

Jennifer Brooks Hutchinson
Senior Counsel
PPL Services Corporation
JHutchinson@pplweb.com

280 Melrose Street
Providence, RI 02907
Phone 401-316-7429



August 14, 2025

VIA ELECTRONIC MAIL AND HAND DELIVERY

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

RE: Docket No. 25-08-GE – The Narragansett Electric Company d/b/a Rhode Island Energy Electric and Gas Service Quality Plans Responses to PUC Joint Data Requests – Set 6 (Complete Set)

Dear Ms. De La Rosa:

On behalf of The Narragansett Electric Company d/b/a Rhode Island Energy (the “Company”), I am enclosing the Company’s responses to data requests PUC 6-9, 6-12, and 6-13, which completes the Company’s responses to the Public Utilities Commission’s Sixth Set of Joint Data Requests in the above-referenced docket.

This filing contains a Motion for Protective Treatment of Confidential Information in accordance with 810-RICR-00-00-1-1.3(H)(3) (Rule 1.3(H)) of the PUC’s Rules of Practice and Procedure and R.I. Gen. Laws §§ 38-2-2(4)(A)(I)(b) and 38-2-2(4)(B). Rhode Island Energy seeks protection from public disclosure of confidential and privileged information in Confidential Attachment PUC 6-13, as described in this motion.

In compliance with Rule 1.3(H), the Company has provided the PUC with the unredacted copy of Confidential Attachment PUC 6-13 in an envelope marked, “**CONTAINS CONFIDENTIAL INFORMATION - DO NOT RELEASE.**” The Company is also providing a redacted version of Confidential Attachment PUC 6-13 for posting to the Commission’s website in the above-referenced docket.

Thank you for your attention to this matter. If you have any questions, please contact me at 401-316-7429.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Jennifer Brooks Hutchinson".

Jennifer Brooks Hutchinson

Enclosure

cc: Docket No. 25-08-GE Service List

individual employee's name in column (a) together with their job title in column (b), the percentage of total time spent, based on hours, in column (e), and the associated labor dollars in column (f) in Attachment PUC 6-13 may allow outside third parties to derive an individual employee's salary information, which is exempt from public disclosure under APRA. In the interest of public disclosure and transparency, the Company is not seeking confidential treatment for the entirety of Attachment PUC 6-13; rather, the Company has redacted only those portions necessary to protect individual employees' privacy, consistent with the PUC's prior guidance with respect to confidentiality issues.

Accordingly, the Company requests protective treatment of the names of the Services Company employees in column (a) and the individual dollar amounts associated with those employees listed in column (f) of Attachment PUC 6-13 in accordance with 810-RICR-00-00-1.3(H) and R.I. Gen. Laws § 38-2-2(4)(A)(I)(b) and R.I. Gen. Laws § 38-2-2(4)(B).

II. LEGAL STANDARD

For matters before the PUC, a claim for protective treatment of information is governed by the policy underlying the Access to Public Records Act ("APRA"), R.I. Gen. Laws § 38-2-1 et seq. See 810-RICR-00-00-1.3(H)(1). APRA establishes the balance between "public access to public records" and protection "from disclosure [of] information about particular individuals maintained in the files of public bodies when disclosure would constitute an unwarranted invasion of personal privacy." R.I. Gen. Laws § 38-2-1. Under APRA, any record received or maintained by a state or local governmental agency in connection with the transaction of official business is considered public unless such record falls into one of the exemptions specifically identified by APRA. See R.I. Gen. Laws §§ 38-2-3(a) and 38-2-2(4). Therefore, if a record provided to the PUC falls within one of the designated APRA exemptions, the PUC is authorized to deem such

record confidential and withhold it from public disclosure. The definition of “public record” under APRA specifically excludes “[p]ersonnel and other personal individually identifiable records otherwise deemed confidential by federal or state law or regulation” [§38-2-2(4)(A)(I)(b)] and “trade secrets and commercial or financial information obtained from a person, firm, or corporation that is of a privileged or confidential nature.” § 38-2-2(4)(B). The statute provides that such records “shall not be deemed public.” *Id.*

The Rhode Island Supreme Court has held that when documents fall within a specific APRA exemption, they “are not considered to be public records,” and “the act does not apply to them.” *Providence Journal Co. v. Kane*, 577 A.2d 661, 663 (R.I. 1990). Further, the court has held that “financial or commercial information” under APRA includes information “whose disclosure would be likely to either (1) impair the Government’s ability to obtain necessary information in the future, or (2) cause substantial harm to the competitive position of the person from whom the information was obtained.” *Providence Journal Co. v. Convention Ctr. Auth.*, 774 A.2d 40, 47 (R.I. 2001) (internal quotation marks omitted). The first prong of the test is satisfied when information is provided voluntarily to the governmental agency, and that information is of a kind that would not customarily be released to the public by the person from whom it was obtained. *Id.* at 47.

III. BASIS FOR CONFIDENTIALITY

The individual employee information and labor dollars listed in Attachment PUC 6-13, which are the subject of this Motion, are exempt from public disclosure pursuant to R.I. Gen. Laws § 38-2-2(4)(A)(I)(b) as it contains “[p]ersonnel and other personal individually identifiable records otherwise deemed confidential by federal or state law or regulation . . . the disclosure of which would constitute a clearly unwarranted invasion of personal privacy pursuant to 5 U.S.C. § 552 et

seq.” This information is also exempt from public disclosure pursuant to R.I. Gen. Laws § 38-2-2(4)(B) as it contains sensitive “financial information obtained from a person, firm, or corporation that is of a privileged or confidential nature.”

Attachment PUC 6-13 contains the individual employee names, job titles, and dollars associated with the percentage of time, based on their hours, that they charged to the specific carveout accounting codes, the costs of which are reflected in Schedule NECO-1. Certain job titles may only have one employee in that role; therefore, disclosure of that employee’s name together with the job title, percentage of their time, and the associated labor dollars could enable outside third parties to derive that employee’s sensitive employment and salary information, for which employees have an expectation of privacy. The same result could occur from the disclosure of employee names together with their respective time and labor dollars. For this reason, the Company has redacted the employee names in column (a) and the individual labor dollars associated with those employees in column (f) of Attachment PUC 6-13. The Company has not redacted the total aggregated dollars in column (f).

The plain language set forth in R.I. Gen. Laws § 38-2-2(4)(A)(I)(b) recognizes employee names, job titles and salary information, among other information, as “[p]ersonnel and other personal individually identifiable records otherwise deemed confidential by federal or state law or regulation” by explicitly excluding employees working on public works projects from the APRA exemption. The implication is, therefore, that employees working in the private sector, such as Services Company employees, have an expectation of privacy over their employment and salary information and meet this exemption from public disclosure. Public disclosure of the personally identifiable information contained in Attachment PUC 6-13 would impede the confidentiality and privacy rights of the Company’s employees.

In addition, employee salary information constitutes sensitive “financial information” under APRA such that the information does not fall within APRA’s definition of a public record. *See* R.I. Gen. Laws § 38-2-2(4)(B); *Kane*, 577 A.2d at 663. The Company customarily would not release employee names and labor dollars to the public and is voluntarily doing so in Attachment PUC 6-13 to fulfill its regulatory responsibilities. In addition, public disclosure of this type of sensitive employee information could cause substantial harm to the competitive position of the Company and its employees. Therefore, this information satisfies the exemptions found in R.I. Gen. Laws § 38-2-2(4)(A)(I)(b) and § 38-2-2(4)(B).

Accordingly, Rhode Island Energy respectfully requests that the PUC grant protective treatment to Attachment PUC 6-13 and take the following actions to preserve its confidentiality: (1) maintain the identified portions of Attachment PUC 6-13 as confidential indefinitely; (2) not place an un-redacted version of Attachment PUC 6-13 on the public docket; and (3) disclose the un-redacted version of Attachment PUC 6-13 only to the PUC, its attorneys, and staff as necessary to review this docket.

IV. CONCLUSION

For the foregoing reasons, the Company respectfully requests that the PUC grant this motion for protective treatment of Attachment PUC 6-13.

[Signature page following]

Respectfully submitted,

**The Narragansett Electric Company
d/b/a Rhode Island Energy**

By its attorney,



Jennifer Brooks Hutchinson (#6176)
Rhode Island Energy
280 Melrose Street
Providence, RI 02907
(401) 316-7429

Dated: August 21, 2025

In Re: Commission's Inquiry into Billing Systems Practices and Performance
Responses to the Commission's Sixth Set of Joint Data Requests
Issued July 24, 2025

PUC 6-1

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

On June 27, 2025, the Company submitted its first Billing Conversion and Stabilization Incremental Cost-Tracking Report (incremental cost report). The Company defined incremental costs on page 2 of the report. Please file a new schedule (see Excel attachment Sheet 1 to this data request) that further categorizes the costs on Schedule NECO-1 into the categories listed in the Company's definition. "Other related costs" should be notated to include the types of costs included in this line item.

Response:

Please refer to Attachment PUC 6-1.

Attachment PUC 6-1

RIPUC Docket No. 25-08-GE
Billing Conversion and Stabilization Costs
August 19, 2024 through June 30, 2025
US\$

Sheet 1

a	b	c	d	e	f b+c+d
1	Incremental Labor Cost	Capital Expenditures	3rd party (contractor / consultant)		Total
2	Customer Engagement	\$ 996,211	\$ 13,888,961		\$ 14,885,171
3	Customer Information and Billing System Software	\$ 53,631	\$ 28,267,492	\$ 65,205	\$ 28,386,328
4	Other Related Costs	\$ 287,344	\$ 5,239,584		\$ 5,526,928
5	Total	<u>\$ 1,337,185</u>	<u>\$ 28,267,492</u>	<u>\$ 19,193,750</u>	<u>\$ 48,798,427</u>

Note: Cell f 5 should equal \$38,819,931 as reported on Schedule NECO-1 submitted on June 27, 2025 plus June 2025 costs.

Note 2: Customer Engagement and Other Related Costs are only inclusive of opex expenditures. Customer Information and Billing System Software are capital projects where labor and third party costs were not split out to avoid duplicating the costs that were reported under Capital Expenditures. Other related costs are opex costs charged to PPL Rhode Island Holdings, LLC in relation to the IT capital projects where those activities are not eligible for capitalization.

Note 3: Row 2 are Rhode Island Energy managed direct costs sponsored by John Currie. Row 3 and 4 consist of PPL Services Corporation managed costs that are sponsored by Megan Pelizzoni.

The Narragansett Electric Company

d/b/a Rhode Island Energy

RIPUC Docket No. 25-08-GE

In Re: Commission's Inquiry into Billing Systems Practices and Performance

Responses to the Commission's Sixth Set of Joint Data Requests

Issued July 24, 2025

PUC 6-2

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

Please fill out Excel attachment Sheet 2 to this data request. Column C should include the total customer operations expense that does not relate to billing stabilization. Column D is filled out with the dollar values in the June 30, 2025 report and should be updated to add a row 14 for the June 2025 values. Column F should add column C and Column D. (Please note that this table should be updated and included with each subsequent monthly incremental cost-tracking report).

Response:

Please refer to Attachment PUC 6-2.

Attachment PUC 6-2

Docket No. 25-08-GE
Customer Operations Expense
August 19, 2024, through June 30, 2025
US\$

	(a)	(b)	(c)	(d)	(e)	(f)
						c+d
1	Month	Year	Non Billing Stabilization	Billing Stabilization		Total Customer Operations Expense
2						
3	August	2024	\$ 182,817	\$ 1,207,154		\$ 1,389,971
4	September	2024	\$ 1,534,905	\$ 3,233,982		\$ 4,768,887
5	October	2024	\$ 2,066,395	\$ 920,208		\$ 2,986,603
6	November	2024	\$ 3,091,865	\$ 1,104,232		\$ 4,196,097
7	December	2024	\$ 1,608,256	\$ 1,395,282		\$ 3,003,538
8	January	2025	\$ 2,179,416	\$ 1,631,582		\$ 3,810,998
9	February	2025	\$ 2,219,971	\$ 977,404		\$ 3,197,375
10	March	2025	\$ 2,358,819	\$ 979,090		\$ 3,337,909
11	April	2025	\$ 2,177,105	\$ 1,054,198		\$ 3,231,303
12	May	2025	\$ 2,090,833	\$ 1,000,042		\$ 3,090,875
13	June	2025	\$ 2,549,358	\$ 1,381,997		\$ 3,931,355
14						
15	Total		\$ 22,059,741	\$ 14,885,171		\$ 36,944,912

Note: Non Billing Stabilization costs are cost captured as part of ongoing operation in business unit 75300 (Electric) and 75400 (Gas). These costs exclude Energy Efficiency and Bad Debt. Billing Stabilization costs are not part of ongoing operations and are charged to business unit 75000 (Rhode Island Holdings).

PUC 6-3

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

On page 2 of 5, the Company includes a definition of "incremental costs." What is included in "any other costs related to addressing, remediating, and resolving inaccurate bills and the underlying problems causing those inaccurate bills." Please list the types of costs, including, but not limited to, software, customer service, etc. Where are those costs included in NECO-1?

Response:

Schedule NECO-1 lists three categories of expenditures:

- (1) Customer Operations Expense consists of operations and maintenance expenses managed by the Rhode Island Customer function with the majority of those costs pertaining to third-party vendor support for call center surge staffing and related back-office support for technical expertise;
- (2) Develop and Deploy Billing System; and
- (3) Fast Follow and Stabilization are capital projects that include related operations and maintenance expense components.

Examples of "any other costs" would include, without limitation, expenses such as incremental employee overtime, employee expenses, costs associated with workshops, and printing costs. Costs of this nature would be included in Customer Operations Expense.

PUC 6-4

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

Please provide a definition of Customer Operations Expense as it is used in the Incremental Cost tracking report.

Response:

The Customer Operations Expense reported in Column B on Schedule NECO-1 is limited to incremental costs incurred and managed by the Customer organization. The majority of the costs are made up of third-party vendors providing surge support associated with the conversion and stabilization of the Rhode Island CSS system. Because these costs are not part of ongoing operations, they are charged to the PPL Rhode Island Holdings, LLC ("Rhode Island Holdings") business unit. Column C "Develop and Deploy Billing System" and Column D "Fast Follow and "Stabilization" are related to capital projects managed by the PPL IT organization. These costs also are charged to Rhode Island Holdings.

The Narragansett Electric Company

d/b/a Rhode Island Energy

RIPUC Docket No. 25-08-GE

In Re: Commission's Inquiry into Billing Systems Practices and Performance

Responses to the Commission's Sixth Set of Joint Data Requests

Issued July 24, 2025

PUC 6-5

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

Please provide a list and definition of each general ledger account included in Customer Operations Expense (including accounts that have no charges related to Billing Conversion and Stabilization).

Response:

Please refer to Attachment PUC 6-5, columns (a) and (b) for a list and description of each general ledger account included in Customer Operations Expense. This attachment also includes the information requested in PUC 6-6.

Attachment PUC 6-5

Row #	Account	Account Description	RI Holdings (BU 75000)	Ongoing Operations (BU 75300/75400)		(f)
			(c)	(d)	(e)	= c+d+e
			Billing Conversion/Stabilization	RIE Non-Billing/Stabilization	Grid TSA Non-Billing/Stabilization	Total
1	56921	Trans-Maint computer software	\$ 1,679			\$ 1,679
2	57150	Trans-maint oh l-trim tre.et	\$ 7,025			\$ 7,025
3	57160	Trans-maint oh lines-NERC Comp		\$ 392		\$ 392
4	57300	Trans-maint of misc plant		\$ 1,756		\$ 1,756
5	58000	Dist-oper supv and eng		\$ 149,081		\$ 149,081
6	58310	Dist-overhead line expenses		\$ 9,033		\$ 9,033
7	58610	Dist-mtr exp-inst,test		\$ 1,102		\$ 1,102
8	58710	Dist-cust inst exp-general		\$ 421		\$ 421
9	58810	Dist-misc exp-service record		\$ 317,776		\$ 317,776
10	59300	Dist Maint oh line Veg Mgmt		\$ 26,301		\$ 26,301
11	59460	Dist-maint ug l-oth-services		\$ 2,068		\$ 2,068
12	59616	Dist-maint sl a ss-oth thn tt		\$ 1,782		\$ 1,782
13	87800	Dist-gas-meter&house reg exp		\$ (15,112)		\$ (15,112)
14	88000	Dist-gas-other expenses		\$ 31,109		\$ 31,109
15	88500	Dist-maint gas-supv & engineer		\$ 776		\$ 776
16	90100	Cust ac-supvsn-com		\$ 77,098		\$ 77,098
17	90301	Cust ac-rec-comm l off		\$ 3,764,349		\$ 3,764,349
18	90350	Cust Ser-EUS IT support work	\$ 133,000			\$ 133,000
19	90575	Cust Ser-RI support work		\$ (166,775)		\$ (166,775)
20	90800	USR - On-Track		\$ 14,701		\$ 14,701
21	91010	Cust ser and inf-misc-gen		\$ 613,757		\$ 613,757
22	91210	Sale exp-dem and sell-gen		\$ 429,699		\$ 429,699
23	92000	A and G-A and G salary		\$ 239,212		\$ 239,212
24	92060	A&G-Labor-Integration Costs	\$ 8,391,131	\$ 465		\$ 8,391,596
25	92100	A and G-off sup and exp		\$ 47,235		\$ 47,235
26	92160	A&G-Off Supl-Integration Costs	\$ 223,335			\$ 223,335
27	92166	A&G-OffSup Integration EUSElim	\$ (2,099)			\$ (2,099)
28	92300	A and G-outside serv employed		\$ 67,823		\$ 67,823
29	92360	A&G-Out Svc-Integration Costs	\$ 8,948,424			\$ 8,948,424
30	92365	A&G-Out Svc-RI Support		\$ (124,430)		\$ (124,430)
31	92590	A and G-inj dam-oth cost		\$ 136,415		\$ 136,415
32	92640	A and G-pension cost		\$ 360,932		\$ 360,932
33	92643	FAS106 Postretirement Exp		\$ 38,926		\$ 38,926
34		Grid TSA Charges - Customer Service/Billing and Collections			\$ 17,831,187	\$ 17,831,187
35						
36	Total		\$ 17,702,495	\$ 6,025,892	\$ 17,831,187	\$ 41,559,574

Notes: Account 903 (column d) includes credits for reclassification of prior year credit card fees to a regulatory asset account for future recovery. Column e "Grid TSA Non-billing Stabilization" costs relate to Customer Service and Billing & Collection services provided by National Grid up through the August 2024 cutover.

PUC 6-6

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

Please provide a table that itemizes the amounts for calendar year 2024 in Customer Operations Expense. Please include the following columns:

- a. General Ledger Account Number
- b. General Ledger Account Name
- c. Billing Conversion and Stabilization Costs
- d. Non-Billing Conversion and Stabilization Costs
- e. Total Customer Operations Expense (column e. should equal columns c. plus d.)

Response:

Please refer to Attachment PUC 6-6-1 for the requested account detail. The response does not include any capital expenditures as the question specifically referenced Customer Operations Expense. Operations and maintenance expenses associated with the IT capital projects were included as the question specifically references Billing Conversion and Stabilization costs. Expanding the time period to pre-cutover requires the inclusion of additional spending categories. National Grid Transition Services Agreement "TSA" charges were included through August 2024 because they were part of ongoing operations prior to cutover. Pre-cutover ramp up costs includes internal employees and third-party contractors hired to take over responsibilities from National Grid after cutover. These costs were charged to PPL Rhode Island Holdings, LLC because they were training in preparation for taking over from National Grid post-cutover. Supplemental information is provided in Attachment PUC 6-6-2 to provide a monthly view to demonstrate flow of charges pre- and post-cutover.

Attachment PUC 6-6-1

	a	b	RI Holdings (BU 75000)	Ongoing Operations (BU 75300/75400)		f = c+d+e
			c	d	e	
1	Account	Account Description	Billing Conversion/ Stabilization	RIE Non-Billing/ Stabilization	Grid TSA Non-Billing/ Stabilization	Total
2	56921	Trans-Maint computer software	\$ 1,679			\$ 1,679
3	57150	Trans-maint oh l-trim tre,et	\$ 7,025			\$ 7,025
4	57160	Trans-maint oh lines-NERC Comp		\$ 392		\$ 392
5	57300	Trans-maint of misc plant		\$ 1,756		\$ 1,756
6	58000	Dist-oper supv and eng		\$ 149,081		\$ 149,081
7	58310	Dist-overhead line expenses		\$ 9,033		\$ 9,033
8	58610	Dist-mtr exp-inst,test		\$ 1,102		\$ 1,102
9	58710	Dist-cust inst exp-general		\$ 421		\$ 421
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12	59460	Dist-maint ug l-oth-services		\$ 2,068		\$ 2,068
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14	87800	Dist-gas-meter&house reg exp		\$ (15,112)		\$ (15,112)
15	88000	Dist-gas-other expenses		\$ 31,109		\$ 31,109
16	88500	Dist-maint gas-supv & engineer		\$ 776		\$ 776
17	90100	Cust ac-supvsn-com		\$ 77,098		\$ 77,098
18	90301	Cust ac-rec-comm l off		\$ 3,764,349		\$ 3,764,349
19	90350	Cust Ser-EUS IT support work	\$ 133,000			\$ 133,000
20	90575	Cust Ser-RI support work		\$ (166,775)		\$ (166,775)
21	90800	USR - On-Track		\$ 14,701		\$ 14,701
22	91010	Cust ser and inf-misc-gen		\$ 613,757		\$ 613,757
23	91210	Sale exp-dem and sell-gen		\$ 429,699		\$ 429,699
24	92000	A and G-A and G salary		\$ 239,212		\$ 239,212
25	92060	A&G-Labor-Integration Costs	\$ 8,391,131	\$ 465		\$ 8,391,596
26	92100	A and G-off sup and exp		\$ 47,235		\$ 47,235
27	92160	A&G-Off Supl-Integration Costs	\$ 223,335			\$ 223,335
28	92166	A&G-OffSup Integration EUSElim	\$ (2,099)			\$ (2,099)
29	92300	A and G-outside serv employed		\$ 67,823		\$ 67,823
30	92360	A&G-Out Svc-Integration Costs	\$ 8,948,424			\$ 8,948,424
31	92365	A&G-Out Svc-RI Support		\$ (124,430)		\$ (124,430)
32	92590	A and G-inj dam-oth cost		\$ 136,415		\$ 136,415
33	92640	A and G-pension cost		\$ 360,932		\$ 360,932
34	92643	FAS106 Postretirement Exp		\$ 38,926		\$ 38,926
35		Grid TSA Charges - Customer Service/ Billing and Collections			\$ 17,831,187	\$ 17,831,187
36						
37	Total		\$ 17,702,495	\$ 6,025,892	\$ 17,831,187	\$ 41,559,574

Notes: Account 903 (column d) includes credits for reclassification of prior year credit card fees to a regulatory asset account for future recovery. Column e "Grid TSA Non-billing Stabilization" costs relate to Customer Service and Billing & Collection services provided by National Grid up through the August 2024 cutover.

Attachment PUC 6-6-2

RIPUC 25-08-GE
Customer Operations Expense
Calendar Year 2024
US\$

	a	b	c	d	e	f	g	h	i	j	k
								c+d+e+f		c+d	e+f
1	Month	Year	Non Billing Stabilization	Grid TSA	Pre-Cutover Ramp-up	Billing Stabilization		Total Customer Operations Expense		Total Ongoing Ops (BU 75300/75400)	Total RI Holdings (BU 75000)
2	January	2024	\$ 558,963	\$ 1,989,677	\$ 333,725			\$ 2,882,365		\$ 2,548,640	\$ 333,725
3	February	2024	\$ 354,050	\$ 2,456,597	\$ 713,334			\$ 3,523,981		\$ 2,810,647	\$ 713,334
4	March	2024	\$ 280,765	\$ 2,583,412	\$ 961,052			\$ 3,825,228		\$ 2,864,177	\$ 961,052
5	April	2024	\$ 334,437	\$ 2,018,977	\$ 468,422			\$ 2,821,836		\$ 2,353,414	\$ 468,422
6	May	2024	\$ 307,703	\$ 4,788,859	\$ 751,013			\$ 5,847,575		\$ 5,096,562	\$ 751,013
7	June	2024	\$ (4,014,062)	\$ (66,459)	\$ 2,746,664			\$ (1,333,857)		\$ (4,080,521)	\$ 2,746,664
8	July	2024	\$ (533,335)	\$ 2,190,163	\$ 2,195,984			\$ 3,852,811		\$ 1,656,828	\$ 2,195,984
9	August	2024	\$ 435,949	\$ 1,869,961	\$ 1,671,444	\$ 1,207,154		\$ 5,184,509		\$ 2,305,910	\$ 2,878,599
10	September	2024	\$ 1,534,905			\$ 3,233,982		\$ 4,768,887		\$ 1,534,905	\$ 3,233,982
11	October	2024	\$ 2,066,394			\$ 920,208		\$ 2,986,602		\$ 2,066,394	\$ 920,208
12	November	2024	\$ 3,091,867			\$ 1,104,232		\$ 4,196,099		\$ 3,091,867	\$ 1,104,232
13	December	2024	\$ 1,608,256			\$ 1,395,282		\$ 3,003,538		\$ 1,608,256	\$ 1,395,282
14											
15	Total		\$ 6,025,892	\$ 17,831,187	\$ 9,841,637	\$ 7,860,858		\$ 41,559,574		\$ 23,857,079	\$ 17,702,495

Notes: Column c for June and July includes credits for prior year and current year credit card fees that were reclassified to a regulatory asset for future recovery in rates.

PUC 6-7

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

Are hypercare and fast-follow activities retail customer facing or Company facing? Please explain if the answer is both. To what extent are there costs in that category that would be considered "Customer Operations Expense."

Response:

Hypercare and fast-follow are both customer and Company facing activities. Retail customers in some cases have experienced longer delays and higher volume of corrections in business processes such as bills issued, corrected billing, and shopping enrollment issues as they impact billing. As a result of higher volumes of exceptions, Company resources were aligned with focused efforts to reduce backlogs and improve processes efficiently and effectively for the issues we experienced. The majority of costs in Customer Operations Expense category, as defined in the Company's response to PUC 6-4, are with vendors providing third party contractor support (Accenture, First Contact, First Collection Services and Pinnacle) for surge staffing and related technical expertise. Business operations employees supporting billing costs also were included within the Customer Operations Expense category.

PUC 6-8

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

Please explain whether the costs included in Schedule NECO-1 include incremental customer service costs to address customer complaints related to resolving billing system issues, including outside contractors, overtime, etc. If not, please explain why not.

Response:

As noted in the Company's response to PUC 6-7, the majority of costs in Customer Operations Expense are with vendors providing third party contractor support (Accenture, First Contact, First Collection Services and Pinnacle) for surge staffing and related technical expertise. The incremental costs associated with these vendors along with overtime for internal employees are included on Schedule NECO-1, and encompass costs associated with customer complaints related to resolving billing system issues.

In Re: Commission’s Inquiry into Billing Systems Practices and Performance
Responses to the Commission’s Sixth Set of Joint Data Requests
Issued July 24, 2025

PUC 6-9

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

Please indicate whether the costs included in Schedule NECO-1 include the cost of outside legal counsel or consultants in responding to formal complaints made by customers to the Commission and/or Division that arose from billing system issues. If not, please provide those excluded costs and, in the future, ensure such costs are included in the incremental cost report.

Response:

No, the costs included in Schedule NECO-1 do not include the costs of outside legal counsel in responding to formal complaints made by customers to the Commission and/or Division that arose from billing system issues. Please see the table below for a listing of such outside legal counsel costs that have been billed since August 1, 2024, through the date of this response.¹ In addition, the Office of General Counsel has since set up new carve out accounting with which to charge any future outside legal counsel costs associated with the billing system issues to PPL Rhode Island Holdings, LLC (“Holdings”) and has created a journal entry to move the outside counsel costs incurred to date out of Rhode Island Energy and into Holdings. The Company will add a column to Schedule NECO-1 in future monthly Incremental Cost-Tracking Reports to include a category for outside legal counsel costs. Schedule NECO-1 includes the costs for outside consultants/vendors (non-legal) as described in the Company’s June 27, 2025 Incremental Cost-Tracking Report.

	(A)	(B)
(1)	Month	Outside Legal Counsel Costs
(2)	August 2024	\$0.00
(3)	September 2024	\$0.00
(4)	October 2024	\$0.00
(5)	November 2024	\$0.00
(6)	December 2024	\$0.00
(7)	January 2025	\$0.00
(8)	February 2025	\$0.00
(9)	March 2025	\$0.00
(10)	April 2025	\$0.00
(11)	May 2025	\$682.50
(12)	June 2025	\$12,177.50
(13)	July 2025	\$4,721.50
(14)	August 2025 to-date	\$2,960.50
(15)	Total	\$20,542.00

¹ Costs are shown in the month in which they were billed to the Company. The Company will reflect any updates to these costs in its future Incremental Cost-Tracking Reports.

Prepared by or under the supervision of: John Currie (as to costs in Schedule NECO-1) and
Office of General Counsel (as to costs for outside legal counsel)

PUC 6-10
Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

How are costs associated with re-billing, including any manual processes, and the cost of re-running the bills accounted for? Where are these listed in Schedule NECO-1?

Response:

The costs associated with re-billing, including any manual processes, and the cost of re-running the bills are included in the Customer Operations Expense category in Schedule NECO-1. As noted in the Company's response to PUC 6-7, the majority of costs in Customer Operations Expense are with vendors providing third party contractor support (Accenture, First Contact, First Collection Services and Pinnacle) for surge staffing and related technical expertise. The incremental costs associated with these vendors along with overtime for internal employees, encompass costs associated with the referenced re-billing related activities.

In Re: Commission's Inquiry into Billing Systems Practices and Performance
Responses to the Commission's Sixth Set of Joint Data Requests
Issued July 24, 2025

PUC 6-11

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

Generally, how do PPL employees allocate their time to their subsidiaries? Please provide a copy of guidelines PPL employees follow.

Response:

PPL employees allocate their time to their subsidiaries in accordance with the PPL Corporation Cost Allocation Manual, effective January 1, 2024, a copy of which is provided as Attachment PUC 6-11. Please refer to Chapter 6, pages 27-28 of Attachment PUC 6-11 for guidelines on time reporting.

Additionally, all employees are required to complete a computer-based training course titled "The Importance of Proper Timekeeping."

PPL Corporation

Cost Allocation Manual

Effective January 1, 2024

CAM	Cost Allocation Manual
CCS	Customer Care System
FERC	Federal Energy Regulatory Commission
HR	Human Resources
IT	Information Technology
KPSC	Kentucky Public Service Commission
KU	Kentucky Utilities Company
LG&E	Louisville Gas and Electric Company
LKC	LG&E and KU Capital LLC
LKE	LG&E and KU Energy LLC
LKE Foundation	LG&E and KU Foundation
LKS	LG&E and KU Services Company
NECO	The Narragansett Electric Company, d/b/a Rhode Island Energy
PPL	PPL Corporation
PPLEU	PPL Electric Utilities Corporation
PPL Services	PPL Services Corporation
PUHCA 2005	The Public Utility Holding Company Act of 2005
SEC	U.S. Securities and Exchange Commission
VSCC	Virginia State Corporation Commission

Table of Contents

Executive Summary.....	4
Chapter 1 – Introduction and Goal of Manual.....	5
Chapter 2 – Corporate Organization.....	7
Chapter 3 – Transactions with Affiliates.....	10
Description of Goods and Services.....	10
Chapter 4 – Cost Assignment Methods.....	20
Assignment Methods.....	20
Indirect Cost Allocation Methodology and Procedures.....	23
Cost Assignment Procedures.....	24
Chapter 5 – A Description of Assets, Services, and Products Provided by the Regulated Entity to Non-Affiliates.....	26
Chapter 6 – Time Distribution and Asset Transfer Policies.....	27
Chapter 7 – State CAM Requirements.....	29
Appendix A – National Association of Regulated Utility Commissioners Guidelines for Cost Allocations and Affiliate Transactions.....	33

PPL Corporation Cost Allocation Manual

Executive Summary

PPL is comprised of various companies that utilize shared resources from both an operational and financial perspective. This relationship leads to a more efficient and productive final product for all stakeholders, but also requires costs to be reasonably allocated between companies in accordance with various accounting boards and regulators. Also, in order to adequately control costs and determine profitability of the companies, it is necessary to allocate to them costs incurred for their benefit as if they were stand-alone companies outside of the PPL family of companies.

The goal and purpose of this manual is to accumulate and document cost allocation and transfer pricing policies, including both those for proper accounting and cost management purposes. This manual will also be used as a cost allocation manual for the allocation of costs among PPL companies as well as documentation to support policies and procedures to any internal or external parties that review our allocation methodologies.

PPL Corporation Cost Allocation Manual

Chapter 1 – Introduction and Goal of Manual

In 1995, PP&L Resources was formed as an exempt holding company as defined under the Holding Company Act and was comprised of Pennsylvania Power & Light Co. and affiliates Power Markets Development Company and Spectrum. In July 2000, PP&L Resources was reorganized under the name PPL Corporation. In November 2010, PPL acquired E.ON U.S., LLC, a company with utility operations in Kentucky, Tennessee, and Virginia operating as LG&E and KU. As a result of the acquisition, PPL became a multi-state electric utility holding company subject to the FERC requirements contained in PUHCA 2005. In 2021, PPL formed PPL Rhode Island Holdings, which acquired NECO in May 2022.

PUHCA 2005 states that centralized service companies must maintain and make available to the FERC their books, accounts, and other records in the specific manner and preserve them for the required periods as the FERC prescribes in Title 18 Code of Federal Regulations Part 368 of the FERC Uniform System of Accounts. These records must be in sufficient detail to permit examination, audit, and verification, as necessary and appropriate for the protection of utility customers with respect to jurisdictional rates.

PPL affiliate companies provide certain goods and services to each other. PPL Services generally provides shared services on behalf of its affiliates. LKS employees provide both operational and shared service functions for LKE affiliates, principally LG&E and KU. These represent functions provided on behalf of both LG&E and KU as opposed to functions that serve only one utility. For example, all employees of LG&E and KU's transmission function are employees of LKS, whereas generation plant employees are generally employed by the utility which owns the plant. Goods and services provided by PPL Services are not duplicative of goods and services provided by LKS.

The purpose of this CAM is to document the methods, policies, and procedures that PPL affiliates will follow in providing certain goods and performing certain services for affiliate companies and in receiving charges for goods and services from affiliated companies and then allocating those charges to affiliates. In developing this CAM the overriding goal was to protect investors and consumers by ensuring the methods, policies and procedures contained in this CAM were PUHCA 2005 compliant so that affiliate costs are fully segregated, and fairly and rationally allocated among the affiliate companies.

Periodic changes to the CAM may be necessary due to future management decisions, changes in the law, interpretations by state or federal regulatory bodies, changes in structure or activities of affiliates, or other internal procedures.

GOAL OF THE MANUAL

To accumulate cost allocation and transfer pricing policies, including those for cost management purposes, which will provide PPL's regulated and non-regulated businesses with a common and consistent framework and method to follow and document cost allocation methodologies.

GUIDING PRINCIPLES OF THE MANUAL

- When reasonably possible, costs will be allocated on a direct basis.
- Allocations will not result in the subsidization of non-regulated affiliates by the regulated business.
- Goods and services will be charged at fully distributed cost (also referred to as fully allocated cost) which shall include, as appropriate, compensation for use of capital thereof, fairly and equitably allocated, and, to the extent applicable, in accordance with the asymmetric pricing requirements in 18 CFR § 35.44.
- This CAM's allocation of costs is guided by the NARUC *Guidelines for Cost Allocations and Affiliate Transactions* (attached as Appendix A).
- As long as all regulatory guidelines are met, allocations will be fair and equitable to the shareholders and customers.
- Allocation documentation will be made available to business lines, affiliates, internal and external auditors, and jurisdictional regulatory commissions as needed.

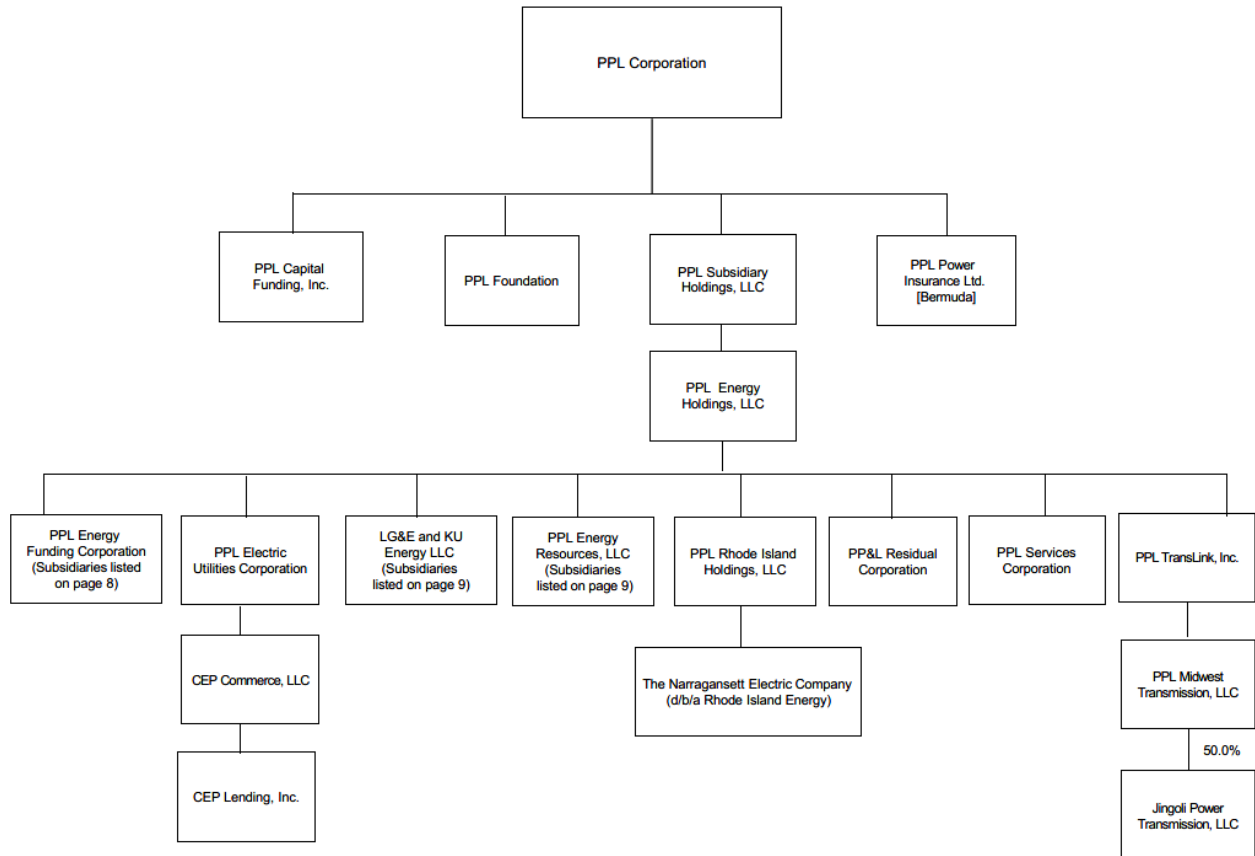
OTHER RELATED INFORMATION

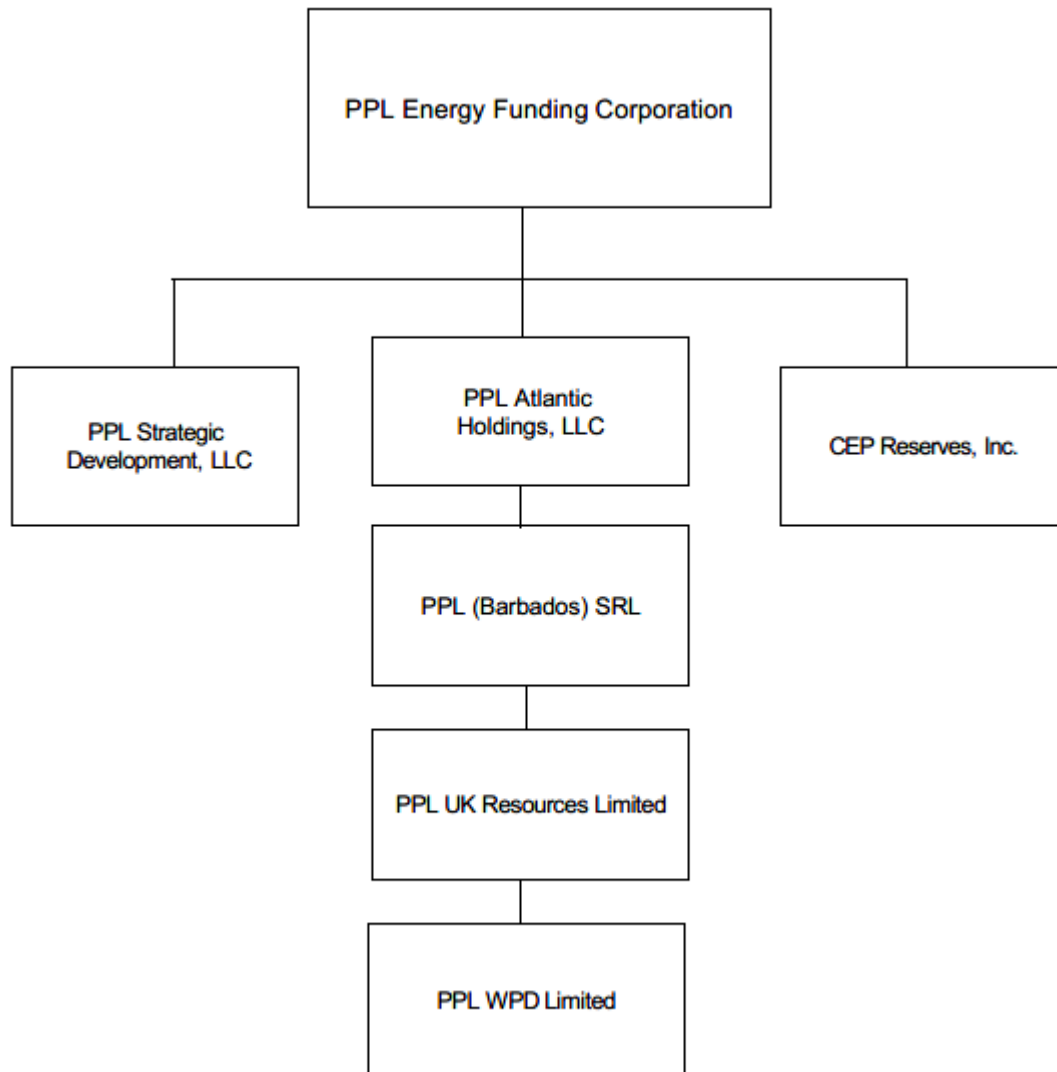
As stated above, this manual is intended to document the cost allocation and transfer pricing practices and procedures for all PPL companies. This manual should be used in conjunction with any existing corporate policies and procedures.

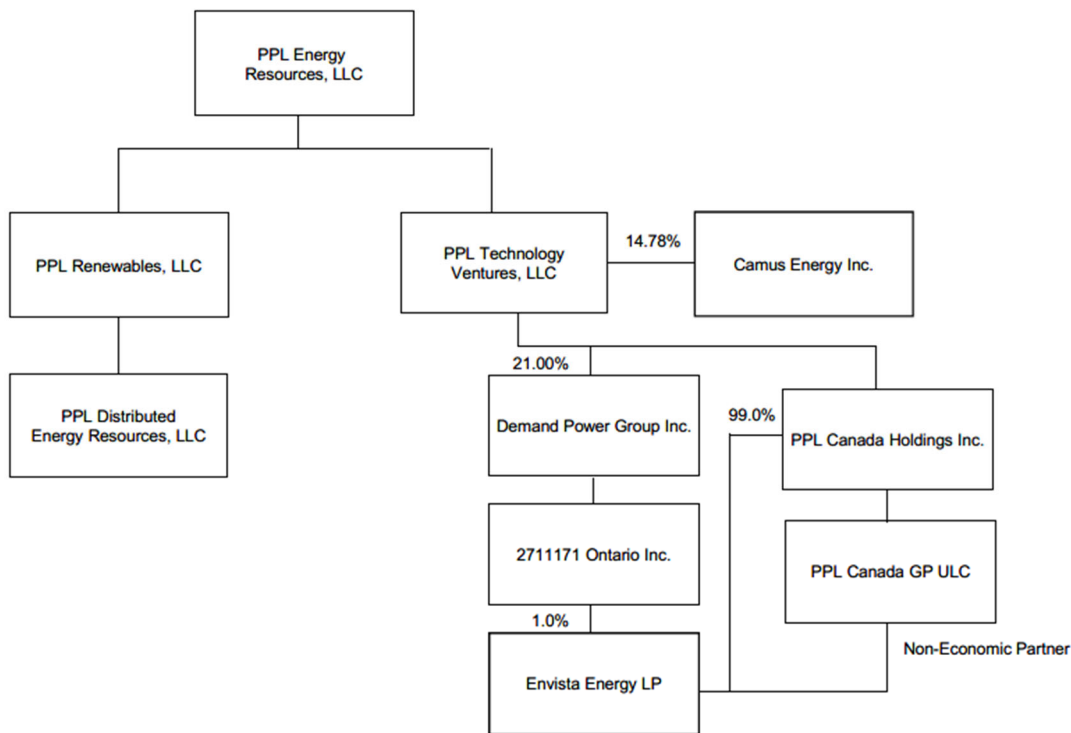
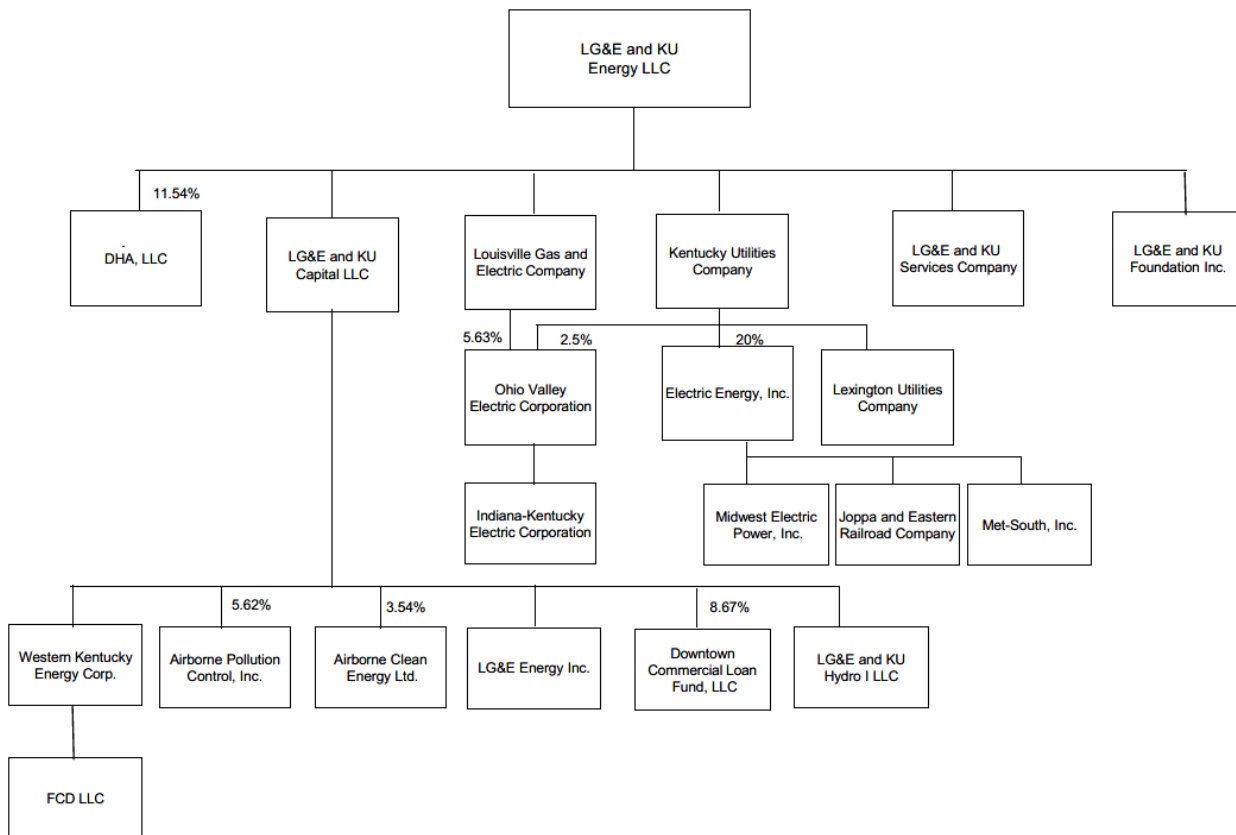
PPL Corporation Cost Allocation Manual

Chapter 2 – Corporate Organization (December 1, 2023)

PPL’s current organization chart is set forth in this section of the CAM.







PPL Corporation Cost Allocation Manual

Chapter 3 – Transactions with Affiliates

LKS and PPL Services were formed as service companies to provide services for affiliated companies. PPL affiliates may enter into the Comprehensive Goods and Services Agreement, which establishes the general terms and conditions for providing those goods and services. The goods and services provided under the Comprehensive Goods and Services Agreement are described in this chapter.

LKS and PPL Services employees may provide services to regulated and non-regulated entities. The provisions included in the Comprehensive Goods and Services Agreement govern transactions among PPL affiliates and their regulated and non-regulated affiliates.

Description of Goods and Services

Goods provided by LKS and PPL Services to Affiliates, purchased by LKS and PPL Services from Affiliates, or purchased for Affiliates from third parties include goods for the construction, ownership, operation, or maintenance of Affiliates' facilities and their respective energy systems, or for other services that may be necessary for safe, reliable, and cost-effective operation.

Centralized services provided by affiliates include, but are not limited to: Corporate Audit Services, Corporate Operations & Integration, Corporate Security, Enterprise Security, Financial, Human Resources, Information Technology, Office of General Counsel, Public Affairs, Supply Chain, and Corporate. These centralized services are described further in the chart below.

Employees from each department are provided cost collecting numbers allowing them to affirmatively report and record time for specific projects as well as specific business lines and operating companies they are supporting where appropriate. Remaining department costs are then allocated based on one of the prescribed methods listed below.

The "Assignment Method" in the chart reflects the means for allocating the cost of a particular service within the "Department/Activity" listed when the service is being performed concurrently for more than one affiliate and there is no practical means to directly assign the costs of that service to the affiliates benefiting from that service. Each Department/Activity does, however, directly assign costs for goods and services provided to affiliates where work is being performed for a single affiliate or where it is otherwise practical. For example, the Audit Services department will directly assign costs incurred to perform an internal audit to the affiliate being audited. However, if a given audit applies to more than one affiliate, it is allocated using the Number of Operating Segments Ratio to the entities within the scope of that audit. By way of example, a gas compliance audit would be allocated to the operating segments with gas operations. See Chapter 4 for a detailed description of these cost assignment methods and ratios.

Department/Activity	Description	Assignment Method
Accounting Services	Provide accounting and reporting in conformity with U.S. Generally Accepted Accounting Principles (GAAP) and the FERC Uniform System of Accounts (USofA), including closing the books, consolidations, financial system support, accounting research, interpretation and promulgation of accounting and internal control procedures.	Directly Attributable - Number of Employees Ratio, Number of Operating Segments Ratio, Revenue Ratio, Total Utility Plant Assets Ratio; Indirectly Attributable
Administrative Support	Administrative support provided across multiple functions and areas where a single allocation ratio or blend of allocation ratios is not feasible.	Indirectly Attributable
Annual Meeting/Proxy	Legal services and Corporate Communications costs to manage the annual meeting and printing of the Proxy and Annual Report.	Directly Attributable – Number of Operating Segments Ratio
Audit/PCAOB Fees	Corporate audit or PCAOB fees incurred.	Directly Attributable – Book Enterprise Value Ratio
Auditing	Provide internal audit services for the company.	Directly Attributable – Number of Operating Segments Ratio, Number of Controls Ratio
Billing	Billing for miscellaneous transactions.	Directly Attributable – Number of Items Processed Ratio
Board Services	Board member fees and expenses.	Directly Attributable – Number of Operating Segments Ratio
Budgeting	Provide services related to managing, coordinating and reporting for the budgeting process.	Directly Attributable - Generation Ratio, Number of Customers Ratio, Number of Network Users Ratio, Transmission Ratio; Indirectly Attributable

Department/Activity	Description	Assignment Method
Business Services	Provide environmental, logistics, and transportation services.	Directly Attributable - Number of Employees Ratio, Generation Ratio, Total Utility Plant Assets Ratio, Vehicle Cost Allocation Ratio; Indirectly Attributable
Cash Management	Manage the daily financing and short-term liquidity needs for the company.	Directly Attributable – Number of Operating Segments Ratio
Communications	Provide all administrative and management support for external and internal communication services.	Directly Attributable – Number of Customers Ratio, Number of Employees Ratio
Community Relations	Provide community relations functions, including sponsorships.	Directly Attributable - Number of Customers Ratio, Number of Items Processed Ratio
Corporate Compliance Office	Provide various compliance services for all affiliated entities including compliance assessment and risk management, code of conduct, anti-fraud, ethics, helpline management and Critical Infrastructure Protection (“CIP”) Compliance.	Directly Attributable – Number of Employees Ratio
Corporate Performance	Provides benchmarking and other corporate performance analytics.	Indirectly Attributable
Corporate Security	Provide corporate security services.	Directly Attributable – Number of Employees Ratio; Indirectly Attributable
Customer Services	Provide call center, billing, business analysis, economic development, energy efficiency, field services, metering, remittance processing, and marketing services, and training for customer service employees.	Directly Attributable – Number of Customers Ratio, Number of Items Processed Ratio, Number of Meters Ratio

Department/Activity	Description	Assignment Method
Cyber Security Risk Management	Services associated with setting cybersecurity strategy, providing security risk management governance and oversight of security controls in the first line of defense, and support and facilitation of risk management activities across the enterprise. This function includes services associated with risk quantification and executive metrics, global cybersecurity policies, cyber hunting/active defense, assessing security posture/maturity, and real time visibility and monitoring of subsidiary cyber hygiene.	Directly Attributable – Number of Network Users Ratio
Cybersecurity	Provide IT Services related to Cyber Risk and Compliance, Identity and Access Management, Security Architecture, Security Operations, Risk Mitigation and Management, Prevention and Detection Systems. This service includes developing and administering security policies and procedures, awareness & training, vulnerability management, and incident response, as well as production support and maintenance of existing systems and implementation and management of IT processes to ensure stability and existing systems and infrastructure. This function includes development, implementation and on-going activities for the	Directly Attributable – Number of Network Users Ratio

Department/Activity	Description	Assignment Method
	NERC Critical Infrastructure Protection (“CIP”) Program.	
Depreciation	Depreciation recorded over the estimated useful life of property owned by PPL Services.	Indirectly Attributable
Distribution	Provide operation, maintenance, and construction of distribution lines and substations. Provide distribution asset management, engineering, electric reliability analysis, vegetation management, network trouble/dispatch, and restoration coordination.	Directly Attributable - Number of Customers Ratio, Total Utility Plant Assets Ratio; Indirectly Attributable
Emergency Management/Business Continuity	Provide services related to administration and coordination of disaster recovery/business continuity plans.	Directly Attributable – Number of Employees Ratio
Energy Supply and Analysis	Provide energy marketing, generation planning, load forecasting and market forecasting.	Directly Attributable - Generation Ratio
Executive Services	Provide services related to the compensation, travel and security of company executives.	Directly Attributable – Number of Employees Ratio

Department/Activity	Description	Assignment Method
Facilities	Support operations and maintenance activities for company facilities. Provide facilities leadership support expenses not specifically identified to a building or project. Provide production mail services for customer bills and large mailings. Provide document services and mail delivery. Provide real estate and right-of-way services. Charge for use of facility space.	Directly Attributable – Facilities Ratio, Generation Ratio, Number of Employees Ratio, Number of Customers Ratio, Number of Operating Segments Ratio, Square Footage Ratio, Transmission Ratio; Indirectly Attributable
Financial Planning	Provide services related to managing, coordinating and reporting for the forecasting process.	Directly Attributable – Number of Operating Segments Ratio; Indirectly Attributable
Fuel Procurement	Procure coal, natural gas, oil, and other bulk materials for generation facilities, and ensure compliance with price and quality provisions of fuel contracts.	Directly Attributable - Contract Ratio
Generation	Provide centralized, fleet-wide technical expertise, generation asset management, project engineering for major generation construction, and system laboratory services.	Directly Attributable - Generation Ratio, Total Utility Plant Assets Ratio
Human Capital Management	Provide human resources, compensation and benefit services.	Directly Attributable – Number of Employees Ratio
Insurance Services	Support the procurement of insurance policies for the company.	Directly Attributable – Generation Ratio, Insurance Policies Ratio, Number of Employees Ratio, Number of Operating Segments Ratio, Plan Assets Ratio, Revenue Ratio, Statement of Values Ratio, Total Utility Plant Assets Ratio, Transmission Ratio; Indirectly Attributable

Department/Activity	Description	Assignment Method
Investor Relations	Provide support for handling the company's shareholders and investors meetings and questions.	Directly Attributable – Book Enterprise Value Ratio
IT Services	Provide IT services including operations and systems support, data/analytics, design, engineering, platform architecture, project management, governance, and training.	Directly Attributable – Number of Customers Ratio, Number of Meters Ratio, Network Users Ratio, Total Utility Plant Assets Ratio
Legal Services	Provide legal services.	Directly Attributable – Number of Operating Segments Ratio; Indirectly Attributable
Office of the Chief Financial Officer	Executive responsibility for financial services.	Directly Attributable – Number of Operating Segments Ratio
Office of the Chief Human Resources Officer	Provide executive oversight of human resources functions.	Directly Attributable – Number of Employees Ratio
Office of the Chief Legal Officer	Executive responsibility for legal services and compliance services.	Directly Attributable – Number of Operating Segments Ratio
Office of the Chief Operating Officer	Provide executive oversight of the operations of PPL and its affiliates.	Directly Attributable – Number of Operating Segments Ratio
Office of the President	Provide executive oversight of PPL and its affiliates.	Directly Attributable – Number of Operating Segments Ratio
Payroll	Provide services relating to payroll, time reporting and employee expenses.	Directly Attributable – Number of Employees Ratio
Pension and Other Benefit Plans	Provide services for company pension and other benefit plans.	Directly Attributable – Plan Assets Ratio, Number of Plan Participants Ratio
PPL Services Corporate	Non-support group specific PPL Services' costs, including allocated costs, stock and ICA compensation, as well as high-level benefits adjustments.	Directly Attributable - Number of Operating Segments Ratio

Department/Activity	Description	Assignment Method
Public Affairs	Provide government relations and lobbying services.	Directly Attributable - Rate Base Ratio; Indirectly Attributable
Regulatory Affairs	Provides services for compliance with regulatory requirements of state commissions, FERC and other regulatory agencies. As part of this function, the group is responsible for the preparation, review, technical oversight and guidance of the development, content, and structure of cost of service and revenue requirement studies.	Directly Attributable - Number of Customers Ratio; Indirectly Attributable
Risk Strategy	Manage and assess risk within the organizations including liability risks, claims, security, environmental and safety.	Indirectly Attributable
Safety and Technical Training	Provide safety governance and technical training to company operations areas.	Directly Attributable - Number of Employees Ratio, Generation Ratio, Number of Operating Segments Ratio, Total Utility Plant Assets Ratio, Transmission Ratio; Indirectly Attributable
Stock Based Compensation	Provide services relating to the establishment and oversight of stock-based compensation to employees.	Directly Attributable – Number of Employees Ratio
Supply Chain	Provide maintenance and analysis of the supplier base and performing supplier selection activities including contract negotiations and ongoing compliance. Provide order management and general field support services for system maintenance, developing and monitoring of key performance metrics, supplying day to day	Directly Attributable – Total Spend Ratio

Department/Activity	Description	Assignment Method
	variance and reconciliation reporting services and performing supplier certification services. Identify qualified minority and women owned businesses that are able to participate in competitive bidding opportunities.	
Sustainability	Provide oversight of corporate sustainability initiatives for all operating companies.	Directly Attributable – Book Enterprise Value
Tax Services	Prepare consolidated and subsidiary federal, state and local income tax returns; current and deferred tax accounting; utility gross receipts tax; sales/use tax; project development. Provide corporate income tax compliance, budgeting and forecasting, including tax legislation.	Indirectly Attributable
Transmission	Provide operation, maintenance, and construction of transmission lines and substations. Provide transmission control center services and balancing services. Ensure compliance with all applicable regulatory standards. Provide transmission system reliability planning. Manage transmission tariffs and agreements with outside parties for use of the transmission system.	Directly Attributable - Total Utility Plant Assets Ratio, Transmission Ratio
Treasury Services	Provide support for the company’s investing and financing activities, cash management, and credit services.	Directly Attributable – Book Enterprise Value Ratio, Number of Operating Segments Ratio; Indirectly Attributable

Department/Activity	Description	Assignment Method
Utility Research & Development	Develop and manage an enterprise-wise R&D strategy focused on generation, electric and gas delivery.	Directly Attributable – Number of Operating Segments Ratio
Vendor Servicing	Process payments to vendors for the company.	Directly Attributable – Number of Items Processed Ratio

PPL Corporation Cost Allocation Manual

Chapter 4 – Cost Assignment Methods

The cost of goods and services provided by PPL affiliates will be directly assigned, distributed, or allocated by activity, project/sub-project, FERC account, customer segment, program, work order, or another appropriate basis. The primary basis for charges to affiliates is the direct charge method.

Directly Assignable – Expenses incurred for activities and services exclusively for the benefit of one affiliate.

The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully distributed cost of providing the service.

Directly Attributable – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.

Indirectly Attributable – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.

Unattributable – Expenses or portions thereof incurred for activities and services that have been determined as not appropriate for apportionment.

Assignment Methods

PPL affiliates will allocate the costs of goods and services among the affiliated companies using one of several methods that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the goods or service. Any of the methods may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes in the business. Rates are generally determined annually, semi-annually or monthly (based upon actual usage).

The assignment methods used by PPL affiliates are as follows:

Book Enterprise Value Ratio – This ratio is calculated based on book enterprise value. The ratio is calculated on an annual basis.

Contract Ratio – This ratio is based on the sum of the physical amount (i.e., tons of coal, mmbtu of natural gas) of the contract for coal and natural gas fuel burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Departmental Charge Ratio – A specific department ratio based upon various factors. The departmental charge ratio typically applies to directly attributable costs such as departmental

administrative, support, or material and supply costs, or a combination thereof, that benefit more than one affiliate and that require allocation using general measures of cost causation. Methods for assignment are department-specific depending on the type of service performed and are documented and monitored by the Budget Analysts for each department. The numerator and denominator vary by department. The ratio is based upon various factors such as labor hours, labor dollars, departmental or entity headcount, capital expenditures, operations and maintenance costs, retail energy sales, charitable contributions, generating plant sites, average allocation of direct reports, net book value of utility plant, total line of business assets, electric capital expenditures, substation assets and transformer assets. The Departmental Charge Ratio may only be used with appropriate prior approval and where other applicable ratios would not result in the fair assignment of costs. These ratios are calculated on an annual basis.

Facilities Ratio – This ratio is based on a two-tiered approach with one tier based on the number of employees by department or line of business and the other tier based on the applicable department or line of business ratio. The numerator for the number of employees is the number of employees by department or line of business at the facility and the denominator is the total employees at the facility. This ratio is calculated on an annual basis.

Generation Ratio – This ratio is based on the annual forecast of megawatt hours, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Insurance Policies Ratio – This ratio is based upon a composite percentage of individual insurance policies. This ratio is calculated on an annual basis.

Number of Controls Ratio – This ratio is based on the number of SOX controls for each operating segment, then by the number of SEC registrants within the operating segment. The ratio is calculated on an annual basis.

Number of Customers Ratio – This ratio is based on the number of retail electric and/or gas customers at year-end for the preceding year. This ratio is updated on an annual basis.

Number of Employees Ratio – This ratio is based on the number of employees benefiting from the performance of a service. This ratio is calculated on an annual basis.

Number of Items Processed Ratio – This ratio is based on the number of items processed. This ratio is updated on a monthly basis, based upon actual usage.

Number of Meters Ratio – This ratio is based on number of meters for each affiliate. This ratio is calculated on an annual basis.

Number of Network Users Ratio – This ratio is calculated using two steps. The first step is based upon the number of operational network users at each company at year-end for the preceding year. The second step allocates operational support group network users by number of customers. The result of each step is then added together. This ratio is updated on an annual basis.

Number of Operating Segments Ratio – This ratio is based on the number of applicable

operating segments covered by PPL. For services provided by LKS, the operating segments are limited to LG&E and KU. This ratio is calculated on an annual basis.

Number of Plan Participants Ratio – This ratio is based upon the number of participants in the pension plan. This ratio is updated semi-annually.

Ownership Percentages – This ratio is based on the contractual ownership percentages of jointly-owned generating units, information technology, facilities and other capital projects. This ratio is updated as a result of a new jointly-owned capital project and is based on the benefit to the respective company. The numerator is the specific company’s forecasted usage. The denominator is the total forecasted usage of all respective companies.

Plan Assets Ratio – This ratio is based upon the split of plan assets in the pension. This ratio is updated semi-annually.

Rate Base Ratio – This ratio is based upon applicable rate base per entity at year-end for the preceding year. This ratio is updated on an annual basis.

Revenue Ratio – This ratio is based on the sum of the revenue for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Square Footage Ratio - This ratio is based on the square footage in a facility occupied by an operating segment. This ratio is updated on a monthly basis.

Statement of Values Ratio – This ratio is based on the insured value of property for each affiliate. This ratio is updated on an annual basis.

Total Assets Ratio – This ratio is based upon the total assets at year-end for the preceding year. This ratio is updated on an annual basis.

Total Spend Ratio – This ratio is based upon total O&M and capital spend per entity at year-end for the preceding year. This ratio is updated on an annual basis.

Total Utility Plant Assets Ratio – This ratio is based on the total utility plant assets at year-end for the preceding year, the numerator of which is for an operating company and the denominator of which is for all operating companies. In the event of joint ownership of a specific asset, ownership percentages are utilized to assign costs. This ratio is calculated on an annual basis.

Transmission Ratio –The Transmission Coordination Agreement (“TCA”) provides “the contractual basis for the coordinated planning, operation, and maintenance of the combined” LG&E and KU transmission system. Pursuant to the terms of the TCA, LG&E/KU “operate their transmission systems as a single control area.” The TCA establishes cost and revenue allocations between LG&E and KU. The Transmission Ratio is based upon Schedule A (Allocation of Operating Expenses of the Transmission System Operator) of the TCA. Transmission System Operator Company allocation percentages are calculated during June of each year to be effective July 1st of each year using the previous year’s summation of the Transmission Peak Demands as

found in FERC Form 1 for KU and LG&E, page 400, line 17(b).

Vehicle Cost Allocation Ratio – Based on the costs associated with providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles. Such rates are applied based on the specific equipment employment and the measured usage of services by the various company entities. This ratio is calculated monthly based on the actual transportation charges from the previous month. The numerator is the department labor charged to a specific company. The denominator is the total labor costs for the specific department. The ratio is then multiplied by the total transportation costs to determine the amount charged to each company.

Indirect Cost Allocation Methodology and Procedures

PPL and its affiliates use a three-factor methodology to allocate indirect costs. In order to ensure consistency of cost allocation across affiliates and avoid subsidization of any affiliate, it is important that all affiliates use the same three-factor methodology to allocate indirect costs. The three-factor methodology provides the most relevant proxy of cost causation because, unlike directly attributable costs, a single primary cost driver could not be identified for such indirect costs.

The three-factor allocation methodology results in a reasonable allocation of indirect costs to all subsidiaries of PPL. Because these subsidiaries are involved in several businesses, they may have disproportionate amounts of invested capital, operation and maintenance expenses and employees, when compared to other PPL subsidiaries, causing disproportionate allocations by relying only on one factor. Through the three-factor allocation methodology, all subsidiaries that comprise a material proportion of PPL, as measured by either invested capital, operation and maintenance expenses, or employees, will receive an equitable proportion of the indirect cost allocation.

CALCULATION OF THE MULTI – FACTOR INDIRECT COST ALLOCATION

1. The first factor calculates each subsidiary's proportion of invested capital relative to its affiliates. For this calculation, invested capital includes all of the following components of invested capital for subsidiaries (Short Term Debt, Long Term Debt Due in One Year, Long Term Debt, Minority Interest, Company Obligated Preferred Stock, Preferred Stock, and Common Equity) that are added together and allocated by each subsidiary's relative Invested Capital as compared to its affiliates.
2. The second and third factors calculate each subsidiary's proportion of operation and maintenance expenses and number of employees relative to its affiliates. For these factors, the methodology generally is the same as for Invested Capital. Each subsidiary's data is summed and allocated by each subsidiary's relative operation and maintenance and employee data as compared to its affiliates.
3. Each of the three factors is assigned equal weight to avoid any preference for one factor and, therefore, the sum of the three was divided by three to obtain the average multi-factor allocation % for each subsidiary. For simplicity, and to reduce immaterial allocations, subsidiaries with a multi-factor average allocation rate of less than 1% are identified and do

not receive an allocation from PPL Services.

EXCLUDING THE ALLOCATION OF CERTAIN INDIRECT COSTS TO AFFILIATES THAT DO NOT BENEFIT FROM THOSE COSTS

Each year, Support Groups analyze their indirect costs to determine which PPL subsidiaries do not receive a significant portion of their services. If these services and related costs are significant, the Support Groups isolate them from other indirect costs to ensure that the PPL subsidiaries that do not receive a benefit from the costs are not allocated costs applicable to those services. Support Groups identify either specific costs to be excluded or an appropriate percentage of services that should be excluded based on the operation and the expenses incurred.

Cost Assignment Procedures

Actual charges benefiting one affiliate are recorded directly on the books of that affiliate. Actual charges benefiting multiple affiliates are allocated via direct attribution or indirect attribution, as discussed further in the preceding portion of this chapter.

Allocation methods are developed and assigned by Finance and Accounting personnel based on the primary measure of cost causation for each area. Directly attributable allocation methods are based on closely correlated measures of cost causation, whereas indirectly attributable allocation methods are based on general measures of cost causation. If an existing direct method is not appropriate, a new method may be requested and approved.

Allocation rates for each method are calculated and reviewed at least annually, or more frequently for material changes to the organizational structure or business environment. Allocation methods and rates are set up and maintained in the financial system. Both the initial set up and subsequent changes are reviewed. Charge codes are set up in the financial system and associated with the allocation methods and rates. The charge codes are communicated to the employees in each area for charging time and expenses. Review of employee time entry and employee expenses includes review of the charge codes being utilized. The charges are accumulated in the charge code set up on the source (provider) affiliate and are distributed to the target (receiver) affiliates via system allocation.

Service company costs are budgeted by each support group. In order to add costs to one's budget in a service company, it is necessary to identify which affiliate(s) benefit(s) from the service provided. The support group will work to determine the appropriate allocation method. Budgeted costs are assigned to a cost code and allocation rates are added to the system for each cost code. Rates are reviewed across support groups to ensure the same rates are utilized for similar costs. The allocation is included in the budget system and all service company costs are allocated from the providing/supplying support group to the receiving/consuming affiliate.

Affiliates make available monthly billing information to their affiliates that reflects information necessary to identify the costs charged and services rendered for that period. Affiliates review the allocations monthly for accuracy and reasonableness and discuss any issues with the affiliate on a timely basis. In addition, as an overriding control, affiliates perform monthly analyses of expense

variances. These processes serve as incremental controls over the reasonableness of charges to affiliates using the methodologies described above.

PPL Corporation Cost Allocation Manual

Chapter 5 – A Description of Assets, Services, and Products Provided by the Regulated Entity to Non-Affiliates

In addition to delivering electric service to customers, the regulated entities also may provide products and services to some other non-affiliates (individuals, companies, or organizations outside the PPL family of companies). A significant portion of these functions and services pertain to repairing “pole hits,” extending power lines, and relocating customers’ services that generally correspond to the regulated business. Another example of services provided by the regulated entities includes interconnection services provided for independent power producers. These functions and services are billed to non-affiliates at the fully loaded cost.

Rent Charges

Certain regulated entities may charge rent to occupants of its buildings. Rent charges include the costs to maintain and service the buildings as well as utility services associated with the buildings, such as electricity, water and sewer. These general costs are allocated and billed to the occupants of the building space. Specific tenant services provided are billed to the recipient of the service. Finally, a rent adder is applied to all rent bills. The rent adder is based on a market study of building rent rates within the regulated entity’s service area and is used to adjust the rent charges from cost to market rates.

PPL Corporation Cost Allocation Manual

Chapter 6 – Time Distribution and Asset Transfer Policies

PPL affiliates utilize project/task combinations which are set up to equate to goods and services. Departments may set up multiple projects/sub-projects that map to goods and services, or there may be a one-to-one relationship. On a monthly basis, each support group will review its costs and allocate the costs directly or indirectly, as appropriate. Regardless of the method of reporting, charges related to specific services reside on the company receiving the service and therefore can be identified for billing purposes. This ensures that:

1. Separation of costs among PPL affiliates will be maintained;
2. Intercompany transactions and related billings are structured so that non-regulated activities are not subsidized by regulated affiliates and regulated affiliates do not subsidize other regulated affiliates; and
3. Adequate audit trails exist on the books and records.

BILLING POLICIES

Billings for transactions among PPL affiliates are issued on a timely basis with documentation sufficient to provide the receiving party with enough detail to understand the nature of the billing, the relevant components, and other information as required by affiliates. Financial settlements for transactions are made within 30 days. Interest charges, which are based on market rates for similar maturities of similarly rated entities as of the date of the loan, may apply. LKS or PPL Services may act as payment and billing agent on behalf of PPL affiliates.

TIME DISTRIBUTION

PPL and its affiliates have two methods of distribution to record employee salaries and wages while providing goods and services for the affiliated entities: positive time reporting and exception time reporting. Each department's job activities will dictate the time reporting method used.

Positive Time Reporting

Positive time reporting requires an employee to track all chargeable hours every day. Each department or project manager is responsible for ensuring employees charge the appropriate time codes for the services performed. This form of time reporting is documented in the timekeeping systems, which upon completion, is approved by the employee's immediate supervisor.

Exception Time Reporting

Exception time reporting requires an employee to be assigned a task profile with default accounting. An employee who is an exception time reporter is only required to report overtime, variations to regular time (i.e., vacation, sick) and variations to default projects. These allocation

percentages shall be reviewed on an annual basis, or when an employee's tasks and responsibilities change, to update to actual allocation percentages when needed.

ASSET TRANSFERS

Asset transfers follow the asymmetric pricing requirements in 18 CFR § 35.44. Settlement of liabilities will be treated in the same manner.

**PPL Corporation
Cost Allocation Manual**

Chapter 7 – State CAM Requirements

Kentucky

LKE is providing information set out in the five sub-paragraphs of KRS 278.2205(2). Much of the information is provided in this CAM or in LG&E’s and KU’s annual filing reports to the KPSC or the VSCC.

- (A) A list of regulated and nonregulated divisions within the utility.
 - i. This requirement is not applicable to LG&E and KU. LG&E and KU do not contain nonregulated divisions.
- (B) A list of all regulated and nonregulated affiliates of the utility to which the utility provides services or products and where the affiliates provide nonregulated activities as defined in KRS 278.010(21).
 - i. Chapter 2 of this CAM provides a list of the affiliates within the LKE holding company structure.
- (C) A list of services and products provided by the utility, an identification of each as regulated or nonregulated, and the cost allocation method generally applicable to each category.
 - i. LG&E

<u>Service/Product</u>	<u>Regulated/Nonregulated</u>	<u>Cost Allocation Method</u>
Electric Power	Regulated	Power System Supply Agreement ¹
Electric Transmission	Regulated	Transmission Coordination Agreement ²
Electric Distribution	Regulated	Direct Assignment
Gas Transmission	Regulated	Direct Assignment
Gas Distribution	Regulated	Direct Assignment
Pole Setting/Replacement	Regulated	Direct Assignment
Gas and Electric Line Extensions	Regulated	Direct Assignment
Gas and Electric Line Relocations	Regulated	Direct Assignment
Preliminary Cell Site work	Regulated	Direct Assignment
Rental of space on power poles to third parties	Regulated	Direct Assignment
Installation and removal of cameras from power poles for third parties	Regulated	Direct Assignment
Temporarily turning power off/on for third parties	Regulated	Direct Assignment

¹ Filed with the KPSC in Case Number 2020-00350, Filing Requirement Tab 51 16(7)(u)(1).

² Filed with the KPSC in Case Number 2020-00350.

<u>Service/Product</u>	<u>Regulated/Nonregulated</u>	<u>Cost Allocation Method</u>
Providing stand-by power services for large events for third parties	Regulated	Direct Assignment
Rubber goods testing for third parties	Regulated	Direct Assignment
Rental of facilities to third parties	Regulated	Direct Assignment
Occasional sale of parts/equipment to third parties	Nonregulated	Direct Assignment
Industrial coal services	Nonregulated	Direct Assignment
Trimble County 1 working capital charges	Nonregulated	Direct Assignment
Trimble County 1 service fee	Nonregulated	Direct Assignment

ii. KU

<u>Service/Product</u>	<u>Regulated/Nonregulated</u>	<u>Cost Allocation Method</u>
Electric Power	Regulated	Power System Supply Agreement ³
Electric Transmission	Regulated	Transmission Coordination Agreement ⁴
Electric Distribution	Regulated	Direct Assignment
Pole Setting/Replacement	Regulated	Direct Assignment
Electric Line Extensions	Regulated	Direct Assignment
Electric Line Relocations	Regulated	Direct Assignment
Preliminary Cell Site work	Regulated	Direct Assignment
Rental of space on power poles to third parties	Regulated	Direct Assignment
Installation and removal of cameras from power poles for third parties	Regulated	Direct Assignment
Temporarily turning power off/on for third parties	Regulated	Direct Assignment
Providing stand-by power services for large events for third parties	Regulated	Direct Assignment
Maintenance of transmission substations for third parties	Regulated	Direct Assignment
Rental of facilities to third parties	Regulated	Direct Assignment
Occasional sale of parts/equipment to third parties	Nonregulated	Direct Assignment

³ Filed with the KPSC in Case Number 2020-00349, Filing Requirement Tab 51 16(7)(u)(1).

⁴ Filed with the KPSC in Case Number 2020-00349.

- (D) A list of incidental, nonregulated activities that are subject to the provisions of KRS 278.2203(4).
- i. LG&E and KU report their incidental and nonregulated activities as part of annual filings to the KPSC.
- (E) A description of the nature of transactions between the utility and the affiliate.
- i. This CAM provides a description of the nature of transactions between the utilities and its affiliates.
- (F) For each USofA account and subaccount, a report that identifies whether the account contains costs attributable to regulated operations and nonregulated operations. The report shall also identify whether the costs are joint costs that cannot be directly identified. A description of the methodology used to apportion each of these costs shall be included and the allocation methodology shall be consistent with the provisions of KRS 278.2203.
- i. LG&E and KU maintain their books and records in accordance with the FERC Uniform System of Accounts. The FERC USofA designates specific accounts where nonregulated transactions are to be recorded. Costs related to LG&E's and KU's nonregulated activities are charged to various 415, 416, and 417 accounts, in accordance with the FERC USofA requirements. The remaining transactions on LG&E's and KU's books are related to regulated utility operations. The methodology of apportioning costs is described in Chapter 3 of this CAM.

Virginia

Prior approval of affiliate transactions is required by Chapter 4 of Title 56 of the Code of Virginia. KU will seek prior approval from the Virginia State Corporation Commission for changes to services agreement(s) and this CAM.

Pennsylvania

Prior approval of affiliated interest agreements is required by Section 2102 of the Public Utility Code, 66 Pa.C.S. § 2102. PPLEU will seek appropriate prior approval of affiliated interest agreements from the Pennsylvania Public Utility Commission.

Rhode Island

The following statutes and rules apply to relationships between utilities and affiliates: Rhode Island General Laws § 39-3-27, Rhode Island General Laws § 39-3-28, Rhode Island General Laws § 39-3-29, Rhode Island General Laws § 39-3-30, Rhode Island General Laws § 39-3-32, 810 RICR-00-00-5.8.A.5 and 810 RICR-00-00-5.8.A.18.

**PPL Corporation
Cost Allocation Manual**

**Appendix A – National Association of Regulated Utility Commissioners Guidelines for Cost
Allocations and Affiliate Transactions**

Available at the following link: <https://pubs.naruc.org/pub.cfm?id=539BF2CD-2354-D714-51C4-0D70A5A95C65>

In Re: Commission’s Inquiry into Billing Systems Practices and Performance
Responses to the Commission’s Sixth Set of Joint Data Requests
Issued July 24, 2025

PUC 6-12

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

Have PPL employees been allocating their time using carveout accounting as defined in the incremental cost-tracking report? If not, why not? If so, where are those costs included in Schedule NECO-1?

Response:

The Company assumes that the reference to PPL employees means PPL Services Company (“Services Company”) employees and the question’s reference to “allocating their time using carveout accounting” refers to “direct charging their time to carveout accounting.”

Yes, Services Company employees, along with Rhode Island Energy employees, have been direct charging their time using carveout accounting as defined in the incremental cost-tracking report. Columns C and D in Schedule NECO-1 include Services Company labor costs embedded in the total expenses listed in the respective columns labeled as “Develop and Deploy Billing System” and “Fast Follow and Stabilization.” These costs are tracked using specific charge codes that the employees use in the time and labor system, and the costs are charged to the Rhode Island Holdings, LLC (“Rhode Island Holdings”) business unit and not to Rhode Island Energy.

The following table represents Services Company internal labor charges embedded in each of the identified categories in Schedule NECO-1.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
(1) PPL Services Internal Labor	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Mid Aug- Dec 2024			
(2) Develop and Deploy Billing System	\$ 136,662	\$ 160,075	\$ 238,648	\$ 177,115	\$ 143,787	\$ 856,286			
(3) Fast Follow and Stabilization	\$ 22,406	\$ 58,307	\$ 43,815	\$ 29,392	\$ 14,432	\$ 168,351			
(4) Total	\$ 159,068	\$ 218,382	\$ 282,462	\$ 206,507	\$ 158,219	\$ 1,024,638			

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
(5) PPL Services Internal Labor	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Total Aug 2024 - Jul 2025	
(6) Develop and Deploy Billing System	\$ 163,085	\$ 182,750	\$ 154,676	\$ 141,032	\$ 175,585	\$ 141,209	\$ 176,722	\$ 1,033,008	
(7) Fast Follow and Stabilization	\$ 26,575	\$ 28,567	\$ (8,750)	\$ 5,813	\$ 9,057	\$ 27,230	\$ 17,185	\$ 185,536	
(8) Total	\$ 189,660	\$ 211,317	\$ 145,925	\$ 146,845	\$ 184,642	\$ 168,439	\$ 193,907	\$ 1,218,545	

The Narragansett Electric Company

d/b/a Rhode Island Energy

RIPUC Docket No. 25-08-GE

In Re: Commission's Inquiry into Billing Systems Practices and Performance

Responses to the Commission's Sixth Set of Joint Data Requests

Issued July 24, 2025

PUC 6-12, page 2

Please also reference the Company's response to PUC 6-13 and the corresponding excel file as Attachment for 6-13, which includes employee names and percentage of time charged to the charge codes that make up the total costs shown in Schedule NECO-1.

In Re: Commission's Inquiry into Billing Systems Practices and Performance
Responses to the Commission's Sixth Set of Joint Data Requests
Issued July 24, 2025

PUC 6-13

Billing Conversion and Stabilization Incremental Cost-Tracking Report

Request:

Please fill out attachment Excel Sheet 3 to this data request.

Response:

Please see Confidential Attachment PUC 6-13, which is the completed version of Excel Sheet 3. Please note the following:

1. The data in Attachment PUC 6-13 includes internal labor charges by PPL Services Company ("Services Company") employees for time spent to address, remediate, and resolve operations caused by customer information and billing system conversion problems, including overtime hours.
2. This data is based on reports from the general ledger for calendar year 2024. Negative numbers in column E and F of Attachment PUC 6-13 indicate that a correction was made to employee hours.
3. To capture these costs, the Company set up specific carveout charge codes for this work that captured employee labor charges.
4. Column D (% of work charged to RI Energy) is blank because the Company does not track allocated hours/dollars by person. Services Company employees charge their time to accounting codes based on work performed and those costs are then allocated at a summarized level to the operating companies and their respective business units based on the PPL cost allocation manual (CAM). To the extent that a non-IT PPL Services Company employee did other work related to the billing conversion and stabilization, they would have charged their normal accounting and those costs would have been allocated at a summary level to Rhode Island Energy per the CAM. These costs were not reflected in NECO-1 because they would not have been deemed incremental. IT Services Company employee internal labor was almost all allocated to special item/carveout accounting in calendar year 2024 so only a minimal amount (around \$500,000) was allocated to Rhode Island Energy.
5. Column E represents the percentage of total hours in a year an employee charged to the specific carveout accounting codes that were set up to address, remediate, and resolve operations caused by customer information and billing system conversion problems. This data assumes total number of productive hours in a year for a normal employee is 84 percent of 2,080 (84 percent to account for vacation, holidays and sick time.)

PUC 6-13, page 2

6. Column F includes dollars charged by Services Company employees to specific charge codes set up to address, remediate, and resolve operations caused by customer information and billing system conversion problems.

REDACTED

Attachment PUC 6-13
RIPUC 25-08-GE
Billing Conversion and Stabilization
PPL Service Company Allocations
Calendar Year 2024
US\$

Sheet 3

	a	b	c	d	e	f
	[REDACTED] PPL Service Company Employee Name	Job Title	Type of Work Performed	% of work charged to RI Energy	% of total time (based on hours) (if any) included in amounts on NECO -1	[REDACTED] What is the dollar value of any time included on NECO-1
1		Senior Product Analyst	Stabilization		0.14%	
2		IT Systems Engineer Senior	Stabilization		0.29%	
3		Product Manager	Stabilization		37.23%	
4		Product Manager	Stabilization		0.00%	
5		Manager IT App Dev & Support	Stabilization		0.79%	
6		Lead Data Architect	Stabilization		1.55%	
7		IT RPA Analyst Intermediate	Stabilization		0.76%	
8		Sr Category Manager	Stabilization		0.29%	
9		Senior Developer	Stabilization		0.98%	
10		Mgr-Ops Services-Supply	Stabilization		0.25%	
11		Workstation Sys Sppt-Senior	Stabilization		0.00%	
12		Mgr Supply Chain Optimization	Stabilization		0.00%	
13		Product Manager	Stabilization		0.34%	
14		Lead Developer	Stabilization		3.30%	
15		Sr. Cash Operations Analyst	Stabilization		0.00%	
16		Manager-Treasury Operations	Stabilization		0.00%	
17		Treasury Ops Process Manager	Stabilization		0.08%	
18		Project Manager-CS	Stabilization		0.18%	
19		Supv-Supply Programs & Admin	Stabilization		0.00%	
20		Sr Category Manager	Stabilization		0.00%	
21		Lead IT RPA Analyst	Stabilization		2.69%	
22		Project Manager-CS	Stabilization		0.00%	
23		Manager Agile Operations	Stabilization		1.36%	
24		Sr IT Systems Analyst	Stabilization		0.39%	
25		Lead Systems Analyst	Stabilization		0.62%	
26		Release Train Specialist-RTE	Stabilization		0.36%	
27		Dir-Ent Portf Tech	Stabilization		50.96%	
28		Business Operations Manager	Stabilization		0.00%	
29		IT Business Sys Analyst Lead	Stabilization		0.00%	
30		Senior Product Analyst	Stabilization		34.63%	

REDACTED

Attachment PUC 6-13
RIPUC 25-08-GE
Billing Conversion and Stabilization
PPL Service Company Allocations
Calendar Year 2024
US\$

Sheet 3

	a	b	c	d	e	f
	[REDACTED] PPL Service Company Employee Name	Job Title	Type of Work Performed	% of work charged to RI Energy	% of total time (based on hours) (if any) included in amounts on NECO -1	[REDACTED] What is the dollar value of any time included on NECO-1
31		Senior Product Analyst	Stabilization		0.00%	
32		Lead IAM Engineer-Prodct Owner	Stabilization		0.00%	
33		Intermediate Buyer	Stabilization		0.02%	
34		Supply Chain Prgms Coord	Stabilization		0.00%	
35		IT Systems Engineer Intern	Stabilization		2.35%	
36		Senior IT System Adm (On-Prem)	Stabilization		0.00%	
37		Manager-Project Integration	Stabilization		0.48%	
38		Sr Cloud Engineer	Stabilization		0.02%	
39		Sr IT Systems Analyst	Stabilization		0.56%	
40		AMI Technical Specialist Ops	Stabilization		0.07%	
41		Engineer Co-op/Intern III	Stabilization		0.00%	
42		Project Manager-CS	Stabilization		3.73%	
43		Sr. Programmer Analyst	Stabilization		13.39%	
44		Manager- FP&A	Stabilization		0.38%	
45		Supvr-SC Systems & Analytics	Stabilization		0.00%	
46		Platform Product Lead	Stabilization		1.97%	
47		Manager Product Security	Stabilization		0.00%	
48		Manager Indirect Procurement	Stabilization		0.14%	
49		Release Train Specialist-RTE	Stabilization		1.73%	
50		Content Platform Lead	Stabilization		4.06%	
51		Lead Business Process Speclst	Stabilization		6.01%	
52		Agile Coach	Stabilization		12.93%	
53		Senior Developer	Stabilization		0.22%	
54		Cash Operations Analyst	Stabilization		0.00%	
55		Closing & Reporting Manager	Stabilization		0.00%	
56		Associate Developer	Stabilization		0.04%	
57		Mgr. Revenue Accounting	Stabilization		0.82%	
58		Sr Buyer	Stabilization		0.43%	
59		Ent Arch & Platform Eng Mgr	Stabilization		45.08%	
60		Developer Team Lead	Stabilization		51.42%	

REDACTED

Attachment PUC 6-13
RIPUC 25-08-GE
Billing Conversion and Stabilization
PPL Service Company Allocations
Calendar Year 2024
US\$

Sheet 3

	a	b	c	d	e	f
	[REDACTED] PPL Service Company Employee Name	Job Title	Type of Work Performed	% of work charged to RI Energy	% of total time (based on hours) (if any) included in amounts on NECO -1	[REDACTED] What is the dollar value of any time included on NECO-1
61		Sr Mgr-Solutions Assurance	Stabilization		0.00%	
62		Sr Mgr-Agile Lean COE	Stabilization		0.00%	
63		Sr Mgr Treasury Operations	Stabilization		0.00%	
64		Mgr- Data Architecture	Stabilization		2.81%	
65		Mgr-ERP Integration-SCM	Stabilization		-0.37%	
66		Programmer/Analyst-Senior	Stabilization		0.92%	
67		Application Security Lead Eng	Stabilization		0.38%	
68		Senior Developer	Stabilization		40.45%	
69		Senior Cloud Integrator	Stabilization		3.10%	
70		IT Intern III	Stabilization		0.19%	
71		Supv- Identity & Access Mgmt	Stabilization		0.00%	
72		Lead Developer	Stabilization		0.19%	
73		Manager-Inventory Management	Stabilization		-2.66%	
74		Supv - Sourcing	Stabilization		0.00%	
75		Director Indirect Procurement	Stabilization		-0.17%	
76		Accountant	Stabilization		0.00%	
77		Director Innovation Delivery	Stabilization		5.44%	
78		AMI Technical Specialist Ops	Stabilization		0.00%	
79		System Architect	Stabilization		28.39%	
80		IT Systems Engineer Specialist	Stabilization		0.00%	
81		Senior Product Analyst	Stabilization		36.49%	
82		Senior IT Security Specialist	Stabilization		0.92%	
83		IT Test Engineer Sr	Stabilization		0.00%	
84		Product Manager	Stabilization		0.00%	
85		Principal Accountant	Stabilization		0.00%	
86		Dir-Ent Portf Tech	Stabilization		4.85%	
87		Intermediate IAM Analyst	Stabilization		0.41%	
88		Sr Business Process Specialist	Stabilization		0.10%	
89		Developer Team Lead	Stabilization		5.25%	
90		Metering Technical Lead	Stabilization		2.44%	

REDACTED

Attachment PUC 6-13
RIPUC 25-08-GE
Billing Conversion and Stabilization
PPL Service Company Allocations
Calendar Year 2024
US\$

Sheet 3

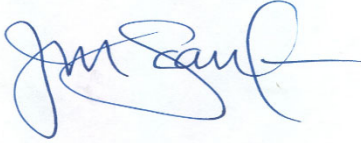
	a	b	c	d	e	f
	[REDACTED] PPL Service Company Employee Name	Job Title	Type of Work Performed	% of work charged to RI Energy	% of total time (based on hours) (if any) included in amounts on NECO -1	[REDACTED] What is the dollar value of any time included on NECO-1
91		Project Manager-CS	Stabilization		0.00%	
92		IT Project Intermediate	Stabilization		0.00%	
93		Sr Project Manager-CS	Stabilization		2.53%	
94		IT Systems Engineer Intern	Stabilization		0.11%	
95		Tech Dir- Ent Arch & Plat Eng	Stabilization		0.36%	
96		QA Team Lead	Stabilization		3.23%	
97		Sr Director - Customer Revenue	Stabilization		1.20%	
98		Senior Developer	Stabilization		25.13%	
99		Principal Solutions Architect	Stabilization		0.00%	
100		Associate Cloud Integrator	Stabilization		0.03%	
101		Sr Cloud Engineer	Stabilization		0.93%	
102		Mgr Technology Development	Stabilization		33.74%	
103		Assoc Inventory Mgmt Spec	Stabilization		-2.66%	
104		Intermediate Cloud Integrator	Stabilization		0.17%	
105		Sr Dir Customer Technology	Stabilization		36.99%	
106		IT Technical Specialist	Stabilization		1.83%	
107		Product Manager	Stabilization		0.50%	
108		Lead Systems Analyst	Stabilization		0.62%	
109		Interm IT Security Specialist	Stabilization		0.00%	
110		Director Agile Ways of Working	Stabilization		0.97%	

\$976,855.35

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.



Joanne M. Scanlon

August 21, 2025
Date

Docket No. 25-08-GE – PUC’s Inquiry Into Rhode Island Energy’s Billing Systems Practices and Performance
Service list updated on 7/30/2025

Name/Address	E-mail Distribution List	Phone
The Narragansett Electric Company d/b/a Rhode Island Energy Jennifer Brooks Hutchinson, Esq. Andrew Marcaccio, Esq. Celia B. O’Brien, Esq. 280 Melrose St. Providence, RI 02907	JHutchinson@pplweb.com ;	401-316-7429
	AMarcaccio@pplweb.com ;	401-784-4263
	CObrien@pplweb.com ;	401-578-2700
	JScanlon@pplweb.com ;	
	LHAria@RIEnergy.com ;	
	KLDeSousa@RIEnergy.com ;	
	CAGill@RIEnergy.com ;	
	NKocon@RIEnergy.com ;	
	PLaFond@RIEnergy.com ;	
	MVLeone@RIEnergy.com ;	
	DMMoreira@RIEnergy.com ;	
	JMOBrien@RIEnergy.com ;	
	JMBowman@pplweb.com ;	
	ychen@rienergy.com ;	
	MSSullivan@pplweb.com ;	
BEschuster@RIEnergy.com ;		
EMcCord@RIEnergy.com ;		
Division of Public Utilities and Carriers	Margaret.L.Hogan@dpuc.ri.gov ;	401-780-2177
	Linda.george@dpuc.ri.gov ;	
	John.bell@dpuc.ri.gov ;	

	Al.mancini@dpuc.ri.gov ; Robert.bailey@dpuc.ri.gov ; Leo.wold@dpuc.ri.gov ; Donald.Ledversis.CTR@dpuc.ri.gov ; mark.a.simpkins@dpuc.ri.gov ; kyle.j.lynch@dpuc.ri.gov ; gregory.schultz@dpuc.ri.gov ; nicole.m.corbin@dpuc.ri.gov ; john.r.harrington@dpuc.ri.gov ; Ellen.golde@dpuc.ri.gov ; diana.moniz@dpuc.ri.gov ; terry.mercer@dpuc.ri.gov ; joseph.shilling@dpuc.ri.gov ;	
File an original & 5 copies w/ PUC: Stephanie De La Rosa, Commission Clerk Public Utilities Commission 89 Jefferson Blvd. Warwick, RI 02888	stephanie.delarosa@puc.ri.gov ; Patricia.lucarelli@puc.ri.gov ; Cynthia.WilsonFrias@puc.ri.gov ; Alan.nault@puc.ri.gov ; jordan.sasa@puc.ri.gov ; Todd.bianco@puc.ri.gov ; Kristen.L.Masse@puc.ri.gov ;	401-780-2107
Office of Energy Resources Adam Fague, Esq. Department of Administration One Capitol Hill Providence, RI 02908	adam.fague@doa.ri.gov ; william.owen@energy.ri.gov ; Christopher.Kearns@energy.ri.gov ; terri.brooks@energy.ri.gov ; Shauna.Beland@energy.ri.gov ; Abigail.Hasenfus@energy.ri.gov ;	
RI Attorney General Office Nicholas Vaz, Esq. 150 South Main St. Providence, RI 02903	nvaz@riag.ri.gov ; mbedell@riag.ri.gov ;	