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September 22, 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. 23-48-EL - FY 2025 Electric Infrastructure, Safety, and Reliability Plan
Reconciliation Filing
Reply to Division Memoranda**

Dear Ms. De La Rosa:

On behalf of The Narragansett Electric Company d/b/a Rhode Island Energy (the "Company"), enclosed is the Company's reply to the Division of Public Utilities and Carriers' position memoranda submitted on September 17, 2025, in the above-referenced matter.

Thank you for your attention to this filing. If you have any questions, please contact me at 401-784-4263.

Sincerely,

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

Andrew S. Marcaccio

Enclosures

cc: Docket No. 23-48-EL Service List

**THE NARRAGANSETT ELECTRIC COMPANY d/b/a RHODE ISLAND ENERGY
REPLY TO THE DIVISION OF PUBLIC UTILITIES AND CARRIERS'
POSITION MEMORANDA**

On September 17, 2025, Gregory L. Booth, President of Gregory L. Booth, PLLC Engineering and Management Services, submitted a Memorandum on behalf of the Division of Public Utilities & Carriers ("Division") related to the variance between the Fiscal Year 2025 Electric Infrastructure, Safety and Reliability ("ISR") approved budget and actual spend. John Bell, Chief Accountant for the Division, also submitted a Memorandum on the same date related to the rate component. This document represents The Narragansett Electric Company's d/b/a Rhode Island Energy's (the "Company" or "RIE") reply to the Division's Memoranda.

Mr. Booth's Recommendations

In his Memorandum, Mr. Booth provided three recommendations. The Company accepts Mr. Booth's recommendations and will:

- Perform an audit of the Transformer and Related Equipment category from the date of the PPL acquisition through FY 2025.
- Include in future ISR Reconciliation Filings, IEEE statistics and identify its specific position in these statistics to show where it stands compared to other utilities in the United States; and
- Track each major project with a construction grade estimate in the annual reconciliation inclusive of the schedule, total budget, actual total spending, and forecasted variance.

While the Company agrees with Mr. Booth's recommendations, the Company would like to provide additional context to Mr. Booth's statement that "...the accounting error that duplicated existing inventory as plant in service should have been recognized prior to the ISR Plan filing." At the time of the ISR Plan filing, the Company recognized that the transformer amounts required additional review and was continuing to undertake that review. See Mr. Wiesner's testimony which states that "[t]he Company is still reviewing the transformer category to find the root cause of the transformer overspend." Given the due date of the ISR Plan filing, the Company made the filing based on the numbers it had at the time. As part of its continuing review of the root cause, the Company identified and corrected the error.

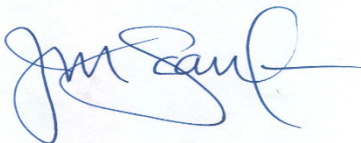
Rates

The Company agrees with Mr. Bell's recommendation that the proposed ISR reconciliation factors as filed on September 11, 2025 through the Company's corrected Revenue Requirement, ISR Factor, and Bill Impacts Schedules (reflecting the removal of \$2.6 million from the transformer spend) be approved for effect on October 1, 2025, subject to future adjustment if necessary.

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.



September 22, 2025

**Docket No. 23-48-EL – RI Energy’s Electric ISR Plan FY 2025
Service List as of 8/21/2025**

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