

STEVEN J. BOYAJIAN

One Financial Plaza, 14th Floor  
Providence, RI 02903-2485  
Main (401) 709-3300  
Fax (401) 709-3399  
sboyajian@rc.com  
Direct (401) 709-3359

Also admitted in Massachusetts

September 19, 2024

**VIA HAND DELIVERY & ELECTRONIC MAIL**

Stephanie De La Rosa, Commission Clerk  
Rhode Island Public Utilities Commission  
89 Jefferson Boulevard  
Warwick, RI 02888

**RE: Docket 24-29-NG – 2024 Distribution Adjustment Clause and Gas Cost Recovery Filing - Responses to Rhode Island Division of Public Utilities and Carriers' Third Set of Data Requests**

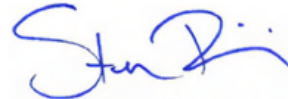
Dear Ms. De La Rosa:

On behalf of Rhode Island Energy,<sup>1</sup> I have enclosed the Company's responses to the Rhode Island Division of Public Utilities and Carriers' ("Division") Third Set of Data Requests in the referenced docket.

Please note that Attachment Division 3-2 is provided in Excel format.

Thank you for your attention to this matter. If you have any questions, please contact me at 401-709-3359.

Very truly yours,



Steven J. Boyajian

Enclosures

cc: Docket 24-29-NG Service List

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<sup>1</sup> The Narragansett Electric Company d/b/a Rhode Island Energy ("Rhode Island Energy" or the "Company").

Certificate of Service

I hereby certify that a copy of the cover letter and any materials accompanying this certificate were electronically transmitted to the individuals listed below.

The paper copies of this filing are being hand delivered to the Rhode Island Public Utilities Commission and to the Rhode Island Division of Public Utilities and Carriers.



Heidi J. Seddon

September 19, 2024

Date

**Docket No. 24-29-NG – Narragansett Electric Co. d/b/a Rhode Island Energy  
2024 Gas Cost Recovery Filing (GCR) and 2024 Distribution Adjustment Clause (DAC)  
Service List as of 7/31/2024**

<b>Name/Address</b>	<b>E-mail</b>	<b>Phone</b>
<b>The Narragansett Electric Company d/b/d Rhode Island Energy</b>  Celia B. O'Brien, Esq. 280 Melrose Street Providence, RI 02907	<a href="mailto:COBrien@pplweb.com">COBrien@pplweb.com</a> ;	401-578-2700
	<a href="mailto:JHutchinson@pplweb.com">JHutchinson@pplweb.com</a> ;	
	<a href="mailto:JScanlon@pplweb.com">JScanlon@pplweb.com</a> ;	
Steven Boyajian, Esq. <b>Robinson &amp; Cole LLP</b> One Financial Plaza, 14 <sup>th</sup> Floor Providence, RI 02903	<a href="mailto:SBoyajian@rc.com">SBoyajian@rc.com</a> ;	401-709-3337
	<a href="mailto:LPimentel@rc.com">LPimentel@rc.com</a> ;	
	<a href="mailto:HSeddon@rc.com">HSeddon@rc.com</a> ;	
<b>Rhode Island Energy</b> Stephanie A. Briggs Jeffrey D. Oliveira Tyler G. Shields Peter R. Blazunas James M. Stephens Stuart Wilson Tim Jones Michele V. Leone Laeyeng H. Hunt Brandon W. Flynn Kim Dao	<a href="mailto:SBriggs@pplweb.com">SBriggs@pplweb.com</a> ;	
	<a href="mailto:JOliveira@pplweb.com">JOliveira@pplweb.com</a> ;	
	<a href="mailto:TGShields@pplweb.com">TGShields@pplweb.com</a> ;	
	<a href="mailto:PBlazunas@ceadvisors.com">PBlazunas@ceadvisors.com</a> ;	
	<a href="mailto:JMStephens@pplweb.com">JMStephens@pplweb.com</a> ;	
	<a href="mailto:Stuart.Wilson@lge-ku.com">Stuart.Wilson@lge-ku.com</a> ;	
	<a href="mailto:tim.jones@lge-ku.com">tim.jones@lge-ku.com</a> ;	
	<a href="mailto:MVLeone@RIEnergy.com">MVLeone@RIEnergy.com</a> ;	
	<a href="mailto:LHHunt@RIEnergy.com">LHHunt@RIEnergy.com</a> ;	
<a href="mailto:BFlynn@RIEnergy.com">BFlynn@RIEnergy.com</a> ;		
<a href="mailto:KDao@RIEnergy.com">KDao@RIEnergy.com</a> ;		
<b>Division of Public Utilities and Carriers (DIV)</b>	<a href="mailto:Leo.wold@dpuc.ri.gov">Leo.wold@dpuc.ri.gov</a> ;	401-780-2177
	<a href="mailto:John.bell@dpuc.ri.gov">John.bell@dpuc.ri.gov</a> ;	

Leo Wold, Esq. Division of Public Utilities and Carriers 150 South Main St. Providence, RI 02903	<a href="mailto:Al.mancini@dpuc.ri.gov">Al.mancini@dpuc.ri.gov</a> ;	
	<a href="mailto:Margaret.L.Hogan@dpuc.ri.gov">Margaret.L.Hogan@dpuc.ri.gov</a> ;	
	<a href="mailto:Paul.roberti@dpuc.ri.gov">Paul.roberti@dpuc.ri.gov</a> ;	
	<a href="mailto:Ellen.Golde@dpuc.ri.gov">Ellen.Golde@dpuc.ri.gov</a> ;	
	<a href="mailto:Machaela.Seaton@dpuc.ri.gov">Machaela.Seaton@dpuc.ri.gov</a> ;	
Jerome Mierzwa <b>Exeter Associates, Inc.</b> 10480 Little Patuxent Parkway, Suite 300 Columbia, MD 21044	<a href="mailto:jmierzwa@exeterassociates.com">jmierzwa@exeterassociates.com</a> ;	410-992-7500
	<a href="mailto:lmorgan@exeterassociates.com">lmorgan@exeterassociates.com</a> ;	
David Effron <b>Berkshire Consulting</b> 12 Pond Path North Hampton, NH 03862-2243	<a href="mailto:Djeffron@aol.com">Djeffron@aol.com</a> ;	603-964-6526
<b>File an original &amp; 9 copies w/ PUC:</b> Stephanie De La Rosa, Commission Clerk Public Utilities Commission 89 Jefferson Blvd. Warwick, RI 02888	<a href="mailto:stephanie.delarosa@puc.ri.gov">stephanie.delarosa@puc.ri.gov</a> ;	401-780-2107
	<a href="mailto:Patricia.lucarelli@puc.ri.gov">Patricia.lucarelli@puc.ri.gov</a> ;	
	<a href="mailto:Alan.nault@puc.ri.gov">Alan.nault@puc.ri.gov</a> ;	
	<a href="mailto:Christopher.Caramello@puc.ri.gov">Christopher.Caramello@puc.ri.gov</a> ;	
	<a href="mailto:Todd.bianco@puc.ri.gov">Todd.bianco@puc.ri.gov</a> ;	
Christopher Kearns <b>Office of Energy Resources</b>	<a href="mailto:Christopher.Kearns@energy.ri.gov">Christopher.Kearns@energy.ri.gov</a> ;	
	<a href="mailto:William.Owen@energy.ri.gov">William.Owen@energy.ri.gov</a> ;	
Nicholas Vaz, Esq. <b>RI Attorney General Office</b>	<a href="mailto:nvaz@riag.ri.gov">nvaz@riag.ri.gov</a> ;	
	<a href="mailto:mbedell@riag.ri.gov">mbedell@riag.ri.gov</a> ;	
James Crowley, Esq. <b>Conservation Law Foundation</b>	<a href="mailto:jcrowley@clf.org">jcrowley@clf.org</a> ;	

The Narragansett Electric Company  
d/b/a Rhode Island Energy  
RIPUC Docket No. 24-29-NG  
In Re: 2024 Distribution Adjustment Clause Filing  
Responses to Division's Third Set of Data Requests  
Issued September 3, 2024

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Division 3-1

Request:

Refer to Schedule DAC-3, Page 4 of 5, line (3). There appears to be an error in the addition of columns (a) & (b). Please correct the calculation and submit the revised affected pages.

Response:

There is no error in the referenced calculation. Schedule DAC-3, Page 4 of 5, Column (c), Line (3) is equal to the sum of Column (a), Line (3) and Column (b), Line (3), minus the one-time adjustment of \$647,355. Please refer to the Pre-filed Supplemental Direct Testimony of Peter Blazunas, Schedule DAC-3, Page 4 of 5 (Bates Page 30), footnote (3) Col. (c): "The one-time adjustment of \$647,355 was subtracted from the 'Balance as of 3/31/2024' (\$8,480,781 + \$138,548 - \$647,355 = \$7,971,974). Lease revenues for the reporting period April 2023 through March 2024 are included as an offset to the Environmental Response Costs during the same reporting period. See also Annual Report for Gas Service, Period of April 1, 2023 – March 31, 2024 (Filed July 25, 2024), Page 4."

The Narragansett Electric Company  
d/b/a Rhode Island Energy  
RIPUC Docket No. 24-29-NG  
In Re: 2024 Distribution Adjustment Clause Filing  
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Issued September 3, 2024

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Division 3-2

Request:

Please provide Schedule JDO/GRS-1 in Excel format with the formulae intact.

Response:

Please see Attachment Division 3-2, which is Schedule JDO/GRS-1 in Excel format with the formulae intact.

The Narragansett Electric Company  
d/b/a Rhode Island Energy  
RIPUC Docket No. 24-29-NG  
In Re: 2024 Distribution Adjustment Clause Filing  
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Issued September 3, 2024

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Attachment Division 3-2

Please see Excel Worksheet of Attachment Division 3-2

Division 3-3

Request:

Referring to Schedule JDO/GRS-1, Page 1, please provide supporting documentation for the following line items:

- a. Current Year actual Pension/PBOP Expense Direct;
- b. Current Year actual Service Company Pension/PBOP Expense;
- c. Current Year actual PPL Services Company Pension/PBOP Expense; and
- d. Current Year actual Affiliate Pension/PBOP Expense.

Response:

Please see Attachment Division 3-3 for the supporting documentation for: (a) Current Year actual Pension/PBOP Expense Direct, (b) Current Year actual Service Company Pension/PBOP Expense, (c) Current Year actual PPL Services Company Pension/PBOP Expense, and (d) Current Year actual Affiliate Pension/PBOP Expense.

**Narragansett Electric - Gas Operations**  
**Pension/Post-Retirement Benefits Other Than Pension (PBOP) Costs**  
**9 Months Ended December 31, 2023**

		April 2023 - December 2023		
		Pension	PBOP	Total
		(a)	(b)	(c)
(1)	<u>Rate Allowance:</u>			
(2)	Direct - RI Gas Pension/PBOP Costs Allowance	\$319,988	(\$1,392,176)	(\$1,072,187)
(3)	Service Company/Other Affiliates Pension/PBOP Costs Allowance	\$998,314	\$473,408	\$1,471,721
(4)	Total Pension/PBOP Costs in Base Rates	\$1,318,302	(\$918,768)	\$399,534
(5)	<u>Expense Reconciliation:</u>			
(6)	Current Year actual Pension/PBOP Expense Direct	(\$5,250,393) ①	(\$1,012,430) ②	(\$6,262,823)
(7)	Current Year actual Service Company Pension/PBOP Expense	\$214,001 ③	\$75,648 ④	\$289,649
(8)	Current Year actual PPL Services Company Pension/PBOP Expense	(\$1,706,223) ⑤	\$90,528 ⑥	(\$1,615,696)
(9)	Current Year actual Affiliated Pension/PBOP Expense	\$0	\$0	\$0
(10)	Total Current Year Pension/PBOP Expense Including Service Company/Other Affiliates Expense	(\$6,742,615)	(\$846,254)	(\$7,588,869)
(11)	Current Year Pension/PBOP Expense Reconciliation	(\$8,060,917)	\$72,514	(\$7,988,403)
(12)	Funding Carrying Charge			(\$270,434)

- (2) (a) Page 4 of 5, Line (5) (c) ÷ 12 x 9
- (2) (b) Page 4 of 5, Line (5) (f) ÷ 12 x 9
- (3) (a) Page 4 of 5, Line (9) (c) ÷ 12 x 9
- (3) (b) Page 4 of 5, Line (9) (f) ÷ 12 x 9
- (4) Line (2) + Line (3)
- (6)-(9) Per Company Books
- (10) Sum of Lines (6) through (9)
- (11) Line (10) - Line (4)
- (12) Minus Page 2 of 5, Line (25) (f)



RI ENERGY DIRECT 2023 PENSION & PBOP TOTALS

APRIL 2023 - JUNE 2023

	ELECTRIC			GAS		
(a)	(b)	(c)	(d)	(e)	(f)	
(1) <b>Sum of Amount</b>	<b>Column Labels</b>					
(2)						
(3) <b>Row Labels</b>	<b>75300</b>	<b>75300 Total</b>	<b>75400</b>	<b>75400 Total</b>	<b>Grand Total</b>	
(4) 24299						
(5) 924299012	\$ 892,930.35	\$ 892,930.35	\$ 570,889.90	\$ 570,889.90	\$ 1,463,820.25	
(6) 924299018	\$ 336,337.02	\$ 336,337.02	\$ 130,797.73	\$ 130,797.73	\$ 467,134.75	
(7) 42671						
(8) (blank)	\$ (3,118,367.88)	\$ (3,118,367.88)	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (5,112,078.50)	
(9) 42672						
(10) (blank)	\$ (1,025,856.54)	\$ (1,025,856.54)	\$ (398,944.21)	\$ (398,944.21)	\$ (1,424,800.75)	
(11) <b>Grand Total</b>	<b>\$ (2,914,957.05)</b>	<b>\$ (2,914,957.05)</b>	<b>\$ (1,690,967.20)</b>	<b>\$ (1,690,967.20)</b>	<b>\$ (4,605,924.25)</b>	

Gas						
		Pension 24299/42671		PBOP 24299/42672		
(13)						
(14)						
(15)						
(16) Q2	100%	\$ (1,422,820.72)	\$ (1,422,820.72)	\$ (268,146.48)	\$ (268,146.48)	
(17)						
(18) Service Cost	100%	\$ 570,889.90	\$ 570,889.90	\$ 130,797.73	\$ 130,797.73	
(19) Capex %			49.00%		49.00%	
(20) Less Capex			\$ 279,736.05	\$	\$ 64,090.89	
(21) Adjustment			\$ -	\$	\$ -	
(22) O&M Service Cost			\$ 291,153.85	\$	\$ 66,706.84	
(23)						
(24) Non-Service Cost	100%	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (398,944.21)	\$ (398,944.21)	
(25)						
(26) Total O&M Pension/PBOP			\$ (1,702,556.77)	\$	\$ (332,237.37)	

	PENSION		PBOP	
(31) April-23	\$	(567,518.92)	\$	(110,745.79)
(32) May-23	\$	(567,518.92)	\$	(110,745.79)
(33) June-23	\$	(567,518.92)	\$	(110,745.79)
(34)	①	<u>\$ (1,702,556.77)</u>		<u>\$ (332,237.37)</u> ②

(35)

RI ENERGY DIRECT 2023 PENSION & PBOP TOTALS

JULY 2023 - SEPTEMBER 2023

	ELECTRIC			GAS		
(a)	(b)	(c)	(d)	(e)	(f)	
(1) <b>Sum of Amount</b>	<b>Column Labels</b>					
(2)						
(3) <b>Row Labels</b>	<b>75300</b>	<b>75300 Total</b>	<b>75400</b>	<b>75400 Total</b>	<b>Grand Total</b>	
(4) 24299						
(5) 924299012	\$ 892,930.35	\$ 892,930.35	\$ 570,889.90	\$ 570,889.90	\$ 1,463,820.25	
(6) 924299018	\$ 388,022.04	\$ 388,022.04	\$ 150,897.46	\$ 150,897.46	\$ 538,919.50	
(7) 42671						
(8) (blank)	\$ (3,118,367.88)	\$ (3,118,367.88)	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (5,112,078.50)	
(9) 42672						
(10) (blank)	\$ (917,110.98)	\$ (917,110.98)	\$ (356,654.27)	\$ (356,654.27)	\$ (1,273,765.25)	
(11) <b>Grand Total</b>	<b>\$ (2,754,526.47)</b>	<b>\$ (2,754,526.47)</b>	<b>\$ (1,628,577.53)</b>	<b>\$ (1,628,577.53)</b>	<b>\$ (4,383,104.00)</b>	

Gas						
		Pension 24299/42671		PBOP 24299/42672		
(13)						
(14)						
(15)						
(16) Q3	100%	\$ (1,422,820.72)	\$ (1,422,820.72)	\$ (205,756.81)	\$ (205,756.81)	
(17)						
(18) Service Cost	100%	\$ 570,889.90	\$ 570,889.90	\$ 150,897.46	\$ 150,897.46	
(19) Capex %			62.00%		62.00%	
(20) Less Capex			\$ 353,951.74		\$ 93,556.43	
(21) Adjustment			\$ -		\$ -	
(22) O&M Service Cost			\$ 216,938.16		\$ 57,341.03	
(23)						
(24) Non-Service Cost	100%	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (356,654.27)	\$ (356,654.27)	
(25)						
(26) Total O&M Pension/PBOP			\$ (1,776,772.46)		\$ (299,313.24)	

	PENSION		PBOP	
(31) July-23	\$	(592,257.49)	\$	(99,771.08)
(32) August-23	\$	(592,257.49)	\$	(99,771.08)
(33) September-23	\$	(592,257.49)	\$	(99,771.08)
(34)	①	<u>\$ (1,776,772.46)</u>		<u>\$ (299,313.24)</u> ②

(35)

RI ENERGY DIRECT 2023 PENSION & PBOP TOTALS

OCTOBER 2023 - DECEMBER 2023

ELECTRIC

GAS

(1) Sum of Amount	(2) Column Labels				
(3) Row Labels	75300	75300 Total	75400	75400 Total	Grand Total
(4) 24299					
(5) 924299012	\$ 892,930.35	\$ 892,930.35	\$ 570,889.90	\$ 570,889.90	\$ 1,463,820.25
(6) 924299018	\$ 353,565.36	\$ 353,565.36	\$ 137,497.64	\$ 137,497.64	\$ 491,063.00
(7) 42671					
(8) (blank)	\$ (3,118,367.88)	\$ (3,118,367.88)	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (5,112,078.50)
(9) 42672					
(10) (blank)	\$ (1,117,294.02)	\$ (1,117,294.02)	\$ (434,503.23)	\$ (434,503.23)	\$ (1,551,797.25)
(11) Grand Total	\$ (2,989,166.19)	\$ (2,989,166.19)	\$ (1,719,826.31)	\$ (1,719,826.31)	\$ (4,708,992.50)

(13) Gas		Pension 24299/42671		PBOP 24299/42672	
(14)					
(15)					
(16) Q4	100%	\$ (1,422,820.72)	\$ (1,422,820.72)	\$ (297,005.59)	\$ (297,005.59)
(17)					
(18) Service Cost	100%	\$ 570,889.90	\$ 570,889.90	\$ 137,497.64	\$ 137,497.64
(19) Capex %			61.00%		61.00%
(20) Less Capex			\$ 348,242.84	\$	\$ 83,873.56
(21) Adjustment			\$ -	\$	\$ -
(22) O&M Service Cost			\$ 222,647.06	\$	\$ 53,624.08
(23)					
(24) Non-Service Cost	100%	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (434,503.23)	\$ (434,503.23)
(25)					
(26) Total O&M Pension/PBOP			\$ (1,771,063.56)	\$	\$ (380,879.15)

	PENSION		PBOP	
(31) October-23	\$	(590,354.52)	\$	(126,959.72)
(32) November-23	\$	(590,354.52)	\$	(126,959.72)
(33) December-23	\$	(590,354.52)	\$	(126,959.72)
(34)	①	<u>\$ (1,771,063.56)</u>		<u>\$ (380,879.15)</u> ②

	PENSION		PBOP	
(37) 9-MONTHS CY 2023	\$	(5,250,392.79) ①	\$	(1,012,429.75) ②

The Narragansett Electric Company  
d/b/a Rhode Island Energy  
Pension  
FY 2024 (April 2023 - December 2023)

**Pension Costs Charged to The Narragansett Electric Company-Gas**

G/L Account - Key (Not Compounded)	(All)
L03 Cost Type	Pensions
Receiving Segment - Key	RIGASD

	(a)	(b)	(c)	(d)	(e)	(f) = (b) + (c) + (e)	(g) = (d)	(h) = (f) + (g)
					<b>Sum of Other Balance Sheet - Amount</b>			
(1) <b>Row Labels</b>		<b>Sum of CAPEX - Amount</b>	<b>Sum of COR - Amount</b>	<b>Sum of OPEX - Amount</b>		<b>Total BS - Amount</b>	<b>Total OPEX - Amount</b>	<b>Total - Amount</b>
(2) <b>Narragansett Electric Co</b>								
(3) NGUSA Service Company		2,068.31	9.28	214,001.34	5,294.74	7,372.34	214,001.34	221,373.68
(4) <b>Grand Total</b>		<b>2,068.31</b>	<b>9.28</b>	<b>214,001.34</b>	<b>5,294.74</b>	<b>7,372.34</b>	<b>214,001.34</b>	<b>221,373.68</b>

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The Narragansett Electric Company  
d/b/a Rhode Island Energy  
PBOP  
FY 2024 (April 2023 - December 2023)

**PBOP Costs Charged to The Narragansett Electric Company-Gas**

G/L Account - Key (Not Compounded)	(All)
L03 Cost Type	OPEB
Receiving Segment - Key	RIGASD

	(a)	(b)	(c)	(d)	(e)	(f) = (b) + (c) + (e)	(g) = (d)	(h) = (f) + (g)
		Sum of CAPEX - Amount	Sum of COR - Amount	Sum of OPEX - Amount	Sum of Other Balance Sheet - Amount	Total BS - Amount	Total OPEX - Amount	Total - Amount
(1) <b>Row Labels</b>								
(2) <b>Narragansett Electric Co</b>								
(3) NGUSA Service Company		735.94	3.25	75,647.96	1,877.19	2,616.38	75,647.96	78,264.34
(4) <b>Grand Total</b>		<b>735.94</b>	<b>3.25</b>	<b>75,647.96</b>	<b>1,877.19</b>	<b>2,616.38</b>	<b>75,647.96</b>	<b>78,264.34</b>

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PPL SERVICES 2023 PENSION & PBOP TOTALS AND ALLOCATION TO RIE

APRIL 2023 - JUNE 2023

Account	24299	PENSION			PBOP	
(a)	(b)	(c)	(d)	(e)	(f)	
(1) <b>Sum of Amount</b>	<b>Column Labels</b>					
(2)	924299012	924299012 Total	924299018	924299018 Total	Grand Total	
(3) <b>Row Labels</b>	15000		15000			
(4) <b>PEN3184832</b>	\$ (3,983,269.45)	\$ (3,983,269.45)	\$ 212,726.17	\$ 212,726.17	\$ (3,770,543.28)	
(5) <b>Grand Total</b>	\$ (3,983,269.45)	\$ (3,983,269.45)	\$ 212,726.17	\$ 212,726.17	\$ (3,770,543.28)	
(6)						
(7)						
(8)		<u>Pension 924299012</u>		<u>PBOP 924299018</u>		
(9)						
(10)						
(11) Q2 YTD	100%	\$ (3,983,269.45)	\$ (3,983,269.45)	\$ 212,726.17	\$ 212,726.17	
(12) Capex %				15.10%	15.10%	
(13) Less Capex			\$ (601,473.69)		\$ 32,121.65	
(14) Net PPL Srv After Capex			\$ (3,381,795.76)		\$ 180,604.52	
(15)						
(16)				39.91%	39.91%	
(17) <b>PPL Services OpEx to RIE</b>			\$ (1,349,674.69)		\$ 72,079.26	
(18)						
(19) <b>RIE Electric OpEx Allocation</b>	<b>58.28%</b>		\$ (786,540.26)		\$ 42,005.12	
(20) <b>RIE Gas OpEx Allocation</b>	<b>41.72%</b>		\$ (563,134.43) ⑤		\$ 30,074.15 ⑥	

PPL SERVICES 2023 PENSION & PBOP TOTALS AND ALLOCATION TO RIE

JULY 2023 - SEPTEMBER 2023

Account		24299		PENSION		PBOP	
(1) Sum of Amount	Column Labels	924299012		924299018	924299018 Total		Grand Total
(3) Row Labels	15000	924299012 Total		15000	924299018 Total		
(4) PEN3182448	\$ (3,748,835.32)	\$ (3,748,835.32)	\$ 197,365.39	\$ 197,365.39	\$ (3,551,469.93)		
(5) Grand Total	\$ (3,748,835.32)	\$ (3,748,835.32)	\$ 197,365.39	\$ 197,365.39	\$ (3,551,469.93)		
(6)							
(7)							
(8)		Pension 924299012		PBOP 924299018			
(9)							
(10)							
(11) Q3 YTD	100%	\$ (3,748,835.32)	\$ (3,748,835.32)	\$ 197,365.39	\$ 197,365.39		
(12) Capex %				4.60%	4.60%		
(13) Less Capex			\$ (172,446.42)		\$ 9,078.81		
(14) Net PPL Srv After Capex			\$ (3,576,388.90)		\$ 188,286.58		
(15)							
(16)				41.04%	41.04%		
(17) PPL Services OpEx to RIE			\$ (1,467,750.00)		\$ 77,272.81		
(18)							
(19) RIE Electric Allocation	58.27%		\$ (855,219.43)		\$ 45,024.84		
(20) RIE Gas Allocation	41.73%		\$ (612,530.58) ⑤		\$ 32,247.97 ⑥		

PPL SERVICES 2023 PENSION & PBOP TOTALS AND ALLOCATION TO RIE

OCTOBER 2023 - DECEMBER 2023

Account		24299		PENSION		PBOP	
(1) Sum of Amount	(2) Column Labels	924299012		924299018	924299018 Total		Grand Total
(3) Row Labels	15000	924299012 Total		15000	924299018 Total		
(4) PEN3187544	\$ (3,905,124.74)	\$ (3,905,124.74)	\$ 207,605.91	\$ 207,605.91	\$ (3,697,518.83)		
(5) Grand Total	\$ (3,905,124.74)	\$ (3,905,124.74)	\$ 207,605.91	\$ 207,605.91	\$ (3,697,518.83)		
(6)							
(7)							
(8)		Pension 924299012		PBOP 924299018			
(9)							
(10)							
(11) Q4 YTD	100%	\$ (3,905,124.74)	\$ (3,905,124.74)	\$ 207,605.91	\$ 207,605.91		
(12) Capex %				18.21%	18.21%		
(13) Less Capex			\$ (711,222.24)		\$ 37,810.30		
(14) Net PPL Srv After Capex			\$ (3,193,902.50)		\$ 169,795.61		
(15)							
(16)				40.50%	40.50%		
(17) PPL Services OpEx to RIE			\$ (1,293,530.51)		\$ 68,767.22		
(18)							
(19) RIE Electric Allocation	58.98%		\$ (762,972.09)		\$ 40,561.45		
(20) RIE Gas Allocation	41.02%		\$ (530,558.42) ⑤		\$ 28,205.77 ⑥		
(21)							
(22)							
(23)							
(24)				PENSION	PBOP		
(25)		9-MONTHS CY 2023	\$ (1,706,223.42) ⑤		\$ 90,527.89 ⑥		



Division 3-4

Request:

Referring to Schedule JDO/GRS-1, Page 2 please provide supporting documentation for the amounts on Lines (11), (12) and (16).

Response:

Please see Attachment Division 3-4 for the supporting documentation for the Current Year actual Pension Capitalized Amounts that are reported on Schedule JDO/GRS-1, Page 3, Lines (11) and (12).

The amounts reported in Columns (b) and (c), Lines (11) and (12) are from the Company's 2023 Distribution Adjustment Charge Filing in Docket No. 23-23-NG. These columns are included on Schedule JDO/GRS-1, Page 2 to calculate the Cumulative Funding on Line (19) of Page 2 and to calculate the Five Quarter Average for the Cumulative Under/(Over) Funding on Line (22) of Page 2 of Schedule JDO/GRS-1. Consequently, the documentation provided in Attachment Division 3-4 does not include support for these columns.

Line (16) is a sum of Line (3), Line (5), and Line (12).

Narragansett Electric - Gas Operations  
Pension Funding Carrying Charges  
9 Months Ended December 31, 2023

	(a) Annual Recovery Amount	(b) Dec-2022	(c) Mar-2023	(d) Jun-2023	(e) Sep-2023	(f) Dec-2023
<u>Customer Funding</u>						
(1) Base Rate Recovery:						
(2) Direct - Docket No. 4770 Rate Yr 3 (4/2023 - 8/2023)	\$426,651	\$106,663	\$106,663	\$106,663	\$71,109	
(3) Servco/Other Affiliates - Docket No. 4770 Rate Yr 3 (4/2023 - 8/2023)	\$1,331,085	\$332,771	\$332,771	\$332,771	\$221,848	
(4) Direct - Docket No. 4770 Rate Yr 3 (9/2023 - 12/2023)	\$426,651				\$35,554	\$106,663
(5) Servco/Other Affiliates - Docket No. 4770 Rate Yr 3 (9/2023 - 12/2023)	\$1,331,085				\$110,924	\$332,771
(6) PAF Surcharge Recovery:						
(7) Docket No. 5165 (11/2021 - 10/2022)	\$3,617,675	\$301,473				
(8) Docket No. 22-13-NG (11/2022 - 10/2023)	\$2,521,793	\$420,299	\$630,448	\$630,448	\$630,448	\$210,149
(9) Docket No. 23-23-NG (11/2023 - 10/2024)	(\$7,256,162)					(\$1,209,360)
(10) Pension Capitalized Amount:						
(11) Direct		\$299,741	\$308,281	\$279,736	\$353,952	\$348,243 <sup>1</sup>
(12) Servco/Other Affiliates		\$4,580	\$4,774	\$2,352	\$2,092	\$2,928 <sup>2</sup>
(13) Total Customer Funding:		\$1,465,527	\$1,382,936	\$1,351,970	\$1,425,926	(\$208,606)
(14) <u>Company Contributions</u> <sup>1</sup>		Mar-2023	Jun-2023	Sep-2023	Dec-2023	Mar-2024
(15) Pension		\$0	\$0	\$0	\$0	\$0
(16) Service Company Allocated Costs		\$337,352	\$337,545	\$335,123	\$334,863	\$335,699
(17) Total Contributions		\$337,352	\$337,545	\$335,123	\$334,863	\$335,699
(18) Under/(Over) Funding		\$1,128,176	\$1,045,392	\$1,016,847	\$1,091,063	(\$544,305)
(19) Cumulative Under/(Over) Funding - Pension		\$12,092,887	\$13,138,278	\$14,155,125	\$15,246,188	\$14,701,883
(20) Cumulative Under/(Over) Funding - PBOP		(\$9,099,451)	(\$9,337,425)	(\$9,581,939)	(\$9,796,987)	(\$10,081,034)
(21) Cumulative Under/(Over) Funding - Total		\$2,993,435	\$3,800,853	\$4,573,187	\$5,449,201	\$4,620,849
(22) Five Quarter Average						\$4,287,505
(23) Base for Carrying Charge ( greater of line 22 or zero)						\$4,287,505
(24) Pre-tax WACC						6.31%
(25) Carrying Charge						\$270,434

Company Contributions<sup>1</sup>-This amount represents dollars funded in the subsequent quarter

- (2) (a) Page 4 of 5, Line (3) (b)
- (2) (b) - (2) (c) Line (2) (a) ÷ 12 x 3
- (2) (d) Line (2) (a) ÷ 12 x 2
- (3) (a) Page 4 of 5, Line (7) (b)
- (3) (b) - (3) (c) Line (3) (a) ÷ 12 x 3
- (3) (d) Line (3) (a) ÷ 12 x 2
- (4) (a) Page 4 of 5, Line (4) (b)
- (4) (d) Line (4) (a) ÷ 12 x 1
- (4) (e) - (4) (f) Line (4) (a) ÷ 12 x 3
- (5) (a) Page 4 of 5, Line (8) (b)
- (5) (d) Line (5) (a) ÷ 12 x 1
- (5) (e) - (5) (f) Line (5) (a) ÷ 12 x 3
- (7) (a) Docket No. 5165 Schedule JDO/JHA-1, page 1 of 5, Line 10, column (a)
- (7) (b) Line (7) (a) ÷ 12 x 1
- (8) (a) Docket No. 22-13-NG Schedule JDO/JHA-1, page 1 of 5, Line 10, column (a)
- (8) (b) Line (8) (a) ÷ 12 x 2
- (8) (c) - (8) (e) Line (8) (a) ÷ 12 x 3
- (8) (f) Line (8) (a) ÷ 12 x 1
- (9) (a) Docket No. 23-23-NG Schedule JDO/JHA-1, page 1 of 5, Line 11, column (a)
- (9) (f) Line (9) (a) ÷ 12 x 2
- (11) (b) - (11) (f) Per Company Books
- (12) (b) - (12) (f) Per Company Books
- (13) (b) - (13) (f) Sum of Line (2) through Line (12)
- (15) Per Company Books
- (16) Line (3) + Line (5) + Line (12)
- (17) Line (15) + Line (16)
- (18) Line (13) - Line (17)
- (19) Line (18) + prior qtr Line (19)
- (20) Page 3 of 5, Line (19)
- (21) Line (19) + Line (20)
- (22) (f) Average of Line (21) column (b) through column (f)
- (23) (f) If Line 22 is greater than zero, Line 21 if not, zero
- (24) Page 5 of 5, Line (5) column (c)
- (25) Line (23) x Line (24)

RI ENERGY DIRECT 2023 PENSION & PBOP TOTALS

APRIL 2023 - JUNE 2023

	ELECTRIC			GAS		
	(a)	(b)	(c)	(d)	(e)	(f)
(1) <b>Sum of Amount</b>	<b>Column Labels</b>					
(2)						
(3) <b>Row Labels</b>	<b>75300</b>	<b>75300 Total</b>	<b>75400</b>	<b>75400 Total</b>	<b>Grand Total</b>	
(4) 24299						
(5) 924299012	\$ 892,930.35	\$ 892,930.35	\$ 570,889.90	\$ 570,889.90	\$ 1,463,820.25	
(6) 924299018	\$ 336,337.02	\$ 336,337.02	\$ 130,797.73	\$ 130,797.73	\$ 467,134.75	
(7) 42671						
(8) (blank)	\$ (3,118,367.88)	\$ (3,118,367.88)	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (5,112,078.50)	
(9) 42672						
(10) (blank)	\$ (1,025,856.54)	\$ (1,025,856.54)	\$ (398,944.21)	\$ (398,944.21)	\$ (1,424,800.75)	
(11) <b>Grand Total</b>	<b>\$ (2,914,957.05)</b>	<b>\$ (2,914,957.05)</b>	<b>\$ (1,690,967.20)</b>	<b>\$ (1,690,967.20)</b>	<b>\$ (4,605,924.25)</b>	

Gas						
		Pension 24299/42671		PBOP 24299/42672		
(16) Q2	100%	\$ (1,422,820.72)	\$ (1,422,820.72)	\$ (268,146.48)	\$ (268,146.48)	
(18) Service Cost	100%	\$ 570,889.90	\$ 570,889.90	\$ 130,797.73	\$ 130,797.73	
(19) Capex %			49.00%		49.00%	
(20) Less Capex			\$ 279,736.05		\$ 64,090.89	
(21) Adjustment			\$ -		\$ -	
(22) O&M Service Cost			\$ 291,153.85		\$ 66,706.84	
(24) Non-Service Cost	100%	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (398,944.21)	\$ (398,944.21)	
(26) Total O&M Pension/PBOP			\$ (1,702,556.77)		\$ (332,237.37)	

	PENSION	PBOP
April-23	\$ (567,518.92)	\$ (110,745.79)
May-23	\$ (567,518.92)	\$ (110,745.79)
June-23	\$ (567,518.92)	\$ (110,745.79)
	<u>\$ (1,702,556.77)</u>	<u>\$ (332,237.37)</u>

RI ENERGY DIRECT 2023 PENSION & PBOP TOTALS

JULY 2023 - SEPTEMBER 2023

	ELECTRIC			GAS		
	(a)	(b)	(c)	(d)	(e)	(f)
(1) <b>Sum of Amount</b>	<b>Column Labels</b>					
(2)						
(3) <b>Row Labels</b>	<b>75300</b>	<b>75300 Total</b>	<b>75400</b>	<b>75400 Total</b>	<b>Grand Total</b>	
(4) 24299						
(5) 924299012	\$ 892,930.35	\$ 892,930.35	\$ 570,889.90	\$ 570,889.90	\$ 1,463,820.25	
(6) 924299018	\$ 388,022.04	\$ 388,022.04	\$ 150,897.46	\$ 150,897.46	\$ 538,919.50	
(7) 42671						
(8) (blank)	\$ (3,118,367.88)	\$ (3,118,367.88)	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (5,112,078.50)	
(9) 42672						
(10) (blank)	\$ (917,110.98)	\$ (917,110.98)	\$ (356,654.27)	\$ (356,654.27)	\$ (1,273,765.25)	
(11) <b>Grand Total</b>	<b>\$ (2,754,526.47)</b>	<b>\$ (2,754,526.47)</b>	<b>\$ (1,628,577.53)</b>	<b>\$ (1,628,577.53)</b>	<b>\$ (4,383,104.00)</b>	

Gas						
		Pension 24299/42671		PBOP 24299/42672		
(16) Q3	100%	\$ (1,422,820.72)	\$ (1,422,820.72)	\$ (205,756.81)	\$ (205,756.81)	
(18) Service Cost	100%	\$ 570,889.90	\$ 570,889.90	\$ 150,897.46	\$ 150,897.46	
(19) Capex %			62.00%		62.00%	
(20) Less Capex			\$ 353,951.74		\$ 93,556.43	
(21) Adjustment			\$ -		\$ -	
(22) O&M Service Cost			\$ 216,938.16		\$ 57,341.03	
(24) Non-Service Cost	100%	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (356,654.27)	\$ (356,654.27)	
(26) Total O&M Pension/PBOP			\$ (1,776,772.46)		\$ (299,313.24)	

	PENSION	PBOP
July-23	\$ (592,257.49)	\$ (99,771.08)
August-23	\$ (592,257.49)	\$ (99,771.08)
September-23	\$ (592,257.49)	\$ (99,771.08)
	<u>\$ (1,776,772.46)</u>	<u>\$ (299,313.24)</u>

RI ENERGY DIRECT 2023 PENSION & PBOP TOTALS

OCTOBER 2023 - DECEMBER 2023

	ELECTRIC			GAS		
	(a)	(b)	(c)	(d)	(e)	(f)
(1) <b>Sum of Amount</b>	<b>Column Labels</b>					
(2)						
(3) <b>Row Labels</b>	<b>75300</b>	<b>75300 Total</b>	<b>75400</b>	<b>75400 Total</b>	<b>Grand Total</b>	
(4) 24299						
(5) 924299012	\$ 892,930.35	\$ 892,930.35	\$ 570,889.90	\$ 570,889.90	\$ 1,463,820.25	
(6) 924299018	\$ 353,565.36	\$ 353,565.36	\$ 137,497.64	\$ 137,497.64	\$ 491,063.00	
(7) 42671						
(8) (blank)	\$ (3,118,367.88)	\$ (3,118,367.88)	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (5,112,078.50)	
(9) 42672						
(10) (blank)	\$ (1,117,294.02)	\$ (1,117,294.02)	\$ (434,503.23)	\$ (434,503.23)	\$ (1,551,797.25)	
(11) <b>Grand Total</b>	<b>\$ (2,989,166.19)</b>	<b>\$ (2,989,166.19)</b>	<b>\$ (1,719,826.31)</b>	<b>\$ (1,719,826.31)</b>	<b>\$ (4,708,992.50)</b>	

Gas						
		Pension 24299/42671		PBOP 24299/42672		
(16) Q4	100%	\$ (1,422,820.72)	\$ (1,422,820.72)	\$ (297,005.59)	\$ (297,005.59)	
(18) Service Cost	100%	\$ 570,889.90	\$ 570,889.90	\$ 137,497.64	\$ 137,497.64	
(19) Capex %			61.00%		61.00%	
(20) Less Capex			\$ 348,242.84		\$ 83,873.56	
(21) Adjustment			\$ -		\$ -	
(22) O&M Service Cost			\$ 222,647.06		\$ 53,624.08	
(24) Non-Service Cost	100%	\$ (1,993,710.62)	\$ (1,993,710.62)	\$ (434,503.23)	\$ (434,503.23)	
(26) Total O&M Pension/PBOP			\$ (1,771,063.56)		\$ (380,879.15)	

	PENSION		PBOP	
October-23	\$	(590,354.52)	\$	(126,959.72)
November-23	\$	(590,354.52)	\$	(126,959.72)
December-23	\$	(590,354.52)	\$	(126,959.72)
	\$	<u>(1,771,063.56)</u>	\$	<u>(380,879.15)</u>

	PENSION		PBOP	
(38) 9-MONTHS CY 2023	\$	(5,250,392.79)	\$	(1,012,429.75)

The Narragansett Electric Company  
d/b/a Rhode Island Energy  
Pension  
FY 2024 (April 2023 - December 2023)

**Pension Costs Charged to The Narragansett Electric Company-Gas**

G/L Account - Key (Not Compounded)	(All)
L03 Cost Type	Pensions
Receiving Segment - Key	RIGASD

	(a)	(b)	(c)	(d)	(e)	(f) = (b) + (c) + (e)	(g) = (d)	(h) = (f) + (g)
(1) Row Labels	Sum of CAPEX - Amount	Sum of COR - Amount	Sum of OPEX - Amount	Sum of Other Balance Sheet - Amount		Total BS - Amount	Total OPEX - Amount	Total - Amount
(2) Narragansett Electric Co								
(3) ServCo	2,068.31	9.28	214,001.34	5,294.74		7,372.34	214,001.34	221,373.68
(4) Q2	1,207.92	5.08	82,791.77	1,139.06		2,352.07	82,791.77	85,143.84
(5) Q3	226.10	4.20	71,364.61	1,861.74		2,092.04	71,364.61	73,456.65
(6) Q4	634.29		59,844.96	2,293.94		2,928.23	59,844.96	62,773.19
(7) Grand Total	2,068.31	9.28	214,001.34	5,294.74		7,372.34	214,001.34	221,373.68

2

The Narragansett Electric Company  
d/b/a Rhode Island Energy  
RIPUC Docket No. 24-29-NG  
In Re: 2024 Distribution Adjustment Clause Filing  
Responses to Division's Third Set of Data Requests  
Issued September 3, 2024

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Division 3-5

Request:

Please explain whether all employees who are eligible for pension and PBOP benefits are now covered by PPL sponsored plans.

Response:

After the acquisition of one hundred percent of the outstanding common stock of The Narragansett Electric Company by PPL Rhode Island Holdings, LLC, new PPL sponsored plans were established to provide similar benefits to the Company's employees as those employees were receiving prior to the acquisition. Therefore, all Company employees who are eligible for pension and PBOP benefits now are covered by PPL sponsored plans.