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January 31, 2025

**VIA HAND DELIVERY AND ELECTRONIC MAIL**

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

**RE: Docket No. 22-53-EL – FY 2024 Electric Infrastructure, Safety, and Reliability Plan - Reconciliation Filing**  
**Responses to Division Data Requests – Set 8**

Dear Ms. De La Rosa:

On behalf of The Narragansett Electric Company d/b/a Rhode Island Energy (the “Company”), enclosed please find the Company’s responses to the Division of Public Utilities and Carriers’ Eighth Set of Data Requests concerning the Company’s Fiscal Year 2024 Electric Infrastructure, Safety, and Reliability Plan Reconciliation in the above-referenced docket.

Please note that the Company’s response to data request Division 8-4 is pending and will be provided as soon as possible.

If you have any questions, please contact me at 401-784-4263.

Sincerely,

A handwritten signature in blue ink, appearing to read "Andrew S. Marcaccio".

Andrew S. Marcaccio

Enclosures

cc: Docket No. 22-53-EL Service List

The Narragansett Electric Company  
d/b/a Rhode Island Energy  
RIPUC Docket No. 22-53-EL  
In Re: FY 2024 Electric Infrastructure, Safety and Reliability Plan  
Reconciliation Filing  
Responses to the Division's Eighth Set of Data Requests  
Issued on January 17, 2025

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Division 8-1

Request:

Follow up for Attachment DIV 7-1-1: The supporting invoice includes work that is described as removal work. Please explain why these costs are plant addition costs instead of cost of removal.

Specific lines:

6.0	Removing Str. 64	\$ 7,989.55	1.00	\$ 7,989.55
7.0	Additional Removal Costs for Replaced Concrete Structures	\$ 79,994.05	1.00	\$ 79,994.05

Response:

The project is currently accounted for in FERC account 106 - Completed Construction Not Classified. Once the as-built design is received, the project will be unitized, and a portion of the project costs will be classified as cost of removal.

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Division 8-2

Request:

Follow up for Attachment DIV 7-1-39: This support is for the reclass of transformer prepayments from CWIP.

1. How long have prepayments been recorded to CWIP?
2. Were there prepayments included as plant in-service additions in prior ISR files?
3. Are you recording monthly entries (manual entries) to reclass the prepayments or have you established a process to have prepayments recorded directly to account 18690?

Response:

1. The Company believes pre-payments have been performed since prior to the Acquisition.<sup>1</sup>
2. The Company is unsure as to whether prepayments were included as plant in-service additions in prior ISR filings, but they should not have been, as pre-payments should have been incorporated into the purchase price prior to a power transformer being received and placed in-service.
3. The Company records monthly manual entries to reclassify the prepayments through October 2024. After that date, the Company no longer participated in transformer prepayments.

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<sup>1</sup> On May 25, 2022, PPL Rhode Island Holdings, LLC, a wholly owned indirect subsidiary of PPL Corporation, acquired 100% of the outstanding shares of common stock of The Narragansett Electric Company (the "Company") from National Grid USA ("National Grid") (the "Acquisition").

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Division 8-3

Request:

Follow up for Attachment DIV 7-1-40: This support indicates that Project 10029724457 was cancelled. In Attachment DIV 5-1-1 (excel file for COS0013, Public Req Customer #6), Tab 1 Detail, the net total for Project 10029724457 is a net debit of ~\$13K. Was this balance written off?

Response:

Yes, the balance was written off to account 42657.

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Division 8-5

Request:

Follow up to Response to DIV 7-3 (AFUDC): Recognizing that the Company is currently investigating the AFUDC capitalized to blanket projects/work orders and will provide the Division with more details when that is complete, is the investigation finding that AFUDC was capitalized to blanket projects/work orders prior to January 1, 2023?

Response:

Yes. Thus far in the Company's investigation, the Company has identified \$371,343.08 of AFUDC that was capitalized to blanket projects/work orders in 2022.

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Division 8-6

Request:

Follow up questions for CIAC/third party reimbursements:

1. In the National Grid policy 'Accounting for CIAC and Other Customer Reimbursements Relating to Capital Projects,' it states that: *'In some jurisdictions and under certain conditions, customers that are required to make a payment to defray the cost of a new connection are given an option to either (a) make a one-time payment (accounted for as described in the previous section of this memo) or (b) elect to pay a monthly surcharge on their monthly bills for a period of ten years. For customers who elect to pay monthly surcharges, the amounts billed are recognized in revenue as billed. The underlying capital costs incurred by National Grid in making such customer connections are charged to plant in the normal manner and there is no credit to plant for the customer installment or surcharge payments.'*
  - a. While we recognize that the Company is still finalizing its CIAC policy, what is its accounting treatment for CIAC/reimbursements paid via installments or monthly surcharges?
  - b. In FY 2024, what amount of CIAC/reimbursements paid via installments and/or monthly surcharges was charged to revenue and not charged as a credit to plant?
2. Please confirm that all FY 2024 ISR plant in-service additions reflect the credit (reduction) for all required CIAC/third party reimbursements and none of the FY 2024 ISR plant in-service additions have unbilled, unapplied or unpaid CIAC/third party reimbursements (i.e., no future reduction of plant in-service costs will be needed for any type of CIAC/third-party reimbursements).

Response:

1.
  - a. The Company still offers an installment payment plan for customer line extension work. When notified that a plan has been created for a project, the Company records the full amount of the CIAC credit to the capital project, with a debit to Miscellaneous Deferred Debits, account 18690. As installment payments are received, they are credited to account 18690.
  - b. The full amount of installment plan CIAC has been credited to plant.

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2. The Company is researching this question and will supplement this response when the research has been completed.

Certificate of Service

I hereby certify that a copy of the cover letter and any materials accompanying this certificate was 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.

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Joanne M. Scanlon

January 31, 2025

Date

**Docket No. 22-53-EL – RI Energy’s Electric ISR Plan FY 2024  
Service List as of 1/14/2025**

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