506</u></u>

**Narragansett Gas
d/b/a National Grid
Computation of Growth Capital Rate Base as Filed
12 Months Ended June 30, 2018**

<u>Line No</u>		<u>Twelve Months Ended June 30, 2018</u>	<u>Two Months Ended August 31, 2018</u>	<u>Rate Year Ending August 31, 2019</u>
		(a)	(b)	(c)
1	Annual Growth Capital Investment	\$20,364,203	\$0	\$0
2	Cumulative Growth Capital	\$20,364,203	\$20,364,203	\$20,364,203
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate	3.38%	3.38%	3.05%
6	Tax Depreciation Rate	1/ 6.76%	7.22%	6.68%
7				
8	Tax Depreciation	\$1,375,602	\$1,470,092	\$1,359,718
9	Cumulative Tax Depreciation	\$1,375,602	\$2,845,694	\$4,205,412
10				
11	Book Depreciation	\$344,155	\$688,310	\$621,108
12	Cumulative Book Depreciation	\$344,155	\$1,032,465	\$1,653,573
13				
14	Cumulative Book / Tax Timer	\$1,031,447	\$1,813,229	\$2,551,838
15	Effective Tax Rate	28.00%	21.00%	21.00%
16	Deferred Tax Reserve	\$288,805	\$380,778	\$535,886
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base	\$20,364,203	20,364,203	20,364,203
20	Accumulated Depreciation	(\$344,155)	(\$1,032,465)	(\$1,653,573)
21	Deferred Tax Reserve	(\$288,805)	(\$380,778)	(\$535,886)
22	Year End Rate Base	\$19,731,243	\$18,950,960	\$18,174,744

1/ From FY 2019 Gas Infrastructure, Safety, and Reliability Plan Proposal Filing, Section 3, Attachment 1-Supp2

	FY18, Page 5	FY19, Page 3	
a Bonus Depreciation, Line 12	\$7,236,739	\$0	
b Remaining Tax Depreciation, Line 18	\$814,133	\$1,077,379	
c a + b	\$8,050,872	\$1,077,379	
d Plant Additions, Line 1	\$93,077,000	\$100,772,000	
e Tax Depreciation Rate (c / d)	8.65%	1.07%	
f Proration to 12 months ended June 30, 2018	75%	25%	
g Blended Tax Depreciation	6.49%	0.27%	6.76%

**Narragansett Gas
d/b/a National Grid
Computation of Growth Capital Rate Base as Filed
Two Months Ended August 31, 2018**

<u>Line</u> <u>No</u>		<u>Twelve Months</u> <u>Ended June 30,</u> <u>2018</u> (a)	<u>Two Months</u> <u>Ended August 31,</u> <u>2018</u> (b)	<u>Rate Year Ending</u> <u>August 31, 2019</u> (c)
1	Annual Growth Capital Investment	\$0	\$3,325,333	\$0
2	Cumulative Growth Capital	\$0	\$3,325,333	\$3,325,333
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate		3.38%	3.05%
6	Tax Depreciation		3.75%	7.22%
7				
8	Tax Depreciation		\$124,700	\$240,056
9	Cumulative Tax Depreciation		\$124,700	\$364,756
10				
11	Book Depreciation		\$4,683	\$54,937
12	Cumulative Book Depreciation		\$4,683	\$59,620
13				
14	Cumulative Book / Tax Timer		\$120,017	\$305,135
15	Effective Tax Rate		21.00%	21.00%
16	Deferred Tax Reserve		<u>\$25,204</u>	<u>\$64,078</u>
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base		\$3,325,333	3,325,333
20	Accumulated Depreciation		(\$4,683)	(\$59,620)
21	Deferred Tax Reserve		(\$25,204)	(\$64,078)
22	Year End Rate Base		<u>\$3,295,447</u>	<u>\$3,201,634</u>

**Narragansett Gas
d/b/a National Grid
Illustrative Computation of Actual Growth RDM-Related Capital Investment Revenue Requirement
Rate Year Ending August 31, 2019**

Line No		<u>Twelve Months</u>	<u>Two Months</u>	<u>Rate Year Ending</u>
		<u>Ended June 30,</u>	<u>Ended August 31,</u>	<u>August 31, 2019</u>
		<u>2018</u>	<u>2018</u>	<u>(c)</u>
		(a)	(b)	
1	Annual Growth Capital Investment	\$21,000,000	\$3,166,667	\$23,000,000
2	Cumulative Growth Capital	\$21,000,000	\$24,166,667	\$47,166,667
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate			
6	Tax Depreciation Rate			
7				
8	Tax Depreciation	\$1,472,100	\$1,634,740	\$2,493,272
9	Cumulative Tax Depreciation	\$1,472,100	\$3,106,840	\$5,600,112
10				
11	Book Depreciation	\$354,900	\$714,260	\$1,043,566
12	Cumulative Book Depreciation	\$354,900	\$1,069,160	\$2,112,726
13				
14	Cumulative Book / Tax Timer	\$1,117,200	\$2,037,680	\$3,487,386
15	Effective Tax Rate	28.00%	21.00%	21.00%
16	Deferred Tax Reserve	<u>\$312,816</u>	<u>\$427,913</u>	<u>\$732,351</u>
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base	\$21,000,000	\$24,166,667	\$47,166,667
20	Accumulated Depreciation	(\$354,900)	(\$1,069,160)	(\$2,112,726)
21	Deferred Tax Reserve	(\$312,816)	(\$427,913)	(\$732,351)
22	Year End Rate Base	<u>\$20,332,284</u>	<u>\$22,669,594</u>	<u>\$44,321,590</u>
23				
24	<u>Revenue Requirement Calculation:</u>			
25	Average Rate Base			\$33,495,592
26	Pre-Tax ROR			8.45%
27	Return and Taxes			\$2,830,378
28	Book Depreciation			\$1,043,566
29				
30	Annual Revenue Requirement			\$3,873,943

1/ Weighted Average Cost of Capital per Settlement RIPUS Docket Nos. 4770/4780

	Ratio	Rate	Rate	Taxes	Return
Long Term Debt	47.85%	5.10%	2.44%		2.44%
Short Term Debt	1.11%	1.76%	0.02%		0.02%
Preferred Stock	0.09%	4.50%	0.00%		0.00%
Common Equity	50.95%	9.28%	4.73%	1.26%	5.99%
	<u>100.00%</u>		<u>7.19%</u>	<u>1.26%</u>	<u>8.45%</u>

**Narragansett Gas
d/b/a National Grid
Illustrative Computation of Actual RDM-Related Growth Capital Rate Base
Rate Year Ending August 31, 2019**

<u>Line</u> <u>No</u>		<u>Twelve Months</u>	<u>Two Months Ended</u>	<u>Rate Year Ending August</u>
		<u>Ended June 30,</u>	<u>August 31, 2018</u>	<u>31, 2019</u>
		<u>2018</u> (a)	<u>August 31, 2018</u> (b)	<u>31, 2019</u> (c)
1	Annual Growth Capital Investment			\$23,000,000
2	Cumulative Growth Capital	-	-	\$23,000,000
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate			3.05%
6	Tax Depreciation			3.75%
7				
8	Tax Depreciation			\$862,500
9	Cumulative Tax Depreciation			\$862,500
10				
11	Book Depreciation			\$350,750
12	Cumulative Book Depreciation			\$350,750
13				
14	Cumulative Book / Tax Timer			\$511,750
15	Effective Tax Rate			21.00%
16	Deferred Tax Reserve			\$107,468
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base			\$23,000,000
20	Accumulated Depreciation			(\$350,750)
21	Deferred Tax Reserve			(\$107,468)
22	Year End Rate Base			<u><u>\$22,541,783</u></u>

**Narragansett Gas
d/b/a National Grid
Illustrative Computation of Actual RDM-Related Growth Capital Rate Base
12 Months Ended June 30, 2018**

<u>Line No</u>		<u>Twelve Months</u>	<u>Two Months</u>	<u>Rate Year Ending</u>
		<u>Ended June 30, 2018</u>	<u>Ended August 31, 2018</u>	<u>August 31, 2019</u>
		(a)	(b)	(c)
1	Annual Growth Capital Investment	\$21,000,000	\$0	\$0
2	Cumulative Growth Capital	\$21,000,000	\$21,000,000	\$21,000,000
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate	3.38%	3.38%	3.05%
6	Tax Depreciation Rate	7.01%	7.22%	6.68%
7				
8	Tax Depreciation	\$1,472,100	\$1,515,990	\$1,402,170
9	Cumulative Tax Depreciation	\$1,472,100	\$2,988,090	\$4,390,260
10				
11	Book Depreciation	\$354,900	\$709,800	\$640,500
12	Cumulative Book Depreciation	\$354,900	\$1,064,700	\$1,705,200
13				
14	Cumulative Book / Tax Timer	\$1,117,200	\$1,923,390	\$2,685,060
15	Effective Tax Rate	28.00%	21.00%	21.000%
16	Deferred Tax Reserve	\$312,816	\$403,912	\$563,863
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base	\$21,000,000	21,000,000	21,000,000
20	Accumulated Depreciation	(\$354,900)	(\$1,064,700)	(\$1,705,200)
21	Deferred Tax Reserve	(\$312,816)	(\$403,912)	(\$563,863)
22	Year End Rate Base	\$20,332,284	\$19,531,388	\$18,730,937

**Narragansett Gas
d/b/a National Grid
Illustrative Computation of Actual RDM-Related Growth Capital Rate Base
Two Months Ended August 31, 2018**

<u>Line</u> <u>No</u>		<u>Twelve Months</u> <u>Ended June 30,</u> <u>2018</u> (a)	<u>Two Months</u> <u>Ended August 31,</u> <u>2018</u> (b)	<u>Rate Year Ending</u> <u>August 31, 2019</u> (c)
1	Annual Growth Capital Investment	\$0	\$3,166,667	\$0
2	Cumulative Growth Capital	\$0	\$3,166,667	\$3,166,667
3				
4	<u>Deferred Tax Calculation:</u>			
5	Composite Book Depreciation Rate		3.38%	3.05%
6	Tax Depreciation		3.75%	7.22%
7				
8	Tax Depreciation		\$118,750	\$228,602
9	Cumulative Tax Depreciation		\$118,750	\$347,352
10				
11	Book Depreciation		\$4,460	\$52,316
12	Cumulative Book Depreciation		\$4,460	\$56,776
13				
14	Cumulative Book / Tax Timer		\$114,290	\$290,576
15	Effective Tax Rate		21.00%	21.00%
16	Deferred Tax Reserve		\$24,001	\$61,021
17				
18	<u>Rate Base Calculation:</u>			
19	Cumulative Incremental Capital Included in Rate Base		\$3,166,667	3,166,667
20	Accumulated Depreciation		(\$4,460)	(\$56,776)
21	Deferred Tax Reserve		(\$24,001)	(\$61,021)
22	Year End Rate Base		\$3,138,206	\$3,048,870

Compliance Attachment 26

List of Charitable Organizations

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Compliance Attachment 27

Address for Notices to the Settling Parties

NOTICE ADDRESS FOR SETTling PARTIES

The Notice Address for the Settling Parties is as follows:

<p>If to The Narragansett Electric Company d/b/a National Grid:</p> <p>Bill Malee Celia O'Brien, Esq. National Grid 40 Sylvan Road Waltham, MA 02451 bill.malee@nationalgrid.com celia.obrien@nationalgrid.com</p>	<p>If to the Rhode Island Division of Public Utilities and Carriers:</p> <p>Jonathan Schrag Deputy Administrator Rhode Island Division of Public Utilities and Carriers 89 Jefferson Blvd. Warwick, RI 02888 jonathan.schrag@dpuc.ri.gov</p>
<p>If to the Rhode Island Office of Energy Resources:</p> <p>Andrew Marcaccio Rhode Island Office of Energy Resources 1 Capitol Hill Providence, RI 02908 andrew.marcaccio@doa.ri.gov</p>	<p>If to Conservation Law Foundation:</p> <p>Jerry Elmer Conservation Law Foundation 235 Promenade Street, Suite 560, Mailbox 28 Providence, RI 02908 jelmer@clf.org</p>

NOTICE ADDRESS FOR SETTLING PARTIES

<p>If to the Department of the Navy and the Federal Executive Agencies:</p> <p>Kelsey A. Harrer, Esq. Assistant Counsel NAVFAC LANT, Code 09C7 6506 Hampton Blvd. Bldg. A Norfolk, VA 23508-1278 kelsey.a.harrer@navy.mil</p> <p>Kay Davoodi Director, Utilities Rates and Studies Office NAVFAC HQ, Department of the Navy 1322 Patterson Avenue SE Suite 1000 Washington Navy Yard, D.C. 20374 khojasteh.davoodi@navy.mil</p>	<p>If to Energy Consumers Alliance of New England d/b/a People's Power & Light, Sierra Club, & Natural Resources Defense Council:</p> <p>James G. Rhodes, Esq. Rhodes Consulting 860 West Shore Road Warwick, RI 02889 james@jrhodeslegal.com</p> <p><u>Sierra Club</u> Josh Berman, Staff Attorney Sierra Club Environmental Law Program 50 F St. NW, 8th Floor Washington, DC 20001 Josh.Berman@sierraclub.org;</p> <p>Aaron Isherwood Coordinating Attorney Sierra Club Environmental Law Program 2101 Webster St., Suite 1300 Oakland, CA 94612 aaron.isherwood@sierraclub.org</p>
<p>If to Northeast Clean Energy Council:</p> <p>Janet Gail Besser Executive Vice President Northeast Clean Energy Council 250 Summer Street, 5th Floor Boston, MA 02210 jbesser@necec.org</p> <p>Joseph A. Keough Jr., Esq. Keough + Sweeney, Ltd. 41 Mendon Avenue Pawtucket, RI 02861 jkeoughjr@keoughsweeney.com;</p>	<p>If to Wal-Mart Stores, L.P. and Sam's East, Inc.:</p> <p>Melissa M. Horne, Esq. Of Counsel Higgins, Cavanagh & Cooney, LLP 10 Dorrance Street, Suite 400 Providence, RI 02903 mhorne@hcc-law.com</p>

NOTICE ADDRESS FOR SETTLING PARTIES

<p>If to The George Wiley Center:</p> <p>Jennifer L. Wood, Esq. Executive Director John Willumsen-Friedman, Esq. Deputy Director Rhode Island Center for Justice 1 Empire Plaza, Suite 410 Providence, RI 02903 jwood@centerforjustice.org jwillumsen@centerforjustice.org</p>	<p>If to Direct Energy Business, LLC, Direct Energy Services, LLC and Direct Energy Solar:</p> <p>Marc A. Hanks Senior Manager Corporate and Regulatory Affairs Direct Energy 24 Gary Drive Westfield, MA 01085 marc.hanks@directenergy.com</p> <p>Craig Waksler Counsel Eckert Seamans Cherin & Mellott, LLC Two International Place, 16th Floor Boston, MA 02130 cwaksler@eckertseamans.com</p>
<p>If to ChargePoint, Inc.:</p> <p>Jesse S. Reyes, Esq. Brown Rudnick, LLP One Financial Center Boston, MA 02111 jreyes@brownrudnick.com</p>	<p>If to Acadia Center:</p> <p>Amy E. Boyd Senior Attorney Acadia Center 31 Milk St., Suite 501 Boston, MA 02109 aboyd@acadiacenter.org</p> <p>Erika Niedowski Policy Advocate Acadia Center 144 Westminster Street, Suite 203 Providence, RI 02903 eniedowski@acadiacenter.org</p>

NOTICE ADDRESS FOR SETTLING PARTIES

<p>If to New Energy Rhode Island:</p> <p>Seth Handy, Esq. Handy Law, LLC 42 Weybosset Street Providence, RI 02903 seth@handylawllc.com</p>	<p>If to National Railroad Passenger Corporation (Amtrak):</p> <p>Robert A. Weishaar, Jr., Esq. McNees Wallace & Nurick LLC 1200 G Street NW, Suite 800 Washington, DC 20005 bweishaar@mcneeslaw.com</p>
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Compliance Attachment 28

Benefit Cost Analysis and Supporting Inputs for Performance Incentive Mechanisms

Including New Program BCA Summaries for EVs and Heat

SUMMARY

Amended SETTLEMENT AGREEMENT

			Targets						Quantified Net Benefits (\$1000) (before incentive)												Unquantified Benefits		Additional Bps for Unquantified Benefits															
			2019			2020			2021			2019			2020			2021			2019			2020			2021											
			Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)									
Performance Incentive Mechanism	Bps or Shared Savings	% to Company	Assumed Costs as % of Benefits	BCR	Target Units																																	
System Efficiency																								Reliability: Mkt Trnsf														
FCW Peak Demand Reduction						14	17	20	17	21	25	21	24	29	\$	563	\$	684	\$	805	\$	940	\$	1,162	\$	1,383	\$	1,519	\$	1,736	\$	2,098						
Total PIMs																								0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
																								0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
																								0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SUMMARY
Amended SETTLEMENT AGREEMENT

Incentives (Basis Points)										Incentives (\$1000)											
Performance Incentive Mechanism	Bps or Shared Savings	% to Company	Assumed Costs as % of Benefits	BCR	Target Units	High (bps)	2020			2021			2019			2020			2021		
							Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)
System Efficiency																					
FCM Peak Demand Reduction	bps	45%	70%	1.43	MW below baseline	8	9	11	13	14	16	20	\$ 253	\$ 308	\$ 362	\$ 423	\$ 523	\$ 622	\$ 684	\$ 781	\$ 944
Total PIMs						8	9	11	13	14	16	20	\$253	\$308	\$362	\$423	\$523	\$622	\$684	\$781	\$944

OUTCOMES
Amended Settlement Agreement

		FCM Savings (MW-yr)						Transmission Savings (MW-yr)						Distribution Savings (MW-yr)																							
		2019	2019	2019	2020	2020	2021	2021	2021	2020	2020	2021	2021	2021	2019	2019	2019	2020	2020	2021	2021	2021	2019	2019	2019	2020	2020	2021	2021	2021							
Performance Incentive Mechanism	Target Units	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	High						
		14	17	20	17	21	25	21	24	29	14	17	20	17	21	25	21	24	29	14	17	20	17	21	25	21	24	29	7	9	10	9	11	11	12	12	15
System Efficiency																																					
FCM Peak Demand Reduction	MW below baseline	14	17	20	17	21	25	21	24	29	14	17	20	17	21	25	21	24	29	14	17	20	17	21	25	21	24	29	7	9	10	9	11	11	12	12	15
Total PIMs	-	14	17	20	17	21	25	21	24	29	14	17	20	17	21	25	21	24	29	14	17	20	17	21	25	21	24	29	7	9	10	9	11	11	12	12	15

OUTCOMES
Amended Settlement Agreement

		Energy Peak (MWh)										GHG (Tons)									
Performance Incentive Mechanism	Target Units	2019	2019	2019	2020	2020	2020	2021	2021	2021	2021	2019	2019	2019	2020	2020	2020	2021	2021	2021	2021
		Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Low	Medium	High	Low	Medium	High	Low	Medium	High	High
System Efficiency		14	17	20	17	21	21	25	21	24	29	0	0	0	0	0	0	0	0	0	
FCM Peak Demand Reduction		14	17	20	17	21	21	25	21	24	29	-	-	-	-	-	-	-	-	-	
Total PIMs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

INCENTIVES
Amended Settlement Agreement

Performance Incentive Mechanism	Bps or Shared Savings	% to Company	Assumed Costs as % of Benefits	BCR	Target Units	Incentive for Quantified Net Benefits												Unquantified Benefits	Additional Bps for Unquantified Benefits													
						2019			2020			2021			2019			2020			2021			2019			2020			2021		
						Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)
System Efficiency FCM Peak Demand Reduction	bps	45%	70%	1.43	MW below baseline	5.39	6.55	7.70	8.98	11.09	13.20	15	17	20	Reliability, Mkt Trnsf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
						5	7	8	9	11	13	15	17	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total PIMs																																

INCENTIVES
Amended Settlement Agreement

Incentives (Basis Points)															Incentives (\$1000)																				
2019															2020					2021					2020					2021					
															Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (bps)	Medium (bps)	High (bps)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)	Low (\$1,000)	Medium (\$1,000)	High (\$1,000)			
Performance Incentive Mechanism																																			
System Efficiency																																			
FCM Peak Demand Reduction															bps			45%			70%			1.43			MW below baseline								
Total PIMs																																			

Benefits of Amended Settlement Agreement PIMs

[illegible]

Outcomes

Outcomes															
				FCM Savings (MW-yr)											
				2019	2019	2019	2019	2020	2020	2021	2021	2021	2021	2021	2021
Performance Incentive Mechanism	Target Units	Convert Tx Months of Savings to Years	FCM Peak Coincidence	Transmission Peak Coincidence	Distribution Peak Coincidence	Low	Medium	High	Low	Medium	High	Low	Medium	High	
System Efficiency	FCM Peak Demand Reduction	MW below baseline	100%	100%	100%	17	20	17	21	17	21	25	21	24	29
Total PIMs						14	17	20	21	17	21	25	21	24	29

Calculate \$ Value of Outcomes

[illegible]

Benefits of Amended Settlement Agreement PIMs

Transmission Peak Benefits (\$/MW-yr)												Distributors		
Performance Incentive Mechanism	Assumed Measure Life (yrs)	2019	2020	2020	2020	2021	2021	2021	2021	2019	2019	2019	2019	2020
		High	Low	Medium	High	Low	Medium	High	Low	Low	Medium	High	Low	
		\$22,683		\$23,137	\$23,137	\$23,137	\$23,600	\$23,600	\$23,600	\$23,600	\$135,726	\$135,726	\$135,726	\$138,441
		System Efficiency		4										
		FCM Peak Demand Reduction												

Outcomes

Transmission Savings (MW-yr)												Distribution Savings (MW-yr)						
Performance Incentive Mechanism	Target Units	Convert Tx Months of Savings to Years	FCM Peak Coincidence	Transmission Peak Coincidence	Distribution Peak Coincidence	2019	2019	2020	2020	2021	2021	2019	2019	2020	2020	2021	2021	
						High	Low	Medium	High	Low	Medium	High	Low	Medium	High	Low	Medium	Low
System Efficiency		MW below baseline		100%		100%		100%		50%								
FCM Peak Demand Reduction																		
Total PIMs				20		17		21		25		7		29		9		
																8.5		
																10		
																9		

Calculate \$ Value of Outcomes

Transmission Benefits (\$)										Distribution Benefits (\$)						
Performance Incentive Mechanism		2019	2020	2020	2020	2021	2021	2021	2021	2019	2020					
		High	Low	Medium	High	Low	Medium	High	Low	Medium	Low					
System Efficiency		\$453,665		\$393,328		\$485,875		\$578,423		\$556,392		\$684,390				
FCM Peak Demand Reduction																
Total PIMs		\$		\$		\$		\$		\$		\$				
		453,665		393,328		485,875		578,423		495,593		566,392		684,390		

Benefits of Amended Settlement Agreement PIMs

tribution Benefits (\$/MW-yr)												Energy Peak Benefits (\$/MW)									
Performance Incentive Mechanism	Assumed Measure Life (yrs)	2020				2021				2019				2020				2020			
		Medium		High		Low		Medium		High		Low		Medium		High					
		\$138,441		\$138,441		\$141,209		\$141,209		\$141,209		\$141,209		\$130		\$130					
System Efficiency		4																			
FCM Peak Demand Reduction																					

Outcomes

tribution Savings (MW-yr)										Energy Peak (MWh)						
Performance Incentive Mechanism	Target Units	Convert Tx Months of Savings to Years	FCM Peak Coincidence	Transmission Peak Coincidence	Distribution Peak Coincidence	2020	2020	2021	2021	2019	2019	2020	2020	2020		
						Medium	High	Low	Medium	High	Medium	Low	Medium	High		
						10.5				10.5	10.5	12	14.5	14	17	20	17	21
System Efficiency		MW below baseline		100%	50%											
FCM Peak Demand Reduction				100%	100%											
Total PIMs						11	13	11	12	15	17	20	17	25		

Calculate \$ Value of Outcomes

Distribution Benefits (\$)										Energy Peak (\$)						
Performance Incentive Mechanism						2020	2020	2021	2021	2019	2019	2020	2020	2020		
						Medium	High	Low	Medium	High	Medium	Low	Medium	High		
						\$1,453,626				\$1,823	\$2,214	\$2,605	\$2,412	\$3,547		
System Efficiency						\$1,453,626		\$1,730,507	\$1,694,512	\$1,823	\$2,214	\$2,605	\$2,412	\$3,547		
FCM Peak Demand Reduction						\$1,453,626		\$1,730,507	\$1,694,512	\$1,823	\$2,214	\$2,605	\$2,412	\$3,547		
Total PIMs						\$1,453,626		\$1,730,507	\$1,694,512	\$1,823	\$2,214	\$2,605	\$2,412	\$3,547		

Benefits of Amended Settlement Agreement PIMs

		GHG (\$/Tonne)									
		2021	2021	2021	2019	2019	2020	2020	2020	2021	2021
Performance Incentive Mechanism	Assumed Measure Life (yrs)	Low	Medium	High	Medium	High	Low	Medium	High	Low	Medium
System Efficiency	FCM Peak Demand Reduction	\$148	\$148	\$148	\$267	\$267	\$267	\$267	\$267	\$264	\$264
		4									

Outcomes

		GHG (Tonnes)									
		2021	2021	2021	2019	2019	2020	2020	2020	2021	2021
Performance Incentive Mechanism	Target Units	Low	Medium	High	Medium	High	Low	Medium	High	Low	Medium
System Efficiency	FCM Peak Demand Reduction										
Total PIMs	MW below baseline	21	24	29	0	0	0	0	0	0	0
		100%	100%	50%							

Calculate \$ Value of Outcomes

		GHG Benefits (\$)									
		2021	2021	2021	2019	2019	2020	2020	2020	2021	2021
Performance Incentive Mechanism		Low	Medium	High	Medium	High	Low	Medium	High	Low	Medium
System Efficiency	FCM Peak Demand Reduction	\$3,109	\$3,553	\$4,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total PIMs		\$ 3,109	\$ 3,553	\$ 4,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits of Amended Settlement Agreement PIMs

		Initiative Net Benefits (\$/tonne over study period)							
	2021	2029	2019	2019	2020	2020	2020	2021	2021
Performance Incentive Mechanism									
	Assumed Measure Life (yrs)								
System Efficiency									
FCM Peak Demand Reduction	\$264								

Outcomes

Outcomes												
				Initiative (tonnes)								
				2019	2019	2019	2020	2020	2020	2021	2021	2021
Performance Incentive Mechanism	Target Units	Convert Tx Months of Savings to Years	FCM Peak Coincidence	Transmission Peak Coincidence	Distribution Peak Coincidence	High	Low	Medium	High	Low	Medium	High
System Efficiency FCM Peak Demand Reduction												
	MW below baseline	100%	100%	100%	50%							
Total PIMs				0	0	0	0	0	0	0	0	0

Calculate \$ Value of Outcomes

[illegible]

Benefits of Amended Settlement Agreement PIMs

Performance Incentive Mechanism	Assumed Measure Life (yrs)				
System Efficiency					
FCM Peak Demand Reduction	4				

Outcomes

Performance Incentive Mechanism	Target Units	Convert Tx Months of Savings to Years	FCM Peak Coincidence	Transmission Peak Coincidence	Distribution Peak Coincidence
System Efficiency					
FCM Peak Demand Reduction	MW below baseline	100%	100%	100%	50%
Total PIMs					

Calculate \$ Value of Outcomes

Benefits											
Performance Incentive Mechanism	2019	2019	2020	2020	2020	2020	2020	2020	2020	2021	2019-21 Cumulative
System Efficiency											
FCM Peak Demand Reduction											
Total PIMs											

enefits not counted because EV and Heat total Initiative benefits are counted

Key Assumptions and Inputs

Company WACC	7.50%
Inflation	2.00%

Outcomes		Incremental Outcomes														
														2019Medium		
Performance Incentive Mechanism	Outcome Units	2019	2019	2019	2020	2020	2020	2020	2020	2021	2021	2021	2021	2019	2019	2019
		Low	Medium	High	Low	Low	Medium	High	Low	Low	Medium	High	High	Low	Low	Medium
System Efficiency	FCM Peak Demand Reduction	14		17	20	17		21	25	21		24	29	14		17

FCM	(\$/MW-yr)	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
				I-3: Attachment DIV 8-6; AESC 2015 Update - Appendix Daymark Email Rec'd 3/16/18	\$0	\$0	\$0	\$0	\$151,748	\$145,443	\$154,497	\$173,685	\$193,939	\$214,296	\$235,795	\$259,373
					\$0	\$0	\$0	\$0	\$55,042	\$55,936	\$62,393	\$64,297	\$69,950	\$75,749	\$84,529	\$102,516
					\$0	\$0	\$0	\$0	\$62,348	\$64,920	\$68,921	\$75,469	\$83,422	\$91,903	\$100,567	\$109,541

Transmission																
	(\$/MW-yr)	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029				
Ngrid BCA Division Ngrid EE Screening Tool NG Settlement	Attachment DIV I-36-1	\$114,808	\$117,104	\$119,446	\$150,390	\$159,312	\$168,380	\$177,593	\$186,950	\$196,453	\$206,100	\$215,893				
	Daymark Email Rec'd 3/16/18	\$124,913	\$133,170	\$141,612	\$150,023	\$155,323	\$165,630	\$175,943	\$186,261	\$196,587	\$206,918	\$217,257				
		\$14,157	\$14,440	\$14,728	\$15,023	\$15,323	\$15,630	\$15,943	\$16,261	\$16,587	\$16,918	\$17,257				
	50% of EE values	\$7,078	\$7,220	\$7,364	\$7,512	\$7,662	\$7,815	\$7,971	\$8,131	\$8,293	\$8,459	\$8,628				

Distribution	(\$/MW-yr)	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
				50% of EE values	\$84,706	\$86,400	\$86,400	\$88,128	\$89,891	\$91,688	\$93,522	\$95,393	\$97,301	\$99,247	\$101,232	\$103,256
					\$84,706	\$86,400	\$86,400	\$88,128	\$89,891	\$91,688	\$93,522	\$95,393	\$97,301	\$99,247	\$101,232	\$103,256
					\$42,353	\$43,200	\$43,200	\$44,064	\$44,945	\$45,844	\$46,761	\$47,696	\$48,650	\$49,623	\$50,616	\$51,628

Notes: Ngrid EE Screening Tool values for Transmission and Distribution for 2019 reflect a 2% inflation rate applied to the original 2016 estimates used in EE screening

Energy Peak	(\$/MWh)	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
				Daymark Email Rec'd 3/16/18	\$80	\$82	\$82	\$74	\$76	\$77	\$83	\$87	\$94	\$96	\$101	\$110
					\$80	\$82	\$82	\$74	\$76	\$77	\$83	\$87	\$94	\$96	\$101	\$110
					\$33	\$40	\$40	\$49	\$48	\$46	\$46	\$50	\$55	\$54	\$60	\$60

GHG MWh	(\$/MWh)	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
					\$49	\$49	\$49	\$49	\$48	\$48	\$47	\$47	\$46	\$46	\$45	\$45
					\$49	\$49	\$49	\$49	\$48	\$48	\$47	\$47	\$46	\$46	\$45	\$45
					---	---	---	---	\$49	\$48	\$47	\$47	\$46	\$46	\$45	\$45

GHG tons	\$/metric tonne	Ngrid BCA Division	Ngrid EE Screening Tool NG Settlement	Source/Notes	2019	2020	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
					\$86	\$86	\$86	\$86	\$85	\$84	\$84	\$83	\$82	\$81	\$80	\$79
					\$86	\$86	\$86	\$86	\$85	\$84	\$84	\$83	\$82	\$81	\$80	\$79
					---	---	---	---	\$86	\$84	\$84	\$83	\$82	\$81	\$80	\$79

Basis Points			Basis Points 2019	Basis Points 2020	Basis Points 2021
			2019	2020	2021
			\$47,010	\$47,145	\$47,356

Key Assumptions and Inputs

Company WACC	7.50%
Inflation	2.00%

Outcomes	
Performance Incentive Mechanism	Outcome Units
System Efficiency	
FCM Peak Demand Reduction	MW reduced

FCM	Source/Notes	
	Ngrid BCA Division	I-3, Attachment DIV 8-6; AESC 2015 Update - Appendix Daymark Email Rec'd 3/16/18
	Ngrid EE Screening Tool	
	NG Settlement	AESC 2018

Transmission	Ngrid BCA Division	Attachment DIV I-36-I
	Ngrid EE Screening Tool	Daymark Email Rec'd 3/16/18
	NG Settlement	50% of EE values

Distribution		2044	2045	2046	2047	2048
	Ngrid BCA Division	\$138,969	\$141,749	\$144,584	\$147,475	\$150,425
	Ngrid EE Screening Tool	\$138,969	\$141,749	\$144,584	\$147,475	\$150,425
	NG Settlement	\$69,485	\$70,874	\$72,292	\$73,738	\$75,212

Notes: Ngrid EE Screening Tool values for Transmission and Distribution for 2019 reflect a 2% inflation rate applied to the ori

Energy Peak	Ngrid BCA Division					
	Ngrid EE Screening Tool					
	NG Settlement	\$147	\$158	\$169	\$181	

GHG MWh		2044	2045	2046	2047	2048
	Ngrid BCA Division	\$70	\$71	\$73	\$74	
	Ngrid EE Screening Tool	\$70	\$71	\$73	\$74	
	NG Settlement	\$70	\$71	\$73	\$74	\$0

GHG tons		2044	2045	2046	2047	
	Ngrid BCA Division	\$124	\$126	\$128	\$131	
	Ngrid EE Screening Tool	\$124	\$126	\$128	\$131	
	NG Settlement	\$124	\$126	\$128	\$131	

Basis Points	Bps	Ngrid
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Compliance Attachment 29

Consumer and Light Duty Fleet EV Forecasts and Target Calculations

CO2: Consumer Electric Vehicles Target Calculation
Registered EVs in Company's RI Territory -- Summary of Polk Data

Row Labels	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
BEV(PEV)				32	41	117	193	366				
HEV(PHEV)				178	182	413	538	831				
									Forecast			
Cumulative EV Registrations with Projections Based on AEO 2018 EV Sales Growth for New England												
BEV				32	41	117	193	366	631	1,035	1,654	2,600
PHEV				178	182	413	538	831	1,195	1,647	2,209	2,907
Total Ev				210	223	530	731	1,197	1,826	2,682	3,863	5,507
Annual New BEV Registrations					9	76	76	173				
Annual New PHEV Registrations					4	231	125	293				
Annual New EV Registrations Total					13	307	201	466	629	857	1,180	1,644
Annual New Registrations												
		Actual			Forecast							
BEVs - Incremental		2015	2016	2017	2018	2019	2020	2021				
Actuals and Forecast		76	76	173	265	405	619	946				
					Forecast							
PHEVs - Incremental		2015	2016	2017	2018	2019	2020	2021				
Actuals and Forecast		231	125	293	364	452	562	698				
					Forecast	2019	2020	2021				
						857	1,180	1,644				

2018-2021 Growth Rates based on AEO 2018

BEV	0.53
PHEV	0.24
Total	0.44

Fleet & Transit Target Calculations

Estimate of Fleet-registered Vehicles in Operation	2018
Light Duty Cars and Trucks	68
Medium and Heavy Duty Trucks and Buses	Not Available
Source: IHS/Polk data, Jan 2018	

Estimate of Annual Fleet Vehicle Registrations	20 Annualized
Estimate for 2017 based on Model Year Data (below)	
Model Year of Plug-in Fleet Vehicles (Light Duty ONLY) in RI	
2003	1
2005	1
2012	2
2013	8
2014	6
2015	19
2016	14
2017	16
2018	1
Based on data through Q3 2017	
CAGR 2014-2016	53%

Forecast of Annual Light Duty Fleet Registrations	2017	2018	2019	2020	2021
Annual Incremental	31	47	71	109	
Cumulative	99	141	205	307	
					Assuming growth at CAGR observed from 2014-2016 Assumes retirement of vehicles more than 7 years old

Compliance Attachment 30

Electric Heat Target Calculations

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