

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

APPLICATION FOR APPROVAL
OF A CHANGE IN ELECTRIC AND
GAS BASE DISTRIBUTION RATES

Schedules of:

Stephanie A. Briggs

Book 12 of 21

November 26, 2025

Submitted to:
Rhode Island Public Utilities Commission
Docket No. 25-45-GE

Submitted by:



Schedule SAB-12

Labor

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Labor - Expense Type

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments to Test Year			Test Year Ended August 31, 2025		
		(Per Books)			(as Adjusted)			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	<u>Provider Company:</u>									
1	Narragansett Electric Company	\$88,624,229	\$47,879,847	\$40,744,382	(\$6,177,005)	(\$2,958,318)	(\$3,218,687)	\$82,447,224	\$44,921,529	\$37,525,695
2	PPL Services Corporation	\$46,934,390	\$31,973,805	\$14,960,584	(\$17,211,268)	(\$12,344,672)	(\$4,866,596)	\$29,723,121	\$19,629,133	\$10,093,989
3	All Other Companies	\$825,677	\$636,575	\$189,102	(\$359,466)	(\$362,610)	\$3,143	\$466,211	\$273,966	\$192,245
4	Total	<u>\$136,384,296</u>	<u>\$80,490,227</u>	<u>\$55,894,069</u>	<u>(\$23,747,740)</u>	<u>(\$15,665,600)</u>	<u>(\$8,082,140)</u>	<u>\$112,636,556</u>	<u>\$64,824,628</u>	<u>\$47,811,929</u>
5										
6										
7	<u>Operation:</u>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$2,820,637	\$0	\$2,820,637	\$0	\$0	\$0	\$2,820,637	\$0	\$2,820,637
11										
12	Transmission Expenses	\$2,906,258	\$2,906,258	\$0	\$0	\$0	\$0	\$2,906,258	\$2,906,258	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$31,466,722	\$13,464,620	\$18,002,102	\$0	\$0	\$0	\$31,466,722	\$13,464,620	\$18,002,102
15	Customer Accounts Expenses	\$12,770,678	\$8,347,627	\$4,423,050	\$0	\$0	\$0	\$12,770,678	\$8,347,627	\$4,423,050
16	Customer Service and Informational Expenses	\$774,983	\$683,799	\$91,184	\$0	\$0	\$0	\$774,983	\$683,799	\$91,184
17										
18	Sales Expenses	\$290,363	\$0	\$290,363	\$0	\$0	\$0	\$290,363	\$0	\$290,363
19	Administrative & General Expenses	\$58,538,303	\$39,497,192	\$19,041,111	(\$23,747,740)	(\$15,665,600)	(\$8,082,140)	\$34,790,564	\$23,831,593	\$10,958,971
20	Sub Total	<u>\$109,567,944</u>	<u>\$64,899,497</u>	<u>\$44,668,448</u>	<u>(\$23,747,740)</u>	<u>(\$15,665,600)</u>	<u>(\$8,082,140)</u>	<u>\$85,820,205</u>	<u>\$49,233,897</u>	<u>\$36,586,308</u>
21										
22	<u>Maintenance:</u>									
23	Transmission Expenses	\$1,054,639	\$1,054,639	\$0	\$0			\$1,054,639	\$1,054,639	\$0
24	Distribution Expenses	\$25,603,190	\$14,394,700	\$11,208,490	\$0			\$25,603,190	\$14,394,700	\$11,208,490
25	Administrative & General Expenses	\$158,523	\$141,392	\$17,131	\$0			\$158,523	\$141,392	\$17,131
26	Sub Total	<u>\$26,816,352</u>	<u>\$15,590,731</u>	<u>\$11,225,621</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$26,816,352</u>	<u>\$15,590,731</u>	<u>\$11,225,621</u>
27										
28	TOTAL	<u>\$136,384,296</u>	<u>\$80,490,227</u>	<u>\$55,894,069</u>	<u>(\$23,747,740)</u>	<u>(\$15,665,600)</u>	<u>(\$8,082,140)</u>	<u>\$112,636,556</u>	<u>\$64,824,628</u>	<u>\$47,811,929</u>

Column Notes

(b)-(c) Per Company Books

Line Notes

1(e)-(f) Sum of Page 5, Lines 2, 6, 9, 12, 15, 18, 21, 25, and 28
 2(e)-(f) Sum of Page 5, Lines 3, 5, 7, 10, 13, 16, 19, 22, 24, 26, and 29
 3(e)-(f) Sum of Page 5, Lines 4, 8, 11, 14, 17, 20, 23, 27, and 30

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Labor - Expense Type

Test Year Ended August 31, 2025										
Line No.		(as Adjusted)			Pro forma Adjustments			Rate Year Ending July 31, 2027		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$82,447,224	\$44,921,529	\$37,525,695	\$7,389,151	\$1,648,872	\$5,740,279	\$89,836,375	\$46,570,402	\$43,265,974
2	PPL Services Corporation	\$29,723,121	\$19,629,133	\$10,093,989	\$587,975	\$632,675	(\$44,700)	\$30,311,097	\$20,261,808	\$10,049,289
3	All Other Companies	\$466,211	\$273,966	\$192,245	(\$18,831)	(\$4,723)	(\$14,108)	\$447,379	\$269,243	\$178,137
4	Total	<u>\$112,636,556</u>	<u>\$64,824,628</u>	<u>\$47,811,929</u>	<u>\$7,958,295</u>	<u>\$2,276,825</u>	<u>\$5,681,471</u>	<u>\$120,594,852</u>	<u>\$67,101,452</u>	<u>\$53,493,399</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$2,820,637	\$0	\$2,820,637	\$335,175	\$0	\$335,175	\$3,155,812	\$0	\$3,155,812
12	Transmission Expenses	\$2,906,258	\$2,906,258	\$0	\$102,076	\$102,076	\$0	\$3,008,334	\$3,008,334	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$31,466,722	\$13,464,620	\$18,002,102	\$2,612,098	\$472,916	\$2,139,182	\$34,078,820	\$13,937,536	\$20,141,284
15	Customer Accounts Expenses	\$12,770,678	\$8,347,627	\$4,423,050	\$818,781	\$293,192	\$525,589	\$13,589,459	\$8,640,820	\$4,948,640
16	Customer Service and Informational Expenses	\$774,983	\$683,799	\$91,184	\$34,852	\$24,017	\$10,835	\$809,835	\$707,816	\$102,019
17										
18	Sales Expenses	\$290,363	\$0	\$290,363	\$34,504	\$0	\$34,504	\$324,867	\$0	\$324,867
19	Administrative & General Expenses	\$34,790,564	\$23,831,593	\$10,958,971	\$2,139,283	\$837,033	\$1,302,250	\$36,929,847	\$24,668,626	\$12,261,221
20	Sub Total	<u>\$85,820,205</u>	<u>\$49,233,897</u>	<u>\$36,586,308</u>	<u>\$6,076,769</u>	<u>\$1,729,234</u>	<u>\$4,347,535</u>	<u>\$91,896,974</u>	<u>\$50,963,131</u>	<u>\$40,933,843</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$1,054,639	\$1,054,639	\$0	\$37,042	\$37,042	\$0	\$1,091,681	\$1,091,681	\$0
24	Distribution Expenses	\$25,603,190	\$14,394,700	\$11,208,490	\$1,837,483	\$505,583	\$1,331,900	\$27,440,673	\$14,900,283	\$12,540,390
25	Administrative & General Expenses	\$158,523	\$141,392	\$17,131	\$7,002	\$4,966	\$2,036	\$165,524	\$146,358	\$19,167
26	Sub Total	<u>\$26,816,352</u>	<u>\$15,590,731</u>	<u>\$11,225,621</u>	<u>\$1,881,526</u>	<u>\$547,591</u>	<u>\$1,333,936</u>	<u>\$28,697,878</u>	<u>\$16,138,321</u>	<u>\$12,559,557</u>
27										
28	TOTAL	<u>\$112,636,556</u>	<u>\$64,824,628</u>	<u>\$47,811,929</u>	<u>\$7,958,295</u>	<u>\$2,276,825</u>	<u>\$5,681,471</u>	<u>\$120,594,852</u>	<u>\$67,101,452</u>	<u>\$53,493,399</u>

Column Notes

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

(e)-(f) Page 5, Lines 43(b) through 45(c)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Labor - Expense Type

Line No.		Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Data Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	<u>Provider Company:</u>					
1	Narragansett Electric Company	\$46,570,402	\$1,527,370	\$48,097,771	\$1,308,892	\$49,406,663
2	PPL Services Corporation	\$20,261,808	\$664,395	\$20,926,203	\$569,677	\$21,495,880
3	All Other Companies	\$269,243	\$8,828	\$278,071	\$7,570	\$285,640
4	Total	<u>\$67,101,452</u>	<u>\$2,200,593</u>	<u>\$69,302,045</u>	<u>\$1,886,138</u>	<u>\$71,188,183</u>
5						
6						
7	<u>Operation:</u>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$3,008,334	\$98,658	\$3,106,993	\$84,561	\$3,191,553
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$13,937,536	\$457,082	\$14,394,617	\$391,767	\$14,786,384
15	Customer Accounts Expenses	\$8,640,820	\$283,376	\$8,924,195	\$242,883	\$9,167,078
16	Customer Service and	\$707,816	\$23,213	\$731,028	\$19,896	\$750,924
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$24,668,626	\$809,008	\$25,477,633	\$693,404	\$26,171,038
20	Sub Total	<u>\$50,963,131</u>	<u>\$1,671,336</u>	<u>\$52,634,467</u>	<u>\$1,432,510</u>	<u>\$54,066,977</u>
21						
22	<u>Maintenance:</u>					
23	Transmission Expenses	\$1,091,681	\$35,802	\$1,127,482	\$30,686	\$1,158,168
24	Distribution Expenses	\$14,900,283	\$488,655	\$15,388,938	\$418,828	\$15,807,766
25	Administrative & General Expenses	\$146,358	\$4,800	\$151,158	\$4,114	\$155,271
26	Sub Total	<u>\$16,138,321</u>	<u>\$529,256</u>	<u>\$16,667,578</u>	<u>\$453,628</u>	<u>\$17,121,206</u>
27						
28	TOTAL	<u>\$67,101,452</u>	<u>\$2,200,593</u>	<u>\$69,302,045</u>	<u>\$1,886,138</u>	<u>\$71,188,183</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Lines 52(b) through 54(b)
(d) Page 5, Lines 61(b) through 63(b)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Labor - Expense Type

Line No.		Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$43,265,974	\$1,422,560	\$44,688,534	\$1,217,640	\$45,906,174
2	PPL Services Corporation	\$10,049,289	\$329,485	\$10,378,774	\$282,517	\$10,661,292
3	All Other Companies	\$178,137	\$5,841	\$183,977	\$5,008	\$188,985
4	Total	<u>\$53,493,399</u>	<u>\$1,757,886</u>	<u>\$55,251,285</u>	<u>\$1,505,166</u>	<u>\$56,756,451</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$3,155,812	\$103,705	\$3,259,517	\$88,796	\$3,348,314
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$20,141,284	\$661,878	\$20,803,161	\$566,724	\$21,369,885
15	Customer Accounts Expenses	\$4,948,640	\$162,621	\$5,111,260	\$139,242	\$5,250,502
16	Customer Service and Informational Expenses	\$102,019	\$3,353	\$105,372	\$2,871	\$108,242
18	Sales Expenses	\$324,867	\$10,676	\$335,543	\$9,141	\$344,683
19	Administrative & General Expenses	\$12,261,221	\$402,925	\$12,664,146	\$344,999	\$13,009,145
20	Sub Total	<u>\$40,933,843</u>	<u>\$1,345,157</u>	<u>\$42,279,000</u>	<u>\$1,151,772</u>	<u>\$43,430,772</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$12,540,390	\$412,099	\$12,952,489	\$352,854	\$13,305,343
25	Administrative & General Expenses	\$19,167	\$630	\$19,797	\$539	\$20,336
26	Sub Total	<u>\$12,559,557</u>	<u>\$412,729</u>	<u>\$12,972,285</u>	<u>\$353,393</u>	<u>\$13,325,679</u>
27						
28	TOTAL	<u>\$53,493,399</u>	<u>\$1,757,886</u>	<u>\$55,251,285</u>	<u>\$1,505,166</u>	<u>\$56,756,451</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Lines 52(c) through 54(c)
(d) Page 5, Lines 61(c) through 63(c)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Labor - Expense Type

Line No.	Explanation of Adjustments:	Provider Company	Source	Total (a)	Electric (b)	Gas (c)
1	<u>Page 1</u> Adjustments: (to normalize Historic Year)					
2	Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1, Line 7(a)	(\$1,799,002)	(\$1,799,002)	\$0
3	Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1, Line 7(b)	(\$4,432,681)	(\$4,432,681)	\$0
4	Remove Transmission Expense	All Other Companies	Workpaper SAB-1, Line 7(c)	(\$74,125)	(\$74,125)	\$0
5	Remove Vegetation Management expense (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 2	(\$106,832)	(\$106,832)	\$0
6	Remove Inspection & Maintenance (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 4	(\$483,862)	(\$483,862)	\$0
7	Remove Other O&M (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 5	(\$169,618)	(\$169,618)	\$0
8	Adjusted Test Year	Narragansett Electric Company	HTY	\$5,162,267	\$5,550,423	(\$388,156)
9	Adjusted Test Year	PPL Services Corporation	HTY	\$3,076,912	\$3,966,117	(\$889,205)
10	Adjusted Test Year	All Other Companies	HTY	(\$285,342)	(\$288,485)	\$3,143
20	Remove Executive Incentive Cash & Stock Awards	Narragansett Electric Company	Workpaper SAB-9, Page 7	(\$3,105,817)	(1,891,120)	(1,214,697)
21	Major Storm Normalization	Narragansett Electric Company	Workpaper SAB-9, Page 5	(\$3,768,663)	(\$3,768,663)	\$0
22	Remove Executive labor	PPL Services Corporation	Workpaper SAB-9, Page 7	(\$490,432)	(\$368,265)	(\$122,167)
23	Remove Executive Incentive Cash and Stock Awards	PPL Services Corporation	Workpaper SAB-9, Page 7	(\$14,596,821)	(10,929,070)	(3,667,751)
24	Last Resort Service Admin Costs	PPL Services Corporation	recovered in LRS	(\$22,148)	(\$22,148)	\$0
25	Remove out of period, other labor	PPL Services Corporation	Workpaper SAB-9, Page 7	(\$746,098)	(558,625)	(187,472.35)
26	Exclude ReGrowth Program Costs	Narragansett Electric Company	Workpaper SAB-9, Page 1	(\$289,644)	(\$289,644)	\$0
28	GCR Labor Adjustment	Narragansett Electric Company	Workpaper SAB-9, Page 3	(\$1,615,834)	\$0	(\$1,615,834)
40						
41		TOTAL		<u>(\$23,747,740)</u>	<u>(\$15,665,600)</u>	<u>(\$8,082,140)</u>
42						
43	<u>Page 2</u> Adjustments: (to reflect conditions in the Rate Year 1)					
44						
45						
46	Adjustments to Rate Year	Narragansett Electric Company		\$7,389,151	\$1,648,872	\$5,740,279
47	Adjustments to Rate Year	PPL Services Corporation		\$587,975	\$632,675	(\$44,700)
48	Adjustments to Rate Year	All Other Companies		(\$18,831)	(\$4,723)	(\$14,108)
49						
50		TOTAL		<u>\$7,958,295</u>	<u>\$2,276,825</u>	<u>\$5,681,471</u>
51						
52	<u>Page 3 and Page 4</u> Adjustments: (to reflect conditions in the Rate Year 2)					
53						
54						
55	Adjustments to Rate Year	Narragansett Electric Company		\$2,949,929	\$1,527,370	\$1,422,560
56	Adjustments to Rate Year	PPL Services Corporation		\$993,880	\$664,395	\$329,485
57	Adjustments to Rate Year	All Other Companies		\$14,669	\$8,828	\$5,841
58						
59		TOTAL		<u>\$3,958,478</u>	<u>\$2,200,593</u>	<u>\$1,757,886</u>
60						
61	<u>Page 3 and Page 4</u> Adjustments: (to reflect conditions in the Rate Year 3)					
62						
63						
64	Adjustments to Rate Year	Narragansett Electric Company		\$2,526,532	\$1,308,892	\$1,217,640
65	Adjustments to Rate Year	PPL Services Corporation		\$852,194	\$569,677	\$282,517
66	Adjustments to Rate Year	All Other Companies		\$12,578	\$7,570	\$5,008
67						
68		TOTAL		<u>\$3,391,304</u>	<u>\$1,886,138</u>	<u>\$1,505,166</u>

Line Notes

46(b) Page 6, Line 37
46(c) Page 7, Line 37
47(b) Page 8, Line 41
47(c) Page 9, Line 41
48(b) Page 10, Line 41
48(c) Page 11, Line 41
55(b) Page 6, Line 47
55(c) Page 7, Line 47
56(b) Page 8, Line 51
56(c) Page 9, Line 51
57(b) Page 10, Line 51
57(c) Page 11, Line 51
64(b) Page 6, Line 57
64(c) Page 7, Line 57
65(b) Page 8, Line 61
65(c) Page 9, Line 61
66(b) Page 10, Line 61
66(c) Page 11, Line 61

The Narragansett Electric Company d/b/a Rhode Island Energy
The Narragansett Electric Company Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Portion of		Union	Non-Union	Rate Year Amount	Test Year Amount
		Rate	Year				
		Electric	Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c)	(d)	(e)	(f)
1	Test Year Total Base Wages			\$42,020,542	\$35,188,903		\$77,209,445
2	Less Test Year Capitalized Wages			\$22,026,104	\$15,290,192		\$37,316,296
3	Test Year O&M Wages			\$19,994,437	\$19,898,712		\$39,893,149
4	O&M Portion			47.58%	56.55%		51.67%
5							
6	Test Year O&M Variable Pay			\$199,716	\$2,024,935		\$2,224,651
7	Test Year O&M Overtime Wages			\$2,325,481	\$478,249		\$2,803,730
8	Total Test Year Narragansett Electric Company O&M Wages			\$22,519,634	\$22,401,895		\$44,921,529
9							
10	Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$39,358,685	\$32,645,055	\$72,003,740	
11	Misc Pay			\$1,941,636	\$183,106	\$2,124,741	
12	Test Year Temporary and Seasonal Employees			\$554,544	\$0	\$554,544	
13	Attrition Assumption			(\$1,032,974)	(\$875,078)	(\$1,908,051)	
14	Vacancies			\$1,960,271	\$2,358,045	\$4,318,315	
15	Total Steady State Wages at 8/31/25			\$42,782,161	\$34,311,129	\$77,093,289	
16							
17	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	0.92%	100.00%	\$392,414		\$392,414	
18	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$518,897	\$518,897	
19							
20	Subtotal			\$43,174,575	\$34,830,026	\$78,004,600	
21							
22	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	2.99%	91.51%	\$1,182,523		\$1,182,523	
23	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$954,855	\$954,855	
24							
25	Rate Year 7/31/2027 Total Base Wages			\$44,357,097	\$35,784,881	\$80,141,978	
26							
27	Rate Year 7/31/2027 O&M Base Wages			\$21,105,107	\$20,236,350	\$41,341,457	
28							
29	Test Year O&M Non-Financial Variable Pay			\$199,716	\$2,024,935	\$2,224,651	
30	Test Year O&M Overtime Wages			\$2,325,481	\$478,249	\$2,803,730	
31	Increase Through Rate Year			3.68%	4.30%		
32	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$7,350	\$87,072	\$94,422	
33	Impact of O&M Overtime Wages Increase Through Rate Year			\$85,578	\$20,565	\$106,142	
34							
35	Rate Year 7/31/2027 O&M Wages			\$23,723,231	\$22,847,171	\$46,570,402	\$46,570,402
36							
37	Narragansett Electric Company Wage Adjustment 7/31/2027						\$1,648,872
38							
39	Incremental Full Time Equivalents 8/1/2027 through 7/31/2028			\$0	\$0	\$0	
40	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
41							
42	Weighted Union Wage Increases Effective 8/1/2027 through 7/31/2028 (12 Months)	3.28%	100.00%	\$778,282		\$778,282	
43	Non-Union Wage Increase Effective 8/1/2027 through 7/31/2028 (12 Months)	3.28%	100.00%		\$749,087	\$749,087	
44							
45	Rate Year 7/31/2028 O&M Wages			\$24,501,513	\$23,596,258	\$48,097,771	\$48,097,771
46							
47	Narragansett Electric Company Wage Adjustment 7/31/2028						\$1,527,370
48							
49	Incremental Full Time Equivalents 8/1/2028 through 7/31/2029			\$0	\$0	\$0	
50	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
51							
52	Weighted Union Wage Increases Effective 8/1/2028 through 7/31/2029 (12 Months)	2.72%	100.00%	\$666,586		\$666,586	
53	Non-Union Wage Increase Effective 8/1/2028 through 7/31/2029 (12 Months)	2.72%	100.00%		\$642,305	\$642,305	
54							
55	Data Year 7/31/2029 O&M Wages			\$25,168,100	\$24,238,563	\$49,406,663	\$49,406,663
56							
57	Narragansett Electric Company Wage Adjustment 7/31/2029						\$1,308,892

Line Notes

1-8	Per Company books	32	Line 29 x Line 31
10	Annualized wages based on August 31, 2025 employee complement and annual salaries	33	Line 30 x Line 31
11	Per Company books	35	Sum of Lines 27 through 30 + Line 32 + Line 34
12	Per Company books	37	Line 35(f) - Line 8(f)
13	(Line 10 + Line 14) x -2.5%	42-43	(Line 35 + Line 40) x Column (a) x Column (b) Line 42 or Line 43, respectively
14	Worksheet SAB-4, pages 8 through 10	45	Line 35 + Sum of Lines 40 through 43
15	Sum of Lines 10 through 14	47	Line 45(f) - Line 35(f)
17-18	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively	52-53	(Line 45 + Line 50) x Column (a) x Column (b) Line 52 or Line 53, respectively
20	Sum of Lines 15 through 18	55	Line 45 + Sum of Lines 50 through 53
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively	57	Line 55(f) - Line 45(f)
25	Sum of Lines 20 through 23		
27	Line 4 x Line 25		
29	Line 6		
30	Line 7		
31	(1 + Column (a) x Column (b), Line 17 or Line 18, respectively) x (1 + Column (a) x Column (b), Line 22 or Line 23, respectively) - 1		

The Narragansett Electric Company d/b/a Rhode Island Energy
The Narragansett Electric Company Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Gas	Gas	Gas	Gas	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Test Year Total Base Wages			\$35,357,145	\$24,223,968		\$59,581,113
2	Less Test Year Capitalized Wages			\$16,626,926	\$13,832,574		\$30,459,501
3	Test Year O&M Wages			\$18,730,219	\$10,391,394		\$29,121,612
4	O&M Portion			52.97%	42.90%		48.88%
5							
6	Test Year O&M Variable Pay			\$212,716	\$2,288,331		\$2,501,047
7	Test Year O&M Overtime Wages			\$5,446,649	\$456,387		\$5,903,035
8	Total Test Year Narragansett Electric Company O&M Wages			\$24,389,584	\$13,136,111		\$37,525,695
9							
10	Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$37,622,097	\$28,180,950	\$65,803,046	
11	Normalize employees serving the electric business from the gas segment			\$709,326	\$153,697	\$863,023	
12	Test Year Temporary and Seasonal Employees			\$334,977	\$0	\$334,977	
13	Attrition Assumption			(\$984,869)	(\$735,879)	(\$1,720,747)	
14	Vacancies			\$1,772,654	\$1,254,196	\$3,026,851	
15	Total Steady State Wages at 6/30/17			\$39,454,186	\$28,852,964	\$68,307,150	
16							
17	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	0.80%	100.00%	\$315,138		\$315,138	
18	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$436,352	\$436,352	
19							
20	Subtotal			\$39,769,324	\$29,289,316	\$69,058,640	
21							
22	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	2.95%	91.51%	\$1,074,687		\$1,074,687	
23	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$802,958	\$802,958	
24							
25	Rate Year 7/31/2027 Total Base Wages			\$40,844,011	\$30,092,274	\$70,936,286	
26							
27	Rate Year 7/31/2027 O&M Base Wages			\$21,635,073	\$12,909,586	\$34,544,659	
28							
29	Test Year O&M Non-Financial Variable Pay			\$212,716	\$2,288,331	\$2,501,047	
30	Test Year O&M Overtime Wages			\$5,446,649	\$456,387	\$5,903,035	
31	Increase Through Rate Year			3.52%	4.30%		
32	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$7,488	\$98,398	\$105,886	
33	Impact of O&M Overtime Wages Increase Through Rate Year			\$191,722	\$19,625	\$211,347	
34							
35	Rate Year 7/31/2027 O&M Wages			\$27,493,648	\$15,772,326	\$43,265,974	\$43,265,974
36							
37	Narragansett Electric Company Wage Adjustment 7/31/2027						\$5,740,279
38							
39	Incremental Full Time Equivalents 8/1/2027 through 7/31/2028			\$0	\$0	\$0	
40	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
41							
42	Weighted Union Wage Increases Effective 8/1/2027 through 7/31/2028 (12 Months)	3.29%	100.00%	\$905,435		\$905,435	
43	Non-Union Wage Increase Effective 8/1/2027 through 7/31/2028 (12 Months)	3.28%	100.00%		\$517,125	\$517,125	
44							
45	Rate Year 7/31/2028 O&M Wages			\$28,399,082	\$16,289,451	\$44,688,534	\$44,688,534
46							
47	Narragansett Electric Company Wage Adjustment 7/31/2028						\$1,422,560
48							
49	Incremental Full Time Equivalents 8/1/2028 through 7/31/2029			\$0	\$0	\$0	
50	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
51							
52	Weighted Union Wage Increases Effective 8/1/2028 through 7/31/2029 (12 Months)	2.73%	100.00%	\$774,231		\$774,231	
53	Non-Union Wage Increase Effective 8/1/2028 through 7/31/2029 (12 Months)	2.72%	100.00%		\$443,409	\$443,409	
54							
55	Data Year 7/31/2029 O&M Wages			\$29,173,313	\$16,732,861	\$45,906,174	\$45,906,174
56							
57	Narragansett Electric Company Wage Adjustment 7/31/2029						\$1,217,640

Line Notes

1-8	Per Company books						
10	Annualized wages based on August 31, 2025 employee complement and annual salaries			32	Line 29 x Line 31		
11	Per Company books			33	Line 30 x Line 31		
12	Per Company books			35	Sum of Lines 27 through 30 + Line 32 + Line 34		
13	(Line 10 + Line 14) x -2.5%			37	Line 35(f) - Line 8(f)		
14	Workpaper SAB-4, pages 8 through 10			42-43	(Line 35 + Line 40) x Column (a) x Column (b) Line 42 or Line 43, respectively		
15	Sum of Lines 10 through 14			45	Line 35 + Sum of Lines 40 through 43		
17-18	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively			47	Line 45(f) - Line 35(f)		
20	Sum of Lines 15 through 18			52-53	(Line 45 + Line 50) x Column (a) x Column (b) Line 52 or Line 53, respectively		
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively			55	Line 45 + Sum of Lines 50 through 53		
25	Sum of Lines 20 through 23			57	Line 55(f) - Line 45(f)		
27	Line 4 x Line 25						
29	Line 6						
30	Line 7						
31	(1 + Column (a) x Column (b), Line 17 or Line 18, respectively) x (1 + Column (a) x Column (b), Line 22 or Line 23, respectively) - 1						

The Narragansett Electric Company d/b/a Rhode Island Energy
PPL Services Corporation Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Electric	Year	Electric	Electric	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	PPL Services Corp. Test Year Total Base Wages			\$656,674	\$173,569,428		\$174,226,102
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$16,166	\$26,142,320		\$26,158,486
4	Less Test Year Capitalized Wages			\$0	\$8,310,261		\$8,310,261
5	Test Year O&M Wages			\$16,166	\$17,832,060		\$17,848,226
6	O&M Portion			100.00%	68.21%		68.23%
7							
8	Test Year O&M Variable Pay			\$0	\$1,689,097		\$1,689,097
9	Test Year O&M Overtime Wages			\$301	\$91,510		\$91,811
10	Total Test Year Service Company Wages to Narragansett Electric Company O&M			\$16,467	\$19,612,666		\$19,629,133
11							
12	Total PPL Services Corp. Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$716,202	\$164,896,140	\$165,612,342	
13	Narragansett Electric Company Share of Base Wages 8/31/25			2.46%	15.06%	15.01%	
14							
15	Steady State Wages at 8/31/25 Charged to Narragansett Company			\$17,631	\$24,835,985	\$24,853,617	
16	Test Year Temporary and Seasonal Employees			\$0	\$0	\$0	
17	Incremental Full Time Equivalents			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 8/31/25			\$17,631	\$24,835,985	\$24,853,617	
20							
21	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	0.93%	100.00%	\$164		\$164	
22	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$375,602	\$375,602	
23							
24	Subtotal			\$716,366	\$25,211,587	\$25,927,953	
25							
26	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%	\$19,688		\$19,688	
27	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$691,168	\$691,168	
28							
29	Rate Year 7/31/2027 Total Base Wages			\$736,054	\$25,902,755	\$26,638,810	
30							
31	Rate Year 7/31/2027 O&M Base Wages			\$736,054	\$17,668,269	\$18,404,324	
32							
33	Test Year O&M Non-Financial Variable Pay			\$0	\$1,689,097	\$1,689,097	
34	Test Year O&M Overtime Wages			\$301	\$91,510	\$91,811	
35	Increase Through Rate Year			3.70%	4.30%		
36	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$0	\$72,631	\$72,631	
37	Impact of O&M Overtime Wages Increase Through Rate Year			\$11	\$3,935	\$3,946	
38							
39	Rate Year O&M Wages			\$736,367	\$19,525,442	\$20,261,808	\$20,261,808
40							
41	Narragansett Electric Company Wage Adjustment 7/31/2027						\$632,675
42							
43	Incremental Full Time Equivalents 8/1/2027 through 7/31/2028			\$0	\$0	\$0	
44	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
45							
46	Weighted Union Wage Increases Effective 8/1/2027 through 7/31/2028 (12 Months)	3.29%	100.00%	\$24,217		\$24,217	
47	Non-Union Wage Increase Effective 8/01/2027 through 7/31/2028 (12 Months)	3.28%	100.00%		\$640,178	\$640,178	
48							
49	Rate Year 7/31/2028 O&M Wages			\$760,583	\$20,165,620	\$20,926,203	\$20,926,203
50							
51	Narragansett Electric Company Wage Adjustment 7/31/2028						\$664,395
52							
53	Incremental Full Time Equivalents 8/1/2028 through 7/31/2029			\$0	\$0	\$0	
54	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
55							
56	Weighted Union Wage Increases Effective 8/1/2028 through 7/31/2029 (12 Months)	2.73%	100.00%	\$20,755		\$20,755	
57	Non-Union Wage Increase Effective 8/1/2028 through 7/31/2029 (12 Months)	2.72%	100.00%		\$548,921	\$548,921	
58							
59	Data Year 7/31/2029 O&M Wages			\$781,339	\$20,714,541	\$21,495,880	\$21,495,880
60							
61	Narragansett Electric Company Wage Adjustment 7/31/2029						\$569,677

Line Notes

1	Per Company books	36	Line 38 x Line 40
3-10	Per Company books	37	Line 39 x Line 40
12	Annualized wages based on August 31, 2025 employee complement and annual salaries	39	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	41	Line 39(f) - Line 10(f)
15	Line 12 x Line 13	46-47	(Line 39 + Line 44) x Column (a) x Column (b) Line 46 or Line 47, respectively
16	Per Company books	49	Line 39 + Sum of Lines 44 through 47
19	Sum of Lines 15 through 18	51	Line 49(f) - Line 39(f)
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56-57	(Line 49 + Line 54) x Column (a) x Column (b) Line 56 or Line 57, respectively
24	Sum of Lines 19 through 22	59	Line 49 + Sum of Lines 53 through 57
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61	Line 59(f) - Line 49(f)
29	Sum of Lines 24 through 27		
31	Line 6 x Line 29		
33	Line 8		
34	Line 9		
35	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) - 1		

The Narragansett Electric Company d/b/a Rhode Island Energy
PPL Services Corporation Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Gas	Year	Gas	Gas	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Service Company Test Year Total Base Wages			\$656,674	\$173,569,428		\$174,226,102
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$6,320	\$10,203,460		\$10,209,780
4	Less Test Year Capitalized Wages			\$0	\$1,015,241		\$1,015,241
5	Test Year O&M Wages			\$6,320	\$9,188,220		\$9,194,539
6	O&M Portion			100.00%	90.05%		90.06%
7							
8	Test Year O&M Variable Pay			\$0	\$870,890		\$870,890
9	Test Year O&M Overtime Wages			\$129	\$28,430		\$28,559
10	Total Test Year Service Company Wages to Narragansett Electric Company O&M			\$6,449	\$10,087,540		\$10,093,989
11							
12	Total PPL Services Corp. Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$716,202	\$164,896,140	\$165,612,342	
13	Narragansett Electric Company Share of Base Wages 8/31/25			0.96%	5.88%	5.86%	
14							
15	Steady State Wages at 8/31/25 Charged to Narragansett Company			\$6,892	\$9,693,592	\$9,700,484	
16	Test Year Temporary and Seasonal Employees			\$0	\$0	\$0	
17	Incremental Full Time Equivalents			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 8/31/27			\$6,892	\$9,693,592	\$9,700,484	
20							
21	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	0.93%	100.00%	\$64		\$64	
22	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$146,599	\$146,599	
23							
24	Subtotal			\$6,957	\$9,840,191	\$9,847,148	
25							
26	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%	\$191		\$191	
27	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$269,766	\$269,766	
28							
29	Rate Year 7/31/2027 Total Base Wages			\$7,148	\$10,109,957	\$10,117,105	
30							
31	Rate Year 7/31/2027 O&M Base Wages			\$7,148	\$9,104,016	\$9,111,164	
32							
33	Test Year O&M Non-Financial Variable Pay			\$0	\$870,890	\$870,890	
34	Test Year O&M Overtime Wages			\$129	\$28,430	\$28,559	
35	Increase Through Rate Year			3.70%	4.30%		
36	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$0	\$37,448	\$37,448	
37	Impact of O&M Overtime Wages Increase Through Rate Year			\$5	\$1,222	\$1,222	
38							
39	Rate Year O&M Wages			\$7,281	\$10,042,007	\$10,049,289	\$10,049,289
40							
41	Narragansett Electric Company Wage Adjustment 7/31/2027						(\$44,700)
42							
43	Incremental Full Time Equivalents 8/1/2027 through 7/31/2028			\$0	\$0	\$0	
44	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
45							
46	Weighted Union Wage Increases Effective 8/1/2027 through 7/31/2028 (12 Months)	3.29%	100.00%	\$239		\$239	
47	Non-Union Wage Increase Effective 8/1/2027 through 7/31/2028 (12 Months)	3.28%	100.00%		\$329,246	\$329,246	
48							
49	Rate Year 7/31/2028 O&M Wages			\$7,521	\$10,371,253	\$10,378,774	\$10,378,774
50							
51	Narragansett Electric Company Wage Adjustment 7/31/2028						\$329,485
52							
53	Incremental Full Time Equivalents 8/1/2028 through 7/31/2029			\$0	\$0	\$0	
54	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
55							
56	Weighted Union Wage Increases Effective 8/1/2028 through 7/31/2029 (12 Months)	2.73%	100.00%	\$205		\$205	
57	Non-Union Wage Increase Effective 8/1/2028 through 7/31/2029 (12 Months)	2.72%	100.00%		\$282,312	\$282,312	
58							
59	Data Year 7/31/2029 O&M Wages			\$7,726	\$10,653,566	\$10,661,292	\$10,661,292
60							
61	Narragansett Electric Company Wage Adjustment 7/31/2029						\$282,517

Line Notes

1	Per Company books	36	Line 38 x Line 40
3-10	Per Company books	37	Line 39 x Line 40
12	Annualized wages based on August 31, 2025 employee complement and annual salaries	39	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	41	Line 39(f) - Line 10(f)
15	Line 12 x Line 13	46-47	(Line 39 + Line 44) x Column (a) x Column (b) Line 46 or Line 47, respectively
16	Per Company books	49	Line 39 + Sum of Lines 44 through 47
19	Sum of Lines 15 through 18	51	Line 49(f) - Line 39(f)
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56-57	(Line 49 + Line 54) x Column (a) x Column (b) Line 56 or Line 57, respectively
24	Sum of Lines 19 through 22	59	Line 49 + Sum of Lines 53 through 57
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61	Line 59(f) - Line 49(f)
29	Sum of Lines 24 through 27		
31	Line 6 x Line 29		
33	Line 8		
34	Line 9		
35	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) - 1		

The Narragansett Electric Company d/b/a Rhode Island Energy
Other Companies Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Electric	Year	Electric	Electric	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Other Companies Test Year Total Base Wages			\$123,419,555	\$295,303,363		\$418,722,918
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$225,682	\$669,874		\$895,556
4	Less Test Year Capitalized Wages			\$222,263	\$507,768		\$730,032
5	Test Year O&M Wages			\$3,418	\$162,106		\$165,525
6	O&M Portion			1.51%	24.20%		18.48%
7							
8	Test Year O&M Variable Pay			\$0	\$107,428		\$107,428
9	Test Year O&M Overtime Wages			\$338	\$675		\$1,013
10	Total Test Year Other Companies Wages to Narragansett Electric Company O&M			\$3,756	\$270,209		\$273,966
11							
12	Total Other Companies Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$159,768,966	\$261,173,414	\$420,942,380	
13	Narragansett Electric Company Share of Base Wages 8/31/25			0.18%	0.23%	0.21%	
14							
15	Steady State Wages at 8/31/25 Charged to Narragansett Electric Company			\$287,584	\$600,699	\$888,283	
16	Test Year Temporary and Seasonal Employees			\$0	\$0	\$0	
17	Incremental Full Time Equivalents			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 8/31/27			\$287,584	\$600,699	\$888,283	
20							
21	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	1.43%	100.00%	\$4,126		\$4,126	
22	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$9,085	\$9,085	
23							
24	Subtotal			\$291,710	\$609,783	\$901,494	
25							
26	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%	\$8,021		\$8,021	
27	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$16,717	\$16,717	
28							
29	Rate Year 7/31/2027 Total Base Wages			\$299,731	\$626,500	\$926,232	
30							
31	Rate Year 7/31/2027 O&M Base Wages			\$4,526	\$151,613	\$156,139	
32							
33	Test Year O&M Non-Financial Variable Pay			\$0	\$107,428	\$107,428	
34	Test Year O&M Overtime Wages			\$338	\$675	\$1,013	
35	Increase Through Rate Year			4.22%	4.30%		
36	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$0	\$4,619	\$4,619	
37	Impact of O&M Overtime Wages Increase Through Rate Year			\$14	\$29	\$43	
38							
39	Rate Year O&M Wages			\$4,878	\$264,365	\$269,243	\$269,243
40							
41	Narragansett Electric Company Wage Adjustment 7/31/2027						(\$4,723)
42							
43	Incremental Full Time Equivalents 8/1/2027 through 7/31/2028			\$0	\$0	\$0	
44	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
45							
46	Weighted Union Wage Increases Effective 8/1/2027 through 7/31/2028 (12 Months)	3.29%	100.00%	\$160		\$160	
47	Non-Union Wage Increase Effective 8/1/2027 through 7/31/2028 (12 Months)	3.28%	100.00%		\$8,668	\$8,668	
48							
49	Rate Year 7/31/2028 O&M Wages			\$5,038	\$273,032	\$278,071	\$278,071
50							
51	Narragansett Electric Company Wage Adjustment 7/31/2028						\$8,828
52							
53	Incremental Full Time Equivalents 8/1/2028 through 7/31/2029			\$0	\$0	\$0	
54	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
55							
56	Weighted Union Wage Increases Effective 8/1/2028 through 7/31/2029 (12 Months)	2.73%	100.00%	\$137		\$137	
57	Non-Union Wage Increase Effective 8/1/2028 through 7/31/2029 (12 Months)	2.72%	100.00%		\$7,432	\$7,432	
58							
59	Data Year 7/31/2029 O&M Wages			\$5,176	\$280,465	\$285,640	\$285,640
60							
61	Narragansett Electric Company Wage Adjustment 7/31/2029						\$7,570

Line Notes

1	Per Company books	36	Line 33 x Line 35
3-10	Per Company books	37	Line 34 x Line 35
12	Annualized wages based on August 31, 2025 employee complement and annual salaries	39	Sum of Lines 31 through 34 + Line 36 + Line 37
13	Line 3 / Line 1	41	Line 39(f) - Line 10(f)
15	Line 12 x Line 13	46-47	(Line 39 + Line 44) x Column (a) x Column (b) Line 46 or Line 47, respectively
16	Per Company books	49	Line 39 + Sum of Lines 44 through 47
19	Sum of Lines 15 through 18	51	Line 49(f) - Line 39(f)
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56-57	(Line 49 + Line 54) x Column (a) x Column (b) Line 56 or Line 57, respectively
24	Sum of Lines 19 through 22	59	Line 49 + Sum of Lines 53 through 57
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61	Line 59(f) - Line 49(f)
29	Sum of Lines 24 through 27		
31	Line 6 x Line 29		
33	Line 8		
34	Line 9		
35	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) - 1		

The Narragansett Electric Company d/b/a Rhode Island Energy
Other Companies Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Gas	Year	Gas	Gas	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Other Companies Test Year Total Base Wages			\$123,419,555	\$295,303,363		\$418,722,918
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$409	\$186,250		\$186,658
4	Less Test Year Capitalized Wages			(\$49)	(\$531)		(\$580)
5	Test Year O&M Wages			\$458	\$186,781		\$187,238.62
6	O&M Portion			112.05%	100.29%		100.31%
7							
8	Test Year O&M Variable Pay			\$0	\$5,006		\$5,006
9	Test Year O&M Overtime Wages			\$0	\$0		\$0
10	Total Test Year Other Companies Wages to Narragansett Electric Company O&M			\$458	\$191,787		\$192,245
11							
12	Total Other Companies Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$159,768,966	\$261,173,414	\$420,942,380	
13	Narragansett Electric Company Share of Base Wages 8/31/25			0.00%	0.06%	0.04%	
14							
15	Steady State Wages at 8/31/25 Charged to Narragansett Electric Company			\$529	\$164,724	\$165,253	
16	Test Year Temporary and Seasonal Employees			\$0	\$0	\$0	
17	Incremental Full Time Equivalents			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 8/31/27			\$529	\$164,724	\$165,253	
20							
21	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	1.43%	100.00%	\$8		\$8	
22	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$2,491	\$2,491	
23							
24	Subtotal			\$536	\$167,215	\$167,751	
25							
26	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%	\$15		\$15	
27	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$4,584	\$4,584	
28							
29	Rate Year 7/31/2027 Total Base Wages			\$551	\$171,799	\$172,350	
30							
31	Rate Year 7/31/2027 O&M Base Wages			\$618	\$172,297	\$172,915	
32							
33	Test Year O&M Non-Financial Variable Pay			\$0	\$5,006	\$5,006	
34	Test Year O&M Overtime Wages			\$0	\$0	\$0	
35	Increase Through Rate Year			4.22%	4.30%		
36	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$0	\$215	\$215	
37	Impact of O&M Overtime Wages Increase Through Rate Year			\$0	\$0	\$0	
38							
39	Rate Year O&M Wages			\$618	\$177,519	\$178,137	\$178,137
40							
41	Narragansett Electric Company Wage Adjustment 7/31/2027						(\$14,108)
42							
43	Incremental Full Time Equivalents 8/1/2027 through 7/31/2028			\$0	\$0	\$0	
44	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
45							
46	Weighted Union Wage Increases Effective 8/1/2027 through 7/31/2028 (12 Months)	3.29%	100.00%	\$20		\$20	
47	Non-Union Wage Increase Effective 8/01/2027 through 7/31/2028 (12 Months)	3.28%	100.00%		\$5,820	\$5,820	
48							
49	Rate Year 7/31/2028 O&M Wages			\$638	\$183,339	\$183,977	\$183,977
50							
51	Narragansett Electric Company Wage Adjustment 7/31/2028						\$5,841
52							
53	Incremental Full Time Equivalents 8/1/2028 through 7/31/2029			\$0	\$0	\$0	
54	Incremental Full Time Equivalents, O&M portion			\$0	\$0	\$0	
55							
56	Weighted Union Wage Increases Effective 8/1/2028 through 7/31/2029 (12 Months)	2.73%	100.00%	\$17		\$17	
57	Non-Union Wage Increase Effective 8/1/2028 through 7/31/2029 (12 Months)	2.72%	100.00%		\$4,991	\$4,991	
58							
59	Data Year 7/31/2029 O&M Wages			\$655	\$188,330	\$188,985	\$188,985
60							
61	Narragansett Electric Company Wage Adjustment 7/31/2029						\$5,008

Line Notes

1	Per Company books	36	Line 33 x Line 35
3-10	Per Company books	37	Line 34 x Line 35
12	Annualized wages based on August 31, 2025 employee complement and annual salaries	39	Sum of Lines 31 through 34 + Line 36 + Line 37
13	Line 3 / Line 1	41	Line 39(f) - Line 10(f)
15	Line 12 x Line 13	46-47	(Line 39 + Line 44) x Column (a) x Column (b) Line 46 or Line 47, respectively
16	Per Company books	49	Line 39 + Sum of Lines 44 through 47
19	Sum of Lines 15 through 18	51	Line 49(f) - Line 39(f)
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56-57	(Line 49 + Line 54) x Column (a) x Column (b) Line 56 or Line 57, respectively
24	Sum of Lines 19 through 22	59	Line 49 + Sum of Lines 53 through 57
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61	Line 59(f) - Line 51(f)
29	Sum of Lines 24 through 27		
31	Line 6 x Line 29		
33	Line 8		
34	Line 9		
35	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) - 1		

Schedule SAB-13

Schedule SAB-13

Health, Insurance, and

Other

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Health and Insurance

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$20,951,302	\$10,666,168	\$10,285,134	(\$424,065)	(\$424,065)	\$0	\$20,527,237	\$10,242,103	\$10,285,134
2	PPL Services Corporation	\$2,707,339	\$1,719,584	\$987,755	(\$210,505)	(\$210,505)	\$0	\$2,496,835	\$1,509,079	\$987,755
3	All Other Companies	\$117,656	\$85,681	\$31,976	(\$9,895)	(\$9,895)	\$0	\$107,761	\$75,786	\$31,976
4	Total	<u>\$23,776,297</u>	<u>\$12,471,432</u>	<u>\$11,304,865</u>	<u>(\$644,465)</u>	<u>(\$644,465)</u>	<u>\$0</u>	<u>\$23,131,833</u>	<u>\$11,826,968</u>	<u>\$11,304,865</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$672,601	\$0	\$672,601	\$0	\$0	\$0	\$672,601	\$0	\$672,601
11	and Processing Exp.									
12	Transmission Expenses	\$546,935	\$546,935	\$0	(\$546,935)	(\$546,935)	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$7,916,434	\$3,427,535	\$4,488,899	(\$7,916,434)	(\$3,427,535)	(\$4,488,899)	\$0	\$0	\$0
15	Customer Accounts Expenses	\$3,719,596	\$2,329,271	\$1,390,325	\$0	\$0	\$0	\$3,719,596	\$2,329,271	\$1,390,325
16	Customer Service and	\$1,279,459	\$929,178	\$350,281	(\$1,279,459)	(\$929,178)	(\$350,281)	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$79,542	\$0	\$79,542	(\$79,542)	\$0	(\$79,542)	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$4,043,469</u>	<u>\$2,548,884</u>	<u>\$1,494,586</u>	<u>\$14,696,166</u>	<u>\$6,948,813</u>	<u>\$7,747,353</u>	<u>\$18,739,635</u>	<u>\$9,497,696</u>	<u>\$9,241,939</u>
20	Sub Total	<u>\$18,258,038</u>	<u>\$9,781,803</u>	<u>\$8,476,234</u>	<u>\$4,873,795</u>	<u>\$2,045,165</u>	<u>\$2,828,631</u>	<u>\$23,131,833</u>	<u>\$11,826,968</u>	<u>\$11,304,865</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$197,283	\$197,283	\$0	(\$197,283)	(\$197,283)	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$5,296,048	\$2,468,877	\$2,827,171	(\$5,296,048)	(\$2,468,877)	(\$2,827,171)	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$24,929</u>	<u>\$23,469</u>	<u>\$1,460</u>	<u>(\$24,929)</u>	<u>(\$23,469)</u>	<u>(\$1,460)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$5,518,260</u>	<u>\$2,689,629</u>	<u>\$2,828,631</u>	<u>(\$5,518,260)</u>	<u>(\$2,689,629)</u>	<u>(\$2,828,631)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$23,776,297</u>	<u>\$12,471,432</u>	<u>\$11,304,865</u>	<u>(\$644,465)</u>	<u>(\$644,465)</u>	<u>\$0</u>	<u>\$23,131,833</u>	<u>\$11,826,968</u>	<u>\$11,304,865</u>

Column Notes

- (b) and (c) Per Company Books
(h) Column (b) + Column (e)
(i) Column (c) + Column (f)

Line Notes

- 1(e) Page 5, Line 2(b)
2(e) Page 5, Line 3(b)
3(e) Page 5, Line 4(b)
1(f) Page 5, Line 2(c)
2(f) Page 5, Line 3(c)
3(f) Page 5, Line 4(c)
19 Equals Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Health and Insurance

Test Year Ended August 31, 2025										
Line No.		(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$20,527,237	\$10,242,103	\$10,285,134	\$697,879	\$359,498	\$338,381	\$21,225,116	\$10,601,601	\$10,623,515
2	PPL Services Corporation	\$2,496,835	\$1,509,079	\$987,755	\$85,466	\$52,969	\$32,497	\$2,582,300	\$1,562,048	\$1,020,253
3	All Other Companies	\$107,761	\$75,786	\$31,976	\$3,712	\$2,660	\$1,052	\$111,473	\$78,446	\$33,028
4	Total	<u>\$23,131,833</u>	<u>\$11,826,968</u>	<u>\$11,304,865</u>	<u>\$787,057</u>	<u>\$415,127</u>	<u>\$371,930</u>	<u>\$23,918,889</u>	<u>\$12,242,094</u>	<u>\$11,676,795</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$672,601	\$0	\$672,601	\$0	\$0	\$0	\$672,601	\$0	\$672,601
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$3,719,596	\$2,329,271	\$1,390,325	\$0	\$0	\$0	\$3,719,596	\$2,329,271	\$1,390,325
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$18,739,635	\$9,497,696	\$9,241,939	\$787,057	\$415,127	\$371,930	\$19,526,692	\$9,912,823	\$9,613,869
20	Sub Total	<u>\$23,131,833</u>	<u>\$11,826,968</u>	<u>\$11,304,865</u>	<u>\$787,057</u>	<u>\$415,127</u>	<u>\$371,930</u>	<u>\$23,918,889</u>	<u>\$12,242,094</u>	<u>\$11,676,795</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$23,131,833</u>	<u>\$11,826,968</u>	<u>\$11,304,865</u>	<u>\$787,057</u>	<u>\$415,127</u>	<u>\$371,930</u>	<u>\$23,918,889</u>	<u>\$12,242,094</u>	<u>\$11,676,795</u>

Column Notes

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

Line Notes

- 1(e) Page 5, Line 17(b)
2(e) Page 5, Line 18(b)
3(e) Page 5, Line 19(b)
1(f) Page 5, Line 17(c)
2(f) Page 5, Line 18(c)
3(f) Page 5, Line 19(c)
19 Equals Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Health and Insurance

Line No.		Rate Year	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31,	Conditions in Rate	Ending July 31,	Conditions in Data	Ending July 31,
		2027	Year Ending July 31,	2028	Year Ending July 31,	2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$10,601,601	\$347,733	\$10,949,333	\$297,822	\$11,247,155
2	PPL Services Corporation	\$1,562,048	\$51,235	\$1,613,283	\$43,881	\$1,657,164
3	All Other Companies	\$78,446	\$2,573	\$81,019	\$2,204	\$83,222
4	Total	<u>\$12,242,094</u>	<u>\$401,541</u>	<u>\$12,643,635</u>	<u>\$343,907</u>	<u>\$12,987,542</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$2,329,271	\$76,633	\$2,405,904	\$0	\$2,405,904
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$9,912,823	\$324,908	\$10,237,731	\$343,907	\$10,581,638
20	Sub Total	<u>\$12,242,094</u>	<u>\$401,541</u>	<u>\$12,643,635</u>	<u>\$343,907</u>	<u>\$12,987,542</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$12,242,094</u>	<u>\$401,541</u>	<u>\$12,643,635</u>	<u>\$343,907</u>	<u>\$12,987,542</u>

Column Notes

(a) Page 2, Column (h)

Line No.		Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$10,623,515	\$349,514	\$10,973,028	\$298,466	\$11,271,495
2	PPL Services Corporation	\$1,020,253	\$33,566	\$1,053,819	\$28,664	\$1,082,483
3	All Other Companies	\$33,028	\$1,087	\$34,114	\$928	\$35,042
4	Total	<u>\$11,676,795</u>	<u>\$384,167</u>	<u>\$12,060,962</u>	<u>\$328,058</u>	<u>\$12,389,020</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$672,601	\$22,129	\$694,730	\$0	\$694,730
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$1,390,325	\$45,742	\$1,436,067	\$0	\$1,436,067
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$9,613,869	\$316,296	\$9,930,165	\$328,058	\$10,258,223
20	Sub Total	<u>\$11,676,795</u>	<u>\$384,167</u>	<u>\$12,060,962</u>	<u>\$328,058</u>	<u>\$12,389,020</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$11,676,795</u>	<u>\$384,167</u>	<u>\$12,060,962</u>	<u>\$328,058</u>	<u>\$12,389,020</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Health and Insurance

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1					
2	<u>Adjustments: (to normalize Historic Year)</u>					
3	Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1, Line 5(a)	(\$424,065)	(\$424,065)	\$0
4	Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1, Line 5(b)	(\$210,505)	(\$210,505)	\$0
5	Remove Transmission Expense	All Other Companies	Workpaper SAB-1, Line 5(c)	(\$9,895)	(\$9,895)	\$0
6						
7						
8						
9						
10		TOTAL		(\$644,465)	(\$644,465)	\$0
11						
12						
13						
14	Page 2					
15	<u>Adjustments: (to reflect conditions in the Rate Year 1)</u>					
16	<u>Payroll Inflation</u>					
17	3.51% Electric	Narragansett Electric Company	Schedule SAB-8	\$697,879	\$359,498	\$338,381
18	11.88% Gas	PPL Services Corporation	Schedule SAB-8	\$85,466	\$52,969	\$32,497
19		All Other Companies		\$3,712	\$2,660	\$1,052
20						
21		TOTAL		\$787,057	\$415,127	\$371,930
22						
23	Page 3 and Page					
24	<u>Adjustments: (to reflect conditions in the Rate Year 2)</u>					
25	<u>Payroll Inflation</u>					
26	3.28% Electric	Narragansett Electric Company	Schedule SAB-8	\$697,246	\$347,733	\$349,514
27	3.29% Gas	PPL Services Corporation	Schedule SAB-8	\$84,801	\$51,235	\$33,566
28		All Other Companies		\$3,660	\$2,573	\$1,087
29						
30		TOTAL		\$785,707	\$401,541	\$384,167
31						
32	Page 3 and Page					
33	<u>Adjustments: (to reflect conditions in the Rate Year 3)</u>					
34	<u>Payroll Inflation</u>					
35	2.72% Electric	Narragansett Electric Company	Schedule SAB-8	\$596,288	\$297,822	\$298,466
36	2.72% Gas	PPL Services Corporation	Schedule SAB-8	\$72,545	\$43,881	\$28,664
37		All Other Companies		\$3,132	\$2,204	\$928
38						
39		TOTAL		\$671,965	\$343,907	\$328,058

Schedule SAB-14

Consultants

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Consultants

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)			(as Adjusted)			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$4,716,433	\$3,262,984	\$1,453,449	(\$1,996,538)	(\$1,618,700)	(\$377,838)	\$2,719,895	\$1,644,284	\$1,075,611
3	PPL Services Corporation	\$12,409,638	\$8,781,807	\$3,627,831	(\$3,902,850)	(\$3,286,550)	(\$616,299)	\$8,506,788	\$5,495,257	\$3,011,531
4	All Other Companies	\$232	\$232	\$0	(\$232)	(\$232)	\$0	\$0	\$0	\$0
5	Total	<u>\$17,126,303</u>	<u>\$12,045,024</u>	<u>\$5,081,279</u>	<u>(\$5,899,620)</u>	<u>(\$4,905,483)</u>	<u>(\$994,137)</u>	<u>\$11,226,683</u>	<u>\$7,139,541</u>	<u>\$4,087,142</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$33,314	\$0	\$33,314	(\$6,518)	\$0	(\$6,518)	\$26,796	\$0	\$26,796
11	Transmission Expenses	\$892,857	\$892,857	\$0	(\$367,323)	(\$363,627)	(\$3,696)	\$525,534	\$529,230	(\$3,696)
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$1,496,862	\$588,455	\$908,408	(\$2,260,844)	(\$239,655)	(\$2,021,189)	(\$763,982)	\$348,799	(\$1,112,781)
14	Customer Accounts Expenses	\$665,201	\$471,828	\$193,373	(\$269,430)	(\$192,158)	(\$77,273)	\$395,771	\$279,670	\$116,101
15	Customer Service and	\$403,536	\$347,094	\$56,442	(\$176,056)	(\$141,358)	(\$34,698)	\$227,480	\$205,736	\$21,744
16	Informational Expenses									
17	Sales Expenses	\$0	\$0	\$0	\$3,805	\$0	\$3,805	\$3,805	\$0	\$3,805
18	Administrative & General Expenses	\$12,653,670	\$8,859,031	\$3,794,639	(\$2,733,574)	(\$3,607,949)	\$874,375	\$9,920,097	\$5,251,083	\$4,669,014
19	Sub Total	<u>\$16,145,442</u>	<u>\$11,159,266</u>	<u>\$4,986,176</u>	<u>(\$5,809,941)</u>	<u>(\$4,544,747)</u>	<u>(\$1,265,193)</u>	<u>\$10,335,501</u>	<u>\$6,614,519</u>	<u>\$3,720,982</u>
20										
21	Maintenance:									
22	Transmission Expenses	\$692,290	\$692,290	\$0	(\$281,943)	(\$281,943)	\$0	\$410,346	\$410,346	\$0
23	Distribution Expenses	\$287,187	\$192,483	\$94,704	\$192,743	(\$78,391)	\$271,134	\$479,931	\$114,092	\$365,839
24	Administrative & General Expenses	\$1,384	\$985	\$399	(\$479)	(\$401)	(\$78)	\$905	\$584	\$321
25	Sub Total	<u>\$980,861</u>	<u>\$885,758</u>	<u>\$95,103</u>	<u>(\$89,680)</u>	<u>(\$360,736)</u>	<u>\$271,056</u>	<u>\$891,182</u>	<u>\$525,022</u>	<u>\$366,159</u>
26										
27	TOTAL	<u>\$17,126,303</u>	<u>\$12,045,024</u>	<u>\$5,081,279</u>	<u>(\$5,899,620)</u>	<u>(\$4,905,483)</u>	<u>(\$994,137)</u>	<u>\$11,226,683</u>	<u>\$7,139,541</u>	<u>\$4,087,142</u>

Column Notes

- (b) Per Company Books
(c) Per Company Books
(e) Page 5, Line 15
(f) Page 5, Line 15

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Consultants

		Test Year Ended August 31, 2025								
Line No.		(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$2,719,895	\$1,644,284	\$1,075,611	\$143,218	\$86,581	\$56,637	\$2,863,113	\$1,730,865	\$1,132,248
2	PPL Services Corporation	\$8,506,788	\$5,495,257	\$3,011,531	\$447,931	\$289,356	\$158,574	\$8,954,719	\$5,784,613	\$3,170,105
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$11,226,683</u>	<u>\$7,139,541</u>	<u>\$4,087,142</u>	<u>\$591,149</u>	<u>\$375,937</u>	<u>\$215,211</u>	<u>\$11,817,832</u>	<u>\$7,515,478</u>	<u>\$4,302,353</u>
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$26,796	\$0	\$26,796	\$1,411	\$0	\$1,411	\$28,207	\$0	\$28,207
11										
12	Transmission Expenses	\$525,534	\$529,230	(\$3,696)	\$27,672	\$27,867	(\$195)	\$553,207	\$557,097	(\$3,891)
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$763,982)	\$348,799	(\$1,112,781)	(\$40,228)	\$18,366	(\$58,594)	(\$804,210)	\$367,166	(\$1,171,376)
15	Customer Accounts Expenses	\$395,771	\$279,670	\$116,101	\$20,840	\$14,726	\$6,113	\$416,610	\$294,396	\$122,214
16	Customer Service and Informational Expenses	\$227,480	\$205,736	\$21,744	\$11,978	\$10,833	\$1,145	\$239,458	\$216,569	\$22,889
17										
18	Sales Expenses	\$3,805	\$0	\$3,805	\$200	\$0	\$200	\$4,005	\$0	\$4,005
19	Administrative & General Expenses	\$9,920,097	\$5,251,083	\$4,669,014	\$522,349	\$276,499	\$245,850	\$10,442,446	\$5,527,582	\$4,914,864
20	Sub Total	<u>\$10,335,501</u>	<u>\$6,614,519</u>	<u>\$3,720,982</u>	<u>\$544,223</u>	<u>\$348,292</u>	<u>\$195,931</u>	<u>\$10,879,724</u>	<u>\$6,962,811</u>	<u>\$3,916,913</u>
21										
Maintenance:										
23	Transmission Expenses	\$410,346	\$410,346	\$0	\$21,607	\$21,607	\$0	\$431,953	\$431,953	\$0
24	Distribution Expenses	\$479,931	\$114,092	\$365,839	\$25,271	\$6,008	\$19,263	\$505,202	\$120,100	\$385,102
25	Administrative & General Expenses	\$905	\$584	\$321	\$48	\$31	\$17	\$953	\$615	\$338
26	Sub Total	<u>\$891,182</u>	<u>\$525,022</u>	<u>\$366,159</u>	<u>\$46,926</u>	<u>\$27,645</u>	<u>\$19,280</u>	<u>\$938,107</u>	<u>\$552,668</u>	<u>\$385,440</u>
27										
28	TOTAL	<u>\$11,226,683</u>	<u>\$7,139,541</u>	<u>\$4,087,142</u>	<u>\$591,149</u>	<u>\$375,937</u>	<u>\$215,211</u>	<u>\$11,817,832</u>	<u>\$7,515,478</u>	<u>\$4,302,353</u>

Column Notes

- (a) Page 1, Column (g)
(b) Page 1, Column (h)
(c) Page 1, Column (i)
(e) Page 5, Line 26
(f) Page 5, Line 26
(h) (b) + (e)
(i) (c) + (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Consultants

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31, 2027	Reflect Conditions in Rate Year Ending July 31, 2028	Ending July 31, 2028	Reflect Conditions in Data Year Ending July 31, 2029	Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$1,730,865	\$38,773	\$1,769,638	\$38,899	\$1,808,537
2	PPL Services Corporation	\$5,784,613	\$129,581	\$5,914,195	\$130,001	\$6,044,195
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$7,515,478</u>	<u>\$168,355</u>	<u>\$7,683,833</u>	<u>\$168,899</u>	<u>\$7,852,732</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.		\$0		\$0	
12	Transmission Expenses	\$557,097	\$12,480	\$569,577	\$12,520	\$582,097
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$367,166	\$8,225	\$375,391	\$8,252	\$383,642
15	Customer Accounts Expenses	\$294,396	\$6,595	\$300,991	\$6,616	\$307,607
16	Customer Service and	\$216,569	\$4,851	\$221,420	\$4,867	\$226,288
17	Informational Expenses		\$0		\$0	
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$5,527,582	\$123,824	\$5,651,406	\$124,224	\$5,775,630
20	Sub Total	<u>\$6,962,811</u>	<u>\$155,974</u>	<u>\$7,118,785</u>	<u>\$156,479</u>	<u>\$7,275,264</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$431,953	\$9,676	\$441,630	\$9,708	\$451,337
24	Distribution Expenses	\$120,100	\$2,690	\$122,790	\$2,699	\$125,489
25	Administrative & General Expenses	\$615	\$14	\$628	\$14	\$642
26	Sub Total	<u>\$552,668</u>	<u>\$12,380</u>	<u>\$565,048</u>	<u>\$12,420</u>	<u>\$577,468</u>
27						
28	TOTAL	<u>\$7,515,478</u>	<u>\$168,355</u>	<u>\$7,683,833</u>	<u>\$168,899</u>	<u>\$7,852,732</u>

Column Notes

- (a) Page 2, Column (h)
- (b) Page 5, Line 35
- (c) (a) + (b)
- (d) Page 5, Line 44
- (e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Consultants

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect	Ending July 31,	Reflect	Ending July 31,
		2027	Conditions in	2028	Conditions in	2029
		Gas	Rate Year	Gas	Rate Year	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$1,132,248	\$25,364	\$1,157,611	\$25,446	\$1,183,057
2	PPL Services Corporation	\$3,170,105	\$71,014	\$3,241,119	\$71,243	\$3,312,363
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$4,302,353</u>	<u>\$96,377</u>	<u>\$4,398,730</u>	<u>\$96,689</u>	<u>\$4,495,419</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminating	\$28,207	\$632	\$28,839	\$634	\$29,473
11	and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	(\$3,891)	(\$87)	(\$3,978)	(\$87)	(\$4,065)
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$1,171,376)	(\$26,240)	(\$1,197,616)	(\$26,325)	(\$1,223,941)
15	Customer Accounts Expenses	\$122,214	\$2,738	\$124,952	\$2,747	\$127,698
16	Customer Service and	\$22,889	\$513	\$23,402	\$514	\$23,916
17	Informational Expenses	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$4,005	\$90	\$4,095	\$90	\$4,185
19	Administrative & General Expenses	<u>\$4,914,864</u>	<u>\$110,098</u>	<u>\$5,024,962</u>	<u>\$110,454</u>	<u>\$5,135,416</u>
20	Sub Total	<u>\$3,916,913</u>	<u>\$87,743</u>	<u>\$4,004,656</u>	<u>\$88,027</u>	<u>\$4,092,683</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$385,102	\$8,627	\$393,729	\$8,655	\$402,383
25	Administrative & General Expenses	<u>\$338</u>	<u>\$8</u>	<u>\$345</u>	<u>\$8</u>	<u>\$353</u>
26	Sub Total	<u>\$385,440</u>	<u>\$8,634</u>	<u>\$394,074</u>	<u>\$8,662</u>	<u>\$402,736</u>
27						
28	TOTAL	<u>\$4,302,353</u>	<u>\$96,377</u>	<u>\$4,398,730</u>	<u>\$96,689</u>	<u>\$4,495,419</u>

Column Notes

- (a) Page 2, Column (h)
- (b) Page 5, Line 35
- (c) (a) + (b)
- (d) Page 5, Line 44
- (e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Consultants

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	HTY Adjustment	Page 1	Adjustments: (to normalize Historic Year)			
2	Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1, Line 1(a)	(\$821,113)	(\$821,113)	\$0
3	Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1, Line 1(b)	(\$1,524,186)	(\$1,524,186)	\$0
4	Remove Transmission Expense	All Other Companies	Workpaper SAB-1, Line 1(c)	(\$232)	(\$232)	\$0
5	Exclude ReGrowth Program Costs	Narragansett Electric Company	Workpaper SAB-9, Page 1	(\$234,773)	(\$234,773)	\$0
6	Rate Case Expense Adjustment	Narragansett Electric Company	Schedule SAB-4	(\$351,814)	(\$171,057)	(\$180,757)
7	Executive expenses	PPL Services Corporation	Workpaper SAB-9, Page 7&8	(\$231)	(\$169)	(\$61)
8	Major Storm Activity	Narragansett Electric Company	Major Storm Normalization	\$0	-	\$0
9	Other O&M ISR	Narragansett Electric Company	Workpaper SAB-9, Page 5	(\$867)	(\$867)	\$0
10	Gas Commodity Adjustment	Narragansett Electric Company	Workpaper SAB-9, Page 3	(\$11,088)	\$0	(\$11,088)
11	Normalize Strategic Communication Expense	Narragansett Electric Company	Remove portion of HTY	(\$576,882)	(\$390,889)	(\$185,993)
12	Remove ECDP from TY	PPL Services Corporation	Workpaper SAB-9, Page 7&8	(\$2,378,433)	(1,762,195)	(616,238)
13						
14						
15	TOTAL			<u>(\$5,899,620)</u>	<u>(\$4,905,483)</u>	<u>(\$994,137)</u>
16						
17						
18						
19	Adjustments: (to reflect conditions in the Rate Year)	Page 2				
20						
21	General inflation %					
22	Schedule SAB-3, Page 5	Narragansett Electric Company		\$143,218	\$86,581	\$56,637
23		PPL Services Corporation		\$447,931	\$289,356	\$158,574
24						
25						
26	TOTAL			<u>\$591,149</u>	<u>\$375,937</u>	<u>\$215,211</u>
27						
28	Adjustments: (to reflect conditions in the Rate Year)	Page 3				
29						
30	General inflation %					
31	Schedule SAB-3, Page 5	Narragansett Electric Company		\$64,137	\$38,773	\$25,364
32		PPL Services Corporation		\$200,595	\$129,581	\$71,014
33						
34						
35	TOTAL			<u>\$264,732</u>	<u>\$168,355</u>	<u>\$96,377</u>
36						
37	Adjustments: (to reflect conditions in the Rate Year)	Page 4				
38						
39	General inflation %					
40	Schedule SAB-3, Page 5	Narragansett Electric Company		\$64,344	\$38,899	\$25,446
41		PPL Services Corporation		\$201,244	130,001	\$71,243
42						
43						
44	TOTAL			<u>\$265,588</u>	<u>\$168,899</u>	<u>\$96,689</u>

Schedule SAB-15

Contractors

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Contractors

Line No.	Test Year Ended August 31, 2025						Test Year Ended August 31, 2025			
	(Per Books)			Normalizing Adjustments			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$60,994,034	\$51,564,381	\$9,429,653	(\$32,766,056)	(\$32,364,335)	(\$401,721)	\$28,227,978	\$19,200,046	\$9,027,932
2	PPL Services Corporation	\$17,737,072	\$12,413,664	\$5,323,409	(\$1,653,457)	(\$1,653,457)	\$0	\$16,083,616	\$10,760,207	\$5,323,409
3	All Other Companies	\$518,035	\$512,183	\$5,851	(\$323,125)	(\$323,125)	\$0	\$194,909	\$189,058	\$5,851
4	Total	\$79,249,141	\$64,490,228	\$14,758,913	(\$34,742,638)	(\$34,340,917)	(\$401,721)	\$44,506,503	\$30,149,311	\$14,357,192
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	(\$5,450)	(\$5,450)	\$0	(\$5,450)	(\$5,450)	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$471,774	\$0	\$471,774	(\$13,636)	\$0	(\$13,636)	\$458,138	\$0	\$458,138
11	and Processing Exp.									
12	Transmission Expenses	\$1,913,357	\$1,913,357	\$0	(\$1,277,781)	(\$1,280,218)	\$2,436	\$635,576	\$633,140	\$2,436
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$12,427,626	\$10,709,839	\$1,717,787	(\$7,346,457)	(\$5,823,111)	(\$1,523,346)	\$5,081,169	\$4,886,728	\$194,440
15	Customer Accounts Expenses	\$6,668,917	\$4,708,254	\$1,960,663	(\$2,651,881)	(\$2,571,434)	(\$80,447)	\$4,017,036	\$2,136,820	\$1,880,216
16	Customer Service and	\$386,896	\$75,792	\$311,104	(\$51,526)	(\$28,804)	(\$22,722)	\$335,370	\$46,988	\$288,382
17	Informational Expenses									
18	Sales Expenses	\$60,563	\$0	\$60,563	(\$25,400)	(\$11,939)	(\$13,461)	\$35,162	(\$11,939)	\$47,101
19	Administrative & General Expenses	\$20,505,971	\$14,051,088	\$6,454,883	(\$6,093,277)	(\$7,029,765)	\$936,488	\$14,412,695	\$7,021,323	\$7,391,371
20	Sub Total	\$42,435,104	\$31,458,331	\$10,976,773	(\$17,465,409)	(\$16,750,720)	(\$714,689)	\$24,969,695	\$14,707,611	\$10,262,085
21										
Maintenance:										
23	Transmission Expenses	\$4,938,716	\$4,938,716	\$0	(\$2,623,760)	(\$2,624,406)	\$646	\$2,314,956	\$2,314,310	\$646
24	Distribution Expenses	\$30,885,187	\$27,105,504	\$3,779,683	(\$14,127,466)	(\$14,439,855)	\$312,389	\$16,757,721	\$12,665,649	\$4,092,072
25	Administrative & General Expenses	\$990,134	\$987,677	\$2,457	(\$526,003)	(\$525,936)	(\$67)	\$464,131	\$461,741	\$2,390
26	Sub Total	\$36,814,037	\$33,031,897	\$3,782,140	(\$17,277,229)	(\$17,590,197)	\$312,968	\$19,536,808	\$15,441,700	\$4,095,108
27										
28	TOTAL	\$79,249,141	\$64,490,228	\$14,758,913	(\$34,742,638)	(\$34,340,917)	(\$401,721)	\$44,506,503	\$30,149,311	\$14,357,192

Column Notes

- (b) Per Company Books
(c) Per Company Books
(e) Page 5, Line 16
(f) Page 5, Line 16

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Contractors

Test Year Ended August 31, 2025										
Line No.		(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$28,227,978	\$19,200,046	\$9,027,932	\$1,486,363	\$1,010,991	\$475,372	\$29,714,342	\$20,211,038	\$9,503,304
2	PPL Services Corporation	\$16,083,616	\$10,760,207	\$5,323,409	\$846,894	\$566,586	\$280,308	\$16,930,509	\$11,326,793	\$5,603,716
3	All Other Companies	\$194,909	\$189,058	\$5,851	\$0	\$0	\$0	\$194,909	\$189,058	\$5,851
4	Total	<u>\$44,506,503</u>	<u>\$30,149,311</u>	<u>\$14,357,192</u>	<u>\$2,333,257</u>	<u>\$1,577,577</u>	<u>\$755,680</u>	<u>\$46,839,760</u>	<u>\$31,726,888</u>	<u>\$15,112,872</u>
5										
6										
7	Operation:									
8	Production Expenses	(\$5,450)	(\$5,450)	\$0	(\$287)	(\$287)	\$0	(\$5,737)	(\$5,737)	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$458,138	\$0	\$458,138	\$24,124	\$0	\$24,124	\$482,262	\$0	\$482,262
11	and Processing Exp.									
12	Transmission Expenses	\$635,576	\$633,140	\$2,436	\$33,467	\$33,338	\$128	\$669,043	\$666,478	\$2,565
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$5,081,169	\$4,886,728	\$194,440	\$267,552	\$257,314	\$10,238	\$5,348,721	\$5,144,042	\$204,679
15	Customer Accounts Expenses	\$4,017,036	\$2,136,820	\$1,880,216	\$211,520	\$112,516	\$99,004	\$2,249,556	\$2,249,336	\$1,979,220
16	Customer Service and	\$335,370	\$46,988	\$288,382	\$17,659	\$2,474	\$15,185	\$353,029	\$49,462	\$303,567
17	Informational Expenses									
18	Sales Expenses	\$35,162	(\$11,939)	\$47,101	\$1,852	(\$629)	\$2,480	\$37,014	(\$12,568)	\$49,582
19	Administrative & General Expenses	<u>\$14,412,695</u>	<u>\$7,021,323</u>	<u>\$7,391,371</u>	<u>\$748,647</u>	<u>\$359,758</u>	<u>\$388,890</u>	<u>\$15,161,342</u>	<u>\$7,381,081</u>	<u>\$7,780,261</u>
20	Sub Total	<u>\$24,969,695</u>	<u>\$14,707,611</u>	<u>\$10,262,085</u>	<u>\$1,304,533</u>	<u>\$764,484</u>	<u>\$540,049</u>	<u>\$26,274,228</u>	<u>\$15,472,095</u>	<u>\$10,802,134</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$2,314,956	\$2,314,310	\$646	\$121,896	\$121,862	\$34	\$2,436,851	\$2,436,171	\$680
24	Distribution Expenses	\$16,757,721	\$12,665,649	\$4,092,072	\$882,389	\$666,918	\$215,471	\$17,640,110	\$13,332,568	\$4,307,543
25	Administrative & General Expenses	\$464,131	\$461,741	\$2,390	\$24,439	\$24,313	\$126	\$488,570	\$486,054	\$2,516
26	Sub Total	<u>\$19,536,808</u>	<u>\$15,441,700</u>	<u>\$4,095,108</u>	<u>\$1,028,724</u>	<u>\$813,093</u>	<u>\$215,631</u>	<u>\$20,565,531</u>	<u>\$16,254,793</u>	<u>\$4,310,738</u>
27										
28	TOTAL	<u>\$44,506,503</u>	<u>\$30,149,311</u>	<u>\$14,357,192</u>	<u>\$2,333,257</u>	<u>\$1,577,577</u>	<u>\$755,680</u>	<u>\$46,839,760</u>	<u>\$31,726,888</u>	<u>\$15,112,872</u>

Column Notes

- (a) Page 1, Column (g)
- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (e) Page 5, Line 27
- (f) Page 5, Line 27
- (h) (b) + (e)
- (i) (c) + (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Contractors

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31, 2027	Reflect Conditions in Rate Year Ending July 31, 2028	Ending July 31, 2028	Reflect Conditions in Data Year Ending July 31, 2029	Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$20,211,038	\$452,748	\$20,663,786	\$454,214	\$21,117,999
2	PPL Services Corporation	\$11,326,793	\$253,732	\$11,580,525	\$254,553	\$11,835,078
3	All Other Companies	\$189,058	\$4,235	\$193,293	\$4,249	\$197,542
4	Total	<u>\$31,726,888</u>	<u>\$710,715</u>	<u>\$32,437,603</u>	<u>\$713,015</u>	<u>\$33,150,619</u>
5						
6						
7	Operation:					
8	Production Expenses	(\$5,737)	(\$129)	(\$5,865)	(\$129)	(\$5,994)
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$666,478	\$14,930	\$681,408	\$14,978	\$696,386
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$5,144,042	\$115,232	\$5,259,274	\$115,605	\$5,374,879
15	Customer Accounts Expenses	\$2,249,336	\$50,387	\$2,299,723	\$50,551	\$2,350,274
16	Customer Service and	\$49,462	\$1,108	\$50,570	\$1,112	\$51,682
17	Informational Expenses					
18	Sales Expenses	(\$12,568)	(\$282)	(\$12,849)	(\$282)	(\$13,132)
19	Administrative & General Expenses	\$7,381,081	\$165,344	\$7,546,425	\$165,879	\$7,712,304
20	Sub Total	<u>\$15,472,095</u>	<u>\$346,591</u>	<u>\$15,818,686</u>	<u>\$347,713</u>	<u>\$16,166,399</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$2,436,171	\$54,573	\$2,490,744	\$54,749	\$2,545,493
24	Distribution Expenses	\$13,332,568	\$298,663	\$13,631,231	\$299,630	\$13,930,861
25	Administrative & General Expenses	\$486,054	\$10,888	\$496,942	\$10,923	\$507,866
26	Sub Total	<u>\$16,254,793</u>	<u>\$364,124</u>	<u>\$16,618,917</u>	<u>\$365,303</u>	<u>\$16,984,220</u>
27						
28	TOTAL	<u>\$31,726,888</u>	<u>\$710,715</u>	<u>\$32,437,603</u>	<u>\$713,015</u>	<u>\$33,150,619</u>

Column Notes

- (a) Page 2, Column (h)
- (b) Page 5, Line 35
- (c) (a) + (b)
- (d) Page 5, Line 44
- (e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Contractors

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect	Ending July 31,	Reflect	Ending July 31,
		2027	Conditions in	2028	Conditions in	2029
		Gas	Rate Year	Gas	Rate Year	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$9,503,304	\$212,884	\$9,716,188	\$213,573	\$9,929,761
2	PPL Services Corporation	\$5,603,716	\$125,529	\$5,729,246	\$125,935	\$5,855,181
3	All Other Companies	\$5,851	\$131	\$5,982	\$132	\$6,114
4	Total	<u>\$15,112,872</u>	<u>\$338,544</u>	<u>\$15,451,416</u>	<u>\$339,640</u>	<u>\$15,791,056</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storg, Terminaling	\$482,262	\$10,803	\$493,065	\$10,838	\$503,903
11	and Processing Exp.					
12	Transmission Expenses	\$2,565	\$57	\$2,622	\$58	\$2,680
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$204,679	\$4,585	\$209,264	\$4,600	\$213,864
15	Customer Accounts Expenses	\$1,979,220	\$44,337	\$2,023,556	\$44,480	\$2,068,036
16	Customer Service and	\$303,567	\$6,800	\$310,367	\$6,822	\$317,189
17	Informational Expenses	\$0				
18	Sales Expenses	\$49,582	\$1,111	\$50,692	\$1,114	\$51,806
19	Administrative & General Expenses	\$7,780,261	\$174,286	\$7,954,547	\$174,850	\$8,129,397
20	Sub Total	<u>\$10,802,134</u>	<u>\$241,979</u>	<u>\$11,044,113</u>	<u>\$242,762</u>	<u>\$11,286,875</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$680	\$15	\$695	\$15	\$710
24	Distribution Expenses	\$4,307,543	\$96,493	\$4,404,036	\$96,806	\$4,500,842
25	Administrative & General Expenses	\$2,516	\$56	\$2,572	\$57	\$2,629
26	Sub Total	<u>\$4,310,738</u>	<u>\$96,565</u>	<u>\$4,407,303</u>	<u>\$96,878</u>	<u>\$4,504,181</u>
27						
28	TOTAL	<u>\$15,112,872</u>	<u>\$338,544</u>	<u>\$15,451,416</u>	<u>\$339,640</u>	<u>\$15,791,056</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 35
(c) (a) + (b)
(d) Page 5, Line 44
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Contractors

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
	Page 1					
1	BU HTY Adjustment Page 1	Adjustments: (to normalize Historic Year)				
2	Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1, Line 2(a)	(\$6,412,143)	(\$6,412,143)	\$0
3	Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1, Line 2(b)	(\$1,653,457)	(\$1,653,457)	\$0
4	Remove Transmission Expense	All Other Companies	Workpaper SAB-1, Line 2(c)	(\$323,125)	(\$323,125)	\$0
5	Exclude ReGrowth Program Costs	Narragansett Electric Company	Workpaper SAB-9, Page 1	(\$101,087)	(\$101,087)	\$0
6	Remove HTY Vegetation Management (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 2	(\$13,290,590)	(\$13,290,590)	\$0
7	Remove Other O&M (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 5	(\$32,094)	(\$32,094)	\$0
12	Gas Commodity Adjustment	Narragansett Electric Company	Workpaper SAB-9, Page 3			(\$401,721)
13	Major Storm Activity	Narragansett Electric Company	Workpaper SAB-9, Page 6	(\$12,528,421)	(\$12,528,421)	\$0
14				\$0		
15				\$0		
16				\$0		\$0
17		TOTAL		<u>(\$34,340,917)</u>	<u>(\$34,340,917)</u>	<u>(\$401,721)</u>
18						
19						
20	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
21				\$0		
22		General inflation %				
23	Schedule SAB-3, Pg 5	5.27%	Narragansett Electric Company	\$1,486,363	\$1,010,991	\$475,372
24			PPL Services Corporation	\$846,894	\$566,586	\$280,308
25						
26						
27		TOTAL		<u>\$2,333,257</u>	<u>\$1,577,577</u>	<u>\$755,680</u>
28	Page 3	Adjustments: (to reflect conditions in the Rate Year 2020)				
29						
30		General inflation %				
31	Schedule SAB-3, Pg 5	2.24%	Narragansett Electric Company	\$665,632	\$452,748	\$212,884
32			PPL Services Corporation	\$379,261	\$253,732	\$125,529
33			All Other Companies	\$4,366	\$4,235	\$131
34						
35		TOTAL		<u>\$1,049,260</u>	<u>\$710,715</u>	<u>\$338,544</u>
36						
37	Page 4	Adjustments: (to reflect conditions in the Rate Year 2021)				
38						
39		General inflation %				
40	Schedule SAB-3, Pg 5	2.20%	Narragansett Electric Company	\$667,786	\$454,214	\$213,573
41			PPL Services Corporation	\$380,488	\$254,553	\$125,935
42			All Other Companies	\$4,380	\$4,249	\$132
43						
44		TOTAL		<u>\$1,052,655</u>	<u>\$713,015</u>	<u>\$339,640</u>

Schedule SAB-16

Employee Expenses

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Employee Expenses

Line No.	Test Year Ended August 31, 2025				Test Year Ended August 31, 2025					
	(Per Books)			Normalizing Adjustments			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$2,217,184	\$1,960,223	\$256,961	(\$1,332,701)	(\$1,342,391)	\$9,690	\$884,483	\$617,832	\$266,651
2	PPL Services Corporation	\$1,058,986	\$675,180	\$383,806	(\$144,377)	(\$141,069)	(\$3,307)	\$914,609	\$534,111	\$380,498
3	All Other Companies	\$22,939	\$22,939	\$0	(\$18,417)	(\$18,417)	\$0	\$4,522	\$4,522	\$0
4	Total	\$3,299,109	\$2,658,342	\$640,767	(\$1,495,495)	(\$1,501,878)	\$6,383	\$1,803,614	\$1,156,464	\$647,149
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$22,060	\$0	\$22,060	\$0	\$0	\$0	\$22,060	\$0	\$22,060
11										
12	Transmission Expenses	\$89,246	\$89,246	\$0	(\$50,421)	(\$50,421)	\$0	\$38,825	\$38,825	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$287,713	\$171,215	\$116,498	(\$96,731)	(\$96,731)	\$0	\$190,982	\$74,484	\$116,498
15	Customer Accounts Expenses	\$65,744	\$49,518	\$16,225	(\$27,976)	(\$27,976)	\$0	\$37,767	\$21,542	\$16,225
16	Customer Service and Informational Expenses	(\$14)	\$122	(\$136)	(\$69)	(\$69)	\$0	(\$83)	\$53	(\$136)
17										\$0
18	Sales Expenses	\$2,075	\$0	\$2,075	\$0	\$0	\$0	\$2,075	\$0	\$2,075
19	Administrative & General Expenses	\$1,300,017	\$882,500	\$417,516	(\$492,201)	(\$498,584)	\$6,383	\$807,815	\$383,916	\$423,899
20	Sub Total	\$1,766,841	\$1,192,602	\$574,240	(\$667,399)	(\$673,781)	\$6,383	\$1,099,442	\$518,820	\$580,622
21										
22	Maintenance:									
23	Transmission Expenses	\$9,483	\$9,483	\$0	(\$5,358)	(\$5,358)	\$0	\$4,126	\$4,126	\$0
24	Distribution Expenses	\$1,522,072	\$1,455,835	\$66,237	(\$822,500)	(\$822,500)	\$0	\$699,572	\$633,335	\$66,237
25	Administrative & General Expenses	\$712	\$422	\$290	(\$239)	(\$239)	\$0	\$474	\$184	\$290
26	Sub Total	\$1,532,268	\$1,465,740	\$66,527	(\$828,096)	(\$828,096)	\$0	\$704,171	\$637,644	\$66,527
27										
28	TOTAL	\$3,299,109	\$2,658,342	\$640,767	(\$1,495,495)	(\$1,501,878)	\$6,383	\$1,803,614	\$1,156,464	\$647,149

Column notes:

- (a) Per Company Books
(c) (a) + (b)

Line notes:

- 2(b) Page 3, Line 6
19(b) Page 3, Line 6

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Employee Expenses

Test Year Ended August 31, 2025										
Line No.		(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$884,483	\$617,832	\$266,651	\$46,573	\$32,532	\$14,041	\$931,056	\$650,364	\$280,692
2	PPL Services Corporation	\$914,609	\$534,111	\$380,498	\$48,159	\$28,124	\$20,035	\$962,769	\$562,235	\$400,534
3	All Other Companies	\$4,522	\$4,522	\$0	\$238	\$238	\$0	\$4,760	\$4,760	\$0
4	Total	<u>\$1,803,614</u>	<u>\$1,156,464</u>	<u>\$647,149</u>	<u>\$94,971</u>	<u>\$60,894</u>	<u>\$34,076</u>	<u>\$1,898,584</u>	<u>\$1,217,359</u>	<u>\$681,226</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$22,060	\$0	\$22,060	\$1,162	\$0	\$1,162	\$23,222	\$0	\$23,222
11	and Processing Exp.									
12	Transmission Expenses	\$38,825	\$38,825	\$0	\$2,044	\$2,044	\$0	\$40,869	\$40,869	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$190,982	\$74,484	\$116,498	\$10,056	\$3,922	\$6,134	\$201,039	\$78,406	\$122,633
15	Customer Accounts Expenses	\$37,767	\$21,542	\$16,225	\$1,989	\$1,134	\$854	\$39,756	\$22,676	\$17,080
16	Customer Service and	(\$83)	\$53	(\$136)	(\$4)	\$3	(\$7)	(\$87)	\$56	(\$143)
17	Informational Expenses									
18	Sales Expenses	\$2,075	\$0	\$2,075	\$109	\$0	\$109	\$2,184	\$0	\$2,184
19	Administrative & General Expenses	\$807,815	\$383,916	\$423,899	\$42,536	\$20,215	\$22,321	\$850,351	\$404,131	\$446,220
20	Sub Total	<u>\$1,099,442</u>	<u>\$518,820</u>	<u>\$580,622</u>	<u>\$57,892</u>	<u>\$27,319</u>	<u>\$30,573</u>	<u>\$1,157,334</u>	<u>\$546,139</u>	<u>\$611,196</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$4,126	\$4,126	\$0	\$217	\$217	\$0	\$4,343	\$4,343	\$0
24	Distribution Expenses	\$699,572	\$633,335	\$66,237	\$36,836	\$33,349	\$3,488	\$736,409	\$666,684	\$69,725
25	Administrative & General Expenses	\$474	\$184	\$290	\$25	\$10	\$15	\$499	\$193	\$305
26	Sub Total	<u>\$704,171</u>	<u>\$637,644</u>	<u>\$66,527</u>	<u>\$37,079</u>	<u>\$33,576</u>	<u>\$3,503</u>	<u>\$741,250</u>	<u>\$671,220</u>	<u>\$70,030</u>
27										
28	TOTAL	<u>\$1,803,614</u>	<u>\$1,156,464</u>	<u>\$647,149</u>	<u>\$94,971</u>	<u>\$60,894</u>	<u>\$34,076</u>	<u>\$1,898,584</u>	<u>\$1,217,359</u>	<u>\$681,226</u>

Column notes:

- (a) Per Company Books
(c) (a) + (b)

Line notes:

- 1(b) Page 3, Line 12
2(b) Page 3, Line 13
3(b) Page 3, Line 14
10(b) - 19(b) Column (a) * Page 3, Line 17
23(b) - 25(b) Column (a) * Page 3, Line 7

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Employee Expenses

Line No.		Rate Year	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31, 2027	Conditions in Rate Year Ending July 31, 2028	Ending July 31, 2028	Conditions in Data Year Ending July 31, 2029	Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$650,364	\$14,569	\$664,933	\$14,616	\$679,549
2	PPL Services Corporation	\$562,235	\$12,595	\$574,830	\$12,635	\$587,465
3	All Other Companies	\$4,760	\$107	\$4,866	\$107	\$4,973
4	Total	<u>\$1,217,359</u>	<u>\$27,270</u>	<u>\$1,244,629</u>	<u>\$27,358</u>	<u>\$1,271,987</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$40,869	\$916	\$41,785	\$918	\$42,703
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$78,406	\$1,756	\$80,162	\$1,762	\$81,924
15	Customer Accounts Expenses	\$22,676	\$508	\$23,184	\$510	\$23,694
16	Customer Service and	\$56	\$1	\$57	\$1	\$58
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$404,131	\$9,053	\$413,184	\$9,082	\$422,267
20	Sub Total	<u>\$546,139</u>	<u>\$12,234</u>	<u>\$558,373</u>	<u>\$12,274</u>	<u>\$570,647</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$4,343	\$97	\$4,440	\$98	\$4,538
24	Distribution Expenses	\$666,684	\$14,934	\$681,618	\$14,983	\$696,601
25	Administrative & General Expenses	\$193	\$4	\$198	\$4	\$202
26	Sub Total	<u>\$671,220</u>	<u>\$15,036</u>	<u>\$686,256</u>	<u>\$15,085</u>	<u>\$701,341</u>
27						
28	TOTAL	<u>\$1,217,359</u>	<u>\$27,270</u>	<u>\$1,244,629</u>	<u>\$27,358</u>	<u>\$1,271,987</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Employee Expenses

Line No.		Rate Year	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31, 2027	Conditions in Rate Year Ending July 31, 2028	Ending July 31, 2028	Conditions in Rate Year Ending July 31, 2029	Ending July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$280,692	\$6,288	\$286,980	\$6,308	\$293,288
2	PPL Services Corporation	\$400,534	\$8,972	\$409,506	\$9,001	\$418,508
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$681,226</u>	<u>\$15,260</u>	<u>\$696,486</u>	<u>\$15,310</u>	<u>\$711,795</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$23,222	\$520	\$23,742	\$522	\$24,264
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$122,633	\$2,747	\$125,380	\$2,756	\$128,136
15	Customer Accounts Expenses	\$17,080	\$383	\$17,462	\$384	\$17,846
16	Customer Service and	(\$143)	(\$3)	(\$146)	(\$3)	(\$149)
17	Informational Expenses					
18	Sales Expenses	\$2,184	\$49	\$2,233	\$49	\$2,282
19	Administrative & General Expenses	\$446,220	\$9,996	\$456,216	\$10,028	\$466,244
20	Sub Total	<u>\$611,196</u>	<u>\$13,691</u>	<u>\$624,887</u>	<u>\$13,736</u>	<u>\$638,623</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$69,725	\$1,562	\$71,287	\$1,567	\$72,854
25	Administrative & General Expenses	\$305	\$7	\$312	\$7	\$319
26	Sub Total	<u>\$70,030</u>	<u>\$1,569</u>	<u>\$71,599</u>	<u>\$1,574</u>	<u>\$73,173</u>
27						
28	TOTAL	<u>\$681,226</u>	<u>\$15,260</u>	<u>\$696,486</u>	<u>\$15,310</u>	<u>\$711,795</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Employee Expenses

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Page 1						
1	HTY Adjustment Page 1	Adjustments: (to normalize Historic Year)				
2	Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1, Line 3(a)	(\$46,104)	(\$46,104)	\$0
3	Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1, Line 3(b)	(\$131,456)	(\$131,456)	\$0
4	Remove Transmission Expense	All Other Companies	Workpaper SAB-1, Line 3(c)	(\$18,417)	(\$18,417)	\$0
5	Remove Allocated Executive Expenses	PPL Services Corporation	Workpaper SAB-9, Page 7&8	(\$12,921)	(\$9,613)	(\$3,307)
6				\$0		
7	Remove Vegetation Management in ISR	Narragansett Electric Company	Workpaper SAB-9, Page 2	(\$7,701)	(\$7,701)	\$0
8	Remove Major Storm Activity Deferred	Narragansett Electric Company	Workpaper SAB-9, Page 6	(\$1,274,770)	(\$1,274,770)	\$0
				\$0		\$0
	Gas Commodity Adjustment	Narragansett Electric Company	Workpaper SAB-9, Page 3	\$16,107	\$0	\$16,107
	Remove employee expense from HTY	Narragansett Electric Company		(\$20,234)	(\$13,817)	(\$6,417)
8						
9		TOTAL		<u>(\$1,495,495)</u>	<u>(\$1,501,878)</u>	<u>\$6,383</u>
10						
11						
12						
13	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
14		Narragansett Electric Company		\$0		
15		General inflation %				
16		5.27% Narragansett Electric Company		\$46,573	\$32,532	\$14,041
17		PPL Services Corporation		\$48,159	\$28,124	\$20,035
18		All Other Companies		\$238	\$238	\$0
19	Forecast specific initiatives - amount different from general inflation					
20		TOTAL		<u>\$94,971</u>	<u>\$60,894</u>	<u>\$34,076</u>
21	Page 3	Adjustments: (to reflect conditions in the Rate Year)				
22						
23		General inflation %				
24		2.24% Narragansett Electric Company		\$20,857	\$14,569	\$6,288
25		PPL Services Corporation		\$21,567	\$12,595	\$8,972
26		All Other Companies		\$107	\$107	\$0
27	Forecast specific initiatives - amount different from general inflation					
28		TOTAL		<u>\$42,530</u>	<u>\$27,270</u>	<u>\$15,260</u>
29						
30	Page 4	Adjustments: (to reflect conditions in the Rate Year)				
31						
32		General inflation %				
33		2.20% Narragansett Electric Company		\$20,924	\$14,616	\$6,308
34		PPL Services Corporation		\$21,637	\$12,635	\$9,001
35		All Other Companies		\$107	\$107	\$0
36	Forecast specific initiatives - amount different from general inflation					
37		TOTAL		<u>\$42,668</u>	<u>\$27,358</u>	<u>\$15,310</u>

Schedule SAB-17

Allocated Depreciation

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Allocated Depreciation

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$3,977,700	\$2,891,732	\$1,085,968	(\$333,958)	(\$333,958)	\$0	\$3,643,743	\$2,557,775	\$1,085,968
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$3,977,700</u>	<u>\$2,891,732</u>	<u>\$1,085,968</u>	<u>(\$333,958)</u>	<u>(\$333,958)</u>	<u>\$0</u>	<u>\$3,643,743</u>	<u>\$2,557,775</u>	<u>\$1,085,968</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,977,700</u>	<u>\$2,891,732</u>	<u>\$1,085,968</u>	<u>(\$333,958)</u>	<u>(\$333,958)</u>	<u>\$0</u>	<u>\$3,643,743</u>	<u>\$2,557,775</u>	<u>\$1,085,968</u>
20	Sub Total	<u>\$3,977,700</u>	<u>\$2,891,732</u>	<u>\$1,085,968</u>	<u>(\$333,958)</u>	<u>(\$333,958)</u>	<u>\$0</u>	<u>\$3,643,743</u>	<u>\$2,557,775</u>	<u>\$1,085,968</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,977,700</u>	<u>\$2,891,732</u>	<u>\$1,085,968</u>	<u>(\$333,958)</u>	<u>(\$333,958)</u>	<u>\$0</u>	<u>\$3,643,743</u>	<u>\$2,557,775</u>	<u>\$1,085,968</u>

Column Notes

- (b) Per Company Books
(c) Per Company Books
(e) Page 5, Line 12
(f) Page 5, Line 12

Line Notes

- 19 Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Allocated Depreciation

Line No.		Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year Ending July 31, 2027		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	PPL Services Corporation	\$3,643,743	\$2,557,775	\$1,085,968	(\$1,928,879)	(\$1,434,099)	(\$494,780)	\$1,714,863	\$1,123,676	\$591,187
4	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	<u>\$3,643,743</u>	<u>\$2,557,775</u>	<u>\$1,085,968</u>	<u>(\$1,928,879)</u>	<u>(\$1,434,099)</u>	<u>(\$494,780)</u>	<u>\$1,714,863</u>	<u>\$1,123,676</u>	<u>\$591,187</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.						\$0			
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses						\$0			
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$3,643,743	\$2,557,775	\$1,085,968	(\$1,928,879)	(\$1,434,099)	(\$494,780)	\$1,714,863	\$1,123,676	\$591,187
20	Sub Total	<u>\$3,643,743</u>	<u>\$2,557,775</u>	<u>\$1,085,968</u>	<u>(\$1,928,879)</u>	<u>(\$1,434,099)</u>	<u>(\$494,780)</u>	<u>\$1,714,863</u>	<u>\$1,123,676</u>	<u>\$591,187</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,643,743</u>	<u>\$2,557,775</u>	<u>\$1,085,968</u>	<u>(\$1,928,879)</u>	<u>(\$1,434,099)</u>	<u>(\$494,780)</u>	<u>\$1,714,863</u>	<u>\$1,123,676</u>	<u>\$591,187</u>

Column Notes

- (a) Page 1, Column (g)
(b) Page 1, Column (h)
(c) Page 1, Column (i)
(e) Page 5, Line 26
(f) Page 5, Line 26
(h) (b) + (e)
(i) (c) + (f)

Line Notes

19 Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Allocated Depreciation

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect Conditions	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	in Rate Year 2	2028	Data Year 1 Ending	2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$1,123,676	(\$759,855)	\$363,821	(\$326,840)	\$36,981
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,123,676</u>	<u>(\$759,855)</u>	<u>\$363,821</u>	<u>(\$326,840)</u>	<u>\$36,981</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,123,676</u>	<u>(\$759,855)</u>	<u>\$363,821</u>	<u>(\$326,840)</u>	<u>\$36,981</u>
20	Sub Total	<u>\$1,123,676</u>	<u>(\$759,855)</u>	<u>\$363,821</u>	<u>(\$326,840)</u>	<u>\$36,981</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$1,123,676</u>	<u>(\$759,855)</u>	<u>\$363,821</u>	<u>(\$326,840)</u>	<u>\$36,981</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 34
(c) (a) + (b)
(d) Page 5, Line 43
(e) (c) + (d)

Line Notes

- 19 Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Allocated Depreciation

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect Conditions	Ending July 31,	Reflect Conditions	Ending July 31,
		2027	in Rate Year	2028	in Rate Year	2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$591,187	(\$308,208)	\$282,980	(\$132,586)	\$150,393
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$591,187</u>	<u>(\$308,208)</u>	<u>\$282,980</u>	<u>(\$132,586)</u>	<u>\$150,393</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$591,187</u>	<u>(\$308,208)</u>	<u>\$282,980</u>	<u>(\$132,586)</u>	<u>\$150,393</u>
20	Sub Total	<u>\$591,187</u>	<u>(\$308,208)</u>	<u>\$282,980</u>	<u>(\$132,586)</u>	<u>\$150,393</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$591,187</u>	<u>(\$308,208)</u>	<u>\$282,980</u>	<u>(\$132,586)</u>	<u>\$150,393</u>

Column Notes

- (a) Page 2, Column (i)
(b) Page 5, Line 34
(c) (a) + (b)
(d) Page 5, Line 43
(e) (c) + (d)

Line Notes

- 19 Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Allocated Depreciation

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
1	Page 1 Adjustments: (to normalize Historic Year)					
2	Remove Transmission Expenses	PPL Services Corporation	Workpaper SAB-1, Ln 19(a)	(\$333,958)	(\$333,958)	\$0
3						
4						
5						
7						
8						
9						
10						
11						
12	TOTAL			<u>(\$333,958)</u>	<u>(\$333,958)</u>	<u>\$0</u>
13						
14						
15						
16	Page 2 Adjustments: (to reflect conditions in the Rate Year 1)					
17	Rate Year Adjustment					
18						
19						
20						
21	PPL Services	PPL Services Corporation	Page 6, Ln 2 less Ln 1	(777,378)	(574,941)	(202,437)
22	PPL EU	PPL Services Corporation	E - Page 6, Ln 11(e) less Ln 8(e)	(1,151,502)	(859,158)	(292,344)
23			G - Page 6, Ln 12(e) less Ln 9(e)	<u>(\$1,928,879)</u>	<u>(\$1,434,099)</u>	<u>(\$494,780)</u>
24	Page 3 Adjustments: (to reflect conditions in the Rate Year 2)					
25						
26	Rate Year Adjustment					
27						
28	PPL Services	PPL Services Corporation	Page 6, Ln 3 less Ln 2	(82,501)	(58,236)	(24,265)
29	PPL EU	PPL Services Corporation	E - Page 6, Ln 15(e) less Ln 11(e)	(985,562)	(701,620)	(283,943)
30			G - Page 6, Ln 16(e) less Ln 12(e)	-	-	-
31				<u>(\$1,068,063)</u>	<u>(\$759,855)</u>	<u>(\$308,208)</u>
32	Page 4 Adjustments: (to reflect conditions in the Data Year 1)					
33						
34	Rate Year Adjustment					
35						
36						
37	PPL Services	PPL Services Corporation	Page 6, Ln 4 less Ln 3	(37,357)	(26,369)	(10,987)
38	PPL EU	PPL Services Corporation	E - Page 6, Ln 19(e) less Ln 15(e)	(422,070)	(300,471)	(121,599)
39			G - Page 6, Ln 20(e) less Ln 16(e)			
40				<u>(\$459,426)</u>	<u>(\$326,840)</u>	<u>(\$132,586)</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Allocated Depreciation

PPL Services

<u>Line No.</u>	<u>Period</u>	<u>Depreciation on</u>			<u>Total RIE</u> (e) = (c)+(d)
		<u>PPL Services</u> <u>Assets</u> (a) (b)	<u>Allocated to RI</u> <u>D - 12%</u> (c)	<u>Allocated to RI</u> <u>Gas - 5%</u> (d)	
1	Test Year		682,612.93	247,300.23	929,913.16
2	8/1/26-7/31/27	897,267.57	107,672.11	44,863.38	152,535.49
3	8/1/27-7/31/28	411,969.19	49,436.30	20,598.46	70,034.76
4	8/1/28-7/31/29	192,224.69	23,066.96	9,611.23	32,678.20

PPL EU

<u>Period</u>	<u>HW Allocation</u>	<u>SW Allocation</u>	<u>Total PPL EU</u>	
			<u>Depreciation</u>	<u>Depreciation</u>
(a)	(b)	(c)	(d)	(e) = (b)+(c)
5 8/1/26-7/31/27	1,547,296.42	8,153,535.89		9,700,832.31
6 8/1/27-7/31/28	606,376.19	4,052,613.21		4,658,989.40
7 8/1/28-7/31/29	117,857.71	2,381,948.18		2,499,805.90
	<u>Total PPL EU</u>	<u>Allocated to</u>	<u>Allocated to Ops</u>	<u>Total</u>
	<u>Depreciation</u>	<u>PPL Srv</u>	<u>Support (10.6%)</u>	
		<u>(89.3%)</u>		
8 Test Year - D				2,209,120
9 Test Year - G				838,668
10 8/1/26-7/31/27	9,700,832.31	8,671,065.92	1,029,766.39	
Allocated to RIE - D (12% of PPL Svs; 30.05% Ops Supprt)		1,040,527.91	309,433.47	1,349,961.38
Allocated to RIE - G (5% of PPL Svs; 10.95% Ops Supprt)		433,553.30	112,770.75	546,324.04
13 Total RIE		<u>1,474,081.21</u>	<u>422,204.22</u>	<u>1,896,285.43</u>
	<u>Total</u>	<u>Allocated to</u>	<u>Allocated to Ops</u>	<u>Total</u>
		<u>PPL Srv</u>	<u>Support (10.6%)</u>	
		<u>(89.3%)</u>		
14 8/1/26-7/31/27	4,658,989.40	4,164,426.61	494,562.79	
Allocated to RIE - D (12% of PPL Svs; 30.05% Ops Supprt)		499,731.19	148,610.68	648,341.87
Allocated to RIE - G (5% of PPL Svs; 10.95% Ops Supprt)		208,221.33	54,160.07	262,381.40
17 Total RIE		<u>707,952.52</u>	<u>202,770.74</u>	<u>910,723.27</u>
	<u>Total</u>	<u>Allocated to</u>	<u>Allocated to Ops</u>	<u>Total</u>
		<u>PPL Srv</u>	<u>Support (10.6%)</u>	
		<u>(89.3%)</u>		
18 8/1/26-7/31/27	2,499,805.90	2,234,445.56	265,360.33	
Allocated to RIE - D (12% of PPL Svs; 30.05% Ops Supprt)		268,133.47	79,737.86	347,871.33
Allocated to RIE - G (5% of PPL Svs; 10.95% Ops Supprt)		111,722.28	29,059.88	140,782.15
21 Total RIE		<u>379,855.75</u>	<u>108,797.74</u>	<u>488,653.48</u>

Schedule SAB-18

Schedule SAB-18

Third Party Rents

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Third Party Rents

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$2,546,312	\$2,155,287	\$391,025	(\$12,590)	(\$10,641)	(\$1,948)	\$2,533,722	\$2,144,646	\$389,076
2	PPL Services Corporation	\$4,534,089	\$3,396,841	\$1,137,248	(\$436,869)	(\$436,869)	\$0	\$4,097,220	\$2,959,972	\$1,137,248
3	All Other Companies	\$5,664	\$4,087	\$1,577	\$0	\$0	\$0	\$5,664	\$4,087	\$1,577
4	Total	<u>\$7,086,064</u>	<u>\$5,556,214</u>	<u>\$1,529,850</u>	<u>(\$449,458)</u>	<u>(\$447,510)</u>	<u>(\$1,948)</u>	<u>\$6,636,606</u>	<u>\$5,108,705</u>	<u>\$1,527,902</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$16,728	\$0	\$16,728	\$0	\$0	\$0	\$16,728	\$0	\$16,728
11	Transmission Expenses	\$75,566	\$75,566	\$0	\$0	\$0	\$0	\$75,566	\$75,566	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$1,125,255	\$1,047,871	\$77,384	\$0	\$0	\$0	\$1,125,255	\$1,047,871	\$77,384
14	Customer Accounts Expenses	\$361,214	\$410	\$360,804	\$0	\$0	\$0	\$361,214	\$410	\$360,804
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$4,796,864	\$4,176,991	\$619,874	(\$449,458)	(\$447,510)	(\$1,948)	\$4,347,406	\$3,729,481	\$617,925
18	Sub Total	<u>\$6,375,627</u>	<u>\$5,300,837</u>	<u>\$1,074,790</u>	<u>(\$449,458)</u>	<u>(\$447,510)</u>	<u>(\$1,948)</u>	<u>\$5,926,169</u>	<u>\$4,853,328</u>	<u>\$1,072,842</u>
19										
20										
21	Maintenance:									
22	Transmission Expenses	\$9,976	\$9,976	\$0	\$0	\$0	\$0	\$9,976	\$9,976	\$0
23	Distribution Expenses	\$83,413	\$71,743	\$11,670	\$0	\$0	\$0	\$83,413	\$71,743	\$11,670
24	Administrative & General Expenses	\$617,048	\$173,658	\$443,390	\$0	\$0	\$0	\$617,048	\$173,658	\$443,390
25	Sub Total	<u>\$710,437</u>	<u>\$255,377</u>	<u>\$455,060</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$710,437</u>	<u>\$255,377</u>	<u>\$455,060</u>
26										
27										
28	TOTAL	<u>\$7,086,064</u>	<u>\$5,556,214</u>	<u>\$1,529,850</u>	<u>(\$449,458)</u>	<u>(\$447,510)</u>	<u>(\$1,948)</u>	<u>\$6,636,606</u>	<u>\$5,108,705</u>	<u>\$1,527,902</u>

Column Notes:

- (b) Per Company Books
- (c) Per Company Books
- (e) Page 5, Line 11
- (f) Page 5, Line 11
- (g) (h) + (i)
- (h) (b) + (e)
- (i) (c) + (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Third Party Rents

Line No.		Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year 1 Ending July 31, 2027		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (c)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$2,533,722	\$2,144,646	\$389,076	\$133,415	\$112,928	\$20,487	\$2,667,137	\$2,257,574	\$409,563
2	PPL Services Corporation	\$4,097,220	\$2,959,972	\$1,137,248	\$215,742	\$155,859	\$59,883	\$4,312,962	\$3,115,831	\$1,197,130
3	All Other Companies	\$5,664	\$4,087	\$1,577	\$0	\$0	\$0	\$5,664	\$4,087	\$1,577
4	Total	<u>\$6,636,606</u>	<u>\$5,108,705</u>	<u>\$1,527,902</u>	<u>\$349,157</u>	<u>\$268,787</u>	<u>\$80,370</u>	<u>\$6,985,763</u>	<u>\$5,377,492</u>	<u>\$1,608,271</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$16,728	\$0	\$16,728	\$0	\$0	\$0	\$16,728	\$0	\$16,728
11	Transmission Expenses	\$75,566	\$75,566	\$0	\$0		\$0	\$75,566	\$75,566	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$1,125,255	\$1,047,871	\$77,384	\$0	\$0	\$0	\$1,125,255	\$1,047,871	\$77,384
14	Customer Accounts Expenses	\$361,214	\$410	\$360,804	\$0	\$0	\$0	\$361,214	\$410	\$360,804
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$4,347,406	\$3,729,481	\$617,925	\$349,157	\$268,787	\$80,370	\$4,696,563	\$3,998,268	\$698,295
18	Sub Total	<u>\$5,926,169</u>	<u>\$4,853,328</u>	<u>\$1,072,842</u>	<u>\$349,157</u>	<u>\$268,787</u>	<u>\$80,370</u>	<u>\$6,275,326</u>	<u>\$5,122,115</u>	<u>\$1,153,211</u>
19										
20	Maintenance:									
21	Transmission Expenses	\$9,976	\$9,976	\$0	\$0	\$0	\$0	\$9,976	\$9,976	\$0
22	Distribution Expenses	\$83,413	\$71,743	\$11,670	\$0	\$0	\$0	\$83,413	\$71,743	\$11,670
23	Administrative & General Expenses	\$617,048	\$173,658	\$443,390	\$0	\$0	\$0	\$617,048	\$173,658	\$443,390
24	Sub Total	<u>\$710,437</u>	<u>\$255,377</u>	<u>\$455,060</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$710,437</u>	<u>\$255,377</u>	<u>\$455,060</u>
25										
26	TOTAL	<u>\$6,636,606</u>	<u>\$5,108,705</u>	<u>\$1,527,902</u>	<u>\$349,157</u>	<u>\$268,787</u>	<u>\$80,370</u>	<u>\$6,985,763</u>	<u>\$5,377,492</u>	<u>\$1,608,271</u>
27										
28										

Column Notes

- (a) Page 1, Column (g)
- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (d) (e) + (f)
- (e) Page 5, Line 29
- (f) Page 5, Line 29
- (g) (h) + (i)
- (h) (b) + (e)
- (i) (c) + (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Third Party Rents

Line No.		Rate Year 1	Adjustments to Reflect	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Conditions in Rate	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	Year 2 Ending July 31,	2028	Data Year 1 Ending	2029
		Electric	2028	Electric	July 31, 2029	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$2,257,574	(\$6,112,702)	(\$3,855,128)	(\$1,124,544)	(\$4,979,672)
2	PPL Services Corporation	\$3,115,831	\$69,798	\$3,185,629	\$70,024	\$3,255,653
3	All Other Companies	\$4,087	\$0	\$4,087	\$0	\$4,087
4	Total	<u>\$5,377,492</u>	<u>(\$6,042,904)</u>	<u>(\$665,412)</u>	<u>(\$1,054,521)</u>	<u>(\$1,719,933)</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$75,566	(\$84,917)	(\$9,351)	(\$14,818)	(\$24,169)
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$1,047,871	(\$1,177,535)	(\$129,664)	(\$205,486)	(\$335,150)
15	Customer Accounts Expenses	\$410	(\$461)	(\$51)	(\$80)	(\$131)
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$3,998,268	(\$4,493,015)	(\$494,747)	(\$784,056)	(\$1,278,803)
20	Sub Total	<u>\$5,122,115</u>	<u>(\$5,755,926)</u>	<u>(\$633,812)</u>	<u>(\$1,004,441)</u>	<u>(\$1,638,253)</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$9,976	(\$11,211)	(\$1,234)	(\$1,956)	(\$3,191)
24	Distribution Expenses	\$71,743	(\$80,621)	(\$8,878)	(\$14,069)	(\$22,946)
25	Administrative & General Expenses	\$173,658	(\$195,146)	(\$21,488)	(\$34,054)	(\$55,542)
26	Sub Total	<u>\$255,377</u>	<u>(\$286,977)</u>	<u>(\$31,600)</u>	<u>(\$50,079)</u>	<u>(\$81,680)</u>
27						
28	TOTAL	<u>\$5,377,492</u>	<u>(\$6,042,904)</u>	<u>(\$665,412)</u>	<u>(\$1,054,521)</u>	<u>(\$1,719,933)</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 42
(c) (a) + (b)
(d) Page 5, Line 55
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Third Party Rents

Line No.		Rate Year 1	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect Conditions in	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	Rate Year 2 Ending	2028	Data Year 1 Ending	2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$409,563	\$6,172,449	\$6,582,012	\$7,315,700	\$13,897,712
2	PPL Services Corporation	\$1,197,130	\$26,817	\$1,223,947	\$26,904	\$1,250,851
3	All Other Companies	\$1,577	\$0	\$1,577	\$0	\$1,577
4	Total	<u>\$1,608,271</u>	<u>\$6,199,265</u>	<u>\$7,807,537</u>	<u>\$7,342,604</u>	<u>\$15,150,141</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$16,728	\$0	\$16,728		\$16,728
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0		\$0
13	Regional Market Expenses	\$0	\$0	\$0		\$0
14	Distribution Expenses	\$77,384	\$0	\$77,384		\$77,384
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$698,295	\$6,199,265	\$6,897,560	\$7,342,604	\$14,240,164
20	Sub Total	<u>\$1,153,211</u>	<u>\$6,199,265</u>	<u>\$7,352,477</u>	<u>\$7,342,604</u>	<u>\$14,695,080</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$1,608,271</u>	<u>\$6,199,265</u>	<u>\$7,807,537</u>	<u>\$7,342,604</u>	<u>\$15,150,141</u>

Column Notes

- (a) Page 2, Column (i)
(b) Page 5, Line 42
(c) (a) + (b)
(d) Page 5, Line 55
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Third Party Rents

Line No.	Explanation of Adjustments:				Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	a/c	Page 1	Function	Adjustments: (to normalize Historic Year)					
2				Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1	(33,267)	(33,267)	\$0
3				Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1	(\$392,286)	(\$392,286)	\$0
4				Remove Transmission Expense	All Other Companies	Workpaper SAB-1	(\$472)	(472)	\$0
5				Inspection & Maintenance (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 4	(\$11,316)	(\$11,316)	\$0
6				Vegetation Management (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 2	(\$2,144)	(\$2,144)	\$0
7				Gas Commodity Adjustment	Narragansett Electric Company	Workpaper SAB-9, Page 3	(\$1,948)	\$0	(\$1,948)
8				Major Storm Activity	Narragansett Electric Company	Workpaper SAB-9, Page 6	(\$8,026)	(\$8,026)	\$0
9							\$0	\$0	\$0
10							\$0	\$0	\$0
11				TOTAL			<u>(\$449,458)</u>	<u>(\$447,510)</u>	<u>(\$1,948)</u>
12									
13									
14									
15									
16									
17									
18		Page 2		Adjustments: (to reflect conditions in the Rate Year 1)					
19									
20				General inflation %					
21					5.27% Narragansett Electric Company	Schedule SAB-3, Pg 5	\$133,415	\$112,928	\$20,487
22									
23					5.27% PPL Services Corporation	Schedule SAB-3, Pg 5	\$215,742	\$155,859	\$59,883
24									
25				Intercompany			\$0	(\$4,874,146)	\$4,874,146
26							\$0	\$0	\$0
27									
28									
29				TOTAL			<u>\$349,157</u>	<u>(\$4,605,359)</u>	<u>\$4,954,516</u>
30									
31		Page 3		Adjustments: (to reflect conditions in the Rate Year 2)					
32									
33				General inflation %					
34					2.24% Narragansett Electric Company	Schedule SAB-3, Pg 5	\$59,747	\$50,572	\$9,175
35									
36					2.24% PPL Services Corporation	Schedule SAB-3, Pg 5	\$96,615	\$69,798	\$26,817
37									
38				Intercompany			\$0	(\$6,163,274)	\$6,163,274
39							\$0	\$0	\$0
40									
41									
42				TOTAL			<u>\$156,362</u>	<u>(\$6,042,904)</u>	<u>\$6,199,265</u>
43									
44		Page 4		Adjustments: (to reflect conditions in the Rate Year 3)					
45									
46				General inflation %					
47					2.20% Narragansett Electric Company	Schedule SAB-3, Pg 5	\$59,940	(\$84,740)	\$144,680
48									
49					2.20% PPL Services Corporation	Schedule SAB-3, Pg 5	\$96,928	\$70,024	\$26,904
50									
51				Intercompany			\$6,131,216	(\$1,039,804)	\$7,171,020
52							\$0	\$0	\$0
53									
54									
55				TOTAL			<u>\$6,288,083</u>	<u>(\$1,054,521)</u>	<u>\$7,342,604</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Third Party Rents
For the Historic Test Year ended August 31, 2025

Line No.	Test Year Ended August 31, 2025 (Per Books)	Normalizing Adjustments	Test Year Ended August 31, 2025 (as Adjusted)
1 Rent Type	Electric	Electric	Electric
2	(a)	(b)	(c)
3 Equipment/Vehicle	\$1,268,017	\$0	\$1,268,017
4 Allocated Intercompany	\$3,403,012	\$0	\$3,403,012
5 Other	\$885,185	(\$447,510)	\$437,676
6			
7 Total	<u>\$5,556,214</u>	<u>(\$447,510)</u>	<u>\$5,108,705</u>
	Test Year Ended August 31, 2025 (Per Books)	Normalizing Adjustments	Test Year Ended August 31, 2025 (as Adjusted)
8 Rent Type	Gas	Gas	Gas
9	(a)	(b)	(c)
10 Equipment/Vehicle	\$386,147	(\$1,948)	\$384,199
11 Allocated Intercompany	\$1,140,207	\$0	\$1,140,207
12 Other	\$3,495	\$0	\$3,495
13			
14 Total	<u>\$1,529,850</u>	<u>(\$1,948)</u>	<u>\$1,527,902</u>

Schedule SAB-19

Uninsured Claims

The Narragansett Electric Company d/b/a Rhode Island Energy
 Operating Expenses by Component
 Uninsured Claims

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$2,413,276	\$1,840,615	\$572,660	(\$212,567)	(\$212,567)	\$0	\$2,200,709	\$1,628,048	\$572,660
3	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	<u>\$2,413,276</u>	<u>\$1,840,615</u>	<u>\$572,660</u>	<u>(\$212,567)</u>	<u>(\$212,567)</u>	<u>\$0</u>	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$2,413,276</u>	<u>\$1,840,615</u>	<u>\$572,660</u>	<u>(\$212,567)</u>	<u>(\$212,567)</u>	<u>\$0</u>	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>
20	Sub Total	<u>\$2,413,276</u>	<u>\$1,840,615</u>	<u>\$572,660</u>	<u>(\$212,567)</u>	<u>(\$212,567)</u>	<u>\$0</u>	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$2,413,276</u>	<u>\$1,840,615</u>	<u>\$572,660</u>	<u>(\$212,567)</u>	<u>(\$212,567)</u>	<u>\$0</u>	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>

Line Notes

- 1(a) Per Company Books
 2(a) Per Company Books
 3(a) Per Company Books
 1(c) Page 5, Line 8

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Uninsured Claims

Test Year Ended August 31, 2025										
Line No.		(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$2,200,709	\$1,628,048	\$572,660	\$0	\$0	\$0	\$2,200,709	\$1,628,048	\$572,660
3	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>
20	Sub Total	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,200,709</u>	<u>\$1,628,048</u>	<u>\$572,660</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Uninsured Claims

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	
		Ending July 31, 2027	Reflect Conditions in Rate Year 2 Ending July 31, 2028	Ending July 31, 2028	Reflect Conditions in Data Year 1 Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$1,628,048	\$0	\$1,628,048	\$0	\$1,628,048
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,628,048</u>	<u>\$0</u>	<u>\$1,628,048</u>	<u>\$0</u>	<u>\$1,628,048</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses		\$0			
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,628,048</u>	<u>\$0</u>	<u>\$1,628,048</u>	<u>\$0</u>	<u>\$1,628,048</u>
20	Sub Total	<u>\$1,628,048</u>	<u>\$0</u>	<u>\$1,628,048</u>	<u>\$0</u>	<u>\$1,628,048</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$1,628,048</u>	<u>\$0</u>	<u>\$1,628,048</u>	<u>\$0</u>	<u>\$1,628,048</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Uninsured Claims

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect	Ending July 31,	Reflect	Ending July 31,
		2027	Conditions in	2028	Conditions in	2029
		Gas	Rate Year	Gas	Rate Year	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$572,660	\$0	\$572,660	\$0	\$572,660
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$572,660</u>	<u>\$0</u>	<u>\$572,660</u>	<u>\$0</u>	<u>\$572,660</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0				\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$572,660</u>	<u>\$0</u>	<u>\$572,660</u>	<u>\$0</u>	<u>\$572,660</u>
20	Sub Total	<u>\$572,660</u>	<u>\$0</u>	<u>\$572,660</u>	<u>\$0</u>	<u>\$572,660</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$572,660</u>	<u>\$0</u>	<u>\$572,660</u>	<u>\$0</u>	<u>\$572,660</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
 Operating Expenses by Component
 Uninsured Claims

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1 Adjustments: (to normalize Historic Year)					
2	Remove Transmission Expenses	Narragansett Electric Company	Workpaper SAB-1, Ln 21(a)	(\$212,567)	(\$212,567)	\$0
3						
4						
5						
6						
7						
8	TOTAL			(\$212,567)	(\$212,567)	\$0
9						
10						
11						
12						
13						
14						
15	Page 2 Adjustments: (to reflect conditions in the Rate Year 1)					
16	General inflation %	5.27% Narragansett Electric Company		(a) = (b) + (c) \$0	(b) \$0	(c) \$0
17						
18		PPL Services Corporation		\$0	\$0	\$0
19						
20		All Other Companies		\$0	\$0	\$0
21						
22						
23						
24						
25						
26	TOTAL			\$0	\$0	\$0
27						
28						
29						
30	Page 2 Adjustments: (to reflect conditions in the Rate Year 2020)					
31	General inflation %	2.24% Narragansett Electric Company		(a) = (b) + (c) \$0	(b) \$0	(c) \$0
32						
33		PPL Services Corporation		\$0	\$0	\$0
34						
35		All Other Companies		\$0	\$0	\$0
36						
37						
38						
39						
40						
41	Page 2 Adjustments: (to reflect conditions in the Rate Year 2021)			\$0	\$0	\$0
42	General inflation %	2.20% Narragansett Electric Company		(a) = (b) + (c) \$0	(b) \$0	(c) \$0
43						
44		PPL Services Corporation		\$0	\$0	\$0
45						
46		All Other Companies		\$0	\$0	\$0
47						
48						
49						
50						
51						
52						
53						
54						
55	TOTAL			\$0	\$0	\$0

Schedule SAB-20

Insurance Premium

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Insurance Premium

Line No.		Test Year Ended August 31, 2025						Test Year Ended August 31, 2025		
		(Per Books)			Normalizing Adjustments			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas		Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$5,649,049	\$4,517,046	\$1,132,003	(\$1,004,496)	(\$1,004,496)	\$0	\$4,644,554	\$3,512,551	\$1,132,003
2	PPL Services Corporation	\$32,304	\$24,228	\$8,076	(\$8,273)	(\$8,273)	\$0	\$24,030	\$15,954	\$8,076
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$5,681,353	\$4,541,274	\$1,140,079	(\$1,012,769)	(\$1,012,769)	\$0	\$4,668,584	\$3,528,505	\$1,140,079
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$5,681,353	\$4,541,274	\$1,140,079	(\$1,012,769)	(\$1,012,769)	\$0	\$4,668,584	\$3,528,505	\$1,140,079
20	Sub Total	\$5,681,353	\$4,541,274	\$1,140,079	(\$1,012,769)	(\$1,012,769)	\$0	\$4,668,584	\$3,528,505	\$1,140,079
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$5,681,353	\$4,541,274	\$1,140,079	(\$1,012,769)	(\$1,012,769)	\$0	\$4,668,584	\$3,528,505	\$1,140,079

Notes

1(a) -3(a) Per Company Books
4(c) Page 5, Line 9

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Insurance Premium

Line No.		Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year 1 Ending July 31, 2027		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$4,644,554	\$3,512,551	\$1,132,003	\$731,983	\$593,664	\$138,319	\$5,376,537	\$4,106,215	\$1,270,322
2	PPL Services Corporation	\$24,030	\$15,954	\$8,076	\$0	\$0	\$0	\$24,030	\$15,954	\$8,076
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$4,668,584</u>	<u>\$3,528,505</u>	<u>\$1,140,079</u>	<u>\$731,983</u>	<u>\$593,664</u>	<u>\$138,319</u>	<u>\$5,400,567</u>	<u>\$4,122,169</u>	<u>\$1,278,398</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$4,668,584</u>	<u>\$3,528,505</u>	<u>\$1,140,079</u>	<u>\$731,983</u>	<u>\$593,664</u>	<u>\$138,319</u>	<u>\$5,400,567</u>	<u>\$4,122,169</u>	<u>\$1,278,398</u>
20	Sub Total	<u>\$4,668,584</u>	<u>\$3,528,505</u>	<u>\$1,140,079</u>	<u>\$731,983</u>	<u>\$593,664</u>	<u>\$138,319</u>	<u>\$5,400,567</u>	<u>\$4,122,169</u>	<u>\$1,278,398</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$4,668,584</u>	<u>\$3,528,505</u>	<u>\$1,140,079</u>	<u>\$731,983</u>	<u>\$593,664</u>	<u>\$138,319</u>	<u>\$5,400,567</u>	<u>\$4,122,169</u>	<u>\$1,278,398</u>

l(a) - 3(a) Page 1, Lines 1(g) - 3(g)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Insurance Premium

Line No.		Rate Year 1	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31,	Conditions in Rate	Ending July 31,	Conditions in Data	Ending July 31,
		2027	Year 2 Ending July 31,	2028	Year 1 Ending July 31,	2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$4,106,215	\$315,848	\$4,422,063	\$336,422	\$4,758,485
2	PPL Services Corporation	\$15,954	\$0	\$15,954	\$0	\$15,954
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$4,122,169</u>	<u>\$315,848</u>	<u>\$4,438,018</u>	<u>\$336,422</u>	<u>\$4,774,440</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$4,122,169</u>	<u>\$315,848</u>	<u>\$4,438,018</u>	<u>\$336,422</u>	<u>\$4,774,440</u>
20	Sub Total	<u>\$4,122,169</u>	<u>\$315,848</u>	<u>\$4,438,018</u>	<u>\$336,422</u>	<u>\$4,774,440</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$4,122,169</u>	<u>\$315,848</u>	<u>\$4,438,018</u>	<u>\$336,422</u>	<u>\$4,774,440</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Insurance Premium

Line No.		Rate Year 1	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect Conditions in	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	Rate Year 2 Ending	2028	Data Year 1 Ending	2029
		Gas	July 31, 2028	Gas	July 31, 2029	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$1,270,322	\$95,272	\$1,365,594	\$100,911	\$1,466,505
2	PPL Services Corporation	\$8,076	\$0	\$8,076	\$0	\$8,076
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,278,398</u>	<u>\$95,272</u>	<u>\$1,373,670</u>	<u>\$100,911</u>	<u>\$1,474,581</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,278,398</u>	<u>\$95,272</u>	<u>\$1,373,670</u>	<u>\$100,911</u>	<u>\$1,474,581</u>
20	Sub Total	<u>\$1,278,398</u>	<u>\$95,272</u>	<u>\$1,373,670</u>	<u>\$100,911</u>	<u>\$1,474,581</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$1,278,398</u>	<u>\$95,272</u>	<u>\$1,373,670</u>	<u>\$100,911</u>	<u>\$1,474,581</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Insurance Premium

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1 Adjustments: (to normalize Historic Year)					
2	Remove Transmission Expenses	Narragansett Electric Company	Workpaper 1, Line 10(a)	(\$1,004,496)	(\$1,004,496)	\$0
3	Remove Transmission Expenses	PPL Services Corporation	Workpaper 1 Line 10(b)	(\$8,273)	(\$8,273)	\$0
4						
5						
6						
7						
8						
9						
10				<u>(\$1,012,769)</u>	<u>(\$1,012,769)</u>	<u>\$0</u>
11						
12						
13	Page 2 Adjustments: (to reflect conditions in the Rate Year 1)					
14				(a) = (b) + (c)	(b)	(c)
15				\$0	\$0	\$0
16	5.27%	Narragansett Electric Company		\$0	\$0	\$0
17	Specific Forecast Adjustment	PPL Services Corporation	Page 7, Ln 86 (e)	\$731,983	\$593,664	\$138,319
18		All Other Companies		\$0	\$0	-
19						
20	TOTAL			<u>\$731,983</u>	<u>\$593,664</u>	<u>\$138,319</u>
21						
22	Page 2 Adjustments: (to reflect conditions in the Rate Year 2)					
23						
24	General inflation %	Narragansett Electric Company		(a) = (b) + (c)	(b)	(c)
25	2.24%	PPL Services Corporation	Page 7, Ln 78(f) - 78(e) -Electric;	\$411,120	\$ 315,848	\$ 95,272
26	Specific Forecast Adjustment	All Other Companies	Page 7, Ln 79(f) - 79 (e) - Gas	\$0		
27				\$0		
28						
29	TOTAL			<u>\$411,120</u>	<u>\$315,848</u>	<u>\$95,272</u>
30						
31	Page 2 Adjustments: (to reflect conditions in the Data Year 1)					
32						
33	General inflation %			(a) = (b) + (c)	(b)	(c)
34	2.20%	Narragansett Electric Company	Page 7, Ln 78(g) - 78(f) -Electric;	\$437,334	336,422	100,911
35	Specific Forecast Adjustment	PPL Services Corporation	Page 7, Ln 79(g) - 79 (f) - Gas	\$0		
36		All Other Companies		\$0		
37						
38	TOTAL			<u>\$437,334</u>	<u>\$336,422</u>	<u>\$100,911</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Insurance Premium - Electric
Rate Year Ending July 31, 2027

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Corporate Programs	Policy Renewal Date	2025 ACTUAL	2026	2027	2028	2029
RIE DISTRIBUTION						
1 Crime	31-Dec	\$ 7,478	\$ 8,225	\$ 9,048	\$ 9,953	\$ 10,948
2 Cyber Liability	30-Aug	\$ 139,113	\$ 143,286	\$ 147,585	\$ 152,013	\$ 156,573
3 D&O	31-Dec	\$ 560,163	\$ 576,968	\$ 594,277	\$ 594,277	\$ 594,277
4 EPLI	31-Dec	\$ 13,239	\$ 13,239	\$ 13,900	\$ 13,900	\$ 13,900
4 Fiduciary	31-Dec	\$ 52,970	\$ 60,916	\$ 67,007	\$ 73,708	\$ 81,079
5 Lawyers Professional	31-Dec	\$ -	\$ -	\$ -	\$ -	\$ -
6		\$ 772,962	\$ 802,634	\$ 831,817	\$ 843,850	\$ 856,777
7		Convert CY to Rate Year)		\$ 819,657	\$ 838,837	\$ 851,391
8				8/1/26-7/31/27	8/1/27-7/31/28	8/1/28-7/31/29
9						
23 (a)	(b)	(c)	(d)	(e)	(f)	(g)
24				RIE GAS		
25 Corporate Programs		2025 ACTUAL	2026	2027	2028	2029
26						
27 Crime	31-Dec	\$ 7,363	\$ 8,099	\$ 8,909	\$ 9,800	\$ 10,780
28 Cyber Liability	30-Aug	\$ 75,880	\$ 78,156	\$ 80,501	\$ 82,916	\$ 85,403
29 D&O	31-Dec	\$ 208,188	\$ 214,434	\$ 220,867	\$ 220,867	\$ 220,867
30 EPLI	31-Dec	\$ 13,036	\$ 13,036	\$ 13,687	\$ 13,687	\$ 13,687
31 Fiduciary	31-Dec	\$ 11,068	\$ 12,728	\$ 14,001	\$ 15,401	\$ 16,941
32 Lawyers Professional	31-Dec	\$ -	\$ -	\$ -	\$ -	\$ -
33		\$ 315,534	\$ 326,453	\$ 337,965	\$ 342,671	\$ 347,679
34		Convert CY to Rate Year)		\$ 333,168	\$ 340,710	\$ 345,592
35				8/1/26-7/31/27	8/1/27-7/31/28	8/1/28-7/31/29
36						
37 (a)	(b)	(c)	(d)	(e)	(f)	(g)
49		RIE Budget Estimates - Policies that are Invoiced Directly (not allocated by Corporate)				
50		RIE DISTRIBUTION				
51	Policy Renewal Date	2025 ACTUAL	2026	2027	2028	2029
52						
53 Property	1-Apr	\$ 1,200,178	\$ 1,466,433	\$ 1,583,748	\$ 1,710,447	\$ 1,847,283
54 Excess Liability	31-Dec	\$ 1,396,590	\$ 1,660,841	\$ 1,824,899	\$ 2,005,362	\$ 2,203,872
55 Aviation Liab (Drones)	10-Aug	\$ -	\$ -	\$ -	\$ -	\$ -
56 Auto Liability	31-Dec	\$ 4,668	\$ 4,901	\$ 5,146	\$ 5,404	\$ 5,674
57 Railroad Protective	31-Dec	\$ 6,060	\$ 6,060	\$ 6,060	\$ 6,060	\$ 6,060
58		\$ 2,607,497	\$ 3,138,235	\$ 3,419,853	\$ 3,727,273	\$ 4,062,889
59		Convert CY to Rate Year)		\$ 3,302,512	\$ 3,599,181	\$ 3,923,049
60				8/1/26-7/31/27	8/1/27-7/31/28	8/1/28-7/31/29
61						

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Insurance Premium - Electric
Rate Year Ending July 31, 2027

62	(a)	(b)	(c)	(d)	(e)	(f)	(g)
63	RIE Budget Estimates - Policies that are Invoiced Directly (not allocated by Corporate)						
64	RIE GAS						
65	Policy Renewal Date	2025 ACTUAL	2026	2027	2028	2029	
66							
67	Property	1-Apr	\$ 223,811	\$ 273,463	\$ 295,340	\$ 318,967	\$ 344,485
68	Excess Liability	31-Dec	\$ 518,948	\$ 617,139	\$ 678,100	\$ 745,157	\$ 818,919
69	Aviation Liab (Drones)	10-Aug					
70	Auto Liability	31-Dec	\$ 5,835	\$ 6,127	\$ 6,433	\$ 6,755	\$ 7,092
71	Railroad Protective	31-Dec	\$ -	\$ -	\$ -	\$ -	\$ -
72			\$ 748,594	\$ 896,728	\$ 979,873	\$ 1,070,879	\$ 1,170,497
73			Convert CY to Rate Year)	\$ 945,229	\$ 1,032,960	\$ 1,128,989	
74				8/1/26-7/31/27	8/1/27-7/31/28	8/1/28-7/31/29	
75							
76				(e)	(f)	(g)	
77				8/1/26-7/31/27	8/1/27-7/31/28	8/1/28-7/31/29	
78	TOTAL Distribution (Direct & Indirect) - Ln 7 + Ln 59		\$	4,122,169	\$	4,438,018	\$ 4,774,440
79	TOTAL Gas (Direct & Indirect) - Ln 34 + Ln 73		\$	1,278,398	\$	1,373,670	\$ 1,474,581
80							
81				Test Year			
82			TOTAL Distribution	\$3,528,505			
83			TOTAL Gas	\$1,140,079			
84							
85				Change From TY			
86			Distribution - Ln 78- Ln 82	\$593,664			
87			Gas - Ln 79 - Ln 83	\$138,319			

Acronyms:

D&O - Directors and Officers Liability
EPLI - Employment Practices Liability

Allocation Notes:

Crime - based on number of employees ratio
Cyber - indirect charge
D&O - based on number of Operating Segments ratio
EPLI - based on number of employees ratio
Fiduciary - based on Plan Assets ratio
Lawyers - 100% allocated to PPL Services as all covered attorneys and paralegals covered by their policy are in OGC and PPL Services employees.

Schedule SAB-21

Regulatory Assessment Fees

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Regulatory Commission Expenses

Line No.	Test Year Ended August 31, 2025						Test Year Ended August 31, 2025			
	(Per Books)			Normalizing Adjustments			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$9,319,504	\$6,893,369	\$2,426,135	(\$114,439)	(\$114,439)	\$0	\$9,205,065	\$6,778,930	\$2,426,135
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$9,319,504</u>	<u>\$6,893,369</u>	<u>\$2,426,135</u>	<u>(\$114,439)</u>	<u>(\$114,439)</u>	<u>\$0</u>	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$9,319,504	\$6,893,369	\$2,426,135	(\$114,439)	(\$114,439)	\$0	\$9,205,065	\$6,778,930	\$2,426,135
20	Sub Total	<u>\$9,319,504</u>	<u>\$6,893,369</u>	<u>\$2,426,135</u>	<u>(\$114,439)</u>	<u>(\$114,439)</u>	<u>\$0</u>	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>
21										
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$9,319,504</u>	<u>\$6,893,369</u>	<u>\$2,426,135</u>	<u>(\$114,439)</u>	<u>(\$114,439)</u>	<u>\$0</u>	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>

Column Notes:

- (a) Per Company Books
(b) Per Company Books
(c) Per Company Books
(e) Page 5 Line 8(c)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Regulatory Commission Expenses

Test Year Ended August 31, 2025										
Line No.	(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$9,205,065	\$6,778,930	\$2,426,135	\$0	\$0	\$0	\$9,205,065	\$6,778,930	\$2,426,135
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>
20	Sub Total	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,205,065</u>	<u>\$6,778,930</u>	<u>\$2,426,135</u>

Column Notes:

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

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Regulatory Commission Expenses

Line No.		Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Data Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$6,778,930	\$0	\$6,778,930	\$0	\$6,778,930
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$6,778,930</u>	<u>\$0</u>	<u>\$6,778,930</u>	<u>\$0</u>	<u>\$6,778,930</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$6,778,930</u>	<u>\$0</u>	<u>\$6,778,930</u>	<u>\$0</u>	<u>\$6,778,930</u>
20	Sub Total	<u>\$6,778,930</u>	<u>\$0</u>	<u>\$6,778,930</u>	<u>\$0</u>	<u>\$6,778,930</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$6,778,930</u>	<u>\$0</u>	<u>\$6,778,930</u>	<u>\$0</u>	<u>\$6,778,930</u>

Column Notes

(a) Page 2, Line 1(h)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Regulatory Commission Expenses

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31,	Reflect Conditions in	Ending July 31,	Conditions in Rate	Ending July 31,
		2027	Rate Year Ending	2028	Year Ending July 31,	2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$2,426,135	\$0	\$2,426,135	\$0	\$2,426,135
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$2,426,135</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$2,426,135</u>
20	Sub Total	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$2,426,135</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$2,426,135</u>	<u>\$0</u>	<u>\$2,426,135</u>

Column Notes

(a) Page 2, Line 1(i)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Regulatory Commission Expenses

Line No.	Explanation of Adjustments:	Provider Company	Source	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1 Adjustments: (to normalize Historic Year)					
2	Remove Transmission Expense	Narragansett Electric Company		(\$114,439)	(\$114,439)	\$0
3				\$0	\$0	\$0
4				\$0	\$0	\$0
5				\$0	\$0	\$0
6				\$0	\$0	\$0
7						
8				<u>(\$114,439)</u>	<u>(\$114,439)</u>	<u>\$0</u>
9						
10						
11						
12	Page 2 Adjustments: (to reflect conditions in the Rate Year)					
13						
14						
15						
16						
17						
18						
19						
20						
21	TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule SAB-22

Uncollectible Accounts

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Uncollectible Accounts

Line No.	Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
	(Per Books)						(as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:									
1 Narragansett Electric Company	\$59,140,725	\$43,987,220	\$15,153,504	(\$46,294,094)	(\$37,132,673)	(\$9,161,421)	\$12,846,631	\$6,854,548	\$5,992,083
2 PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$59,140,725</u>	<u>\$43,987,220</u>	<u>\$15,153,504</u>	<u>(\$46,294,094)</u>	<u>(\$37,132,673)</u>	<u>(\$9,161,421)</u>	<u>\$12,846,631</u>	<u>\$6,854,548</u>	<u>\$5,992,083</u>
5									
6									
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.							\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$59,140,725	\$43,987,220	\$15,153,504	(\$46,294,094)	(\$37,132,673)	(\$9,161,421)	\$12,846,631	\$6,854,548	\$5,992,083
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses							\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$59,140,725</u>	<u>\$43,987,220</u>	<u>\$15,153,504</u>	<u>(\$46,294,094)</u>	<u>(\$37,132,673)</u>	<u>(\$9,161,421)</u>	<u>\$12,846,631</u>	<u>\$6,854,548</u>	<u>\$5,992,083</u>
21									
Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$59,140,725</u>	<u>\$43,987,220</u>	<u>\$15,153,504</u>	<u>(\$46,294,094)</u>	<u>(\$37,132,673)</u>	<u>(\$9,161,421)</u>	<u>\$12,846,631</u>	<u>\$6,854,548</u>	<u>\$5,992,083</u>

Line Notes

- 1 (e) Page 5, Line 4, Column (b)
1 (f) Page 5, Line 4, Column (c)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Uncollectible Accounts

Test Year Ended August 31, 2025										
Line No.	(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)	
Provider Company:										
1	Narragansett Electric Company	\$12,846,631	\$6,854,548	\$5,992,083	\$6,481,428	\$5,197,277	\$1,284,151	\$19,328,058	\$12,051,825	\$7,276,233
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$12,846,631	\$6,854,548	\$5,992,083	\$6,481,428	\$5,197,277	\$1,284,151	\$19,328,058	\$12,051,825	\$7,276,233
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	\$0	\$0	\$0	\$0			\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$12,846,631	\$6,854,548	\$5,992,083	\$6,481,428	\$5,197,277	\$1,284,151	\$19,328,058	\$12,051,825	\$7,276,233
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0	\$0			\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$12,846,631	\$6,854,548	\$5,992,083	\$6,481,428	\$5,197,277	\$1,284,151	\$19,328,058	\$12,051,825	\$7,276,233
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$12,846,631	\$6,854,548	\$5,992,083	\$6,481,428	\$5,197,277	\$1,284,151	\$19,328,058	\$12,051,825	\$7,276,233

Line Notes

- 1 (e) Page 5, Line 16, Column (b)
1 (f) Page 5, Line 16, Column (c)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Uncollectible Accounts - Electric

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect	Ending July 31,	Reflect	Ending July 31,
		2027	Conditions in	2028	Conditions in	2029
		Electric	Rate Year	Electric	Data Year	Electric
		(a)	Ending July 31,	(b)	Ending July 31,	(c)
	Provider Company:		2028		2029	
1	Narragansett Electric Company	\$12,051,825		\$13,508,123	\$389,071	\$13,897,194
2	PPL Services Corporation	\$0		\$0	\$0	\$0
3	All Other Companies	\$0		\$0	\$0	\$0
4	Total	<u>\$12,051,825</u>		<u>\$13,508,123</u>	<u>\$389,071</u>	<u>\$13,897,194</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$12,051,825	\$1,456,298	\$13,508,123	\$389,071	\$13,897,194
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$12,051,825</u>	<u>\$1,456,298</u>	<u>\$13,508,123</u>	<u>\$389,071</u>	<u>\$13,897,194</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$12,051,825</u>	<u>\$1,456,298</u>	<u>\$13,508,123</u>	<u>\$389,071</u>	<u>\$13,897,194</u>

Line Notes

- 1 (b) Page 5, Line 24, Column (b)
1 (d) Page 5, Line 33, Column (b)
2 (b) Page 5, Line 25, Column (b)
2 (d) Page 5, Line 34, Column (b)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Uncollectible Accounts - Gas

Line No.		Rate Year Ending July 31, 2027 Gas (a)	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028 Gas (b)	Rate Year 2 Ending July 31, 2028 Gas (c)	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2029 Gas (d)	Data Year 1 Ending July 31, 2029 Gas (e)
	Provider Company:					
1	Narragansett Electric Company	\$7,276,233	\$2,623,615	\$9,899,849	\$726,204	\$10,626,053
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$7,276,233</u>	<u>\$2,623,615</u>	<u>\$9,899,849</u>	<u>\$726,204</u>	<u>\$10,626,053</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$7,276,233	\$2,623,615	\$9,899,849	\$726,204	\$10,626,053
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$7,276,233</u>	<u>\$2,623,615</u>	<u>\$9,899,849</u>	<u>\$726,204</u>	<u>\$10,626,053</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$7,276,233</u>	<u>\$2,623,615</u>	<u>\$9,899,849</u>	<u>\$726,204</u>	<u>\$10,626,053</u>

Line Notes

- 1 (b) Page 5, Line 24, Column (c)
1 (d) Page 5, Line 33, Column (c)
2 (b) Page 5, Line 25, Column (c)
2 (d) Page 5, Line 34, Column (c)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Uncollectible Accounts

Line No.	Explanation of Adjustments	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2						
3						
4	Test Year Bad Debt Expense Normalizing Adjustment		Page 6 and 7	(\$46,294,094)	(\$37,132,673)	(\$9,161,421)
5						
6	TOTAL			<u>(\$46,294,094)</u>	<u>(\$37,132,673)</u>	<u>(\$9,161,421)</u>
7						
8						
9						
10						
11						
12						
13	Page 2	Adjustments: (Known and Measurable Adjustment)				
14						
15						
16	Apply Five Year Average net Write-Off Rate		Page 6 and 7	\$6,481,428	\$5,197,277	\$1,284,151
17						
18				<u>\$6,481,428</u>	<u>\$5,197,277</u>	<u>\$1,284,151</u>
19						
20						
21	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2)				
22						
23	Adjustment for year 1 revenue requirement increase					
24		Narragansett Electric Company		\$4,079,913	\$1,456,298	\$2,623,615
25		PPL Services Corporation		\$0	\$0	\$0.00
26		All Other Companies		\$0	\$0	\$0
27						
28	TOTAL			<u>\$4,079,913</u>	<u>\$1,456,298</u>	<u>\$2,623,615</u>
29						
30	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 3)				
31						
32	Adjustment for year 2 revenue requirement increase					
33		Narragansett Electric Company		\$1,115,276	\$389,071	\$726,204
34		PPL Services Corporation		\$0	\$0	\$0.00
35		All Other Companies		\$0	\$0	\$0
36						
37	TOTAL			<u>\$1,115,276</u>	<u>\$389,071</u>	<u>\$726,204</u>

Line Notes

- 4 (b) Page 6, Line 0, Column (d)
4 (c) Page 7, Line 20, Column (d)
6 Line 4
16 (b) Page 6, Line 34, Column (d)
16 (c) Page 7, Line 34, Column (d)
28 (b) Schedule 1-ELEC, Page 1, Line 7, Column (f)
28 (c) Schedule 1-GAS, Page 1, Line 7, Column (f)
37 (b) Schedule 1-ELEC, Page 2, Line 7, Column (f)
37 (c) Schedule 1-GAS, Page 2, Line 7, Column (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Test Year Ended August 31, 2025
Five Year Average of Uncollectibles Summary

Line No.	Description	Electric		
		(a)	(b)	(c) = (b) / (a)
		Total Revenue	Net Write-Offs	% of Write-Offs Distribution Revenue
1	Calendar Year:			
2				
3	2025	\$1,364,507,000	\$30,141,000	2.21%
4				
5	Forecasted net Write-Off Rate			2.21%
6				
7				
8				
9				Base Rate
10				Distribution Revenue
11				(d)
12	Test Year Normalized Revenue			\$527,272,903
13				
14	Current Allowed Average Write-Off Rate			1.30%
15				
16	Allowable Bad Debt Expenses			\$6,854,548
17				
18	Less: Test Year Bad Debt Expense			\$43,987,220
19				
20	Test Year Bad Debt Expense Normalizing Adjustment			(\$37,132,673)
21				
22	Total Adjusted Test Year Revenue			\$527,272,903
23				
24	Add: Pro Forma Adjustments			\$18,322,770
25				
26	Total Rate Year Revenue			\$545,595,672
27				
28	Forecasted Net Write-Offs			2.21%
29				
30	Rate Year Allowable Bad Debt Expenses			\$12,051,825
31				
32	Adjusted Test Year Bad Debt Expense			\$6,854,548
33				
34	Total Pro Forma Bad Debt Expense Adjustment			\$5,197,277

Line Notes

3	See Testimony of Company Witness Dennis Urban	24	Line 26 - Line 22
5	Line 3	26	Page 8, Line 26 + Line 37 + Line 58, Column (c)
12	Page 8, Line 26 + Line 37 + Line 58, Column (b)	28	Line 5
14	Per RIPUC Docket No. 4770	30	Line 26 x Line 28
16	Line 12 x Line 14	32	Line 16
18	Page 1, Line 4, Column (b)	34	Line 30 - Line 32
20	Line 16 - Line 18		

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Test Year Ended August 31, 2025
Five Year Average of Uncollectibles Summary

Line No.	Description	Gas		
		(a)	(b)	(c) = (b) / (a)
		Total Revenue	Net Write-Offs	% of Write-Offs Distribution Revenue
1	Calendar Year:			
2				
3	2025	\$583,711,000	\$13,347,000	2.29%
4				
5	Forecasted net Write-Off Rate			2.29%
6				
7				
8				
9				Base Rate
10				Distribution Revenue
11				(d)
12	Test Year Normalized Revenue			\$313,721,616
13				
14	Current Allowed Average Write-Off Rate			1.91%
15				
16	Allowable Bad Debt Expenses			\$5,992,083
17				
18	Less: Test Year Bad Debt Expense			\$15,153,504
19				
20	Test Year Bad Debt Expense Normalizing Adjustment			(\$9,161,421)
21				
22	Total Adjusted Test Year Revenue			\$313,721,616
23				
24	Add: Pro Forma Adjustments			\$4,493,525
25				
26	Total Rate Year Revenue			\$318,215,141
27				
28	Forecasted Net Write-Offs			2.29%
29				
30	Rate Year Allowable Bad Debt Expenses			\$7,276,233
31				
32	Adjusted Test Year Bad Debt Expense			\$5,992,083
33				
34	Total Pro Forma Bad Debt Expense Adjustment			\$1,284,151

Line Notes

3	See Testimony of Company Witness Dennis Urban	24	Line 26 - Line 22
5	Line 3	26	Page 9, Line 18 (e)
12	Page 9, Line 18 (a)	28	Line 5
14	Per RIPUC Docket No. 4770	30	Line 26 x Line 28
16	Line 12 x Line 14	32	Line 16
18	Page 1, Line 4, Column (b)	34	Line 30 - Line 32
20	Line 16 - Line 18		
22	Line 12		

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Test Year Ended August 31, 2025
Test Year and Rate Year Billings

Line No.		Test Year Ended August 31, 2025 (a)	Adjusted Test Year August 31, 2025 (b)	Proforma Adjustment (c)	Rate Year Ending July 31, 2027 (d)
	<u>Distribution Revenue</u>				
1	Customer	\$66,950,887	\$65,154,370	\$3,084,363	\$68,238,733
2	Distribution	\$227,662,150	\$217,203,608	\$25,190,906	\$242,394,514
3	RDM Adjutment	\$4,664,796	\$16,947,248	(\$28,275,269)	(\$11,328,021)
4	Subtotal of Annual Target Revenue	\$299,277,832	\$299,305,226	(\$0)	\$299,305,226
5					
6	Infrastructure, Safety and Reliability Capital	\$40,447,131	\$45,395,457	\$4,399,066	\$49,794,523
7	Infrastructure, Safety and Reliability Capital Adjustment	\$0	\$475,902	(\$4,399,066)	(\$3,923,164)
8	Subtotal of Infrastructure, Safety and Reliability Capital Revenue	\$40,447,131	\$45,871,359	\$0	\$45,871,359
9					
10	Base Distribution	\$339,724,964	\$345,176,585	(\$0)	\$345,176,585
11					
12					
13	<u>Other Distribution Revenue</u>				
14	Forfeited Discounts-Electric	\$1,217,120	\$1,217,120	\$0	\$1,217,120
15	Misc Service Revenue-Electric	(\$240,784)	\$275,860	\$0	\$275,860
16	Rent From Electric Property	\$761,138	\$2,110,651	\$1,245,265	\$3,355,916
17	Other Elec Rev-Misc	\$1,859,273	\$2,407,088	\$0	\$2,407,088
18	Transmission Wheeling Revenue	\$200,673,707	\$745,939	\$0	\$745,939
19	Energy Efficiency Incentive	\$1,599,483	\$0	\$0	\$0
20	AMR/AMF Opt Out Fee	\$10,566	\$10,566	\$0	\$10,566
21	Borderline Sales Net Revenue	\$6,613,448	\$9,533,744	\$0	\$9,533,744
22	Accounting Adjustments	\$123,002,766	\$0	\$0	\$0
23	M-1 Distribution Revenue	\$82,009	\$99,240	\$0	\$99,240
24	Total Other Dist Revenue	\$335,578,726	\$16,400,208	\$1,245,265	\$17,645,473
25					
26	Subtotal Distribution Revenue	\$675,303,690	\$361,576,793	\$1,245,265	\$362,822,058
27					
28	<u>Other Delivery Revenue with Uncollectible Recovered through Base Distribution</u>				
29	ISR O&M	\$14,178,900	\$13,190,443	\$1,449,037	\$14,639,480
30	CTC (Transition)	\$61,561	\$151,753	\$6,900	\$158,653
31	Pension Adjustment Factor	(\$20,075,000)	(\$22,926,480)	(\$2,372,175)	(\$25,298,655)
32	Storm Fund Replenishment Factor	\$55,818,894	\$53,292,231	\$5,514,082	\$58,806,313
33	Arrearage Management Adjustment Factor	\$45,345,682	\$405,778	\$41,986	\$447,764
34	Low-Income Discount Recovery Factor	\$18,769,346	\$16,456,578	\$1,680,287	\$18,136,865
35	Performance Incentive Factor	\$140	\$0	\$0	\$0
36	Net Metering Surcharge	\$94,185,152	\$98,536,524	\$10,195,452	\$108,731,976
37	Subtotal	\$208,284,675	\$159,106,827	\$16,515,569	\$175,622,396
38					
39	<u>Other Delivery and Commodity Revenue with Uncollectible Recovered Outside Base Distribution</u>				
40	Last Resort Service Administrative Cost Factor	\$8,351,918	\$8,351,918	\$0	\$8,351,918
41	Commodity	\$387,654,581	\$387,654,581	\$0	\$387,654,581
42	Transmission	\$260,180,263	\$281,646,182	\$26,007,189	\$307,653,371
43	Energy Efficiency & System Reliability Planning	\$82,042,260	\$72,379,607	\$7,368,681	\$79,748,288
44	LTCRER	\$68,274,317	\$44,365,106	\$4,590,403	\$48,955,509
45	RE Growth	\$45,345,682	\$30,046,591	\$1,559,315	\$31,605,906
46	Subtotal	\$851,849,020	\$824,443,985	\$39,525,588	\$863,969,573
47					
48	<u>Gross Earnings Tax</u>				
49	GET	\$52,672,291	n/a	n/a	n/a
50					
51	Total Other & GET	\$1,112,805,986	\$983,550,812	\$56,041,157	\$1,039,591,969
52					
53	Total Revenue	\$1,788,109,676	\$1,345,127,605	\$57,286,422	\$1,402,414,028
54					
55	<u>Non-Revenue Billings</u>				
56	Renewables	\$2,144,244	\$2,032,596	\$207,072	\$2,239,668
57	LIHEAP Enhancement	\$4,925,876	\$4,556,687	\$354,863	\$4,911,550
58	Subtotal	\$7,070,120	\$6,589,283	\$561,935	\$7,151,218
59					
60	Total Billings	\$1,795,179,796	\$1,351,716,888	\$57,848,358	\$1,409,565,246

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Test Year Ended August 31, 2025
Test Year and Rate Year Billings

Line No.	Billed Base Revenue	Test Year Ended August 31, 2025 (a)	Normalizing Adjustment (b)	Normalized Test Year (c)	Proforma Adjustment (d)	Rate Year Ending July 31, 2027 (e)
1	Delivery	\$225,024,161	(\$2,669,170)	\$222,354,991	\$8,606,656	\$230,961,647
2	Infrastructure, Safety & Reliability Capital	\$71,070,434	\$6,992,426	\$78,062,861	\$0	\$78,062,861
3	RDM Adjustment	\$15,716,229	(\$8,166,437)	\$7,549,792	(\$4,113,131)	\$3,436,660
4						
5	Sub-Total	\$311,810,824	(\$3,843,181)	\$307,967,643	\$4,493,525	\$312,461,168
6						
7	Other Dominion & Gas Lights	\$243,535	\$2,942	\$246,477	\$0	\$246,477
8	Non-Firm Revenue	\$1,743,923	(\$638,795)	\$1,105,128	\$0	\$1,105,128
9						
10	Sub-Total	\$313,798,283	(\$4,479,034)	\$309,319,248	\$4,493,525	\$313,812,773
11						
12	Other Miscellaneous Revenue	\$7,743,709	(\$5,986,845)	\$1,756,864	\$0	\$1,756,864
13						
14	Total	\$321,541,992	(\$10,465,879)	\$311,076,112	\$4,493,525	\$315,569,637
15						
16	LIHEAP Enhancement Revenue	\$2,645,504	\$0	\$2,645,504	\$0	\$2,645,504
17						
18	Total Revenues	\$324,187,496	(\$10,465,879)	\$313,721,616	\$4,493,525	\$318,215,141

Schedule SAB-23

Schedule SAB-23

Printing and Postage

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Printing and Postage

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$6,554,737	\$4,107,409	\$2,447,328	(\$85,841)	(\$34,154)	(\$51,688)	\$6,468,896	\$4,073,256	\$2,395,640
2	PPL Services Corporation	\$104,759	\$68,909	\$35,850	(\$8,382)	(\$8,299)	(\$83)	\$96,377	\$60,610	\$35,767
3	All Other Companies	\$30	\$30	\$0	(\$4)	(\$4)	\$0	\$27	\$27	\$0
4	Total	<u>\$6,659,527</u>	<u>\$4,176,349</u>	<u>\$2,483,178</u>	<u>(\$94,227)</u>	<u>(\$42,456)</u>	<u>(\$51,771)</u>	<u>\$6,565,300</u>	<u>\$4,133,893</u>	<u>\$2,431,407</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$51,863	\$0	\$51,863	\$0	\$0	\$0	\$51,863	\$0	\$51,863
11	and Processing Exp.									
12	Transmission Expenses	\$4,043	\$4,043	\$0	(\$1,037)	(\$1,037)	\$0	\$3,006	\$3,006	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$230,657	\$132,567	\$98,090	\$0	\$0	\$0	\$230,657	\$132,567	\$98,090
15	Customer Accounts Expenses	\$5,674,406	\$3,585,800	\$2,088,606	(\$21,103)	(\$13,749)	(\$7,354)	\$5,653,303	\$3,572,051	\$2,081,252
16	Customer Service and	\$15,500	\$10,075	\$5,425	\$0	\$0	\$0	\$15,500	\$10,075	\$5,425
17	Informational Expenses									
18	Sales Expenses	\$200	\$0	\$200	\$0	\$0	\$0	\$200	\$0	\$200
19	Administrative & General Expenses	\$449,252	\$276,927	\$172,325	(\$72,034)	(\$27,667)	(\$44,367)	\$377,217	\$249,260	\$127,957
20	Sub Total	<u>\$6,425,920</u>	<u>\$4,009,412</u>	<u>\$2,416,508</u>	<u>(\$94,175)</u>	<u>(\$42,454)</u>	<u>(\$51,721)</u>	<u>\$6,331,746</u>	<u>\$3,966,958</u>	<u>\$2,364,787</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$6,870	\$6,870	\$0	(\$53)	(\$53)	\$0	\$6,817	\$6,817	\$0
24	Distribution Expenses	\$224,257	\$158,302	\$65,955	\$0	\$0	(\$50)	\$224,258	\$158,352	\$65,905
25	Administrative & General Expenses	\$2,479	\$1,765	\$715	\$0	\$0	\$0	\$2,479	\$1,765	\$715
26	Sub Total	<u>\$233,607</u>	<u>\$166,937</u>	<u>\$66,670</u>	<u>(\$53)</u>	<u>(\$3)</u>	<u>(\$50)</u>	<u>\$233,554</u>	<u>\$166,934</u>	<u>\$66,620</u>
27										
28	TOTAL	<u>\$6,659,527</u>	<u>\$4,176,349</u>	<u>\$2,483,178</u>	<u>(\$94,227)</u>	<u>(\$42,456)</u>	<u>(\$51,771)</u>	<u>\$6,565,300</u>	<u>\$4,133,893</u>	<u>\$2,431,407</u>

Line Notes

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Printing and Postage

Test Year Ended August 31, 2025										
Line No.		(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (c)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$6,468,896	\$4,073,256	\$2,395,640	\$340,624	\$214,480	\$126,144	\$6,809,520	\$4,287,736	\$2,521,785
2	PPL Services Corporation	\$96,377	\$60,610	\$35,767	\$5,075	\$3,191	\$1,883	\$101,452	\$63,801	\$37,650
3	All Other Companies	\$27	\$27	\$0	\$1	\$1	\$0	\$28	\$28	\$0
4	Total	<u>\$6,565,300</u>	<u>\$4,133,893</u>	<u>\$2,431,407</u>	<u>\$345,700</u>	<u>\$217,673</u>	<u>\$128,027</u>	<u>\$6,911,000</u>	<u>\$4,351,566</u>	<u>\$2,559,435</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$51,863	\$0	\$51,863	\$2,731	\$0	\$2,731	\$54,594	\$0	\$54,594
11	and Processing Exp.									
12	Transmission Expenses	\$3,006	\$3,006	\$0	\$158	\$158	\$0	\$3,164	\$3,164	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$230,657	\$132,567	\$98,090	\$12,145	\$6,980	\$5,165	\$242,802	\$139,547	\$103,255
15	Customer Accounts Expenses	\$5,653,303	\$3,572,051	\$2,081,252	\$297,679	\$188,089	\$109,590	\$5,950,981	\$3,760,140	\$2,190,842
16	Customer Service and	\$15,500	\$10,075	\$5,425	\$816	\$531	\$286	\$16,316	\$10,606	\$5,711
17	Informational Expenses									
18	Sales Expenses	\$200	\$0	\$200	\$11	\$0	\$11	\$210	\$0	\$210
19	Administrative & General Expenses	\$377,217	\$249,260	\$127,957	\$19,863	\$13,125	\$6,738	\$397,080	\$262,385	\$134,695
20	Sub Total	<u>\$6,331,746</u>	<u>\$3,966,958</u>	<u>\$2,364,787</u>	<u>\$333,402</u>	<u>\$208,883</u>	<u>\$124,519</u>	<u>\$6,665,148</u>	<u>\$4,175,841</u>	<u>\$2,489,307</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$6,817	\$6,817	\$0	\$359	\$359	\$0	\$7,176	\$7,176	\$0
24	Distribution Expenses	\$224,258	\$158,352	\$65,905	\$11,808	\$8,338	\$3,470	\$236,066	\$166,691	\$69,375
25	Administrative & General Expenses	\$2,479	\$1,765	\$715	\$131	\$93	\$38	\$2,610	\$1,858	\$752
26	Sub Total	<u>\$233,554</u>	<u>\$166,934</u>	<u>\$66,620</u>	<u>\$12,298</u>	<u>\$8,790</u>	<u>\$3,508</u>	<u>\$245,852</u>	<u>\$175,724</u>	<u>\$70,128</u>
27										
28	TOTAL	<u>\$6,565,300</u>	<u>\$4,133,893</u>	<u>\$2,431,407</u>	<u>\$345,700</u>	<u>\$217,673</u>	<u>\$128,027</u>	<u>\$6,911,000</u>	<u>\$4,351,566</u>	<u>\$2,559,435</u>

Line Notes:

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Printing and Postage

<u>Line No.</u>	Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Data Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$4,287,736	\$96,050	\$4,383,786	\$96,361	\$4,480,146
2 PPL Services Corporation	\$63,801	\$1,429	\$65,231	\$1,434	\$66,665
3 All Other Companies	\$28	\$1	\$29	\$1	\$30
4 Total	<u>\$4,351,566</u>	<u>\$97,480</u>	<u>\$4,449,045</u>	<u>\$97,795</u>	<u>\$4,546,840</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$3,164	\$71	\$3,235	\$71	\$3,306
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$139,547	\$3,126	\$142,673	\$3,136	\$145,810
15 Customer Accounts Expenses	\$3,760,140	\$84,231	\$3,844,371	\$84,504	\$3,928,874
16 Customer Service and	\$10,606	\$238	\$10,843	\$238	\$11,082
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$262,385	\$5,878	\$268,262	\$5,897	\$274,159
20 Sub Total	<u>\$4,175,841</u>	<u>\$93,543</u>	<u>\$4,269,385</u>	<u>\$93,846</u>	<u>\$4,363,230</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$7,176	\$161	\$7,337	\$161	\$7,498
24 Distribution Expenses	\$166,691	\$3,734	\$170,425	\$3,746	\$174,171
25 Administrative & General Expenses	\$1,858	\$42	\$1,899	\$42	\$1,941
26 Sub Total	<u>\$175,724</u>	<u>\$3,936</u>	<u>\$179,661</u>	<u>\$3,949</u>	<u>\$183,610</u>
27					
28 TOTAL	<u>\$4,351,566</u>	<u>\$97,480</u>	<u>\$4,449,045</u>	<u>\$97,795</u>	<u>\$4,546,840</u>

Line Notes:

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Printing and Postage

Line No.	Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$2,521,785	\$56,491	\$2,578,275	\$56,673	\$2,634,949
2 PPL Services Corporation	\$37,650	\$843	\$38,493	\$846	\$39,340
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$2,559,435</u>	<u>\$57,334</u>	<u>\$2,616,769</u>	<u>\$57,520</u>	<u>\$2,674,288</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$54,594	\$1,223	\$55,817	\$1,227	\$57,044
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$103,255	\$2,313	\$105,568	\$2,321	\$107,888
15 Customer Accounts Expenses	\$2,190,842	\$49,077	\$2,239,919	\$49,236	\$2,289,155
16 Customer Service and	\$5,711	\$128	\$5,839	\$128	\$5,967
17 Informational Expenses					
18 Sales Expenses	\$210	\$5	\$215	\$5	\$220
19 Administrative & General Expenses	<u>\$134,695</u>	<u>\$3,017</u>	<u>\$137,712</u>	<u>\$3,027</u>	<u>\$140,740</u>
20 Sub Total	<u>\$2,489,307</u>	<u>\$55,763</u>	<u>\$2,545,070</u>	<u>\$55,944</u>	<u>\$2,601,013</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$69,375	\$1,554	\$70,930	\$1,559	\$72,489
25 Administrative & General Expenses	<u>\$752</u>	<u>\$17</u>	<u>\$769</u>	<u>\$17</u>	<u>\$786</u>
26 Sub Total	<u>\$70,128</u>	<u>\$1,571</u>	<u>\$71,699</u>	<u>\$1,576</u>	<u>\$73,275</u>
27					
28 TOTAL	<u>\$2,559,435</u>	<u>\$57,334</u>	<u>\$2,616,769</u>	<u>\$57,520</u>	<u>\$2,674,288</u>

Line Notes:

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Printing and Postage

Line No.	Explanation of Adjustments	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2	Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1, Line 15(a)	(\$31,173)	(\$31,173)	\$0
3	Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1, Line 15(b)	(\$8,057)	(\$8,057)	\$0
4	Remove Transmission Expense	All Other Companies	Workpaper SAB-1, Line 15(c)	(\$4)	(\$4)	\$0
5	Remove Allocated Executive costs	PPL Services Corporation	Workpaper SAB-9, Page 7&8	(\$325)	(\$242)	(\$83)
6	Gas Commodity O&M Adjustment	Narragansett Electric Company	Workpaper SAB-9, Page 3	(\$51,688)	\$0	(\$51,688)
7	Remove Vegetation Management in ISR	Narragansett Electric Company	Workpaper SAB-9, Page 2	(\$2,447)	(\$2,447)	\$0
8	Remove Major Storm Activity deferred	Narragansett Electric Company	Workpaper SAB-9, Page 6	(\$534)	(\$534)	
9						
10						
11						
12		Total		(\$94,227)	(\$42,456)	(\$51,771)
13						
14	Page 2	Adjustments: (to reflect conditions in the Rate Year 1)				
15						
16	General Inflation%	5.27% Narragansett Electric Company		\$340,624	\$214,480	\$126,144
17	Schedule SAB-3, Pg 5	PPL Services Corporation		\$5,075	\$3,191	\$1,883
18		All Other Companies		\$1	\$1	\$0
19				\$345,700	\$217,673	\$128,027
20	TOTAL					
21						
22	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2)				
23	General inflation %	2.24% Narragansett Electric Company		\$152,540	\$96,050	\$56,491
24	Schedule SAB-3, Pg 5	PPL Services Corporation		\$2,273	\$1,429	\$843
25		All Other Companies		\$1	\$1	\$0
26				\$154,814	\$97,480	\$57,334
27	TOTAL					
28						
29	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 3)				
30	General inflation %	2.20% Narragansett Electric Company		\$153,034	\$96,361	\$56,673
31	Schedule SAB-3, Pg 5	PPL Services Corporation		\$2,280	\$1,434	\$846
32		All Other Companies		\$1	\$1	\$0
33				\$155,315	\$97,795	\$57,520
34	TOTAL					

Line Notes

- 12 Sum of Lines 1 through 5
17 (b) Page 2, Line 1, Column (b) x Schedule 3, Page 8
17 (c) Page 2, Line 1, Column (c) x Schedule 3, Page 8
18 (b) Page 2, Line 2, Column (b) x Schedule 3, Page 8
18 (c) Page 2, Line 2, Column (c) x Schedule 3, Page 8
20 Sum of Lines 17 through 19
24 (b) Page 3, Line 1, Column (a) x Schedule 3, Page 8
24 (c) Page 4, Line 1, Column (a) x Schedule 3, Page 8
25 (b) Page 3, Line 2, Column (a) x Schedule 3, Page 8
25 (c) Page 4, Line 2, Column (a) x Schedule 3, Page 8
27 Sum of Lines 24 through 26
31 (b) Page 3, Line 1, Column (c) x Schedule 3, Page 8
31 (c) Page 4, Line 1, Column (c) x Schedule 3, Page 8
32 (b) Page 3, Line 1, Column (c) x Schedule 3, Page 8
32 (c) Page 4, Line 1, Column (c) x Schedule 3, Page 8
34 Sum of Lines 31 through 33

Schedule SAB-24

Schedule SAB-24

Software Maintenance and Expenses

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Software Maintenance and Expense

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$1,729,265	\$1,490,180	\$239,085	(\$904,693)	(\$904,693)	\$0	\$824,572	\$585,487	\$239,085
3	PPL Services Corporation	\$13,904,223	\$7,618,861	\$6,285,362	(\$5,288,916)	(\$3,352,506)	(\$1,936,409)	\$8,615,308	\$4,266,355	\$4,348,953
4	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	<u>\$15,633,488</u>	<u>\$9,109,041</u>	<u>\$6,524,447</u>	<u>(\$6,193,609)</u>	<u>(\$4,257,200)</u>	<u>(\$1,936,409)</u>	<u>\$9,439,879</u>	<u>\$4,851,841</u>	<u>\$4,588,038</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$15,818	\$15,818	\$0	(\$44,836)	(\$44,836)	\$0	(\$29,018)	(\$29,018)	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$2,094,428	\$16,684	\$2,077,743	(\$139,001)	\$35,759	(\$174,760)	\$1,955,426	\$52,443	\$1,902,983
15	Customer Accounts Expenses	\$979,910	\$937,495	\$42,415	(\$48,312)	(\$28,183)	(\$20,129)	\$931,598	\$909,312	\$22,286
16	Customer Service and	\$0	\$0	\$0	(\$3,099)	\$0	(\$3,099)	(\$3,099)	\$0	(\$3,099)
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	(\$117,299)	(\$79,063)	(\$38,237)	(\$117,299)	(\$79,063)	(\$38,237)
19	Administrative & General Expenses	\$2,188,696	\$1,519,383	\$669,313	(\$5,841,060)	(\$4,140,876)	(\$1,700,184)	(\$3,652,364)	(\$2,621,494)	(\$1,030,871)
20	Sub Total	<u>\$5,278,853</u>	<u>\$2,489,381</u>	<u>\$2,789,472</u>	<u>(\$6,193,609)</u>	<u>(\$4,257,200)</u>	<u>(\$1,936,409)</u>	<u>(\$914,756)</u>	<u>(\$1,767,819)</u>	<u>\$853,063</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$365,226	\$365,226	\$0	\$0	\$0	\$0	\$365,226	\$365,226	\$0
24	Distribution Expenses	\$1,766,051	\$1,766,051	\$0	\$0	\$0	\$0	\$1,766,051	\$1,766,051	\$0
25	Administrative & General Expenses	\$8,223,359	\$4,488,384	\$3,734,975	\$0	\$0	\$0	\$8,223,359	\$4,488,384	\$3,734,975
26	Sub Total	<u>\$10,354,636</u>	<u>\$6,619,661</u>	<u>\$3,734,975</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,354,636</u>	<u>\$6,619,661</u>	<u>\$3,734,975</u>
27										
28	TOTAL	<u>\$15,633,488</u>	<u>\$9,109,041</u>	<u>\$6,524,447</u>	<u>(\$6,193,609)</u>	<u>(\$4,257,200)</u>	<u>(\$1,936,409)</u>	<u>\$9,439,879</u>	<u>\$4,851,841</u>	<u>\$4,588,038</u>

Column Notes

- (b) Per Company Books
(c) Per Company Books
(e) Page 5, Line 11
(f) Page 5, Line 11
(g) (b) + (i)
(h) (b) + (e)
(i) (c) + (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Software Maintenance and Expense

Line No.	Test Year Ended August 31, 2025						Test Year Ended August 31, 2025			
	(Per Books)			Proforma Adjustments			(as Adjusted)			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$824,572	\$585,487	\$239,085	\$0	\$0	\$0	\$824,572	\$585,487	\$239,085
2	PPL Services Corporation	\$8,615,308	\$4,266,355	\$4,348,953	\$17,790,171	\$9,572,685	\$8,217,486	\$26,405,479	\$13,839,040	\$12,566,439
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$9,439,879	\$4,851,841	\$4,588,038	\$17,790,171	\$9,572,685	\$8,217,486	\$27,230,050	\$14,424,526	\$12,805,524
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	(\$29,018)	(\$29,018)	\$0	(\$1,528)	(\$1,528)	\$0	(\$30,546)	(\$30,546)	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$1,955,426	\$52,443	\$1,902,983	\$102,964	\$2,761	\$100,203	\$2,058,391	\$55,205	\$2,003,186
15	Customer Accounts Expenses	\$931,598	\$909,312	\$22,286	\$49,054	\$47,880	\$1,173	\$980,652	\$957,192	\$23,460
16	Customer Service and	(\$3,099)	\$0	(\$3,099)	(\$163)	\$0	(\$163)	(\$3,262)	\$0	(\$3,262)
17	Informational Expenses									
18	Sales Expenses	(\$117,299)	(\$79,063)	(\$38,237)	(\$6,176)	(\$4,163)	(\$2,013)	(\$123,476)	(\$83,226)	(\$40,250)
19	Administrative & General Expenses	(\$3,652,364)	(\$2,621,494)	(\$1,030,871)	\$17,100,790	\$9,179,172	\$7,921,619	\$13,448,426	\$6,557,678	\$6,890,748
20	Sub Total	(\$914,756)	(\$1,767,819)	\$853,063	\$17,244,941	\$9,224,122	\$8,020,818	\$16,330,184	\$7,456,303	\$8,873,881
21										
Maintenance:										
23	Transmission Expenses	\$365,226	\$365,226	\$0	\$19,231	\$19,231	\$0	\$384,457	\$384,457	\$0
24	Distribution Expenses	\$1,766,051	\$1,766,051	\$0	\$92,993	\$92,993	\$0	\$1,859,043	\$1,859,043	\$0
25	Administrative & General Expenses	\$8,223,359	\$4,488,384	\$3,734,975	\$433,007	\$236,339	\$196,668	\$8,656,366	\$4,724,723	\$3,931,643
26	Sub Total	\$10,354,636	\$6,619,661	\$3,734,975	\$545,230	\$348,563	\$196,668	\$10,899,866	\$6,968,223	\$3,931,643
27										
28	TOTAL	\$9,439,879	\$4,851,841	\$4,588,038	\$17,790,171	\$9,572,685	\$8,217,486	\$27,230,050	\$14,424,526	\$12,805,524

Column Notes

- (a) Page 1, Column (g)
- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (d) (e) + (f)
- (e) Page 5, Line 22
- (f) Page 5, Line 22
- (g) (h) + (i)
- (h) (b) + (e)
- (i) (c) + (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Software Maintenance and Expense

Line No.		Test Year Ended	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		August 31, 2025	Reflect Conditions in	Ending July 31,	Reflect Conditions in	Ending July 31,
		(Per Books)	Rate Year Ending	2028	Data Year Ending	2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$585,487	\$0	\$585,487	\$0	\$585,487
2	PPL Services Corporation	\$13,839,040	(\$1,572,212)	\$12,266,828	(\$126,345)	\$12,140,483
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$14,424,526</u>	<u>(\$1,572,212)</u>	<u>\$12,852,315</u>	<u>(\$126,345)</u>	<u>\$12,725,970</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	(\$30,546)	\$0	(\$30,546)	\$0	(\$30,546)
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$55,205	(\$6,017)	\$49,188	(\$484)	\$48,704
15	Customer Accounts Expenses	\$957,192	(\$104,330)	\$852,862	(\$8,384)	\$844,478
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	(\$83,226)	\$9,071	(\$74,155)	\$729	(\$73,426)
19	Administrative & General Expenses	<u>\$6,557,678</u>	<u>(\$711,429)</u>	<u>\$5,846,249</u>	<u>(\$57,171)</u>	<u>\$5,789,077</u>
20	Sub Total	<u>\$7,456,303</u>	<u>(\$812,705)</u>	<u>\$6,643,598</u>	<u>(\$65,310)</u>	<u>\$6,578,288</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$384,457	(\$41,904)	\$342,553	(\$3,367)	\$339,185
24	Distribution Expenses	\$1,859,043	(\$202,628)	\$1,656,416	(\$16,283)	\$1,640,132
25	Administrative & General Expenses	<u>\$4,724,723</u>	<u>(\$514,975)</u>	<u>\$4,209,748</u>	<u>(\$41,384)</u>	<u>\$4,168,364</u>
26	Sub Total	<u>\$6,968,223</u>	<u>(\$759,507)</u>	<u>\$6,208,717</u>	<u>(\$61,035)</u>	<u>\$6,147,682</u>
27						
28	TOTAL	<u>\$14,424,526</u>	<u>(\$1,572,212)</u>	<u>\$12,852,315</u>	<u>(\$126,345)</u>	<u>\$12,725,970</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 31
(c) (a) + (b)
(d) Page 5, Line 40
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Software Maintenance and Expense

Line No.		Test Year Ended	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		August 31, 2025	Reflect Conditions in	Ending July 31,	Reflect Conditions in	Ending July 31,
		(Per Books)	Rate Year Ending	2028	Rate Year Ending	2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$239,085	\$0	\$239,085	\$0	\$239,085
2	PPL Services Corporation	\$12,566,439	(\$1,111,611)	\$11,454,828	(\$800,227)	\$10,654,601
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$12,805,524</u>	<u>(\$1,111,611)</u>	<u>\$11,693,913</u>	<u>(\$800,227)</u>	<u>\$10,893,686</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$2,003,186	(\$173,891)	\$1,829,295	(\$125,181)	\$1,704,115
15	Customer Accounts Expenses	\$23,460	(\$2,036)	\$21,423	(\$1,466)	\$19,957
16	Customer Service and	(\$3,262)	\$283	(\$2,979)	\$204	(\$2,775)
17	Informational Expenses					
18	Sales Expenses	(\$40,250)	\$3,494	(\$36,756)	\$2,515	(\$34,241)
19	Administrative & General Expenses	\$6,890,748	(\$598,166)	\$6,292,582	(\$430,608)	\$5,861,974
20	Sub Total	<u>\$8,873,881</u>	<u>(\$770,316)</u>	<u>\$8,103,565</u>	<u>(\$554,536)</u>	<u>\$7,549,029</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$3,931,643	(\$341,295)	\$3,590,348	(\$245,691)	\$3,344,657
26	Sub Total	<u>\$3,931,643</u>	<u>(\$341,295)</u>	<u>\$3,590,348</u>	<u>(\$245,691)</u>	<u>\$3,344,657</u>
27						
28	TOTAL	<u>\$12,805,524</u>	<u>(\$1,111,611)</u>	<u>\$11,693,913</u>	<u>(\$800,227)</u>	<u>\$10,893,686</u>

Column Notes

- (a) Page 2, Column (i)
(b) Page 5, Line 31
(c) (a) + (b)
(d) Page 5, Line 40
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Software Maintenance and Expense

Line No.				Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Explanation of Adjustments:								
1	Page 1	Narragansett Electric Company	HTY Adjustment	Adjustments: (to normalize Historic Year)				
2				Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1, Line 18(a)	\$0	\$0
3				Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1, Line 18(b)	(\$904,693)	\$0
4				Remove Transmission Expense	All Other Companies	Workpaper SAB-1, Line 18(c)	\$0	\$0
5								
6				Remove O&M Costs reclassified to reg asset	PPL Services Corporation	Page 6 of 6, Line 15	(\$5,288,916)	(\$1,936,409)
7							(\$3,352,506)	\$0
8								
9								
10								
11								
12								
13								
14								
15	Page 2			Adjustments: (to reflect conditions in the Rate Year 1)				
16				General inflation %				
17								
18		Forecast specific initiatives - amount different from ger	5.27%	Narragansett Electric Company		-	-	\$0
19				PPL Services Corporation	Page 6, Line 31	\$17,790,171	\$9,572,685	\$8,217,486
20				All Other Companies		\$0	\$0	\$0
21								
22				TOTAL		<u>\$17,790,171</u>	<u>\$9,572,685</u>	<u>\$8,217,486</u>
23								
24	Page 3			Adjustments: (to reflect conditions in the Rate Year 2)				
25				General inflation %				
26		Forecast specific initiatives - amount different from ger	2.24%	Narragansett Electric Company				
27				PPL Services Corporation	Page 6, Line 32		(\$1,572,212)	(\$1,111,611)
28				All Other Companies		\$0	\$0	\$0
29								
30				TOTAL		<u>\$0</u>	<u>(\$1,572,212)</u>	<u>(\$1,111,611)</u>
31								
32								
33	Page 4			Adjustments: (to reflect conditions in the Data Year 1)				
34				General inflation %				
35								
36				2.20%	Narragansett Electric Company	\$0		
37				PPL Services Corporation	Page 6, Line 33	(\$926,572)	(\$126,345)	(\$800,227)
38				All Other Companies		\$0	\$0	\$0
39		Forecast specific initiatives - amount different from general inflation						
40				TOTAL		<u>(\$926,572)</u>	<u>(\$126,345)</u>	<u>(\$800,227)</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Software Maintenance and Expense

Line No.

1	HTY IT Costs - Move to Regulatory Asset				
2			(a)	(b)	(c) = (a) + (b)
3	Budget Item	Account	Electric	Gas	Total
4	11000	90306	1,259,766.03	468,311.00	1,728,077.03
5	11000	90350	3,289.66	1,223.00	4,512.66
6	11000	90500	741,857.96	275,782.00	1,017,639.96
7	11000	92000	45,247.91	39,483.00	84,730.91
8	11000 Total		2,050,161.56	784,799.00	2,834,960.56
9	32000	90350	68,418.86	25,427.00	93,845.86
10	32000	92300	1,137,460.63	1,050,410.00	2,187,870.63
11	32000	58840	14,412.59	-	14,412.59
12	32000 Total		1,220,292.08	1,075,837.00	2,296,129.08
13	32220	93520	82,052.83	75,773.00	157,825.83
14	32220 Total		82,052.83	75,773.00	157,825.83
15	Grand Total		3,352,506.47	1,936,409.00	5,288,915.47
16					
17			(a)	(b)	(c) = (a) + (b)
18	Forecast IT O&M Costs		Electric	Gas	Total
19					
20	HTY 9/24-8/25 with reg asset		18,361,766	13,726,306	32,088,071
21	Reg Asset to remove from the HTY		(5,288,915)	-	(5,213,030)
22	HTY net of reg asset		13,072,850	13,726,306	26,875,041
23	AMF HTY		2,972,998	-	2,972,998
24	HTY with AMF		16,045,848	13,726,306	29,848,039
25					
26					
27	8/26-7/027 net of Reg Asset		25,618,533	21,943,792	47,562,325
28	8/27-7/028 net of Reg Asset		24,046,322	20,832,181	44,878,503
29	8/28-7/029 net of Reg Asset		23,919,977	20,031,954	43,951,931
30					
31	Increase (Decrease) from prior period		9,572,685	8,217,486	17,714,286
32	Increase (Decrease) from prior period		(1,572,212)	(1,111,611)	(2,683,822)
33	Increase (Decrease) from prior period		(126,345)	(800,227)	(926,572)

Line Notes:

- 27 Company Forecast
28 Company Forecast
29 Company Forecast
31 Line 27 - Line 24
32 Line 28 - Line 27
33 Line 29 - Line 28

Schedule SAB-25

Environmental Response Fund

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Environmental Response Fund

Line No.	Test Year Ended August 31, 2025 (Per Books)			Normalizing Adjustments			Test Year Ended August 31, 2025 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
2 PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
5									
6									
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
20 Sub Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
21									
Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>

Line Notes

- 1 Per RIPUC Docket No. 2930
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Environmental Response Fund

Test Year Ended August 31, 2025										
Line No.		(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
20	Sub Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>

Line Notes

- 1 Per RIPUC Docket No. 2930
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Environmental Response Fund

Line No.		Rate Year Ending July	Adjustments to Reflect	Rate Year 2 Ending	Adjustments to Reflect	Data Year 1 Ending
		31, 2027	Conditions in Rate	July 31, 2028	Conditions in Data	July 31, 2029
		Electric	Year Ending July 31, 2028	Electric	Year Ending July 31, 2029	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$3,078,000	\$0	\$3,078,000	\$0	\$3,078,000
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
20	Sub Total	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>

Line Notes

- 1 Per RIPUC Docket No. 2930
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Environmental Response Fund

Line No.		Rate Year Ending July	Adjustments to Reflect	Rate Year 2 Ending	Adjustments to	Data Year 1 Ending
		31, 2027	Conditions in Rate	July 31, 2028	Reflect Conditions in	July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Environmental Response Fund

Line No.	Explanation of Adjustments	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1 Page 1	Adjustments: (to normalize Historic Year)					
2		Narragansett Electric Company		\$0	\$0	\$0
3		PPL Services Corporation		\$0	\$0	\$0
4		All Other Companies		\$0	\$0	\$0
5				\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8						
9	TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10						
11						
12						
13 Page 2	Adjustments: (to reflect conditions in the Rate Year)					
14						
15	General inflation %					
16		Narragansett Electric Company		\$0	\$0	\$0
17		PPL Services Corporation		\$0	\$0	\$0
18		All Other Companies		\$0	\$0	\$0
19	Forecast specific initiatives - amount different from general inflation					
20						
21	TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
22 Page 3	Adjustments: (to reflect conditions in the Rate Year)					
23						
24	General inflation %					
25		Narragansett Electric Company		\$0	0	\$0
26		PPL Services Corporation		\$0	0	\$0
27		All Other Companies		\$0	0	\$0
28	Forecast specific initiatives - amount different from general inflation					
29	TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
30						
31 Page 4	Adjustments: (to reflect conditions in the Rate Year)					
32						
33	General inflation %					
34		Narragansett Electric Company		\$0	0	0
35		PPL Services Corporation		\$0	0	0
36		All Other Companies		\$0	0	0
37	Forecast specific initiatives - amount different from general inflation					
	TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule SAB-26

Paperless Bill Credit

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Paperless Bill Credit

Line No.		Test Year Ended August 31, 2025			Test Year Ended August 31, 2025			Test Year Ended August 31, 2025		
		(Per Books)			Normalizing Adjustments			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (c)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$1,328,270	\$875,089	\$453,181	\$1,328,270	\$875,089	\$453,181
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$1,328,270	\$875,089	\$453,181	\$1,328,270	\$875,089	\$453,181
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$1,328,270	\$875,089	\$453,181	\$1,328,270	\$875,089	\$453,181
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$1,328,270	\$875,089	\$453,181	\$1,328,270	\$875,089	\$453,181
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$1,328,270	\$875,089	\$453,181	\$1,328,270	\$875,089	\$453,181

Line Notes

- 1 (e) Page 5, Line 3, Column (b)
1 (f) Page 5, Line 3, Column (c)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Paperless Bill Credit

Test Year Ended August 31, 2025										
Line No.		(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$1,328,270	\$875,089	\$453,181	\$1,076,976	\$709,532	\$367,444	\$2,405,246	\$1,584,620	\$820,625
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,328,270</u>	<u>\$875,089</u>	<u>\$453,181</u>	<u>\$1,076,976</u>	<u>\$709,532</u>	<u>\$367,444</u>	<u>\$2,405,246</u>	<u>\$1,584,620</u>	<u>\$820,625</u>
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$1,328,270	\$875,089	\$453,181	\$1,076,976	\$709,532	\$367,444	\$2,405,246	\$1,584,620	\$820,625
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$1,328,270</u>	<u>\$875,089</u>	<u>\$453,181</u>	<u>\$1,076,976</u>	<u>\$709,532</u>	<u>\$367,444</u>	<u>\$2,405,246</u>	<u>\$1,584,620</u>	<u>\$820,625</u>
21										
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$1,328,270</u>	<u>\$875,089</u>	<u>\$453,181</u>	<u>\$1,076,976</u>	<u>\$709,532</u>	<u>\$367,444</u>	<u>\$2,405,246</u>	<u>\$1,584,620</u>	<u>\$820,625</u>
Line Notes										
4	Sum of Lines 1 through 3									
20	Sum of Lines 8 through 19									
26	Sum of Lines 23 through 25									
28	Line 20 + Line 26									

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Paperless Bill Credit

Line No.		Rate Year Ending July	Adjustments to	Rate Year 2 Ending	Adjustments to	Data Year 1 Ending
		31, 2027	Reflect Conditions in	July 31, 2028	Reflect Conditions in	July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$1,584,620	\$0	\$1,584,620	\$0	\$1,584,620
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$1,584,620	\$0	\$1,584,620	\$0	\$1,584,620
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$1,584,620	\$0	\$1,584,620	\$0	\$1,584,620
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$1,584,620	\$0	\$1,584,620	\$0	\$1,584,620
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$1,584,620	\$0	\$1,584,620	\$0	\$1,584,620

Line Notes

- 1 (b) Page 5, Line 22, Column (b)
1 (d) Page 5, Line 31, Column (b)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Paperless Bill Credit

Line No.		Rate Year Ending July	Adjustments to	Rate Year 2 Ending	Adjustments to	Data Year 1 Ending
		31, 2027	Reflect Conditions in	July 31, 2028	Reflect Conditions in	July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$820,625	\$0	\$820,625	\$0	\$820,625
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$820,625	\$0	\$820,625	\$0	\$820,625
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$820,625	\$0	\$820,625	\$0	\$820,625
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$820,625	\$0	\$820,625	\$0	\$820,625
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$820,625	\$0	\$820,625	\$0	\$820,625

Line Notes

- 1 (b) Page 5, Line 22, Column (c)
1 (d) Page 5, Line 31, Column (c)
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 26

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Paperless Bill Credit

Line No.	Explanation of Adjustments	Workpaper Reference	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1				
2	Adjustments: (to normalize Historic Year)				
3	TY Paperless Bill Credits	Narragansett Electric Company	\$1,328,270	\$875,089	\$453,181
4					
5	TOTAL		<u>\$1,328,270</u>	<u>\$875,089</u>	<u>\$453,181</u>
6					
7					
8	Page 2				
9	Adjustments: (to reflect conditions in the Rate Year)				
10	Adjust to Forecast Rate Year	Narragansett Electric Company	\$1,076,976	\$709,532	\$367,444
11					
12	General inflation %				
13	5.27%				
14					
15					
16					
17	TOTAL		<u>\$1,076,976</u>	<u>\$709,532</u>	<u>\$367,444</u>
18	Page 3				
19	Adjustments: (to reflect conditions in the Rate Year 2)				
20	General inflation %				
21	2.24%				
22					
23					
24					
25	TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26					
27	Page 4				
28	Adjustments: (to reflect conditions in the Rate Year 3)				
29	General inflation %				
30	2.20%				
31					
32					
33					
34	TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

- 3 Per Company Books
5 Line 3
10 (a) Line 10 Column (b) + Column (c)
10 (b) Page 6, Line 9
10 (c) Page 6, Line 10

The Narragansett Electric Company d/b/a Rhode Island Energy
Paperless Billing Adjustment
Paper Billing and Electronic Billing Costs for Historic Test Year ending August 31, 2025

<u>Line No.</u>	(a)
1 Proposed Paperless Bill Credit	\$0.67
2	
3	
4 Test Year Volume of Electric Electronic Bills	2,365,105
5 Test Year Volume of Gas Electronic Bills	1,224,814
6 Test Year Volume of Electronic Bills	<u>3,589,919</u>
7	
8	
9 Rate Year Paperless Bill Credit - Electric	\$1,584,620
10 Rate Year Paperless Bill Credit - Gas	\$820,625
11	
12 Test Year Paperless Bill Credit - Electric	\$875,089
13 Test Year Paperless Bill Credit - Gas	\$453,181
14	
15 Increase Rate Year Paperless Bill Credit - Electric	\$709,532
16 Increase Rate Year Paperless Bill Credit - Gas	\$367,444

Line Notes

- 1 Page 7, Line 9, Column (c)
- 4 Per Billing System
- 5 Per Billing System
- 6 Line 4 + Line 5
- 9 Line 1 x Line 4
- 10 Line 1 x Line 5
- 12 Per Billing System
- 13 Per Billing System
- 15 Line 9 less Line 12
- 16 Line 10 less Line 13

The Narragansett Electric Company d/b/a Rhode Island Energy - Electric & Gas
Paper Billing and Electronic Billing Costs

Line No.		Cost per	# pieces per	Current Rates
		piece	bill	per Bill
		(a)	(b)	(c) = (a) x (b)
<u>Paper Bill Costs:</u>				
1	Paper (2 sheets per bill)	0.011385	2	\$0.02
2	Print Processing	0.047036	2	\$0.09
3	Send Envelope	0.031533	1	\$0.03
4	Remittance Envelope	0.028578	1	\$0.03
5	Postage	0.593000	1	\$0.59
6	VPN fixed costs	0.008086	1	\$0.01
7	Total Cost per Paper Bill			\$0.78
8	Total Cost per Electronic Bill			\$0.10
9	Per Bill Reduction in Cost Electronic Bill vs. Paper Bill			\$0.67

Line Notes:

- 1 - 5 Costs of producing a paper bill
- 6 Fixed monthly costs of \$2,419 divided by total bills
- 7 Sum of Lines 1 through 6
- 8 Cost from Docket No. 4770, Schedule MAL-26, Page 7
- 9 Line 7 less Line 8

Schedule SAB-27

Post-Retirement Benefits Other than Pension

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	(\$4,945,058)	(\$3,620,992)	(\$1,324,066)	\$460,609	\$460,609	\$0	(\$4,484,449)	(\$3,160,383)	(\$1,324,066)
3	PPL Services Corporation	\$71,662	\$47,500	\$24,162	(\$7,415)	(\$7,415)	\$0	\$64,246	\$40,084	\$24,162
4	All Other Companies	(\$1,125)	(\$789)	(\$335)	\$1,125	\$789	\$335	\$0	\$0	\$0
5	Total	<u>(\$4,874,521)</u>	<u>(\$3,574,282)</u>	<u>(\$1,300,239)</u>	<u>\$454,318</u>	<u>\$453,983</u>	<u>\$335</u>	<u>(\$4,420,203)</u>	<u>(\$3,120,299)</u>	<u>(\$1,299,904)</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$44,547	\$0	\$44,547	\$0	\$0	\$0	\$44,547	\$0	\$44,547
11	and Processing Exp.									
12	Transmission Expenses	\$33,202	\$33,202	\$0	\$0	\$0	\$0	\$33,202	\$33,202	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$519,748	\$224,205	\$295,543	\$0	\$0	\$0	\$519,748	\$224,205	\$295,543
15	Customer Accounts Expenses	\$188,573	\$121,380	\$67,193	\$0	\$0	\$0	\$188,573	\$121,380	\$67,193
16	Customer Service and	\$84,783	\$61,572	\$23,211	\$0	\$0	\$0	\$84,783	\$61,572	\$23,211
17	Informational Expenses									
18	Sales Expenses	\$5,271	\$0	\$5,271	\$0	\$0	\$0	\$5,271	\$0	\$5,271
19	Administrative & General Expenses	(\$6,140,761)	(\$4,217,283)	(\$1,923,479)	\$454,318	\$453,983	\$335	(\$5,686,443)	(\$3,763,300)	(\$1,923,143)
20	Sub Total	<u>(\$5,264,637)</u>	<u>(\$3,776,923)</u>	<u>(\$1,487,713)</u>	<u>\$454,318</u>	<u>\$453,983</u>	<u>\$335</u>	<u>(\$4,810,319)</u>	<u>(\$3,322,941)</u>	<u>(\$1,487,378)</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$26,699	\$26,699	\$0	\$0	\$0	\$0	\$26,699	\$26,699	\$0
24	Distribution Expenses	\$361,953	\$174,521	\$187,432	\$0	\$0	\$0	\$361,953	\$174,521	\$187,432
25	Administrative & General Expenses	\$1,463	\$1,421	\$42	\$0	\$0	\$0	\$1,463	\$1,421	\$42
26	Sub Total	<u>\$390,116</u>	<u>\$202,642</u>	<u>\$187,474</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$390,116</u>	<u>\$202,642</u>	<u>\$187,474</u>
27										
28	TOTAL	<u>(\$4,874,521)</u>	<u>(\$3,574,282)</u>	<u>(\$1,300,239)</u>	<u>\$454,318</u>	<u>\$453,983</u>	<u>\$335</u>	<u>(\$4,420,203)</u>	<u>(\$3,120,299)</u>	<u>(\$1,299,904)</u>

Line Notes

- 1(b) Per Company Books
1(c) Per Company Books
1(e) Page 5, Line 2(b)
2(e) Page 5, Line 3(b)
3(e) Page 5, Line 4(b)
19(a) - (i) Line 4(a) - (i)
28(a) - (i) Line 20(a) - (i)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

Line No.	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending July 31, 2027		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	(\$4,484,449)	(\$3,160,383)	(\$1,324,066)	\$656,923	\$1,458,066	(\$801,143)	(\$3,827,526)	(\$1,702,317)	(\$2,125,209)
2 PPL Services Corporation	\$64,246	\$40,084	\$24,162	\$102,509	\$59,593	\$42,916	\$166,755	\$99,678	\$67,078
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	(\$4,420,203)	(\$3,120,299)	(\$1,299,904)	\$759,432	\$1,517,659	(\$758,227)	(\$3,660,771)	(\$1,602,640)	(\$2,058,131)
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$44,547	\$0	\$44,547	\$0	\$0	\$0	\$44,547	\$0	\$44,547
12 Transmission Expenses	\$33,202	\$33,202	\$0	\$0	\$0	\$0	\$33,202	\$33,202	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$519,748	\$224,205	\$295,543	\$0	\$0	\$0	\$519,748	\$224,205	\$295,543
15 Customer Accounts Expenses	\$188,573	\$121,380	\$67,193	\$0	\$0	\$0	\$188,573	\$121,380	\$67,193
16 Customer Service and	\$84,783	\$61,572	\$23,211	\$0	\$0	\$0	\$84,783	\$61,572	\$23,211
17 Informational Expenses									
18 Sales Expenses	\$5,271	\$0	\$5,271	\$0	\$0	\$0	\$5,271	\$0	\$5,271
19 Administrative & General Expenses	(\$5,686,443)	(\$3,763,300)	(\$1,923,143)	\$759,432	\$1,517,659	(\$758,227)	(\$4,927,011)	(\$2,245,641)	(\$2,681,370)
20 Sub Total	(\$4,810,319)	(\$3,322,941)	(\$1,487,378)	\$759,432	\$1,517,659	(\$758,227)	(\$4,050,887)	(\$1,805,282)	(\$2,245,605)
Maintenance:									
23 Transmission Expenses	\$26,699	\$26,699	\$0	\$0	\$0	\$0	\$26,699	\$26,699	\$0
24 Distribution Expenses	\$361,953	\$174,521	\$187,432	\$0	\$0	\$0	\$361,953	\$174,521	\$187,432
25 Administrative & General Expenses	\$1,463	\$1,421	\$42	\$0	\$0	\$0	\$1,463	\$1,421	\$42
26 Sub Total	\$390,116	\$202,642	\$187,474	\$0	\$0	\$0	\$390,116	\$202,642	\$187,474
28 TOTAL	(\$4,420,203)	(\$3,120,299)	(\$1,299,904)	\$759,432	\$1,517,659	(\$758,227)	(\$3,660,771)	(\$1,602,640)	(\$2,058,131)

Line Notes

- 1(b) Page 1, Line 1(h)
2(b) Page 1, Line 2(h)
3(b) Page 1, Line 3(h)
1(c) Page 1, Line 1(i)
2(c) Page 1, Line 2(i)
3(c) Page 1, Line 3(i)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect Conditions in	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	Rate Year Ending	2028	Data Year Ending	2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	(\$1,702,317)	\$18,886	(\$1,683,431)	(\$71,602)	(\$1,755,033)
2	PPL Services Corporation	\$99,678	(\$16,248)	\$83,429	(\$15,847)	\$67,582
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	(\$1,602,640)	\$2,638	(\$1,600,002)	(\$87,449)	(\$1,687,451)
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$33,202	\$0	\$33,202	\$0	\$33,202
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$224,205	\$0	\$224,205	\$0	\$224,205
15	Customer Accounts Expenses	\$121,380	\$0	\$121,380	\$0	\$121,380
16	Customer Service and	\$61,572	\$0	\$61,572	\$0	\$61,572
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$2,245,641)	\$2,638	(\$2,243,003)	(\$87,449)	(\$2,330,452)
20	Sub Total	(\$1,805,282)	\$2,638	(\$1,802,644)	(\$87,449)	(\$1,890,093)
21						
22	Maintenance:					
23	Transmission Expenses	\$26,699	\$0	\$26,699	\$0	\$26,699
24	Distribution Expenses	\$174,521	\$0	\$174,521	\$0	\$174,521
25	Administrative & General Expenses	\$1,421	\$0	\$1,421	\$0	\$1,421
26	Sub Total	\$202,642	\$0	\$202,642	\$0	\$202,642
27						
28	TOTAL	(\$1,602,640)	\$2,638	(\$1,600,002)	(\$87,449)	(\$1,687,451)

Line Notes

- 1(a) Page 2, Line 1(h)
2(a) Page 2, Line 2(h)
3(a) Page 2, Line 3(h)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect Conditions in	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	Rate Year Ending	2028	Rate Year Ending	2029
		Gas	July 31, 2028	Gas	July 31, 2029	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	(\$2,125,209)	\$20,872	(\$2,104,337)	(\$70,217)	(\$2,174,555)
2	PPL Services Corporation	\$67,078	(\$10,934)	\$56,144	(\$10,664)	\$45,479
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>(\$2,058,131)</u>	<u>\$9,937</u>	<u>(\$2,048,194)</u>	<u>(\$80,882)</u>	<u>(\$2,129,075)</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>(\$2,058,131)</u>	<u>\$9,937</u>	<u>(\$2,048,194)</u>	<u>(\$80,882)</u>	<u>(\$2,129,075)</u>
20	Sub Total	<u>(\$2,058,131)</u>	<u>\$9,937</u>	<u>(\$2,048,194)</u>	<u>(\$80,882)</u>	<u>(\$2,129,075)</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>(\$2,058,131)</u>	<u>\$9,937</u>	<u>(\$2,048,194)</u>	<u>(\$80,882)</u>	<u>(\$2,129,075)</u>

Line Notes

- 1(a) Page 2, Line 1(i)
2(a) Page 2, Line 2(i)
3(a) Page 2, Line 3(i)
4(a) Sum of Lines 1-3
19(a) - (c) Line 4(a)
28(a) - (c) Line 20(a)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2		Transmission Expense	Narragansett Electric Company	\$460,609	\$460,609	\$0
3		Transmission Expense	PPL Services Corporation	(\$7,415)	(\$7,415)	\$0
4		Transmission Expense	All Other Companies	\$91	\$91	\$0
5				\$0		\$0
6	adjust ty	All Other Companies		\$1,033	\$698	\$335
7				\$0		\$0
8				\$0	\$0	\$0
9				\$0	\$0	\$0
10				\$0	\$0	\$0
11	TOTAL			<u>\$454,318</u>	<u>\$453,983</u>	<u>\$335</u>
12						
13						
14						
15	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
16						
17	General inflation %			Total (a) = (b) + (c)	Electric (b)	Gas (c)
18	5.27%	Narragansett Electric Company				\$0
19		PPL Services Corporation		\$0	\$0	\$0
20	Adjustment for Rate Year estimate	Narragansett Electric Company	Page 6 Line 26(c)	\$656,923	\$1,458,066	(\$801,143)
21	Adjustment for Rate Year estimate	PPL Services Corporation	Page 6 Line 26(f)	\$102,509	\$59,593	\$42,916
22	TOTAL			<u>\$759,432</u>	<u>\$1,517,659</u>	<u>(\$758,227)</u>

Line No.		Electric			Gas		
		CY 2026	CY 2027	Rate Year 1	CY 2026	CY 2027	Rate Year 1
		(a)	(b)	8/1/26 - 7/31/27	(d)	(e)	8/1/26 - 7/31/27
				(c)			(f)
1	RIE PRW Plan						
2	Net Periodic Benefit Cost (NPBC)						
3	Service Cost	\$2,656,240	\$2,636,497	\$2,644,723	\$2,656,240	\$2,636,497	\$2,644,723
4	Interest Cost	\$9,386,132	\$9,486,808	\$9,444,860	\$9,386,132	\$9,486,808	\$9,444,860
5	Expected Return on Assets	(\$11,598,019)	(\$11,492,737)	(\$11,536,605)	(\$11,598,019)	(\$11,492,737)	(\$11,536,605)
6	Amortization of:						
7	Prior Service Costs/(Credit)	\$13,766	\$13,766	\$13,766	\$13,766	\$13,766	\$13,766
8	Net Actuarial (Gain)/Loss	(\$1,863,702)	(\$1,638,374)	(\$1,732,261)	(\$1,863,702)	(\$1,638,374)	(\$1,732,261)
9	Net Periodic Benefit Cost (NPBC)	(\$1,405,583)	(\$994,040)	(\$1,165,516)	(\$1,405,583)	(\$994,040)	(\$1,165,516)
10	RIE - Electric %			67.00%			67.00%
11	RIE - Gas %			33.00%			33.00%
12	Service Cost			\$1,771,965			\$872,759
13	Capex %			52.00%			51.00%
14	Less Capex			\$921,422			\$445,107
15	Adjustment						
16	O&M Service Cost			\$850,543			\$427,652
17	Non-Service Cost			(\$2,552,860)			(\$2,552,860)
18	Total O&M PBOP			(\$1,702,317)			(\$2,125,209)
19	PPL Postretirement Welfare						
20	Service Cost	\$802,351	\$751,510	\$772,694	\$802,351	\$751,510	\$772,694
21	Interest Cost	\$12,509,823	\$11,878,279	\$12,141,422	\$12,509,823	\$11,878,279	\$12,141,422
22	Expected Return on Assets	(\$10,805,315)	(\$10,516,605)	(\$10,636,901)	(\$10,805,315)	(\$10,516,605)	(\$10,636,901)
23	Amortization of:						
24	Prior Service Costs/(Credit)	\$168,392	\$168,392	\$168,392	\$168,392	\$168,392	\$168,392
25	Net Actuarial (Gain)/Loss	\$0	\$0	\$0	\$0	\$0	\$0
26	Net Periodic Benefit Cost (NPBC)	\$2,675,251	\$2,281,576	\$2,445,607	\$2,675,251	\$2,281,576	\$2,445,607
27	PPL Services %			22.37%			22.37%
28	PPL Services Allocated \$			\$547,082			\$547,013
29	Capex %			21.84%			21.84%
30	Less Capex			\$119,483			\$119,468
31	Total PPL O&M PBOP to be allocated			\$427,600			\$427,546
32	Allocated % to RIE			39.00%			39.00%
33	Total PPL Allocated PBOP to RIE			\$166,764			\$166,743
34	RIE - Electric %			59.77%			59.77%
35	RIE - Gas %			40.23%			40.23%
36	Total PPL Allocated O&M PBOP			\$99,678			\$67,078
37	Total O&M PBOP Costs			(\$1,602,640)			(\$2,058,131)
38	Test Year Amount			(\$3,120,299)			(\$1,299,904)
39	Proforma Adjustment			\$1,517,659			(\$758,227)

Notes:

- 3(a)-9(b) Workpaper SAB-5, Page 3
3(c)-9(c) Line 3-9 divided by 12 x 5 + Line 3 divided by 12 x 7
3(d)-9(e) Workpaper SAB-5, Page 3
3(f)-9(f) Line 3 divided by 12 x 5 + Line 3 divided by 12 x 7
20(a)-26(b) Workpaper SAB-5, Page 4
20(c)-26(c) Lines 20-26 divided by 12 x 5 + Line 3 divided by 12 x 7
20(d)-26(e) Workpaper SAB-5, Page 4
20(f)-26(f) Lines 20-26 divided by 12 x 5 + Line 3 divided by 12 x 7

Line No.		Electric			Gas		
		Rate Year 1	Rate Year 2	Data Year 3	Rate Year 1	Rate Year 2	Data Year 3
		8/1/26 - 7/31/27	8/1/27 - 7/31/28	8/1/28 - 7/31/29	8/1/26 - 7/31/27	8/1/27 - 7/31/28	8/1/28 - 7/31/29
		(a)	(b)	(c)	(d)	(e)	(f)
1	RIE PRW Plan						
2	Net Periodic Benefit Cost (NPBC)						
3	Service Cost	\$2,644,723	\$2,632,306	\$2,623,649	\$2,644,723	\$2,632,306	\$2,623,649
4	Interest Cost	\$9,444,860	\$9,540,441	\$9,624,849	\$9,444,860	\$9,540,441	\$9,624,849
5	Expected Return on Assets	(\$11,536,605)	(\$11,644,319)	(\$11,817,639)	(\$11,536,605)	(\$11,644,319)	(\$11,817,639)
6	Amortization of:						
7	Prior Service Costs/(Credit)	\$13,766	\$13,766	\$13,766	\$13,766	\$13,766	\$13,766
8	Net Actuarial (Gain)/Loss	(\$1,732,261)	(\$1,685,979)	(\$1,699,780)	(\$1,732,261)	(\$1,685,979)	(\$1,699,780)
9	Net Periodic Benefit Cost (NPBC)	(\$1,165,516)	(\$1,143,785)	(\$1,255,155)	(\$1,165,516)	(\$1,143,785)	(\$1,255,155)
10	RIE - Electric %	67.00%	67.00%	67.00%	67.00%	67.00%	67.00%
11	RIE - Gas %	33.00%	33.00%	33.00%	33.00%	33.00%	33.00%
12	Service Cost	\$1,771,965	\$1,763,645	\$1,757,845	\$872,759	\$868,661	\$865,804
13	Capex %	52.00%	52.00%	52.00%	51.00%	51.00%	51.00%
14	Less Capex	\$921,422	\$917,095	\$914,079	\$445,107	\$443,017	\$441,560
15	Adjustment						
16	O&M Service Cost	\$850,543	\$846,550	\$843,766	\$427,652	\$425,644	\$424,244
17	Non-Service Cost	(\$2,552,860)	(\$2,529,981)	(\$2,598,799)	(\$2,552,860)	(\$2,529,981)	(\$2,598,799)
18	Total O&M PBOP	(\$1,702,317)	(\$1,683,431)	(\$1,755,033)	(\$2,125,209)	(\$2,104,337)	(\$2,174,555)
19	PPL Postretirement Welfare						
20	Service Cost	\$772,694	\$716,792	\$668,935	\$772,694	\$716,792	\$668,935
21	Interest Cost	\$12,141,422	\$11,514,292	\$10,897,867	\$12,141,422	\$11,514,292	\$10,897,867
22	Expected Return on Assets	(\$10,636,901)	(\$10,352,522)	(\$10,077,056)	(\$10,636,901)	(\$10,352,522)	(\$10,077,056)
23	Amortization of:						
24	Prior Service Costs/(Credit)	\$168,392	\$168,392	\$168,392	\$168,392	\$168,392	\$168,392
25	Net Actuarial (Gain)/Loss	\$0	\$0	\$0	\$0	\$0	\$0
26	Net Periodic Benefit Cost (NPBC)	\$2,445,607	\$2,046,954	\$1,658,138	\$2,445,607	\$2,046,954	\$1,658,138
27	PPL Services %	22.37%	22.37%	22.37%	22.37%	22.37%	22.37%
28	PPL Services Allocated \$	\$547,082	\$457,904	\$370,926	\$547,013	\$457,846	\$370,879
29	Capex %	21.84%	21.84%	21.84%	21.84%	21.84%	21.84%
30	Less Capex	\$119,483	\$100,006	\$81,010	\$119,468	\$99,994	\$81,000
31	Total PPL O&M PBOP to be allocated	\$427,600	\$357,897	\$289,915	\$427,546	\$357,852	\$289,879
32	Allocated % to RIE	39.00%	39.00%	39.00%	39.00%	39.00%	39.00%
33	Total PPL Allocated PBOP to RIE	\$166,764	\$139,580	\$113,067	\$166,743	\$139,562	\$113,053
34	RIE - Electric %	59.77%	59.77%	59.77%	59.77%	59.77%	59.77%
35	RIE - Gas %	40.23%	40.23%	40.23%	40.23%	40.23%	40.23%
36	Total PPL Allocated O&M PBOP	\$99,678	\$83,429	\$67,582	\$67,078	\$56,144	\$45,479
37	Total O&M PBOP Costs	(\$1,602,640)	(\$1,600,002)	(\$1,687,451)	(\$2,058,131)	(\$2,048,194)	(\$2,129,075)

Notes:

Rate Year 1 Workpaper SAB-5, 2026 divided by 12 x 5 + 2027 divided by 12 x 7
Rate Year 2 Workpaper SAB-5, 2027 divided by 12 x 5 + 2028 divided by 12 x 7
Data Year 3 Workpaper SAB-5, 2028 divided by 12 x 5 + 2029 divided by 12 x 7

Schedule SAB-28

Schedule SAB-28

Pension Expense

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Pension Expense

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	(\$11,977,026)	(\$8,535,258)	(\$3,441,768)	\$1,124,190	\$1,124,190	\$0	(\$10,852,836)	(\$7,411,068)	(\$3,441,768)
3	PPL Services Corporation	\$576,103	\$579,117	(\$3,014)	(\$42,284)	(\$42,284)	\$0	\$533,819	\$536,833	(\$3,014)
4	All Other Companies	(\$8,978)	(\$10,325)	\$1,347	\$10,171	\$11,518	(\$1,347)	\$1,192	\$1,192	\$0
5	Total	<u>(\$11,409,901)</u>	<u>(\$7,966,466)</u>	<u>(\$3,443,435)</u>	<u>\$1,092,077</u>	<u>\$1,093,424</u>	<u>(\$1,347)</u>	<u>(\$10,317,825)</u>	<u>(\$6,873,043)</u>	<u>(\$3,444,782)</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$139,324	\$0	\$139,324	\$0	\$0	\$0	\$139,324	\$0	\$139,324
11	and Processing Exp.									
12	Transmission Expenses	\$32,599	\$32,599	\$0	\$0	\$0	\$0	\$32,599	\$32,599	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$1,507,844	\$638,986	\$868,858	\$0	\$0	\$0	\$1,507,844	\$638,986	\$868,858
15	Customer Accounts Expenses	\$226,283	\$156,801	\$69,482	\$0	\$0	\$0	\$226,283	\$156,801	\$69,482
16	Customer Service and	\$265,160	\$192,567	\$72,593	\$0	\$0	\$0	\$265,160	\$192,567	\$72,593
17	Informational Expenses									
18	Sales Expenses	\$16,485	\$0	\$16,485	\$0	\$0	\$0	\$16,485	\$0	\$16,485
19	Administrative & General Expenses	(\$14,805,797)	(\$9,610,360)	(\$5,195,438)	\$1,092,077	\$1,093,424	(\$1,347)	(\$13,713,721)	(\$8,516,936)	(\$5,196,785)
20	Sub Total	<u>(\$12,618,102)</u>	<u>(\$8,589,406)</u>	<u>(\$4,028,697)</u>	<u>\$1,092,077</u>	<u>\$1,093,424</u>	<u>(\$1,347)</u>	<u>(\$11,526,025)</u>	<u>(\$7,495,982)</u>	<u>(\$4,030,044)</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$76,972	\$76,972	\$0	\$0	\$0	\$0	\$76,972	\$76,972	\$0
24	Distribution Expenses	\$1,130,492	\$544,256	\$586,236	\$0	\$0	\$0	\$1,130,492	\$544,256	\$586,236
25	Administrative & General Expenses	\$737	\$1,711	(\$974)	\$0	\$0	\$0	\$737	\$1,711	(\$974)
26	Sub Total	<u>\$1,208,201</u>	<u>\$622,939</u>	<u>\$585,262</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,208,201</u>	<u>\$622,939</u>	<u>\$585,262</u>
27										
28	TOTAL	<u>(\$11,409,901)</u>	<u>(\$7,966,466)</u>	<u>(\$3,443,435)</u>	<u>\$1,092,077</u>	<u>\$1,093,424</u>	<u>(\$1,347)</u>	<u>(\$10,317,825)</u>	<u>(\$6,873,043)</u>	<u>(\$3,444,782)</u>

Line Notes

- 1(b) Per Company Books
1(c) Per Company Books
1(e) Page 5, Line 2(b) + Line 5(b) + Line 8(b)
2(e) Page 5, Line 3(b)
3(e) Page 5, Line 4(b)
19(a) - (i) Line 4(a) - (i)
28(a) - (i) Line 20(a) - (i)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Pension Expense

Line No.	Test Year Ended August 31, 2025									
	(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (c)	Gas (i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	(\$10,852,836)	(\$7,411,068)	(\$3,441,768)	\$2,887,900	\$3,691,420	(\$803,521)	(\$7,964,936)	(\$3,719,647)	(\$4,245,289)
2	PPL Services Corporation	\$533,819	\$536,833	(\$3,014)	\$528,110	\$97,864	\$430,246	\$1,061,929	\$634,697	\$427,232
3	All Other Companies	\$1,192	\$1,192	\$0	\$0	\$0	\$0	\$1,192	\$1,192	\$0
4	Total	<u>(\$10,317,825)</u>	<u>(\$6,873,043)</u>	<u>(\$3,444,782)</u>	<u>\$3,416,010</u>	<u>\$3,789,285</u>	<u>(\$373,275)</u>	<u>(\$6,901,815)</u>	<u>(\$3,083,758)</u>	<u>(\$3,818,057)</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$139,324	\$0	\$139,324	\$0	\$0	\$0	\$139,324	\$0	\$139,324
11	Transmission Expenses	\$32,599	\$32,599	\$0	\$0	\$0	\$0	\$32,599	\$32,599	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$1,507,844	\$638,986	\$868,858	\$0	\$0	\$0	\$1,507,844	\$638,986	\$868,858
14	Customer Accounts Expenses	\$226,283	\$156,801	\$69,482	\$0	\$0	\$0	\$226,283	\$156,801	\$69,482
15	Customer Service and Informational Expenses	\$265,160	\$192,567	\$72,593	\$0	\$0	\$0	\$265,160	\$192,567	\$72,593
16	Sales Expenses	\$16,485	\$0	\$16,485	\$0	\$0	\$0	\$16,485	\$0	\$16,485
17	Administrative & General Expenses	(\$13,713,721)	(\$8,516,936)	(\$5,196,785)	\$3,416,010	\$3,789,285	(\$373,275)	(\$10,297,711)	(\$4,727,651)	(\$5,570,060)
18	Sub Total	<u>(\$11,526,025)</u>	<u>(\$7,495,982)</u>	<u>(\$4,030,044)</u>	<u>\$3,416,010</u>	<u>\$3,789,285</u>	<u>(\$373,275)</u>	<u>(\$8,110,015)</u>	<u>(\$3,706,697)</u>	<u>(\$4,403,318)</u>
19										
20										
21										
22	Maintenance:									
23	Transmission Expenses	\$76,972	\$76,972	\$0	\$0	\$0	\$0	\$76,972	\$76,972	\$0
24	Distribution Expenses	\$1,130,492	\$544,256	\$586,236	\$0	\$0	\$0	\$1,130,492	\$544,256	\$586,236
25	Administrative & General Expenses	\$737	\$1,711	(\$974)	\$0	\$0	\$0	\$737	\$1,711	(\$974)
26	Sub Total	<u>\$1,208,201</u>	<u>\$622,939</u>	<u>\$585,262</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,208,201</u>	<u>\$622,939</u>	<u>\$585,262</u>
27										
28	TOTAL	<u>(\$10,317,825)</u>	<u>(\$6,873,043)</u>	<u>(\$3,444,782)</u>	<u>\$3,416,010</u>	<u>\$3,789,285</u>	<u>(\$373,275)</u>	<u>(\$6,901,815)</u>	<u>(\$3,083,758)</u>	<u>(\$3,818,057)</u>

Line Notes

- 1(b) Page 1, Line 1(h)
2(b) Page 1, Line 2(h)
3(b) Page 1, Line 3(h)
1(c) Page 1, Line 1(i)
2(c) Page 1, Line 2(i)
3(c) Page 1, Line 3(i)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Pension Expense

Line No.		Rate Year	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31, 2027	Conditions in Rate Year Ending July 31, 2028	Ending July 31, 2028	Conditions in Data Year Ending July 31, 2029	Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	(\$3,719,647)	\$1,746,111	(\$1,973,537)	\$334,509	(\$1,639,028)
2	PPL Services Corporation	\$634,697	\$935,218	\$1,569,915	\$758,113	\$2,328,028
3	All Other Companies	\$1,192	(\$1,192)	\$0	\$0	\$0
4	Total	<u>(\$3,083,758)</u>	<u>\$2,680,136</u>	<u>(\$403,622)</u>	<u>\$1,092,622</u>	<u>\$689,000</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$32,599	\$0	\$32,599	\$0	\$32,599
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$638,986	\$0	\$638,986	\$0	\$638,986
15	Customer Accounts Expenses	\$156,801	\$0	\$156,801	\$0	\$156,801
16	Customer Service and	\$192,567	\$0	\$192,567	\$0	\$192,567
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>(\$4,727,651)</u>	<u>\$2,680,136</u>	<u>(\$2,047,515)</u>	<u>\$1,092,622</u>	<u>(\$954,893)</u>
20	Sub Total	<u>(\$3,706,697)</u>	<u>\$2,680,136</u>	<u>(\$1,026,561)</u>	<u>\$1,092,622</u>	<u>\$66,061</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$76,972	\$0	\$76,972	\$0	\$76,972
24	Distribution Expenses	\$544,256	\$0	\$544,256	\$0	\$544,256
25	Administrative & General Expenses	\$1,711	\$0	\$1,711	\$0	\$1,711
26	Sub Total	<u>\$622,939</u>	<u>\$0</u>	<u>\$622,939</u>	<u>\$0</u>	<u>\$622,939</u>
27						
28	TOTAL	<u>(\$3,083,758)</u>	<u>\$2,680,136</u>	<u>(\$403,622)</u>	<u>\$1,092,622</u>	<u>\$689,000</u>

Line Notes

- 1(a) Page 2, Line 1(h)
2(a) Page 2, Line 2(h)
3(a) Page 2, Line 3(h)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Pension Expense

Line No.		Rate Year	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31, 2027	Conditions in Rate Year Ending July 31, 2028	Ending July 31, 2028	Conditions in Rate Year Ending July 31, 2029	Ending July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	(\$4,245,289)	\$1,773,940	(\$2,471,349)	\$357,601	(\$2,113,748)
2	PPL Services Corporation	\$427,232	\$629,521	\$1,056,753	\$510,307	\$1,567,059
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>(\$3,818,057)</u>	<u>\$2,403,461</u>	<u>(\$1,414,596)</u>	<u>\$867,908</u>	<u>(\$546,688)</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$139,324	\$0	\$139,324	\$0	\$139,324
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$868,858	\$0	\$868,858	\$0	\$868,858
15	Customer Accounts Expenses	\$69,482	\$0	\$69,482	\$0	\$69,482
16	Customer Service and	\$72,593	\$0	\$72,593	\$0	\$72,593
17	Informational Expenses					
18	Sales Expenses	\$16,485	\$0	\$16,485	\$0	\$16,485
19	Administrative & General Expenses	<u>(\$5,570,060)</u>	<u>\$2,403,461</u>	<u>(\$3,166,599)</u>	<u>\$867,908</u>	<u>(\$2,298,691)</u>
20	Sub Total	<u>(\$4,403,318)</u>	<u>\$2,403,461</u>	<u>(\$1,999,858)</u>	<u>\$867,908</u>	<u>(\$1,131,950)</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$586,236	\$0	\$586,236	\$0	\$586,236
25	Administrative & General Expenses	<u>(\$974)</u>	<u>\$0</u>	<u>(\$974)</u>	<u>\$0</u>	<u>(\$974)</u>
26	Sub Total	<u>\$585,262</u>	<u>\$0</u>	<u>\$585,262</u>	<u>\$0</u>	<u>\$585,262</u>
27						
28	TOTAL	<u>(\$3,818,057)</u>	<u>\$2,403,461</u>	<u>(\$1,414,596)</u>	<u>\$867,908</u>	<u>(\$546,688)</u>

Line Notes

- 1(a) Page 2, Line 1(i)
2(a) Page 2, Line 2(i)
3(a) Page 2, Line 3(i)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Pension Expense

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1 Adjustments: (to normalize Historic Year)					
2	Transmission Expense	Narragansett Electric Company	Workpaper 1 Page 1 Line 19(a)	\$1,124,190	\$1,124,190	\$0
3	Transmission Expense	PPL Services Corporation	Workpaper 1 Page 1 Line 19(b)	(\$42,284)	(\$42,284)	\$0
4	Transmission Expense	All Other Companies	Workpaper 1 Page 1 Line 19(c)	\$1,192	\$1,192	\$0
5	Adjust TY	All Other Companies		\$8,978	\$10,325	(\$1,347)
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8				\$0	\$0	\$0
9				\$0	\$0	\$0
10		TOTAL		<u>\$1,092,077</u>	<u>\$1,093,424</u>	<u>(\$1,347)</u>
11						
12						
13						
14	Page 2 Adjustments: (to reflect conditions in the Rate Year)					
15						
16				(a) = (b) + (c)	(b)	(c)
17	5.27%	Narragansett Electric Company		\$0	\$0	\$0
18		National Grid USA Service Co.	x	\$0	\$0	\$0
19	Adjustment for Rate Year estimate	Narragansett Electric Company	Page 6, Line 26(c)	\$2,887,900	\$3,691,420	(\$803,521)
20	Adjustment for Rate Year estimate	PPL Services Corporation	Page 6, Line 26(f)	\$528,110	\$97,864	\$430,246
21	TOTAL			<u>\$3,416,010</u>	<u>\$3,789,285</u>	<u>(\$373,275)</u>

Line No.		Electric			Gas		
		CY 2026	CY 2027	Rate Year 1	CY 2026	CY 2027	Rate Year 1
		(a)	(b)	8/1/26 - 7/31/27 (c)	(d)	(e)	8/1/26 - 7/31/27 (f)
1	RIE Retirement Plan						
2	Net Periodic Benefit Cost (NPBC)						
3	Service Cost	\$4,865,540	\$4,613,481	\$4,718,506	\$4,865,540	\$4,613,481	\$4,718,506
4	Interest Cost	\$29,698,209	\$29,184,898	\$29,398,778	\$29,698,209	\$29,184,898	\$29,398,778
5	Expected Return on Assets	(\$42,560,330)	(\$39,988,851)	(\$41,060,301)	(\$42,560,330)	(\$39,988,851)	(\$41,060,301)
6	Amortization of:						
7	Prior Service Costs/(Credit)	(\$2,045,633)	(\$2,045,633)	(\$2,045,633)	(\$2,045,633)	(\$2,045,633)	(\$2,045,633)
8	Net Actuarial (Gain)/Loss	\$2,869,715	\$7,280,790	\$5,442,842	\$2,869,715	\$7,280,790	\$5,442,842
9	Net Periodic Benefit Cost (NPBC)	(\$7,172,499)	(\$955,315)	(\$3,545,808)	(\$7,172,499)	(\$955,315)	(\$3,545,808)
10	RIE - Electric %			62.00%			62.00%
11	RIE - Gas %			38.00%			38.00%
12	Service Cost			\$2,925,473			\$1,793,032
13	Capex %			52.00%			51.00%
14	Less Capex			\$1,521,246			\$914,446
15	Adjustment						
16	O&M Service Cost			\$1,404,227			\$878,586
17	Non-Service Cost			(\$5,123,875)			(\$5,123,875)
18	Total O&M Pension			(\$3,719,647)			(\$4,245,289)
19	PPL Retirement Plan						
20	Service Cost	\$12,602,535	\$11,984,588	\$12,242,066	\$12,602,535	\$11,984,588	\$12,242,066
21	Interest Cost	\$85,958,187	\$83,168,116	\$84,330,646	\$85,958,187	\$83,168,116	\$84,330,646
22	Expected Return on Assets	(\$120,050,298)	(\$111,073,856)	(\$114,814,040)	(\$120,050,298)	(\$111,073,856)	(\$114,814,040)
23	Amortization of:						
24	Prior Service Costs/(Credit)	\$467,209	\$508,304	\$491,181	\$467,209	\$508,304	\$491,181
25	Net Actuarial (Gain)/Loss	\$22,997,227	\$34,088,997	\$29,467,426	\$22,997,227	\$34,088,997	\$29,467,426
26	Net Periodic Benefit Cost (NPBC)	\$1,974,860	\$18,676,149	\$11,717,279	\$1,974,860	\$18,676,149	\$11,717,279
27	PPL Services %			29.73%			29.73%
28	PPL Services Allocated \$			\$3,483,547			\$3,484,040
29	Capex %			21.84%			21.84%
30	Less Capex			\$760,807			\$760,914
31	Total PPL O&M Pension to be allocated			\$2,722,740			\$2,723,126
32	Allocated % to RIE			39.00%			39.00%
33	Total PPL Allocated Pension to RIE			\$1,061,869			\$1,062,019
34	RIE - Electric %			59.77%			59.77%
35	RIE - Gas %			40.23%			40.23%
36	Total PPL Allocated O&M Pension			\$634,697			\$427,232
37	Total Rate Year 1 O&M Pension Costs			(\$3,084,950)			(\$3,818,057)
38	Test Year Amount			(\$6,873,043)			(\$3,444,782)
39	Proforma Adjustment			\$3,788,092			(\$373,275)

Notes:

- 3(a)-9(b) Workpaper SAB-5, Page 1
3(c)-9(c) Line 3-9 divided by 12 x 5 + Line 3 divided by 12 x 7
3(d)-9(e) Workpaper SAB-5, Page 1
3(f)-9(f) Line 3 divided by 12 x 5 + Line 3 divided by 12 x 7
20(a)-26(b) Workpaper SAB-5, Page 2
20(c)-26(c) Lines 20-26 divided by 12 x 5 + Line 3 divided by 12 x 7
20(d)-26(e) Workpaper SAB-5, Page 2
20(f)-26(f) Lines 20-26 divided by 12 x 5 + Line 3 divided by 12 x 7

Line No.		Electric			Gas		
		Rate Year 1	Rate Year 2	Data Year 3	Rate Year 1	Rate Year 2	Data Year 3
		8/1/26 - 7/31/27	8/1/27 - 7/31/28	8/1/28 - 7/31/29	8/1/26 - 7/31/27	8/1/27 - 7/31/28	8/1/28 - 7/31/29
		(a)	(b)	(c)	(d)	(e)	(f)
1	RIE Retirement Plan						
2	Net Periodic Benefit Cost (NPBC)						
3	Service Cost	\$4,718,506	\$4,468,690	\$4,261,400	\$4,718,506	\$4,468,690	\$4,261,400
4	Interest Cost	\$29,398,778	\$28,836,290	\$28,201,022	\$29,398,778	\$28,836,290	\$28,201,022
5	Expected Return on Assets	(\$41,060,301)	(\$39,535,828)	(\$38,629,419)	(\$41,060,301)	(\$39,535,828)	(\$38,629,419)
6	Amortization of:						
7	Prior Service Costs/(Credit)	(\$2,045,633)	(\$2,045,633)	(\$2,045,633)	(\$2,045,633)	(\$2,045,633)	(\$2,045,633)
8	Net Actuarial (Gain)/Loss	\$5,442,842	\$7,417,076	\$7,784,965	\$5,442,842	\$7,417,076	\$7,784,965
9	Net Periodic Benefit Cost (NPBC)	(\$3,545,808)	(\$859,405)	(\$427,665)	(\$3,545,808)	(\$859,405)	(\$427,665)
10	RIE - Electric %	62.00%	62.00%	62.00%	62.00%	62.00%	62.00%
11	RIE - Gas %	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%
12	Service Cost	\$2,925,473	\$2,770,588	\$2,642,068	\$1,793,032	\$1,698,102	\$1,619,332
13	Capex %	52.00%	52.00%	52.00%	51.00%	51.00%	51.00%
14	Less Capex	\$1,521,246	\$1,440,706	\$1,373,875	\$914,446	\$866,032	\$825,859
15	Adjustment						
16	O&M Service Cost	\$1,404,227	\$1,329,882	\$1,268,193	\$878,586	\$832,070	\$793,473
17	Non-Service Cost	(\$5,123,875)	(\$3,303,419)	(\$2,907,220)	(\$5,123,875)	(\$3,303,419)	(\$2,907,220)
18	Total O&M Pension	(\$3,719,647)	(\$1,973,537)	(\$1,639,028)	(\$4,245,289)	(\$2,471,349)	(\$2,113,748)
19	PPL Retirement Plan						
20	Service Cost	\$12,242,066	\$11,694,818	\$11,247,203	\$12,242,066	\$11,694,818	\$11,247,203
21	Interest Cost	\$84,330,646	\$81,607,210	\$78,957,482	\$84,330,646	\$81,607,210	\$78,957,482
22	Expected Return on Assets	(\$114,814,040)	(\$106,478,848)	(\$99,065,067)	(\$114,814,040)	(\$106,478,848)	(\$99,065,067)
23	Amortization of:						
24	Prior Service Costs/(Credit)	\$491,181	\$320,800	\$90,278	\$491,181	\$320,800	\$90,278
25	Net Actuarial (Gain)/Loss	\$29,467,426	\$41,838,552	\$51,748,321	\$29,467,426	\$41,838,552	\$51,748,321
26	Net Periodic Benefit Cost (NPBC)	\$11,717,279	\$28,982,532	\$42,978,217	\$11,717,279	\$28,982,532	\$42,978,217
27	PPL Services %	29.73%	29.73%	29.73%	29.73%	29.73%	29.73%
28	PPL Services Allocated \$	\$3,483,547	\$8,616,507	\$12,777,424	\$3,484,040	\$8,617,726	\$12,779,232
27	Capex %	21.84%	21.84%	21.84%	21.84%	21.84%	21.84%
28	Less Capex	\$760,807	\$1,881,845	\$2,790,589	\$760,914	\$1,882,111	\$2,790,984
29	Total PPL O&M Pension to be allocated	\$2,722,740	\$6,734,662	\$9,986,834	\$2,723,126	\$6,735,615	\$9,988,248
30	Allocated % to RIE	39.00%	39.00%	39.00%	39.00%	39.00%	39.00%
31	Total PPL Allocated Pension to RIE	\$1,061,869	\$2,626,518	\$3,894,865	\$1,062,019	\$2,626,890	\$3,895,417
32	RIE - Electric %	59.77%	59.77%	59.77%	59.77%	59.77%	59.77%
33	RIE - Gas %	40.23%	40.23%	40.23%	40.23%	40.23%	40.23%
34	Total PPL Allocated O&M Pension	\$634,697	\$1,569,915	\$2,328,028	\$427,232	\$1,056,753	\$1,567,059
35	Total O&M Pension Costs	(\$3,084,950)	(\$403,622)	\$689,000	(\$3,818,057)	(\$1,414,596)	(\$546,688)

Notes:

Rate Year 1 Workpaper SAB-5, 2026 divided by 12 x 5 + 2027 divided by 12 x 7

Rate Year 2 Workpaper SAB-5, 2027 divided by 12 x 5 + 2028 divided by 12 x 7

Data Year 3 Workpaper SAB-5, 2028 divided by 12 x 5 + 2029 divided by 12 x 7

Schedule SAB-29

Energy Efficiency Program

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Energy Efficiency Program

Line No.	Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
	(Per Books)						(as Adjusted)		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1	Narragansett Electric Company	\$126,482,950	\$86,714,851	\$39,768,099	(\$126,482,950)	(\$86,714,851)	(\$39,768,099)	\$0	\$0
2	PPL Services Corporation	(\$17,632)	(\$14,987)	(\$2,645)	\$17,632	\$14,987	\$2,645	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$126,465,318</u>	<u>\$86,699,864</u>	<u>\$39,765,454</u>	<u>(\$126,465,318)</u>	<u>(\$86,699,864)</u>	<u>(\$39,765,454)</u>	<u>\$0</u>	<u>\$0</u>
5									
6									
7	Operation:								
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.								
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$126,465,318	\$86,699,864	\$39,765,454	(\$126,465,318)	(\$86,699,864)	(\$39,765,454)	\$0	\$0
17	Informational Expenses								
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$126,465,318</u>	<u>\$86,699,864</u>	<u>\$39,765,454</u>	<u>(\$126,465,318)</u>	<u>(\$86,699,864)</u>	<u>(\$39,765,454)</u>	<u>\$0</u>	<u>\$0</u>
21									
22	Maintenance:								
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28	TOTAL	<u>\$126,465,318</u>	<u>\$86,699,864</u>	<u>\$39,765,454</u>	<u>(\$126,465,318)</u>	<u>(\$86,699,864)</u>	<u>(\$39,765,454)</u>	<u>\$0</u>	<u>\$0</u>

Column Notes:

- (a) Per Company Books
(c) (a) + (b)

Line Notes:

- 1-3 Column (e), Page 5, Line 2 through Line 4, Column (b)
1-3 Column (f), Page 5, Line 2 through Line 4, Column (c)
16 Column (e), Page 5, Line 8, Column (b)
16 Column (f), Page 5, Line 8, Column (c)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Energy Efficiency Program

Line No.		Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year Ending July 31, 2027		
		(as Adjusted)								
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
	<u>Provider Company:</u>									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	<u>Operation:</u>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21										
22	<u>Maintenance:</u>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Energy Efficiency Program

Line No.		Rate Year	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31,	Conditions in Rate Year	Ending July 31,	Conditions in Data Year	Ending July 31,
		2027	Ending July 31, 2028	2028	Ending July 31, 2029	2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Energy Efficiency Program

Line No.		Rate Year	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31,	Conditions in Rate Year	Ending July 31,	Conditions in Rate Year	Ending July 31,
		2027	Ending July 31, 2028	2028	Ending July 31, 2029	2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Energy Efficiency Program

Line No.		Provider Company	Source	Total (a) = (b) + (c)	Electric (b)	Gas (c)
	Explanation of Adjustments:					
1	Page 1	Adjustments: (to normalize Historic Year)				
2		Narragansett Electric Company		(\$126,482,950)	(\$86,714,851)	(\$39,768,099)
3		PPL Services Corporation		\$17,632	\$14,987	\$2,645
4		All Other Companies		\$0	\$0	\$0
5				\$0	\$0	\$0
6		All Other Companies		\$0	\$0	\$0
7				\$0	\$0	\$0
8		TOTAL		<u>(\$126,465,318)</u>	<u>(\$86,699,864)</u>	<u>(\$39,765,454)</u>
9						
10						
11						
12						
13						
14						
15	Page 2	Adjustments: (to reflect conditions in the Rate Year 1)				
16				\$0	\$0	\$0
17				\$0	\$0	\$0
18				\$0	\$0	\$0
19				\$0	\$0	\$0
20						
21						
22						
23						
24						
25		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

2-4 Energy Efficiency cost is recovered through Net Energy Efficiency Charge and removed out for general rate case

Schedule SAB-30

Other Expense

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Other Expenses

Line No.	Test Year Ended August 31, 2025						Test Year Ended August 31, 2025			
	(Per Books)			Normalizing Adjustments			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (c)	Gas (i) = (e) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$44,440,642	\$36,669,474	\$7,771,168	(\$45,054,780)	(\$36,946,130)	(\$8,108,650)	(\$614,138)	(\$276,656)	(\$337,482)
2	PPL Services Corporation	\$2,385,296	\$1,636,367	\$748,929	\$0	\$0	\$0	\$2,385,296	\$1,636,367	\$748,929
3	All Other Companies	\$82,697	\$34,135	\$48,562	\$0	\$0	\$0	\$82,697	\$34,135	\$48,562
4	Total	<u>\$46,908,635</u>	<u>\$38,339,977</u>	<u>\$8,568,658</u>	<u>(\$45,054,780)</u>	<u>(\$36,946,130)</u>	<u>(\$8,108,650)</u>	<u>\$1,853,855</u>	<u>\$1,393,847</u>	<u>\$460,008</u>
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	(\$24,498)	(\$24,498)	\$0	(\$24,498)	(\$24,498)	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$594,346	\$0	\$594,346	(\$28,093)	\$0	(\$28,093)	\$566,253	\$0	\$566,253
12	Transmission Expenses	\$679,981	\$679,981	\$0	(\$252,092)	(\$250,737)	(\$1,356)	\$427,889	\$429,244	(\$1,356)
13	Regional Market Expenses	\$1,364,864	\$1,364,864	\$0	(\$1,315,244)	(\$1,315,244)	\$0	\$49,619	\$49,619	\$0
14	Distribution Expenses	\$1,831,986	\$507,492	\$1,324,494	(\$1,043,042)	(\$530,550)	(\$512,492)	\$788,944	(\$23,058)	\$812,002
15	Customer Accounts Expenses	\$1,142,402	\$1,850,974	(\$708,571)	(\$1,872,561)	(\$1,845,745)	(\$26,816)	(\$730,159)	\$5,229	(\$735,388)
16	Customer Service and Informational Expenses	\$11,005,655	\$4,336,083	\$6,669,572	(\$4,223,964)	(\$4,206,568)	(\$17,396)	\$6,781,691	\$129,516	\$6,652,176
17	Sales Expenses	\$5,035	\$819	\$4,217	(\$45,291)	(\$28,850)	(\$16,441)	(\$40,255)	(\$28,031)	(\$12,224)
19	Administrative & General Expenses	<u>(\$2,534,064)</u>	<u>(\$3,421,236)</u>	<u>\$887,173</u>	<u>(\$4,429,470)</u>	<u>\$3,076,586</u>	<u>(\$7,506,056)</u>	<u>(\$6,963,533)</u>	<u>(\$344,650)</u>	<u>(\$6,618,883)</u>
20	Sub Total	<u>\$14,090,205</u>	<u>\$5,318,975</u>	<u>\$8,771,230</u>	<u>(\$13,234,254)</u>	<u>(\$5,125,604)</u>	<u>(\$8,108,650)</u>	<u>\$855,951</u>	<u>\$193,371</u>	<u>\$662,580</u>
21										
Maintenance:										
23	Transmission Expenses	(\$810,644)	(\$612,994)	(\$197,650)	\$590,708	\$590,708	\$0	(\$219,936)	(\$22,285)	(\$197,650)
24	Distribution Expenses	\$33,619,247	\$33,626,335	(\$7,087)	(\$32,403,852)	(\$32,403,852)	\$0	\$1,215,395	\$1,222,483	(\$7,087)
25	Administrative & General Expenses	\$9,826	\$7,661	\$2,166	(\$7,382)	(\$7,382)	\$0	\$2,444	\$279	\$2,166
26	Sub Total	<u>\$32,818,430</u>	<u>\$33,021,002</u>	<u>(\$202,572)</u>	<u>(\$31,820,526)</u>	<u>(\$31,820,526)</u>	<u>\$0</u>	<u>\$997,904</u>	<u>\$1,200,476</u>	<u>(\$202,572)</u>
27										
28	TOTAL	<u>\$46,908,635</u>	<u>\$38,339,977</u>	<u>\$8,568,658</u>	<u>(\$45,054,780)</u>	<u>(\$36,946,130)</u>	<u>(\$8,108,650)</u>	<u>\$1,853,855</u>	<u>\$1,393,847</u>	<u>\$460,008</u>
Column Notes										
(b) Per Company Books										
(c) Per Company Books										
(e) Page 5, Line 21										
(f) Page 5, Line 21										
(g) (h) + (i)										
(h) (b) + (c)										
(i) (e) + (f)										

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Other Expenses

Test Year Ended August 31, 2025										
Line No.	(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	(\$614,138)	(\$276,656)	(\$337,482)	(\$32,338)	(\$14,568)	(\$17,770)	(\$646,476)	(\$291,223)	(\$355,252)
2	PPL Services Corporation	\$2,385,296	\$1,636,367	\$748,929	\$125,599	\$86,164	\$39,435	\$2,510,895	\$1,722,531	\$788,364
3	All Other Companies	\$82,697	\$34,135	\$48,562	\$4,354	\$1,797	\$2,557	\$87,051	\$35,933	\$51,119
4	Total	\$1,853,855	\$1,393,847	\$460,008	\$97,616	\$73,394	\$24,222	\$1,951,471	\$1,467,241	\$484,230
5										
6										
7	Operation:									
8	Production Expenses	(\$24,498)	(\$24,498)	\$0	(\$1,290)	(\$1,290)	\$0	(\$25,788)	(\$25,788)	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$566,253	\$0	\$566,253	\$29,816	\$0	\$29,816	\$596,069	\$0	\$596,069
11	and Processing Exp.					\$0	\$0			
12	Transmission Expenses	\$427,889	\$429,244	(\$1,356)	\$22,531	\$22,602	(\$71)	\$450,419	\$451,846	(\$1,427)
13	Regional Market Expenses	\$49,619	\$49,619	\$0	\$2,613	\$2,613	\$0	\$52,232	\$52,232	\$0
14	Distribution Expenses	\$788,944	(\$23,058)	\$812,002	\$41,542	(\$1,214)	\$42,757	\$830,486	(\$24,272)	\$854,759
15	Customer Accounts Expenses	(\$730,159)	\$5,229	(\$735,388)	(\$38,447)	\$275	(\$38,722)	(\$768,606)	\$5,504	(\$774,110)
16	Customer Service and	\$6,781,691	\$129,516	\$6,652,176	\$357,095	\$6,820	\$350,275	\$7,138,786	\$136,336	\$7,002,450
17	Informational Expenses					\$0	\$0			
18	Sales Expenses	(\$40,255)	(\$28,031)	(\$12,224)	(\$2,120)	(\$1,476)	(\$644)	(\$42,375)	(\$29,507)	(\$12,868)
19	Administrative & General Expenses	(\$6,963,533)	(\$344,650)	(\$6,618,883)	(\$366,670)	(\$18,148)	(\$348,522)	(\$7,330,203)	(\$362,798)	(\$6,967,405)
20	Sub Total	\$855,951	\$193,371	\$662,580	\$45,071	\$10,182	\$34,889	\$901,022	\$203,553	\$697,469
21										
22	Maintenance:									
23	Transmission Expenses	(\$219,936)	(\$22,285)	(\$197,650)	(\$11,581)	(\$1,173)	(\$10,407)	(\$231,517)	(\$23,459)	(\$208,058)
24	Distribution Expenses	\$1,215,395	\$1,222,483	(\$7,087)	\$63,997	\$64,371	(\$373)	\$1,279,393	\$1,286,853	(\$7,460)
25	Administrative & General Expenses	\$2,444	\$279	\$2,166	\$129	\$15	\$114	\$2,573	\$293	\$2,280
26	Sub Total	\$997,904	\$1,200,476	(\$202,572)	\$52,545	\$63,212	(\$10,667)	\$1,050,449	\$1,263,688	(\$213,239)
27										
28	TOTAL	\$1,853,855	\$1,393,847	\$460,008	\$97,616	\$73,394	\$24,222	\$1,951,471	\$1,467,241	\$484,230

Column Notes

- (a) Page 1, Column (g)
- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (e) Page 5, Line 39
- (f) Page 5, Line 39
- (g) (h) + (i)
- (h) (b) + (e)
- (i) (c) + (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Other Expenses

Line No.	Rate Year Ending July 31, 2027 Electric (a)	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028 Electric (b)	Rate Year 2 Ending July 31, 2028 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Ending July 31, 2029 Electric (d)	Data Year 1 Ending July 31, 2029 Electric (e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	(\$291,223)	(\$6,524)	(\$297,747)	(\$6,550)
2	PPL Services Corporation	\$1,722,531	\$38,587	\$1,761,118	\$1,799,862
3	All Other Companies	\$35,933	\$0	\$35,933	\$35,933
4	Total	\$1,467,241	\$32,063	\$1,499,303	\$1,531,498
Operation:					
8	Production Expenses	(\$25,788)	(\$564)	(\$26,351)	(\$566)
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storing, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$451,846	\$9,874	\$461,720	\$9,914
13	Regional Market Expenses	\$52,232	\$1,141	\$53,374	\$1,146
14	Distribution Expenses	(\$24,272)	(\$530)	(\$24,803)	(\$533)
15	Customer Accounts Expenses	\$5,504	\$120	\$5,625	\$121
16	Customer Service and Informational Expenses	\$136,336	\$2,979	\$139,315	\$2,991
18	Sales Expenses	(\$29,507)	(\$645)	(\$30,152)	(\$647)
19	Administrative & General Expenses	(\$362,798)	(\$7,928)	(\$370,726)	(\$7,961)
20	Sub Total	\$203,553	\$4,448	\$208,001	\$4,466
Maintenance:					
23	Transmission Expenses	(\$23,459)	(\$513)	(\$23,971)	(\$515)
24	Distribution Expenses	\$1,286,853	\$28,121	\$1,314,974	\$1,343,210
25	Administrative & General Expenses	\$293	\$6	\$300	\$6
26	Sub Total	\$1,263,688	\$27,615	\$1,291,302	\$27,728
28	TOTAL	\$1,467,241	\$32,063	\$1,499,303	\$32,194

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 50
(c) (a) + (b)
(d) Page 5, Line 61
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Other Expenses

Line No.	Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	(\$355,252)	(\$7,958)	(\$363,210)	(\$7,991)	(\$371,201)
2 PPL Services Corporation	\$788,364	\$17,660	\$788,364	\$17,344	\$805,708
3 All Other Companies	\$51,119	\$0	\$51,119	\$0	\$51,119
4 Total	<u>\$484,230</u>	<u>\$9,702</u>	<u>\$493,932</u>	<u>\$9,353</u>	<u>\$503,286</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storg. Terminating	\$596,069	\$11,943	\$608,012	\$11,514	\$619,526
11 and Processing Exp.		\$0		\$0	
12 Transmission Expenses	(\$1,427)	(\$29)	(\$1,455)	(\$28)	(\$1,483)
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$854,759	\$17,126	\$871,885	\$16,510	\$888,395
15 Customer Accounts Expenses	(\$774,110)	(\$15,510)	(\$789,620)	(\$14,953)	(\$804,573)
16 Customer Service and	\$7,002,450	\$140,303	\$7,142,753	\$135,259	\$7,278,012
17 Informational Expenses					
18 Sales Expenses	(\$12,868)	(\$258)	(\$13,126)	(\$249)	(\$13,374)
19 Administrative & General Expenses	(\$6,967,405)	(\$139,601)	(\$7,107,005)	(\$134,582)	(\$7,241,587)
20 Sub Total	<u>\$697,469</u>	<u>\$13,975</u>	<u>\$711,443</u>	<u>\$13,472</u>	<u>\$724,916</u>
21					
22 Maintenance:					
23 Transmission Expenses	(\$208,058)	(\$4,169)	(\$212,227)	(\$4,019)	(\$216,245)
24 Distribution Expenses	(\$7,460)	(\$149)	(\$7,610)	(\$144)	(\$7,754)
25 Administrative & General Expenses	\$2,280	\$46	\$2,325	\$44	\$2,369
26 Sub Total	<u>(\$213,239)</u>	<u>(\$4,272)</u>	<u>(\$217,511)</u>	<u>(\$4,119)</u>	<u>(\$221,630)</u>
27					
28 TOTAL	<u>\$484,230</u>	<u>\$9,702</u>	<u>\$493,932</u>	<u>\$9,353</u>	<u>\$503,286</u>

Column Notes

- (a) Page 2, Column (i)
(b) Page 5, Line 50
(c) (a) + (b)
(d) Page 5, Line 61
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Other Expenses

Line No.	Explanation of Adjustm	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	BU	HTY Adjustment				
2	Page 1	Adjustments: (to normalize Historic Year)				
3		Narragansett Electric Company	Workpaper SAB-1, Line 13(b)	(\$304,153)	(\$304,153)	\$0
4		PPL Services Corporation	Workpaper SAB-1, Line 13(c)	(\$425,203)	(\$425,203)	\$0
5		All Other Companies	Workpaper SAB-1, Line 13(a)	(\$12,907)	(\$12,907)	\$0
6		Narragansett Electric Company	Workpaper SAB-9, Page 1	(\$6,131)	(\$6,131)	\$0
7		National Grid USA Service Company	Page 6	(\$929,934)	(\$502,578)	(\$427,356)
8		PPL Services Corporation	Workpaper SAB-9, Pages 7&8	(\$5,313)	(\$3,953)	(1,360)
9		Narragansett Electric Company	Prior Period Storm Adjustment	\$5,273,991	\$5,273,991	\$0
10		Narragansett Electric Company	Workpaper SAB-9, Page 2	(\$11,118)	(\$11,118)	\$0
11		PPL Services Corporation	Page 7	\$2,052,772	\$1,383,252	\$669,520
12		Narragansett Electric Company	Workpaper SAB-9, Page 5	(\$18,665)	(\$18,665)	\$0
13		Narragansett Electric Company	Major Storm Normalization	(\$55,818,894)	(\$55,818,894)	\$0
14		Narragansett Electric Company	Major Storm Normalization	\$17,618,014	17,618,014	\$0
15		Narragansett Electric Company	GCR OM Normalizing Adjustment	(\$69,826)	\$0	(\$69,826)
16		Narragansett Electric Company	Adjust out of period entries	(\$299,821)	(\$299,821)	\$0
17		Narragansett Electric Company	Company books	(\$396,236)		(\$396,236)
18		Narragansett Electric Company	Company books	(\$11,495,964)	(\$3,615,866)	(\$7,880,099)
19		Narragansett Electric Company	Company books	(\$9,405)	(\$6,113)	(\$3,292)
20		Narragansett Electric Company	Company books	(\$195,983)	(195,983)	\$0
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The Narragansett Electric Company d/b/a Rhode Island Energy
Summary of Advertising Expenses by Account

<u>Line No.</u>	<u>Acct</u>	<u>Vendor</u>	<u>(a) Electric</u>	<u>(b) Gas</u>
1	92300	PATTI DOYLE COMMUNICATIONS INC PATRICI	7,500	-
2	92300	RI Police Chiefs Association	3,176	
3	92300	RI Police Chiefs Association		2,599
4	92300	Leadership RI Educational Foundation	3,575	
5	92300	Leadership RI Educational Foundation		2,925
6	92300	PATTI DOYLE COMMUNICATIONS INC PATRICI	7,618	
7	92300	PATTI DOYLE COMMUNICATIONS INC PATRICI		6,233
8	92300	Rhode Island Office of the Postsecondary	6,085	
9	92300	Rhode Island Office of the Postsecondary		4,978
10	92300	Leadership RI Educational Foundation	3,575	
11	92300	Leadership RI Educational Foundation		2,925
12	92300	Newport County Development Council		29,820
13	93029	COMMUNITY	700	
14	92100		(1,000)	(1,000)
15	92100	Rhode Island FC	12,489	10,400
16	93012	Downtown Providence Park Network	2,750	2,250
17	93012	GoLocal 24 LLC	9,075	7,425
18	93012	Greater Newport Chamber of Commerce	960	785
19	93012	Learfield Communications LLC dba Learfie	43,099	35,263
20	93012	Prov. Venues & Sports Properties c/o Lea	39,050	31,950
21	93012	Providence Business News, Inc.	2,120	1,735
22	93012	Providence Performing Arts Center	19,250	15,750
23	93012	Rhode Island FC	67,375	55,125
24	93012	Rhode Island PBS Foundation and The Publ	5,610	4,590
25	93012	RHODE ISLAND ZOOLOGICAL SOCIETY	88,000	72,000
26	93012	RI FC OZ, LLC	20,900	17,100
27	93012	Roger Williams Park Zoo RI Zoological So	5,500	4,500
28	93012	South County Tourism Council	1,458	1,193
29	93012	Teall Properties Group (TPG)	29,095	23,805
30	93012	TOWN OF NORTH KINGSTOWN	2,475	2,025
31	93012	WaterFire Providence	19,250	15,750
32	93029	Alliance for Climate Transition	2,750	2,250
33	93029	Diversity and Inclusion Professionals	1,100	900
34	93029	Greater Newport Chamber of Commerce	2,750	2,250
35	93029	GREATER PROVIDENCE CHAMBER OF COMME	17,630	7,470
36	93029	Grow Smart Rhode Island	13,750	11,250
37	93029	Juneteenth RI	550	450
38	93029	Leadership Rhode Island Education Founda	2,750	2,250
39	93029	Motor Trend Group	2,750	2,250
40	93029	NEWIEE	2,681	2,194
41	93029	Newport Art Museum	275	225
42	93029	Northeast Energy and Commerce Associatio	2,970	2,430
43	93029	Northeast Renewable Energy Coalition	2,750	2,250
44	93029	NORTHERN RI CHAMBER OF COMMERCE	9,625	7,875
45	93029	Office of the Governor	2,750	2,250
46	93029	Providence Children's Museum	3,300	2,700
47	93029	RAAB Associates	1,650	1,350
48	93029	Rhode Island Hospital Foundation	1,925	1,575
49	93029	Rhode Island Kids Count INC	1,650	1,350
50	93029	Rhode Island Public Expenditure Council	8,663	7,088
51	93029	Rhode Island Tree Council	2,750	2,250
52	93029	Special Olympics Rhode Island	5,500	4,500
53	93029	The Latino Policy Institute	1,375	1,125
54	93029	THE PROVIDENCE FOUNDATION	2,750	2,250
55	93029	The Sandra Feinstein-Gamm Theatre	8,250	6,750
			502,578	427,356

The Narragansett Electric Company d/b/a Rhode Island Energy
Credit Card Fee Deferrals

Sum of Monetary Amount		Account	Description 50	Segment	
Final Classification	Originating Company			Electric	Gas
Other-Other	Narragansett Electric Company	90301	Reclass SRC on waived CC Trx Fees	-	-
			Waived Electronic Fees	(218,379)	(116,276)
			Waived Electronic Trx Fees	(1,164,873)	(553,244)
Other-Other Total			Deferral Entries	(1,383,252)	(669,520)

Schedule SAB-31

Storm Cost Recovery

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Storm Cost Recovery

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$7,311,132	\$7,311,132	\$0	\$0	\$0	\$0	\$7,311,132	\$7,311,132	\$0
3	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$7,311,132	\$7,311,132	\$0	\$0	\$0	\$0	\$7,311,132	\$7,311,132	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>

Line Notes

- 1 (e) Page 5, Line 2
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Storm Cost Recovery

Line No.	Test Year Ended August 31, 2025 (as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	\$7,311,132	\$7,311,132	\$0	(\$919,945)	(\$919,945)	\$0	\$6,391,187	\$6,391,187	\$0
2 PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>	<u>(\$919,945)</u>	<u>(\$919,945)</u>	<u>\$0</u>	<u>\$6,391,187</u>	<u>\$6,391,187</u>	<u>\$0</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$7,311,132	\$7,311,132	\$0	(\$919,945)	(\$919,945)	\$0	\$6,391,187	\$6,391,187	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>	<u>(\$919,945)</u>	<u>(\$919,945)</u>	<u>\$0</u>	<u>\$6,391,187</u>	<u>\$6,391,187</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>	<u>(\$919,945)</u>	<u>(\$919,945)</u>	<u>\$0</u>	<u>\$6,391,187</u>	<u>\$6,391,187</u>	<u>\$0</u>

Line Notes:

- 1 (e) Page 5, Line 17
4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Storm Cost Recovery

Line No.	Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Data Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$6,391,187	\$0	\$6,391,187	\$0	\$6,391,187
2 PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$6,391,187</u>	<u>\$0</u>	<u>\$6,391,187</u>	<u>\$0</u>	<u>\$6,391,187</u>
5					
6					
Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$6,391,187	\$0	\$6,391,187	\$0	\$6,391,187
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$6,391,187</u>	<u>\$0</u>	<u>\$6,391,187</u>	<u>\$0</u>	<u>\$6,391,187</u>
27					
28 TOTAL	<u>\$6,391,187</u>	<u>\$0</u>	<u>\$6,391,187</u>	<u>\$0</u>	<u>\$6,391,187</u>

Line Notes:

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Storm Cost Recovery

Line No.		Rate Year Ending	Adjustments to Reflect	Rate Year 2 Ending	Adjustments to Reflect	Data Year 1 Ending
		July 31, 2027	Conditions in Rate Year	July 31, 2028	Conditions in Rate Year	July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	\$0	\$0	\$0	\$0	\$0

Line Notes:

- 4 Sum of Lines 1 through 3
20 Sum of Lines 8 through 19
26 Sum of Lines 23 through 25
28 Line 20 + Line 28

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Storm Cost Recovery

Line No.	Explanation of Adjustments	Provider Company	Source	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1					
2	Adjustments: (to normalize Historic Year)					
3		Narragansett Electric Company		\$0	\$0	\$0
4		PPL Services Corporation		\$0	\$0	\$0
5		All Other Companies		\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8				\$0	\$0	\$0
9	TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10						
11						
12						
13						
14						
15	Page 2					
16	Adjustments: (to reflect conditions in the Rate Year)					
17	Adjust the non-deferred storm to the 5 year average	Narragansett Electric Company	Page 6	(\$919,945)	(\$919,945)	\$0
18		PPL Services Corporation		\$0	\$0	\$0
19		All Other Companies		\$0	\$0	\$0
20				\$0	\$0	\$0
21				\$0	\$0	\$0
22				\$0	\$0	\$0
23				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
24	TOTAL			<u>(\$919,945)</u>	<u>(\$919,945)</u>	<u>\$0</u>

Line Notes

- 9 Sum of Lines 2 through 8
17 (b) Page 6, Line 5, Column (a)
24 Sum of Lines 17 through 24

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Storm Cost Recovery

<u>Line No.</u>		<u>Total</u> <u>(a) = (b) + (c)</u>	<u>Electric</u> <u>(b)</u>	<u>Gas</u> <u>(c)</u>
1	Major Storm Cost Recovery			
2	Base Allowance	\$7,311,132	\$7,311,132	\$0
3		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4	Major Storm Cost Allowance	<u>\$7,311,132</u>	<u>\$7,311,132</u>	<u>\$0</u>
Non-Deferrable Storm Costs in Relation to Collar				
5	Adjustment to 5 Year Average of Non-Deferred Storm Costs	<u>(\$919,945)</u>	<u>(\$919,945)</u>	<u>\$0</u>
6	Total	<u>(\$919,945)</u>	<u>(\$919,945)</u>	<u>\$0</u>

Line Notes:

2 Per RIPUC, Docket No. 4770

5 Page 7, Line 7

The Narragansett Electric Company d/b/a Rhode Island Energy
 Operating Expenses by Component
 Storm Cost Recovery
 For Storms With O&M Costs Below Storm Fund Threshold¹

<u>Line No.</u>	<u>12 Months Ended</u>	<u>O&M Expense</u>
	(a)	(b)
1	Aug-2023	\$4,063,053
2	Aug-2024	\$3,847,634
3	Aug-2025	\$5,335,262
4	Total	<u>\$13,245,949</u>
5	3 year Average	\$4,415,316
6	Test Year Total	\$5,335,262
7	Proforma Adjustment	(\$919,945)

Line Notes:

- 1-3 Per Company's Books
- 4 Sum of Lines 1 through 3
- 5 Line 4, Column (b) / 3
- 6 Historic Test Year Non-Deferred Storm O&M Expense
- 7 Line 5 less Line 6

Note¹ - Per Joint Proposal and Settlement Agreement filed with the RIPUC on September 25, 2017, Docket No. 4686

Schedule SAB-32

GCR-Related Operation & Maintenance

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
GCR-Related Operation & Maintenance

Line No.	Test Year Ended August 31, 2025						Test Year Ended August 31, 2025			
	(Per Books)			Normalizing Adjustments			(as Adjusted)			
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (c)	Gas (i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$2,307,087	\$0	\$2,307,087	\$2,307,087	\$0	\$2,307,087
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$2,307,087	\$0	\$2,307,087	\$2,307,087	\$0	\$2,307,087
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.			\$0						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$2,307,087	\$0	\$2,307,087	\$2,307,087	\$0	\$2,307,087
20	Sub Total	\$0	\$0	\$0	\$2,307,087	\$0	\$2,307,087	\$2,307,087	\$0	\$2,307,087
21										
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$2,307,087	\$0	\$2,307,087	\$2,307,087	\$0	\$2,307,087

Line Notes

- 4 Sum of Line 1 through Line 3
20 Sum of Line 8 through Line 19
26 Sum of Line 23 through Line 25
28 Sum of Line 20 Line 28

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
GCR-Related Operation & Maintenance

Test Year Ended August 31, 2025									
Line No.	(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1	Narragansett Electric Company	\$2,307,087	\$0	\$2,307,087	\$0	(\$2,535,447)	(\$228,359)	\$0	(\$228,359)
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$2,307,087	\$0	\$2,307,087	(\$2,535,447)	\$0	(\$228,359)	\$0	(\$228,359)
5									
6									
7	Operation:								
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.								
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses								
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$2,307,087	\$0	\$2,307,087	(\$2,535,447)	\$0	(\$228,359)	\$0	(\$228,359)
20	Sub Total	\$2,307,087	\$0	\$2,307,087	(\$2,535,447)	\$0	(\$228,359)	\$0	(\$228,359)
21									
22	Maintenance:								
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27									
28	TOTAL	\$2,307,087	\$0	\$2,307,087	(\$2,535,447)	\$0	(\$228,359)	\$0	(\$228,359)

Line Notes:

- 4 Sum of Line 1 through Line 3
20 Sum of Line 8 through Line 19
26 Sum of Line 23 through Line 25
28 Sum of Line 20 Line 28

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
GCR-Related Operation & Maintenance

Line No.	Rate Year Ending July 31, 2027 Electric (a)	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028 Electric (b)	Rate Year 2 Ending July 31, 2028 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Ending July 31, 2029 Electric (d)	Data Year 1 Ending July 31, 2029 Electric (e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
GCR-Related Operation & Maintenance

Line No.		Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	(\$228,359)	(\$5,115)	(\$233,475)	(\$5,132)	(\$238,607)
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	(\$228,359)	(\$5,115)	(\$233,475)	(\$5,132)	(\$238,607)
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$228,359)	(\$5,115)	(\$233,475)	(\$5,132)	(\$238,607)
20	Sub Total	(\$228,359)	(\$5,115)	(\$233,475)	(\$5,132)	(\$238,607)
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0
27						
28	TOTAL	(\$228,359)	(\$5,115)	(\$233,475)	(\$5,132)	(\$238,607)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
GCR-Related Operation & Maintenance

Line No.	Explanation of Adjustments:		Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
1	HTY Adjustment	Page 1	Adjustments: (to normalize Historic Year)				
2	Reclass	Consultants	Narragansett Electric Company	Page 6	\$11,088	\$0	\$11,088
3	Reclass	Contractors	Narragansett Electric Company	Page 6	\$401,721	\$0	\$401,721
4	Reclass	Employee Expenses	Narragansett Electric Company	Page 6	\$16,107	\$0	\$16,107
5	Reclass	Postage	Narragansett Electric Company	Page 6	\$51,688	\$0	\$51,688
6	Reclass	Materials From Inventory	Narragansett Electric Company	Page 6	\$0	\$0	\$0
7	Reclass	Materials Outside Vendor	Narragansett Electric Company	Page 6	\$64,944	\$0	\$64,944
8	Reclass	Other Expenses	Narragansett Electric Company	Page 6	\$69,826	\$0	\$69,826
9	Reclass	Rents	Narragansett Electric Company	Page 6	\$1,948	\$0	\$1,948
10	Reclass	Software	Narragansett Electric Company	Page 6	\$0	\$0	\$0
11	Reclass	Transportation	Narragansett Electric Company	Page 6	\$73,932	\$0	\$73,932
12	Reclass	Labor	Narragansett Electric Company	Page 6	\$1,615,834	\$0	\$1,615,834
13					\$0	\$0	
14					\$0	\$0	
15			Total		<u>\$2,307,087</u>	<u>\$0</u>	<u>\$2,307,087</u>
16							
17	Page 2		Adjustments: (to reflect conditions in the Rate Year)				
18			Narragansett Electric Company				
19		General Inflation%					
20			5.27% Narragansett Electric Company		\$0	\$0	\$0
21			PPL Services Corporation		\$0	\$0	\$0
22			All Other Companies		\$0	\$0	\$0
23		Adjustment to remove GCR Costs	Narragansett Electric Company		<u>(\$2,535,447)</u>	<u>\$0</u>	<u>(\$2,535,447)</u>
24		TOTAL			<u>(\$2,535,447)</u>	<u>\$0</u>	<u>(\$2,535,447)</u>
25							
26	Page 3 & 4		Adjustments: (to reflect conditions in the Rate Year)				
27		General inflation %					
28			2.24% Narragansett Electric Company		(\$5,115)	\$0	(\$5,115)
29			PPL Services Corporation		\$0	\$0	\$0
30			All Other Companies		\$0	\$0	\$0
31		TOTAL			<u>(\$5,115)</u>	<u>\$0</u>	<u>(\$5,115)</u>
32							
33	Page 3 & 4		Adjustments: (to reflect conditions in the Rate Year)				
34		General inflation %					
35			2.20% Narragansett Electric Company		(\$5,132)	\$0	(\$5,132)
36			PPL Services Corporation		\$0	\$0	\$0
37			All Other Companies		\$0	\$0	\$0
38		TOTAL			<u>(\$5,132)</u>	<u>\$0</u>	<u>(\$5,132)</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
GCR-Related Operation & Maintenance

<u>Line No.</u>		(a) Test Year	(b) Increase %	(a) x (b) (c) Proforma	(a) + (c) (d) Rate Year
1	Labor	\$1,615,834	11.88%	191,961	\$1,807,795
2					
3					
4	Consultants	\$11,088	5.27%	584	\$11,671
5	Contractors	\$401,721	5.27%	21,153	\$422,874
6	Employee Expenses	\$16,107	5.27%	848	\$16,955
7	Postage	\$51,688	5.27%	2,722	\$54,409
8	Materials From Inventory	\$0	5.27%	-	\$0
9	Materials Outside Vendor	\$64,944	5.27%	3,420	\$68,364
10	Other Expenses	\$69,826	5.27%	3,677	\$73,503
11	Rents	\$1,948	5.27%	103	\$2,051
12	Software	\$0	5.27%	-	\$0
13	Transportation	\$73,932	5.27%	3,893	\$77,825
14	Total O&M Expense	\$2,307,087		\$228,359	\$2,535,447

Line Notes

- 1(a)-13(a) Per Company Books
1(b) Schedule SAB-8, Page 6
2(b)-13(b) Schedule SAB-3, Page 5
14 Sum of Lines 1-13

Schedule SAB-33

Schedule SAB-33

Materials

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Materials

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$2,215,943	\$1,249,707	\$966,235	(\$284,418)	(\$219,473)	(\$64,944)	\$1,931,525	\$1,030,234	\$901,291
3	PPL Services Corporation	\$91,841	\$35,208	\$56,633	(\$4,253)	(\$4,253)	\$0	\$87,587	\$30,954	\$56,633
4	All Other Companies	\$20,648	\$20,648	\$0	(\$2,616)	(\$2,616)	\$0	\$18,032	\$18,032	\$0
5	Total	\$2,328,431	\$1,305,563	\$1,022,868	(\$291,287)	(\$226,343)	(\$64,944)	\$2,037,144	\$1,079,220	\$957,924
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$348,538	\$0	\$348,538	(\$22,130)	\$0	(\$22,130)	\$326,409	\$0	\$326,409
11	and Processing Exp.									
12	Transmission Expenses	\$54,300	\$54,300	\$0	(\$9,414)	(\$9,414)	\$0	\$44,886	\$44,886	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$760,360	\$378,116	\$382,245	(\$89,823)	(\$65,553)	(\$24,270)	\$670,538	\$312,562	\$357,975
15	Customer Accounts Expenses	\$14,864	\$12,033	\$2,830	(\$2,266)	(\$2,086)	(\$180)	\$12,598	\$9,947	\$2,651
16	Customer Service and	\$150	\$150	\$0	(\$26)	(\$26)	\$0	\$124	\$124	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$788,055	\$526,819	\$261,236	(\$107,920)	(\$91,333)	(\$16,587)	\$680,135	\$435,485	\$244,650
20	Sub Total	\$1,966,267	\$971,418	\$994,849	(\$231,578)	(\$168,413)	(\$63,165)	\$1,734,689	\$803,005	\$931,684
21										
22	Maintenance:									
23	Transmission Expenses	\$100,575	\$100,575	\$0	(\$17,436)	(\$17,436)	\$0	\$83,138	\$83,138	\$0
24	Distribution Expenses	\$239,325	\$211,634	\$27,690	(\$38,449)	(\$36,691)	(\$1,758)	\$200,876	\$174,944	\$25,932
25	Administrative & General Expenses	\$22,265	\$21,936	\$329	(\$3,824)	(\$3,803)	(\$21)	\$18,441	\$18,133	\$308
26	Sub Total	\$362,164	\$334,145	\$28,019	(\$59,709)	(\$57,930)	(\$1,779)	\$302,455	\$276,215	\$26,240
27										
28	TOTAL	\$2,328,431	\$1,305,563	\$1,022,868	(\$291,287)	(\$226,343)	(\$64,944)	\$2,037,144	\$1,079,220	\$957,924

Column Notes

- (b) Per Company Books
(c) Per Company Books
(e) Page 5, Line 18
(f) Page 5, Line 18

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Materials

Line No.		Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year Ending July 31, 2027		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$1,931,525	\$1,030,234	\$901,291	\$101,706	\$54,248	\$47,458	\$2,033,231	\$1,084,482	\$948,749
3	PPL Services Corporation	\$87,587	\$30,954	\$56,633	\$4,612	\$1,630	\$2,982	\$92,199	\$32,584	\$59,615
4	All Other Companies	\$18,032	\$18,032	\$0	\$949	\$949	\$0	\$18,982	\$18,982	\$0
5	Total	<u>\$2,037,144</u>	<u>\$1,079,220</u>	<u>\$957,924</u>	<u>\$107,267</u>	<u>\$56,827</u>	<u>\$50,440</u>	<u>\$2,144,411</u>	<u>\$1,136,047</u>	<u>\$1,008,364</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$326,409	\$0	\$326,409	\$17,187	\$0	\$17,187	\$343,596	\$0	\$343,596
11	and Processing Exp.									
12	Transmission Expenses	\$44,886	\$44,886	\$0	\$2,364	\$2,364	\$0	\$47,250	\$47,250	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$670,538	\$312,562	\$357,975	\$35,308	\$16,458	\$18,849	\$705,845	\$329,021	\$376,825
15	Customer Accounts Expenses	\$12,598	\$9,947	\$2,651	\$663	\$524	\$140	\$13,261	\$10,471	\$2,790
16	Customer Service and	\$124	\$124	\$0	\$7	\$7	\$0	\$131	\$131	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$680,135	\$435,485	\$244,650	\$35,813	\$22,931	\$12,882	\$715,948	\$458,416	\$257,532
20	Sub Total	<u>\$1,734,689</u>	<u>\$803,005</u>	<u>\$931,684</u>	<u>\$91,341</u>	<u>\$42,283</u>	<u>\$49,058</u>	<u>\$1,826,031</u>	<u>\$845,288</u>	<u>\$980,743</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$83,138	\$83,138	\$0	\$4,378	\$4,378	\$0	\$87,516	\$87,516	\$0
24	Distribution Expenses	\$200,876	\$174,944	\$25,932	\$10,577	\$9,212	\$1,365	\$211,453	\$184,156	\$27,297
25	Administrative & General Expenses	\$18,441	\$18,133	\$308	\$971	\$955	\$16	\$19,412	\$19,088	\$324
26	Sub Total	<u>\$302,455</u>	<u>\$276,215</u>	<u>\$26,240</u>	<u>\$15,926</u>	<u>\$14,544</u>	<u>\$1,382</u>	<u>\$318,381</u>	<u>\$290,759</u>	<u>\$27,622</u>
27										
28	TOTAL	<u>\$2,037,144</u>	<u>\$1,079,220</u>	<u>\$957,924</u>	<u>\$107,267</u>	<u>\$56,827</u>	<u>\$50,440</u>	<u>\$2,144,411</u>	<u>\$1,136,047</u>	<u>\$1,008,364</u>

Column Notes

- (a) Page 1, Column (g)
- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (e) Page 5, Line 29
- (f) Page 5, Line 29
- (h) (b) + (e)
- (i) (c) + (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Materials

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect Conditions in	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	Rate Year Ending	2028	Data Year Ending	2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$1,084,482	\$24,294	\$1,108,775	\$24,372	\$1,133,147
2	PPL Services Corporation	\$32,584	\$730	\$33,314	\$732	\$34,046
3	All Other Companies	\$18,982	\$425	\$19,407	\$425	\$19,832
4	Total	<u>\$1,136,047</u>	<u>\$25,449</u>	<u>\$1,161,496</u>	<u>\$25,530</u>	<u>\$1,187,026</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$47,250	\$1,058	\$48,308	\$1,062	\$49,370
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$329,021	\$7,370	\$336,391	\$7,394	\$343,785
15	Customer Accounts Expenses	\$10,471	\$235	\$10,705	\$235	\$10,941
16	Customer Service and	\$131	\$3	\$133	\$3	\$136
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$458,416	\$10,269	\$468,685	\$10,302	\$478,987
20	Sub Total	<u>\$845,288</u>	<u>\$18,935</u>	<u>\$864,224</u>	<u>\$18,997</u>	<u>\$883,220</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$87,516	\$1,960	\$89,476	\$1,967	\$91,443
24	Distribution Expenses	\$184,156	\$4,125	\$188,281	\$4,139	\$192,419
25	Administrative & General Expenses	\$19,088	\$428	\$19,515	\$429	\$19,944
26	Sub Total	<u>\$290,759</u>	<u>\$6,513</u>	<u>\$297,273</u>	<u>\$6,534</u>	<u>\$303,807</u>
27						
28	TOTAL	<u>\$1,136,047</u>	<u>\$25,449</u>	<u>\$1,161,496</u>	<u>\$25,531</u>	<u>\$1,187,027</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 38
(c) (a) + (b)
(d) Page 5, Line 47
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Materials

Line No.		Rate Year	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31, 2027	Conditions in Rate Year Ending July 31, 2028	Ending July 31, 2028	Conditions in Rate Year Ending July 31, 2029	Ending July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$948,749	\$21,253	\$970,002	\$21,322	\$991,324
2	PPL Services Corporation	\$59,615	\$1,335	\$60,950	\$1,340	\$62,290
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,008,364</u>	<u>\$22,588</u>	<u>\$1,030,952</u>	<u>\$22,662</u>	<u>\$1,053,614</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$343,596	\$7,697	\$351,293	\$7,722	\$359,015
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$376,825	\$8,441	\$385,266	\$8,469	\$393,734
15	Customer Accounts Expenses	\$2,790	\$63	\$2,853	\$63	\$2,915
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$257,532	\$5,769	\$263,301	\$5,788	\$269,089
20	Sub Total	<u>\$980,743</u>	<u>\$21,970</u>	<u>\$1,002,712</u>	<u>\$22,041</u>	<u>\$1,024,753</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$27,297	\$611	\$27,909	\$613	\$28,522
25	Administrative & General Expenses	\$324	\$7	\$331	\$7	\$339
26	Sub Total	<u>\$27,622</u>	<u>\$619</u>	<u>\$28,240</u>	<u>\$621</u>	<u>\$28,861</u>
27						
28	TOTAL	<u>\$1,008,364</u>	<u>\$22,588</u>	<u>\$1,030,952</u>	<u>\$22,662</u>	<u>\$1,053,614</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 38
(c) (a) + (b)
(d) Page 5, Line 47
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Materials

Line No.				Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Explanation of Adjustments:								
1	BU	HTY Adjustment Page 1	Adjustments: (to normalize Historic Year)					
2		Remove Transmission Expenses		Narragansett Electric Company	Workpaper SAB-1, Line 8(a)	(\$180,644)	(\$180,644)	\$0
3		Remove Transmission Expenses		PPL Services Corporation	Workpaper SAB-1, Line 8(b)	(\$4,071)	(\$4,071)	\$0
4		Remove Transmission Expenses		All Other Companies	Workpaper SAB-1, Line 8(c)	(\$2,616)	(\$2,616)	\$0
5		Remove Vegetation Mangement (ISR)		Narragansett Electric Company	Workpaper SAB-9, Page 2	(\$1,228)	(\$1,228)	\$0
6		Remove Other O&M (ISR)		PPL Services Corporation	Workpaper SAB-9, Page 5	(\$182)	(\$182)	\$0
7		Remove Major Storm Activity		Narragansett Electric Company	Workpaper SAB-9, Page 6	(\$37,601)	(\$37,601)	\$0
8		Remove Gas Commodity O&M		Narragansett Electric Company	Workpaper SAB-9, Page 3	(\$64,944)	\$0	(\$64,944)
9						\$0		
17			TOTAL			<u>(\$291,287)</u>	<u>(\$226,343)</u>	<u>(\$64,944)</u>
18								
19								
20								
21		Page 2	Adjustments: (to reflect conditions in the Rate Year 1)					
22								
23			General inflation %					
24		Schedule SAB-3, Page 5	5.27%	Narragansett Electric Company		\$101,706	\$54,248	\$47,458
25				PPL Services Corporation		\$4,612	\$1,630	\$2,982
26				All Other Companies		\$949	\$949	\$0
27								
28			TOTAL			<u>\$107,267</u>	<u>\$56,827</u>	<u>\$50,440</u>
29								
30		Page 3	Adjustments: (to reflect conditions in the Rate Year 2)					
31								
32			General inflation %					
33		Schedule SAB-3, Page 5	2.24%	Narragansett Electric Company		\$45,546	\$24,294	\$21,253
34				PPL Services Corporation		\$2,065	\$730	\$1,335
35				All Other Companies		\$425	\$425	\$0
36								
37			TOTAL			<u>\$48,037</u>	<u>\$25,449</u>	<u>\$22,588</u>
38								
39		Page 4	Adjustments: (to reflect conditions in the Data Year)					
40								
41			General inflation %					
42		Schedule SAB-3, Page 5	2.20%	Narragansett Electric Company		\$45,694	\$24,372	\$21,322
43				PPL Services Corporation		\$2,072	\$732	\$1,340
44				All Other Companies		\$427	\$427	\$0
45								
46			TOTAL			<u>\$48,193</u>	<u>\$25,531</u>	<u>\$22,662</u>

Schedule SAB-34

Schedule SAB-34

Materials Stores

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Materials Stores Handling

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$240,187	\$161,471	\$78,716	(\$24,010)	(\$24,010)	\$0	\$216,178	\$137,461	\$78,716
2	PPL Services Corporation	\$9,129	\$6,458	\$2,671	(\$746)	(\$746)	\$0	\$8,383	\$5,713	\$2,671
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$249,316</u>	<u>\$167,929</u>	<u>\$81,387</u>	<u>(\$24,756)</u>	<u>(\$24,756)</u>	<u>\$0</u>	<u>\$224,561</u>	<u>\$143,174</u>	<u>\$81,387</u>
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$33,372	\$33,372	\$0	(\$4,920)	(\$4,920)	\$0	\$28,452	\$28,452	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$63,168	\$51,528	\$11,640	(\$7,596)	(\$7,596)	\$0	\$55,572	\$43,932	\$11,640
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$144,938</u>	<u>\$75,512</u>	<u>\$69,426</u>	<u>(\$11,132)</u>	<u>(\$11,132)</u>	<u>\$0</u>	<u>\$133,806</u>	<u>\$64,380</u>	<u>\$69,426</u>
20	Sub Total	<u>\$241,478</u>	<u>\$160,411</u>	<u>\$81,066</u>	<u>(\$23,647)</u>	<u>(\$23,647)</u>	<u>\$0</u>	<u>\$217,831</u>	<u>\$136,764</u>	<u>\$81,066</u>
21										
Maintenance:										
23	Transmission Expenses	(\$17,337)	(\$17,337)	\$0	\$2,556	\$2,556	\$0	(\$14,781)	(\$14,781)	\$0
24	Distribution Expenses	\$25,176	\$24,855	\$321	(\$3,664)	(\$3,664)	\$0	\$21,512	\$21,191	\$321
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$7,839</u>	<u>\$7,518</u>	<u>\$321</u>	<u>(\$1,108)</u>	<u>(\$1,108)</u>	<u>\$0</u>	<u>\$6,730</u>	<u>\$6,410</u>	<u>\$321</u>
27										
28	TOTAL	<u>\$249,316</u>	<u>\$167,929</u>	<u>\$81,387</u>	<u>(\$24,756)</u>	<u>(\$24,756)</u>	<u>\$0</u>	<u>\$224,561</u>	<u>\$143,174</u>	<u>\$81,387</u>

Column Notes

- (b) Per Company Books
(c) Per Company Books
(e) Page 5, Line 8
(f) Page 5, Line 8

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Materials Stores Handling

Line No.		Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year Ending July 31, 2027		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$216,178	\$137,461	\$78,716	\$11,383	\$7,238	\$4,145	\$227,561	\$144,699	\$82,861
3	PPL Services Corporation	\$8,383	\$5,713	\$2,671	\$441	\$301	\$141	\$8,825	\$6,013	\$2,811
4	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	\$224,561	\$143,174	\$81,387	\$11,824	\$7,539	\$4,285	\$236,385	\$150,713	\$85,672
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$28,452	\$28,452	\$0	\$1,498	\$1,498	\$0	\$29,950	\$29,950	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$55,572	\$43,932	\$11,640	\$2,926	\$2,313	\$613	\$58,498	\$46,245	\$12,253
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$133,806	\$64,380	\$69,426	\$7,046	\$3,390	\$3,656	\$140,852	\$67,770	\$73,082
20	Sub Total	\$217,831	\$136,764	\$81,066	\$11,470	\$7,201	\$4,269	\$229,301	\$143,966	\$85,335
21										
22	Maintenance:									
23	Transmission Expenses	(\$14,781)	(\$14,781)	\$0	(\$778)	(\$778)	\$0	(\$15,559)	(\$15,559)	\$0
24	Distribution Expenses	\$21,512	\$21,191	\$321	\$1,133	\$1,116	\$17	\$22,644	\$22,307	\$338
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$6,730	\$6,410	\$321	\$354	\$338	\$17	\$7,085	\$6,747	\$338
27										
28	TOTAL	\$224,561	\$143,174	\$81,387	\$11,824	\$7,539	\$4,286	\$236,385	\$150,713	\$85,672

Column Notes

- (a) Page 1, Column (g)
- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (e) Page 5, Line 29
- (f) Page 5, Line 29
- (h) (b) + (e)
- (i) (c) + (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Materials Stores Handling

Line No.		Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Data Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$144,699	\$3,241	\$147,941	\$3,252	\$151,193
2	PPL Services Corporation	\$6,013	\$135	\$6,148	\$135	\$6,283
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$150,713</u>	<u>\$3,376</u>	<u>\$154,089</u>	<u>\$3,387</u>	<u>\$157,476</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$29,950	\$671	\$30,621	\$673	\$31,294
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$46,245	\$1,036	\$47,281	\$1,039	\$48,320
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$67,770	\$1,518	\$69,288	\$1,523	\$70,811
20	Sub Total	<u>\$143,966</u>	<u>\$3,225</u>	<u>\$147,191</u>	<u>\$3,235</u>	<u>\$150,426</u>
21						
22	Maintenance:					
23	Transmission Expenses	(\$15,559)	(\$349)	(\$15,908)	(\$350)	(\$16,258)
24	Distribution Expenses	\$22,307	\$500	\$22,806	\$501	\$23,308
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$6,747</u>	<u>\$151</u>	<u>\$6,898</u>	<u>\$152</u>	<u>\$7,050</u>
27						
28	TOTAL	<u>\$150,713</u>	<u>\$3,376</u>	<u>\$154,089</u>	<u>\$3,387</u>	<u>\$157,476</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 24
(c) (a) + (b)
(d) Page 5, Line 31
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Materials Stores Handling

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect Conditions in	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	Rate Year Ending	2028	Rate Year Ending	2029
		Gas	July 31, 2028	Gas	July 31, 2029	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$82,861	\$1,856	\$84,717	\$1,862	\$86,580
2	PPL Services Corporation	\$2,811	\$63	\$2,874	\$63	\$2,937
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$85,672</u>	<u>\$1,919</u>	<u>\$87,592</u>	<u>\$1,925</u>	<u>\$89,517</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$12,253	\$274	\$12,527	\$275	\$12,803
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$73,082	\$1,637	\$74,719	\$1,642	\$76,362
20	Sub Total	<u>\$85,335</u>	<u>\$1,912</u>	<u>\$87,246</u>	<u>\$1,918</u>	<u>\$89,164</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$338	\$8	\$345	\$8	\$353
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$338</u>	<u>\$8</u>	<u>\$345</u>	<u>\$8</u>	<u>\$353</u>
27						
28	TOTAL	<u>\$85,672</u>	<u>\$1,919</u>	<u>\$87,592</u>	<u>\$1,925</u>	<u>\$89,517</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 24
(c) (a) + (b)
(d) Page 5, Line 31
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Materials Stores Handling

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	HTY Adjustment Page 1	Adjustments: (to normalize Historic Year)				
2	Remove Transmission Expenses	Narragansett Electric Company	Workpaper SAB-1, Line 9(a)	(\$24,010)	(\$24,010)	\$0
3	Remove Transmission Expenses	PPL Services Corporation	Workpaper SAB-1, Line 9(b)	(\$746)	(\$746)	\$0
4	Remove Transmission Expenses	All Other Companies	Workpaper SAB-1, Line 9(c)	\$0	\$0	\$0
5				\$0		
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8	TOTAL			<u>(\$24,756)</u>	<u>(\$24,756)</u>	<u>\$0</u>
9						
10						
11	Page 2	Adjustments: (to reflect conditions in the Rate Year 1)				
12		General inflation %				
13						
14	Schedule SAB-3, Pg 5	5.27% Narragansett Electric Company		\$11,383	\$7,238	\$4,145
15		PPL Services Corporation		\$441	\$301	\$141
16		All Other Companies		\$0	\$0	\$0
17				<u>\$11,824</u>	<u>\$7,539</u>	<u>\$4,285</u>
18	Page 3	Adjustments: (to reflect conditions in the Rate Year 2)				
19		General inflation %				
20						
21	Schedule SAB-3, Pg 5	2.24% Narragansett Electric Company		\$5,098	\$3,241	\$1,856
22		PPL Services Corporation		\$198	\$135	\$63
23		All Other Companies		\$0	0	\$0
24				<u>\$5,295</u>	<u>\$3,376</u>	<u>\$1,919</u>
25	Page 4	Adjustments: (to reflect conditions in the Rate Year 3)				
26		General inflation %				
27						
28	Schedule SAB-3, Pg 5	2.20% Narragansett Electric Company		\$5,114	\$3,252	\$1,862
29		PPL Services Corporation		\$198	\$135	\$63
30		All Other Companies		\$0	0	\$0
31				<u>\$5,312</u>	<u>\$3,387</u>	<u>\$1,925</u>

Schedule SAB-35

Transportation

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Transportation

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$9,601,720	\$5,332,839	\$4,268,880	(\$264,268)	(\$190,336)	(\$73,932)	\$9,337,452	\$5,142,503	\$4,194,948
2	PPL Services Corporation	\$5,703	\$3,794	\$1,909	(\$28,025)	(\$28,025)	\$0	(\$22,322)	(\$24,231)	\$1,909
3	All Other Companies	\$727	\$721	\$6	(\$60,885)	(\$60,885)	\$0	(\$60,158)	(\$60,164)	\$6
4	Total	<u>\$9,608,149</u>	<u>\$5,337,354</u>	<u>\$4,270,795</u>	<u>(\$353,178)</u>	<u>(\$279,246)</u>	<u>(\$73,932)</u>	<u>\$9,254,971</u>	<u>\$5,058,108</u>	<u>\$4,196,863</u>
5										
6										
7	Operation:									
8	Production Expenses	(\$13,640)	(\$13,640)	\$0	\$714	\$714	\$0	(\$12,926)	(\$12,926)	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$241,658	\$0	\$241,658	(\$4,183)	\$0	(\$4,183)	\$237,475	\$0	\$237,475
11	and Processing Exp.									
12	Transmission Expenses	\$45,980	\$45,980	\$0	(\$2,406)	(\$2,406)	\$0	\$43,575	\$43,575	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$4,680,839	\$2,527,788	\$2,153,051	(\$169,523)	(\$132,252)	(\$37,272)	\$4,511,315	\$2,395,536	\$2,115,779
15	Customer Accounts Expenses	\$988,931	\$640,029	\$348,902	(\$39,526)	(\$33,486)	(\$6,040)	\$949,405	\$606,543	\$342,862
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$385,200</u>	<u>\$165,805</u>	<u>\$219,394</u>	<u>(\$12,473)</u>	<u>(\$8,675)</u>	<u>(\$3,798)</u>	<u>\$372,727</u>	<u>\$157,130</u>	<u>\$215,597</u>
20	Sub Total	<u>\$6,328,968</u>	<u>\$3,365,963</u>	<u>\$2,963,005</u>	<u>(\$227,397)</u>	<u>(\$176,104)</u>	<u>(\$51,293)</u>	<u>\$6,101,571</u>	<u>\$3,189,858</u>	<u>\$2,911,713</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$131,443	\$131,443	\$0	(\$6,877)	(\$6,877)	\$0	\$124,566	\$124,566	\$0
24	Distribution Expenses	\$3,126,376	\$1,818,586	\$1,307,790	(\$117,786)	(\$95,147)	(\$22,639)	\$3,008,589	\$1,723,439	\$1,285,151
25	Administrative & General Expenses	<u>\$21,363</u>	<u>\$21,363</u>	<u>\$0</u>	<u>(\$1,118)</u>	<u>(\$1,118)</u>	<u>\$0</u>	<u>\$20,245</u>	<u>\$20,245</u>	<u>\$0</u>
26	Sub Total	<u>\$3,279,181</u>	<u>\$1,971,391</u>	<u>\$1,307,790</u>	<u>(\$125,781)</u>	<u>(\$103,142)</u>	<u>(\$22,639)</u>	<u>\$3,153,400</u>	<u>\$1,868,250</u>	<u>\$1,285,151</u>
27										
28	TOTAL	<u>\$9,608,149</u>	<u>\$5,337,354</u>	<u>\$4,270,795</u>	<u>(\$353,178)</u>	<u>(\$279,246)</u>	<u>(\$73,932)</u>	<u>\$9,254,971</u>	<u>\$5,058,108</u>	<u>\$4,196,863</u>

Column Notes

- (b) Per Company Books
(c) Per Company Books
(e) Page 5, Line 18
(f) Page 5, Line 18

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Transportation

Line No.	Test Year Ended August 31, 2025									
	(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
Provider Company:										
1	Narragansett Electric Company	\$9,337,452	\$5,142,503	\$4,194,948	\$491,670	\$270,782	\$220,888	\$9,829,122	\$5,413,285	\$4,415,836
2	PPL Services Corporation	(\$22,322)	(\$24,231)	\$1,909	(\$1,175)	(\$1,276)	\$101	(\$23,498)	(\$25,507)	\$2,009
3	All Other Companies	(\$60,158)	(\$60,164)	\$6	(\$3,168)	(\$3,168)	\$0	(\$63,326)	(\$63,332)	\$6
4	Total	<u>\$9,254,971</u>	<u>\$5,058,108</u>	<u>\$4,196,863</u>	<u>\$487,327</u>	<u>\$266,338</u>	<u>\$220,989</u>	<u>\$9,742,298</u>	<u>\$5,324,446</u>	<u>\$4,417,852</u>
5										
6										
7	Operation:									
8	Production Expenses	(\$12,926)	(\$12,926)	\$0	(\$681)	(\$681)	\$0	(\$13,607)	(\$13,607)	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$237,475	\$0	\$237,475	\$12,504	\$0	\$12,504	\$249,979	\$0	\$249,979
11	and Processing Exp.									
12	Transmission Expenses	\$43,575	\$43,575	\$0	\$2,294	\$2,294	\$0	\$45,869	\$45,869	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$4,511,315	\$2,395,536	\$2,115,779	\$237,546	\$126,139	\$111,408	\$4,748,862	\$2,521,675	\$2,227,187
15	Customer Accounts Expenses	\$949,405	\$606,543	\$342,862	\$49,992	\$31,938	\$18,054	\$999,397	\$638,481	\$360,915
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$372,727	\$157,130	\$215,597	\$19,626	\$8,274	\$11,352	\$392,353	\$165,404	\$226,949
20	Sub Total	<u>\$6,101,571</u>	<u>\$3,189,858</u>	<u>\$2,911,713</u>	<u>\$321,282</u>	<u>\$167,964</u>	<u>\$153,318</u>	<u>\$6,422,853</u>	<u>\$3,357,822</u>	<u>\$3,065,031</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$124,566	\$124,566	\$0	\$6,559	\$6,559	\$0	\$131,125	\$131,125	\$0
24	Distribution Expenses	\$3,008,589	\$1,723,439	\$1,285,151	\$158,419	\$90,749	\$67,670	\$3,167,009	\$1,814,187	\$1,352,821
25	Administrative & General Expenses	\$20,245	\$20,245	\$0	\$1,066	\$1,066	\$0	\$21,311	\$21,311	\$0
26	Sub Total	<u>\$3,153,400</u>	<u>\$1,868,250</u>	<u>\$1,285,151</u>	<u>\$166,044</u>	<u>\$98,374</u>	<u>\$67,670</u>	<u>\$3,319,445</u>	<u>\$1,966,624</u>	<u>\$1,352,821</u>
27										
28	TOTAL	<u>\$9,254,971</u>	<u>\$5,058,108</u>	<u>\$4,196,863</u>	<u>\$487,327</u>	<u>\$266,338</u>	<u>\$220,989</u>	<u>\$9,742,298</u>	<u>\$5,324,446</u>	<u>\$4,417,852</u>

Column Notes

- (a) Page 1, Column (g)
- (b) Page 1, Column (h)
- (c) Page 1, Column (i)
- (e) Page 5, Line 27
- (f) Page 5, Line 27
- (h) (b) + (e)
- (i) (c) + (f)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Transportation

Line No.		Rate Year	Adjustments to Reflect	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Conditions in Rate	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	Year Ending July 31,	2028	Data Year Ending July	2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$5,413,285	\$121,263	\$5,534,549	\$121,656	\$5,656,204
2	PPL Services Corporation	(\$25,507)	(\$571)	(\$26,079)	(\$573)	(\$26,652)
3	All Other Companies	(\$63,332)	(\$1,419)	(\$64,751)	(\$1,423)	(\$66,174)
4	Total	<u>\$5,324,446</u>	<u>\$119,273</u>	<u>\$5,443,719</u>	<u>\$119,659</u>	<u>\$5,563,378</u>
5						
6						
7	Operation:					
8	Production Expenses	(\$13,607)	(\$305)	(\$13,912)	(\$306)	(\$14,217)
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$45,869	\$1,028	\$46,897	\$1,031	\$47,928
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$2,521,675	\$56,488	\$2,578,163	\$56,671	\$2,634,834
15	Customer Accounts Expenses	\$638,481	\$14,303	\$652,784	\$14,349	\$667,133
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$165,404</u>	<u>\$3,705</u>	<u>\$169,109</u>	<u>\$3,717</u>	<u>\$172,827</u>
20	Sub Total	<u>\$3,357,822</u>	<u>\$75,219</u>	<u>\$3,433,041</u>	<u>\$75,462</u>	<u>\$3,508,503</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$131,125	\$2,937	\$134,062	\$2,947	\$137,009
24	Distribution Expenses	\$1,814,187	\$40,640	\$1,854,827	\$40,771	\$1,895,598
25	Administrative & General Expenses	<u>\$21,311</u>	<u>\$477</u>	<u>\$21,789</u>	<u>\$479</u>	<u>\$22,268</u>
26	Sub Total	<u>\$1,966,624</u>	<u>\$44,054</u>	<u>\$2,010,678</u>	<u>\$44,197</u>	<u>\$2,054,875</u>
27						
28	TOTAL	<u>\$5,324,446</u>	<u>\$119,273</u>	<u>\$5,443,719</u>	<u>\$119,659</u>	<u>\$5,563,378</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 36
(c) (a) + (b)
(d) Page 5, Line 45
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Transportation

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31, 2027	Reflect Conditions in Rate Year Ending July 31, 2028	Ending July 31, 2028	Reflect Conditions in Rate Year Ending July 31, 2029	Ending July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$4,415,836	\$98,919	\$4,514,756	\$99,239	\$4,613,995
2	PPL Services Corporation	\$2,009	\$45	\$2,054	\$45	\$2,100
3	All Other Companies	\$6	\$0	\$6	\$0	\$7
4	Total	<u>\$4,417,852</u>	<u>\$98,964</u>	<u>\$4,516,817</u>	<u>\$99,285</u>	<u>\$4,616,101</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$249,979	\$5,600	\$255,579	\$5,618	\$261,197
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$2,227,187	\$49,891	\$2,277,078	\$50,053	\$2,327,131
15	Customer Accounts Expenses	\$360,915	\$8,085	\$369,000	\$8,111	\$377,111
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$226,949	\$5,084	\$232,033	\$5,100	\$237,133
20	Sub Total	<u>\$3,065,031</u>	<u>\$68,660</u>	<u>\$3,133,691</u>	<u>\$68,882</u>	<u>\$3,202,573</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$1,352,821	\$30,305	\$1,383,126	\$30,403	\$1,413,529
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$1,352,821</u>	<u>\$30,305</u>	<u>\$1,383,126</u>	<u>\$30,403</u>	<u>\$1,413,529</u>
27						
28	TOTAL	<u>\$4,417,852</u>	<u>\$98,964</u>	<u>\$4,516,817</u>	<u>\$99,285</u>	<u>\$4,616,101</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 36
(c) (a) + (b)
(d) Page 5, Line 45
(e) (c) + (d)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Transportation

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2	Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1, Line 20(a)	(\$172,314)	(\$172,314)	\$0
3	Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1, Line 20(b)	(\$491)	(\$491)	\$0
4	Remove Transmission Expense	All Other Companies	Workpaper SAB-1, Line 20(c)	(\$243)	(\$243)	\$0
5				\$0	\$0	\$0
6	Vegetation Management (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 2	(\$18,022)	(\$18,022)	\$0
7	Other O&M (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 5	(\$27,535)	(27,535)	\$0
8	Inspection & Maintenance (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 4	(\$60,643)	(60,643)	\$0
9				\$0	\$0	\$0
10						
11						
12	Gas Commodity Adjustment	Narragansett Electric Company	Workpaper SAB-9, Page 4	(\$73,932)	\$0	(\$73,932)
13						
14						
15						
16						
17						
18		TOTAL		<u>(\$353,178)</u>	<u>(\$279,246)</u>	<u>(\$73,932)</u>
19						
20						
21	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
22		General inflation %				
23		2.24% Narragansett Electric Company		\$491,670	\$270,782	\$220,888
24	Schedule SAB-3, Page 5	5.27% PPL Services Corporation		(\$1,175)	(\$1,276)	\$101
25		All Other Companies		(\$3,168)	(\$3,168)	\$0
26						
27		TOTAL		<u>\$487,327</u>	<u>\$266,338</u>	<u>\$220,989</u>
28		Adjustments: (to reflect conditions in the Rate Year 2)				
29	Page 3	General inflation %				
30		2.24% Narragansett Electric Company		\$220,183	\$121,263	\$98,919
31	Schedule SAB-3, Page 5	PPL Services Corporation		(\$526)	(\$571)	\$45
32		All Other Companies		(\$1,419)	(\$1,419)	\$0
33						
34		TOTAL		<u>\$218,238</u>	<u>\$119,273</u>	<u>\$98,964</u>
35		Adjustments: (to reflect conditions in the Rate Year 3)				
36		General inflation %				
37		2.20% Narragansett Electric Company		\$220,895	\$121,656	\$99,239
38	Page 4	PPL Services Corporation		(\$528)	(\$573)	\$45
39	Schedule SAB-3, Page 5	All Other Companies		(\$1,423)	(\$1,423)	\$0
40						
41		TOTAL		<u>\$218,944</u>	<u>\$119,659</u>	<u>\$99,285</u>
42						
43						
44						
45						

Schedule SAB-36

New Initiative
Information Technology

The Narragansett Electric Company d/b/a Rhode Island Energy
New Initiative
Information Technology

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a Rhode Island Energy
New Initiative
Information Technology

Line No.		Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year Ending July 31, 2027		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$3,085,849	\$2,000,962	\$1,084,887	\$3,085,849	\$2,000,962	\$1,084,887
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,085,849</u>	<u>\$2,000,962</u>	<u>\$1,084,887</u>	<u>\$3,085,849</u>	<u>\$2,000,962</u>	<u>\$1,084,887</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,085,849</u>	<u>\$2,000,962</u>	<u>\$1,084,887</u>	<u>\$3,085,849</u>	<u>\$2,000,962</u>	<u>\$1,084,887</u>
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,085,849</u>	<u>\$2,000,962</u>	<u>\$1,084,887</u>	<u>\$3,085,849</u>	<u>\$2,000,962</u>	<u>\$1,084,887</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,085,849</u>	<u>\$2,000,962</u>	<u>\$1,084,887</u>	<u>\$3,085,849</u>	<u>\$2,000,962</u>	<u>\$1,084,887</u>

Line Notes

4 Page 5, Line 11
19 Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
New Initiative
Information Technology

Line No.		Rate Year Ending July	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		31, 2027	Conditions in Rate Year	Ending July 31,	Conditions in Data Year	Ending July 31,
		Electric	Ending July 31, 2028	2028	Ending July 31, 2029	2029
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$2,000,962	\$1,169,424	\$3,170,386	\$ 353,643	\$3,524,029
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$2,000,962</u>	<u>\$1,169,424</u>	<u>\$3,170,386</u>	<u>\$353,643</u>	<u>\$3,524,029</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$2,000,962</u>	<u>\$1,169,424</u>	<u>\$3,170,386</u>	<u>\$353,643</u>	<u>\$3,524,029</u>
20	Sub Total	<u>\$2,000,962</u>	<u>\$1,169,424</u>	<u>\$3,170,386</u>	<u>\$353,643</u>	<u>\$3,524,029</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$2,000,962</u>	<u>\$1,169,424</u>	<u>\$3,170,386</u>	<u>\$353,643</u>	<u>\$3,524,029</u>

Column Notes

- (a) Page 2, Column (h)
(b) Page 5, Line 22(b)
(d) Page 5, Line 32(b)

Line Notes

- 19 Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
New Initiative
Information Technology

Line No.		Rate Year Ending July	Adjustments to Reflect	Rate Year 2 Ending	Adjustments to Reflect	Data Year 1 Ending
		31, 2027	Conditions in Rate Year	July 31, 2028	Conditions in Data Year	July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$1,084,887	\$623,255	\$1,708,142	\$187,958	\$1,896,100
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,084,887</u>	<u>\$623,255</u>	<u>\$1,708,142</u>	<u>\$187,958</u>	<u>\$1,896,100</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storg, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,084,887</u>	<u>\$623,255</u>	<u>\$1,708,142</u>	<u>\$187,958</u>	<u>\$1,896,100</u>
20	Sub Total	<u>\$1,084,887</u>	<u>\$623,255</u>	<u>\$1,708,142</u>	<u>\$187,958</u>	<u>\$1,896,100</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$1,084,887</u>	<u>\$623,255</u>	<u>\$1,708,142</u>	<u>\$187,958</u>	<u>\$1,896,100</u>

Column Notes

- (a) Page 2, Column (i)
(b) Page 5, Line 22(c)
(d) Page 5, Line 32(c)

Line Notes

19 Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
New Initiative
Information Technology

<u>Line No.</u>		<u>Provider Company</u>	<u>Source</u>	<u>Total</u> (a) = (b) + (c)	<u>Electric</u> (b)	<u>Gas</u> (c)
	Explanation of Adjustments:					
1	Page 1	Narragansett Electric Company				
2				\$0	\$0	\$0
3				\$0	\$0	\$0
4				\$0	\$0	\$0
5				\$0	\$0	\$0
6				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
7						
8						
9						
10	Page 2 Adjustments: (to reflect conditions in the Rate Year 1)					
11	Forecast specific initiatives - amount different from general inflation	Narragansett Electric Company	Page 6, LN 4	\$3,085,849	\$2,000,962	\$1,084,887
12				\$0	\$0	\$0
13				\$0	\$0	\$0
14				\$0	\$0	\$0
15				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
16	TOTAL			<u>\$3,085,849</u>	<u>\$2,000,962</u>	<u>\$1,084,887</u>
17						
18	Page 2 Adjustments: (to reflect conditions in the Rate Year 2)					
19						
20	Rate Year 2 forecast	Narragansett Electric Company	Page 6, LN 8	\$4,878,528	\$3,170,386	\$1,708,142
21						
22	Increase from Rate Year 1 - adjustment needed	Narragansett Electric Company	LN 20 - LN 11	\$1,792,679	\$1,169,424	\$623,255
23				\$0	\$0	\$0
24				\$0	\$0	\$0
25				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	TOTAL			<u>\$1,792,679</u>	<u>\$ 1,169,424</u>	<u>\$ 623,255</u>
27						
28	Page 3 & 4 Adjustments: (to reflect conditions in the Data Year)					
29						
30	Forecast specific initiatives - amount different from general inflation	Narragansett Electric Company	Page 6, LN 12	\$5,420,129	\$3,524,029	\$1,896,100
31						
32	Increase from Rate Year 2 - adjustment needed	Narragansett Electric Company	LN 30 - LN 20	\$541,601	\$353,643	\$187,958
33				\$0	\$0	\$0
34				\$0	\$0	\$0
35				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
36	TOTAL			<u>\$541,601</u>	<u>\$ 353,643</u>	<u>\$ 187,958</u>

IT Opex Amortization Summary

Line No.			Electric	Gas	Total
	(a)	(b)	(c)	(d)	(e) = (c)+ (d)
1	Rate Year 1 expense in revenue requirement	5 Year Assets	\$ 212,107	\$ 69,057	\$ 281,164
2	Rate Year 1 expense in revenue requirement	10 Year Assets	\$ 162,139	\$ 74,843	\$ 236,982
3	Rate Year 1 expense in revenue requirement	15 Year Assets	\$ 1,626,716	\$ 940,987	\$ 2,567,703
4	Total Rate Year 1		\$ 2,000,962	\$ 1,084,887	\$ 3,085,849
5	Rate Year 2 expense in revenue requirement	5 Year Assets	\$ 247,114	\$ 84,265	\$ 331,379
6	Rate Year 2 expense in revenue requirement	10 Year Assets	\$ 222,772	\$ 103,707	\$ 326,479
7	Rate Year 2 expense in revenue requirement	15 Year Assets	\$ 2,700,500	\$ 1,520,169	\$ 4,220,670
8	Total Rate Year 2		\$ 3,170,386	\$ 1,708,142	\$ 4,878,528
9	Data Year expense in revenue requirement	5 Year Assets	\$ 241,388	\$ 87,048	\$ 328,436
10	Data Year expense in revenue requirement	10 Year Assets	\$ 232,337	\$ 108,715	\$ 341,052
11	Data Year expense in revenue requirement	15 Year Assets	\$ 3,050,304	\$ 1,700,337	\$ 4,750,642
12	Total Data Year		\$ 3,524,029	\$ 1,896,100	\$ 5,420,129

Line Notes

1(c)	Page 7, Line 12(i)	1(d)	Page 10, Line 12(i)
2(c)	Page 8, Line 12(i)	2(d)	Page 11, Line 12(i)
3(c)	Page 9, Line 12(i)	3(d)	Page 12, Line 12(i)
5(c)	Page 7, Line 24(i)	5(d)	Page 10, Line 24(i)
6(c)	Page 8, Line 24(i)	6(d)	Page 11, Line 24(i)
7(c)	Page 9, Line 24(i)	7(d)	Page 12, Line 24(i)
9(c)	Page 7, Line 36(i)	9(d)	Page 10, Line 36(i)
10(c)	Page 8, Line 36(i)	10(d)	Page 11, Line 36(i)
11(c)	Page 9, Line 36(i)	11(d)	Page 12, Line 36(i)
4	Sum Lines 1 through 3		
8	Sum Lines 5 through 7		
12	Sum Lines 9 through 11		

Electric - 5 Year Life Investments

Through Rate Year 1											Rate Year 2		Data Year	
\$ 918,213 Forecasted Spend											\$ 59,130		\$ 30,870	
Line No.		Monthly Amortization	Monthly Spend	Deferred	Cumulative Deferred	ADIT @ 21%	Cumulative Deferred Net of ADIT	Average Rate Year Balance	WACC Grossed for Taxes	Return	Total included in Revenue Requirement			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)			
1	08/01/26	\$ 15,304	\$ 76,518	\$ 61,214	\$ 61,214	\$ (12,855)	\$ 48,359							
2	09/01/26	\$ 15,304	\$ 76,518	\$ 61,214	\$ 122,428	\$ (25,710)	\$ 96,718							
3	10/01/26	\$ 15,304	\$ 76,518	\$ 61,214	\$ 183,643	\$ (38,565)	\$ 145,078							
4	11/01/26	\$ 15,304	\$ 76,518	\$ 61,214	\$ 244,857	\$ (51,420)	\$ 193,437							
5	12/01/26	\$ 15,304	\$ 76,518	\$ 61,214	\$ 306,071	\$ (64,275)	\$ 241,796							
6	01/01/27	\$ 15,304	\$ 76,518	\$ 61,214	\$ 367,285	\$ (77,130)	\$ 290,155							
7	02/01/27	\$ 15,304	\$ 76,518	\$ 61,214	\$ 428,499	\$ (89,985)	\$ 338,515							
8	03/01/27	\$ 15,304	\$ 76,518	\$ 61,214	\$ 489,714	\$ (102,840)	\$ 386,874							
9	04/01/27	\$ 15,304	\$ 76,518	\$ 61,214	\$ 550,928	\$ (115,695)	\$ 435,233							
10	05/01/27	\$ 15,304	\$ 76,518	\$ 61,214	\$ 612,142	\$ (128,550)	\$ 483,592							
11	06/01/27	\$ 15,304	\$ 76,518	\$ 61,214	\$ 673,356	\$ (141,405)	\$ 531,951							
12	07/01/27	\$ 15,304	\$ 76,518	\$ 61,214	\$ 734,570	\$ (154,260)	\$ 580,311	\$ 290,155	9.81%	\$ 28,464	\$ 212,107			
13	08/01/27	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 723,209	\$ (151,874)	\$ 571,335							
14	09/01/27	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 711,847	\$ (149,488)	\$ 562,359							
15	10/01/27	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 700,486	\$ (147,102)	\$ 553,384							
16	11/01/27	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 689,124	\$ (144,716)	\$ 544,408							
17	12/01/27	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 677,763	\$ (142,330)	\$ 535,432							
18	01/01/28	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 666,401	\$ (139,944)	\$ 526,457							
19	02/01/28	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 655,040	\$ (137,558)	\$ 517,481							
20	03/01/28	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 643,678	\$ (135,172)	\$ 508,506							
21	04/01/28	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 632,316	\$ (132,786)	\$ 499,530							
22	05/01/28	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 620,955	\$ (130,401)	\$ 490,554							
23	06/01/28	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 609,593	\$ (128,015)	\$ 481,579							
24	07/01/28	\$ 16,289	\$ 4,928	\$ (11,362)	\$ 598,232	\$ (125,629)	\$ 472,603	\$ 526,457	9.81%	\$ 51,645	\$ 247,114			
25	08/01/28	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 584,001	\$ (122,640)	\$ 461,361							
26	09/01/28	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 569,770	\$ (119,652)	\$ 450,118							
27	10/01/28	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 555,539	\$ (116,663)	\$ 438,876							
28	11/01/28	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 541,308	\$ (113,675)	\$ 427,633							
29	12/01/28	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 527,077	\$ (110,686)	\$ 416,390							
30	01/01/29	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 512,845	\$ (107,698)	\$ 405,148							
31	02/01/29	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 498,614	\$ (104,709)	\$ 393,905							
32	03/01/29	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 484,383	\$ (101,721)	\$ 382,663							
33	04/01/29	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 470,152	\$ (98,732)	\$ 371,420							
34	05/01/29	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 455,921	\$ (95,743)	\$ 360,178							
35	06/01/29	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 441,690	\$ (92,755)	\$ 348,935							
36	07/01/29	\$ 16,804	\$ 2,573	\$ (14,231)	\$ 427,459	\$ (89,766)	\$ 337,693	\$ 405,148	9.81%	\$ 39,745	\$ 241,388			

Electric - 10 Year Life Investments

		Through Rate Year 1						Rate Year 2		Data Year				
		\$ 1,202,149 Forecasted Spend						\$ 173,245		\$ 100,177				
		Monthly	Monthly											
		Amorization	Spend	Deferred	Cumulative	ADIT	Cumulative	Average Rate	WACC	Return	Total included in			
					Deferred	@ 21%	Deferred Net of	Year Balance	Grossed for		Revenue			
							ADIT		Taxes		Requirement			
Line No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)			
1	08/01/26	\$	10,018	\$	100,179	\$	90,161	\$	(18,934)	\$	71,227			
2	09/01/26	\$	10,018	\$	100,179	\$	180,322	\$	(37,868)	\$	142,455			
3	10/01/26	\$	10,018	\$	100,179	\$	270,484	\$	(56,802)	\$	213,682			
4	11/01/26	\$	10,018	\$	100,179	\$	360,645	\$	(75,735)	\$	284,909			
5	12/01/26	\$	10,018	\$	100,179	\$	450,806	\$	(94,669)	\$	356,137			
6	01/01/27	\$	10,018	\$	100,179	\$	540,967	\$	(113,603)	\$	427,364			
7	02/01/27	\$	10,018	\$	100,179	\$	631,128	\$	(132,537)	\$	498,591			
8	03/01/27	\$	10,018	\$	100,179	\$	721,289	\$	(151,471)	\$	569,819			
9	04/01/27	\$	10,018	\$	100,179	\$	811,451	\$	(170,405)	\$	641,046			
10	05/01/27	\$	10,018	\$	100,179	\$	901,612	\$	(189,338)	\$	712,273			
11	06/01/27	\$	10,018	\$	100,179	\$	991,773	\$	(208,272)	\$	783,501			
12	07/01/27	\$	10,018	\$	100,179	\$	1,081,934	\$	(227,206)	\$	854,728			
13	08/01/27	\$	11,462	\$	14,437	\$	1,084,910	\$	(227,831)	\$	857,079			
14	09/01/27	\$	11,462	\$	14,437	\$	1,087,885	\$	(228,456)	\$	859,429			
15	10/01/27	\$	11,462	\$	14,437	\$	1,090,861	\$	(229,081)	\$	861,780			
16	11/01/27	\$	11,462	\$	14,437	\$	1,093,836	\$	(229,706)	\$	864,130			
17	12/01/27	\$	11,462	\$	14,437	\$	1,096,811	\$	(230,330)	\$	866,481			
18	01/01/28	\$	11,462	\$	14,437	\$	1,099,787	\$	(230,955)	\$	868,832			
19	02/01/28	\$	11,462	\$	14,437	\$	1,102,762	\$	(231,580)	\$	871,182			
20	03/01/28	\$	11,462	\$	14,437	\$	1,105,738	\$	(232,205)	\$	873,533			
21	04/01/28	\$	11,462	\$	14,437	\$	1,108,713	\$	(232,830)	\$	875,884			
22	05/01/28	\$	11,462	\$	14,437	\$	1,111,689	\$	(233,455)	\$	878,234			
23	06/01/28	\$	11,462	\$	14,437	\$	1,114,664	\$	(234,079)	\$	880,585			
24	07/01/28	\$	11,462	\$	14,437	\$	1,117,640	\$	(234,704)	\$	882,935			
25	08/01/28	\$	12,296	\$	8,348	\$	1,113,691	\$	(233,875)	\$	879,816			
26	09/01/28	\$	12,296	\$	8,348	\$	1,109,743	\$	(233,046)	\$	876,697			
27	10/01/28	\$	12,296	\$	8,348	\$	1,105,795	\$	(232,217)	\$	873,578			
28	11/01/28	\$	12,296	\$	8,348	\$	1,101,846	\$	(231,388)	\$	870,459			
29	12/01/28	\$	12,296	\$	8,348	\$	1,097,898	\$	(230,559)	\$	867,339			
30	01/01/29	\$	12,296	\$	8,348	\$	1,093,950	\$	(229,729)	\$	864,220			
31	02/01/29	\$	12,296	\$	8,348	\$	1,090,001	\$	(228,900)	\$	861,101			
32	03/01/29	\$	12,296	\$	8,348	\$	1,086,053	\$	(228,071)	\$	857,982			
33	04/01/29	\$	12,296	\$	8,348	\$	1,082,105	\$	(227,242)	\$	854,863			
34	05/01/29	\$	12,296	\$	8,348	\$	1,078,156	\$	(226,413)	\$	851,743			
35	06/01/29	\$	12,296	\$	8,348	\$	1,074,208	\$	(225,584)	\$	848,624			
36	07/01/29	\$	12,296	\$	8,348	\$	1,070,260	\$	(224,755)	\$	845,505			
								\$	864,220	9.81%	\$	84,780	\$	232,337

Electric - 15 Year Life Investments

		Through Rate Year 1					Rate Year 2		Data Year				
		\$ 15,819,028 Forecasted Spend					\$ 5,275,896		\$ 2,473,478				
Line No.		Monthly Amortization	Monthly Spend	Deferred	Cumulative Deferred	ADIT @ 21%	Cumulative Deferred Net of ADIT	Average Rate Year Balance	WACC Grossed for Taxes	Return	Total included in Revenue Requirement		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)		
1	08/01/26	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 1,230,369	\$ (258,377)	\$ 971,991						
2	09/01/26	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 2,460,738	\$ (516,755)	\$ 1,943,983						
3	10/01/26	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 3,691,107	\$ (775,132)	\$ 2,915,974						
4	11/01/26	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 4,921,475	\$ (1,033,510)	\$ 3,887,966						
5	12/01/26	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 6,151,844	\$ (1,291,887)	\$ 4,859,957						
6	01/01/27	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 7,382,213	\$ (1,550,265)	\$ 5,831,948						
7	02/01/27	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 8,612,582	\$ (1,808,642)	\$ 6,803,940						
8	03/01/27	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 9,842,951	\$ (2,067,020)	\$ 7,775,931						
9	04/01/27	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 11,073,320	\$ (2,325,397)	\$ 8,747,922						
10	05/01/27	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 12,303,688	\$ (2,583,775)	\$ 9,719,914						
11	06/01/27	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 13,534,057	\$ (2,842,152)	\$ 10,691,905						
12	07/01/27	\$ 87,883	\$ 1,318,252	\$ 1,230,369	\$ 14,764,426	\$ (3,100,529)	\$ 11,663,897	\$ 5,831,948	9.81%	\$ 572,114	\$ 1,626,716		
13	08/01/27	\$ 117,194	\$ 439,658	\$ 322,464	\$ 15,086,890	\$ (3,168,247)	\$ 11,918,643						
14	09/01/27	\$ 117,194	\$ 439,658	\$ 322,464	\$ 15,409,354	\$ (3,235,964)	\$ 12,173,390						
15	10/01/27	\$ 117,194	\$ 439,658	\$ 322,464	\$ 15,731,818	\$ (3,303,682)	\$ 12,428,136						
16	11/01/27	\$ 117,194	\$ 439,658	\$ 322,464	\$ 16,054,282	\$ (3,371,399)	\$ 12,682,883						
17	12/01/27	\$ 117,194	\$ 439,658	\$ 322,464	\$ 16,376,746	\$ (3,439,117)	\$ 12,937,629						
18	01/01/28	\$ 117,194	\$ 439,658	\$ 322,464	\$ 16,699,210	\$ (3,506,834)	\$ 13,192,376						
19	02/01/28	\$ 117,194	\$ 439,658	\$ 322,464	\$ 17,021,674	\$ (3,574,552)	\$ 13,447,122						
20	03/01/28	\$ 117,194	\$ 439,658	\$ 322,464	\$ 17,344,138	\$ (3,642,269)	\$ 13,701,869						
21	04/01/28	\$ 117,194	\$ 439,658	\$ 322,464	\$ 17,666,602	\$ (3,709,986)	\$ 13,956,616						
22	05/01/28	\$ 117,194	\$ 439,658	\$ 322,464	\$ 17,989,066	\$ (3,777,704)	\$ 14,211,362						
23	06/01/28	\$ 117,194	\$ 439,658	\$ 322,464	\$ 18,311,530	\$ (3,845,421)	\$ 14,466,109						
24	07/01/28	\$ 117,194	\$ 439,658	\$ 322,464	\$ 18,633,994	\$ (3,913,139)	\$ 14,720,855	\$ 13,192,376	9.81%	\$ 1,294,172	\$ 2,700,500		
25	08/01/28	\$ 130,936	\$ 206,123	\$ 75,188	\$ 18,709,181	\$ (3,928,928)	\$ 14,780,253						
26	09/01/28	\$ 130,936	\$ 206,123	\$ 75,188	\$ 18,784,369	\$ (3,944,718)	\$ 14,839,652						
27	10/01/28	\$ 130,936	\$ 206,123	\$ 75,188	\$ 18,859,557	\$ (3,960,507)	\$ 14,899,050						
28	11/01/28	\$ 130,936	\$ 206,123	\$ 75,188	\$ 18,934,744	\$ (3,976,296)	\$ 14,958,448						
29	12/01/28	\$ 130,936	\$ 206,123	\$ 75,188	\$ 19,009,932	\$ (3,992,086)	\$ 15,017,846						
30	01/01/29	\$ 130,936	\$ 206,123	\$ 75,188	\$ 19,085,119	\$ (4,007,875)	\$ 15,077,244						
31	02/01/29	\$ 130,936	\$ 206,123	\$ 75,188	\$ 19,160,307	\$ (4,023,664)	\$ 15,136,643						
32	03/01/29	\$ 130,936	\$ 206,123	\$ 75,188	\$ 19,235,495	\$ (4,039,454)	\$ 15,196,041						
33	04/01/29	\$ 130,936	\$ 206,123	\$ 75,188	\$ 19,310,682	\$ (4,055,243)	\$ 15,255,439						
34	05/01/29	\$ 130,936	\$ 206,123	\$ 75,188	\$ 19,385,870	\$ (4,071,033)	\$ 15,314,837						
35	06/01/29	\$ 130,936	\$ 206,123	\$ 75,188	\$ 19,461,057	\$ (4,086,822)	\$ 15,374,235						
36	07/01/29	\$ 130,936	\$ 206,123	\$ 75,188	\$ 19,536,245	\$ (4,102,611)	\$ 15,433,634	\$ 15,077,244	9.81%	\$ 1,479,078	\$ 3,050,304		

Gas - 5 Year Life Investments

Through Rate Year 1												Rate Year 2		Data Year	
\$ 298,948 Forecasted Spend												\$ 35,748		\$ 28,508	
		Monthly Amortization	Monthly Spend	Deferred	Cumulative Deferred	ADIT @ 21%	Cumulative Deferred Net of ADIT	Average Rate Year Balance	WACC Grossed for Taxes	Return	Total included in Revenue Requirement				
Line No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)				
1	08/01/26	\$ 4,982	\$ 24,912	\$ 19,930	\$ 19,930	\$ (4,185)	\$ 15,745								
2	09/01/26	\$ 4,982	\$ 24,912	\$ 19,930	\$ 39,860	\$ (8,371)	\$ 31,489								
3	10/01/26	\$ 4,982	\$ 24,912	\$ 19,930	\$ 59,790	\$ (12,556)	\$ 47,234								
4	11/01/26	\$ 4,982	\$ 24,912	\$ 19,930	\$ 79,719	\$ (16,741)	\$ 62,978								
5	12/01/26	\$ 4,982	\$ 24,912	\$ 19,930	\$ 99,649	\$ (20,926)	\$ 78,723								
6	01/01/27	\$ 4,982	\$ 24,912	\$ 19,930	\$ 119,579	\$ (25,112)	\$ 94,468								
7	02/01/27	\$ 4,982	\$ 24,912	\$ 19,930	\$ 139,509	\$ (29,297)	\$ 110,212								
8	03/01/27	\$ 4,982	\$ 24,912	\$ 19,930	\$ 159,439	\$ (33,482)	\$ 125,957								
9	04/01/27	\$ 4,982	\$ 24,912	\$ 19,930	\$ 179,369	\$ (37,667)	\$ 141,701								
10	05/01/27	\$ 4,982	\$ 24,912	\$ 19,930	\$ 199,299	\$ (41,853)	\$ 157,446								
11	06/01/27	\$ 4,982	\$ 24,912	\$ 19,930	\$ 219,229	\$ (46,038)	\$ 173,191								
12	07/01/27	\$ 4,982	\$ 24,912	\$ 19,930	\$ 239,158	\$ (50,223)	\$ 188,935	\$ 94,468	9.81%	\$ 9,267	\$ 69,057				
13	08/01/27	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 236,559	\$ (49,677)	\$ 186,882								
14	09/01/27	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 233,960	\$ (49,132)	\$ 184,828								
15	10/01/27	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 231,361	\$ (48,586)	\$ 182,775								
16	11/01/27	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 228,761	\$ (48,040)	\$ 180,721								
17	12/01/27	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 226,162	\$ (47,494)	\$ 178,668								
18	01/01/28	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 223,563	\$ (46,948)	\$ 176,615								
19	02/01/28	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 220,964	\$ (46,402)	\$ 174,561								
20	03/01/28	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 218,364	\$ (45,856)	\$ 172,508								
21	04/01/28	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 215,765	\$ (45,311)	\$ 170,454								
22	05/01/28	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 213,166	\$ (44,765)	\$ 168,401								
23	06/01/28	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 210,566	\$ (44,219)	\$ 166,348								
24	07/01/28	\$ 5,578	\$ 2,979	\$ (2,599)	\$ 207,967	\$ (43,673)	\$ 164,294	\$ 176,615	9.81%	\$ 17,326	\$ 84,265				
25	08/01/28	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 204,289	\$ (42,901)	\$ 161,389								
26	09/01/28	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 200,612	\$ (42,128)	\$ 158,483								
27	10/01/28	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 196,934	\$ (41,356)	\$ 155,578								
28	11/01/28	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 193,256	\$ (40,584)	\$ 152,672								
29	12/01/28	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 189,579	\$ (39,811)	\$ 149,767								
30	01/01/29	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 185,901	\$ (39,039)	\$ 146,862								
31	02/01/29	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 182,223	\$ (38,267)	\$ 143,956								
32	03/01/29	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 178,545	\$ (37,495)	\$ 141,051								
33	04/01/29	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 174,868	\$ (36,722)	\$ 138,145								
34	05/01/29	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 171,190	\$ (35,950)	\$ 135,240								
35	06/01/29	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 167,512	\$ (35,178)	\$ 132,335								
36	07/01/29	\$ 6,053	\$ 2,376	\$ (3,678)	\$ 163,834	\$ (34,405)	\$ 129,429	\$ 146,862	9.81%	\$ 14,407	\$ 87,048				

Gas - 10 Year Life Investments

		Through Rate Year 1				Rate Year 2		Data Year			
		\$ 554,908 Forecasted Spend				\$ 86,470		\$ 49,136			
Line No.		Monthly Amortization	Monthly Spend	Deferred	Cumulative Deferred	ADIT @ 21%	Cumulative Deferred Net of ADIT	Average Rate Year Balance	WACC Grossed for Taxes	Return	Total included in Revenue Requirement
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)
1	08/01/26	\$ 4,624	\$ 46,242	\$ 41,618	\$ 41,618	\$ (8,740)	\$ 32,878				
2	09/01/26	\$ 4,624	\$ 46,242	\$ 41,618	\$ 83,236	\$ (17,480)	\$ 65,757				
3	10/01/26	\$ 4,624	\$ 46,242	\$ 41,618	\$ 124,854	\$ (26,219)	\$ 98,635				
4	11/01/26	\$ 4,624	\$ 46,242	\$ 41,618	\$ 166,472	\$ (34,959)	\$ 131,513				
5	12/01/26	\$ 4,624	\$ 46,242	\$ 41,618	\$ 208,091	\$ (43,699)	\$ 164,391				
6	01/01/27	\$ 4,624	\$ 46,242	\$ 41,618	\$ 249,709	\$ (52,439)	\$ 197,270				
7	02/01/27	\$ 4,624	\$ 46,242	\$ 41,618	\$ 291,327	\$ (61,179)	\$ 230,148				
8	03/01/27	\$ 4,624	\$ 46,242	\$ 41,618	\$ 332,945	\$ (69,918)	\$ 263,026				
9	04/01/27	\$ 4,624	\$ 46,242	\$ 41,618	\$ 374,563	\$ (78,658)	\$ 295,905				
10	05/01/27	\$ 4,624	\$ 46,242	\$ 41,618	\$ 416,181	\$ (87,398)	\$ 328,783				
11	06/01/27	\$ 4,624	\$ 46,242	\$ 41,618	\$ 457,799	\$ (96,138)	\$ 361,661				
12	07/01/27	\$ 4,624	\$ 46,242	\$ 41,618	\$ 499,417	\$ (104,878)	\$ 394,540	\$ 197,270	9.81%	\$ 19,352	\$ 74,843
13	08/01/27	\$ 5,345	\$ 7,206	\$ 1,861	\$ 501,278	\$ (105,268)	\$ 396,010				
14	09/01/27	\$ 5,345	\$ 7,206	\$ 1,861	\$ 503,139	\$ (105,659)	\$ 397,480				
15	10/01/27	\$ 5,345	\$ 7,206	\$ 1,861	\$ 505,000	\$ (106,050)	\$ 398,950				
16	11/01/27	\$ 5,345	\$ 7,206	\$ 1,861	\$ 506,861	\$ (106,441)	\$ 400,420				
17	12/01/27	\$ 5,345	\$ 7,206	\$ 1,861	\$ 508,722	\$ (106,832)	\$ 401,891				
18	01/01/28	\$ 5,345	\$ 7,206	\$ 1,861	\$ 510,583	\$ (107,222)	\$ 403,361				
19	02/01/28	\$ 5,345	\$ 7,206	\$ 1,861	\$ 512,444	\$ (107,613)	\$ 404,831				
20	03/01/28	\$ 5,345	\$ 7,206	\$ 1,861	\$ 514,305	\$ (108,004)	\$ 406,301				
21	04/01/28	\$ 5,345	\$ 7,206	\$ 1,861	\$ 516,166	\$ (108,395)	\$ 407,771				
22	05/01/28	\$ 5,345	\$ 7,206	\$ 1,861	\$ 518,027	\$ (108,786)	\$ 409,242				
23	06/01/28	\$ 5,345	\$ 7,206	\$ 1,861	\$ 519,888	\$ (109,177)	\$ 410,712				
24	07/01/28	\$ 5,345	\$ 7,206	\$ 1,861	\$ 521,749	\$ (109,567)	\$ 412,182	\$ 403,361	9.81%	\$ 39,570	\$ 103,707
25	08/01/28	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 520,090	\$ (109,219)	\$ 410,871				
26	09/01/28	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 518,430	\$ (108,870)	\$ 409,560				
27	10/01/28	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 516,771	\$ (108,522)	\$ 408,249				
28	11/01/28	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 515,111	\$ (108,173)	\$ 406,938				
29	12/01/28	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 513,451	\$ (107,825)	\$ 405,627				
30	01/01/29	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 511,792	\$ (107,476)	\$ 404,315				
31	02/01/29	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 510,132	\$ (107,128)	\$ 403,004				
32	03/01/29	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 508,472	\$ (106,779)	\$ 401,693				
33	04/01/29	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 506,813	\$ (106,431)	\$ 400,382				
34	05/01/29	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 505,153	\$ (106,082)	\$ 399,071				
35	06/01/29	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 503,494	\$ (105,734)	\$ 397,760				
36	07/01/29	\$ 5,754	\$ 4,095	\$ (1,660)	\$ 501,834	\$ (105,385)	\$ 396,449	\$ 404,315	9.81%	\$ 39,663	\$ 108,715

Gas - 15 Year Life Investments

		Through Rate Year 1				Rate Year 2		Data Year			
		\$ 9,150,645 Forecasted Spend				\$ 2,643,873		\$ 1,348,370			
Line No.		Monthly Amortization	Monthly Spend	Deferred	Cumulative Deferred	ADIT @ 21%	Cumulative Deferred Net of ADIT	Average Rate Year Balance	WACC Grossed for Taxes	Return	Total included in Revenue Requirement
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)
1	08/01/26	\$ 50,837	\$ 762,554	\$ 711,717	\$ 711,717	\$ (149,461)	\$ 562,256				
2	09/01/26	\$ 50,837	\$ 762,554	\$ 711,717	\$ 1,423,434	\$ (298,921)	\$ 1,124,513				
3	10/01/26	\$ 50,837	\$ 762,554	\$ 711,717	\$ 2,135,151	\$ (448,382)	\$ 1,686,769				
4	11/01/26	\$ 50,837	\$ 762,554	\$ 711,717	\$ 2,846,867	\$ (597,842)	\$ 2,249,025				
5	12/01/26	\$ 50,837	\$ 762,554	\$ 711,717	\$ 3,558,584	\$ (747,303)	\$ 2,811,281				
6	01/01/27	\$ 50,837	\$ 762,554	\$ 711,717	\$ 4,270,301	\$ (896,763)	\$ 3,373,538				
7	02/01/27	\$ 50,837	\$ 762,554	\$ 711,717	\$ 4,982,018	\$ (1,046,224)	\$ 3,935,794				
8	03/01/27	\$ 50,837	\$ 762,554	\$ 711,717	\$ 5,693,735	\$ (1,195,684)	\$ 4,498,050				
9	04/01/27	\$ 50,837	\$ 762,554	\$ 711,717	\$ 6,405,452	\$ (1,345,145)	\$ 5,060,307				
10	05/01/27	\$ 50,837	\$ 762,554	\$ 711,717	\$ 7,117,168	\$ (1,494,605)	\$ 5,622,563				
11	06/01/27	\$ 50,837	\$ 762,554	\$ 711,717	\$ 7,828,885	\$ (1,644,066)	\$ 6,184,819				
12	07/01/27	\$ 50,837	\$ 762,554	\$ 711,717	\$ 8,540,602	\$ (1,793,526)	\$ 6,747,076	\$ 3,373,538	9.81%	\$ 330,944	\$ 940,987
13	08/01/27	\$ 65,525	\$ 220,323	\$ 154,798	\$ 8,695,400	\$ (1,826,034)	\$ 6,869,366				
14	09/01/27	\$ 65,525	\$ 220,323	\$ 154,798	\$ 8,850,197	\$ (1,858,541)	\$ 6,991,656				
15	10/01/27	\$ 65,525	\$ 220,323	\$ 154,798	\$ 9,004,995	\$ (1,891,049)	\$ 7,113,946				
16	11/01/27	\$ 65,525	\$ 220,323	\$ 154,798	\$ 9,159,793	\$ (1,923,556)	\$ 7,236,236				
17	12/01/27	\$ 65,525	\$ 220,323	\$ 154,798	\$ 9,314,590	\$ (1,956,064)	\$ 7,358,526				
18	01/01/28	\$ 65,525	\$ 220,323	\$ 154,798	\$ 9,469,388	\$ (1,988,571)	\$ 7,480,816				
19	02/01/28	\$ 65,525	\$ 220,323	\$ 154,798	\$ 9,624,186	\$ (2,021,079)	\$ 7,603,107				
20	03/01/28	\$ 65,525	\$ 220,323	\$ 154,798	\$ 9,778,983	\$ (2,053,586)	\$ 7,725,397				
21	04/01/28	\$ 65,525	\$ 220,323	\$ 154,798	\$ 9,933,781	\$ (2,086,094)	\$ 7,847,687				
22	05/01/28	\$ 65,525	\$ 220,323	\$ 154,798	\$ 10,088,579	\$ (2,118,601)	\$ 7,969,977				
23	06/01/28	\$ 65,525	\$ 220,323	\$ 154,798	\$ 10,243,376	\$ (2,151,109)	\$ 8,092,267				
24	07/01/28	\$ 65,525	\$ 220,323	\$ 154,798	\$ 10,398,174	\$ (2,183,616)	\$ 8,214,557	\$ 7,480,816	9.81%	\$ 733,868	\$ 1,520,169
25	08/01/28	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,437,522	\$ (2,191,880)	\$ 8,245,642				
26	09/01/28	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,476,870	\$ (2,200,143)	\$ 8,276,727				
27	10/01/28	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,516,218	\$ (2,208,406)	\$ 8,307,812				
28	11/01/28	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,555,566	\$ (2,216,669)	\$ 8,338,897				
29	12/01/28	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,594,914	\$ (2,224,932)	\$ 8,369,982				
30	01/01/29	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,634,263	\$ (2,233,195)	\$ 8,401,067				
31	02/01/29	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,673,611	\$ (2,241,458)	\$ 8,432,152				
32	03/01/29	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,712,959	\$ (2,249,721)	\$ 8,463,237				
33	04/01/29	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,752,307	\$ (2,257,984)	\$ 8,494,322				
34	05/01/29	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,791,655	\$ (2,266,248)	\$ 8,525,407				
35	06/01/29	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,831,003	\$ (2,274,511)	\$ 8,556,492				
36	07/01/29	\$ 73,016	\$ 112,364	\$ 39,348	\$ 10,870,351	\$ (2,282,774)	\$ 8,587,578	\$ 8,401,067	9.81%	\$ 824,145	\$ 1,700,337

Schedule SAB-37

Schedule SAB-37

Paving

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Paving Expense

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (c)	Gas (i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$8,561,720	\$9,474	\$8,552,246	(\$7,499,359)	\$0	(\$7,499,359)	\$1,062,361	\$9,474	\$1,052,888
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$8,561,720</u>	<u>\$9,474</u>	<u>\$8,552,246</u>	<u>(\$7,499,359)</u>	<u>\$0</u>	<u>(\$7,499,359)</u>	<u>\$1,062,361</u>	<u>\$9,474</u>	<u>\$1,052,888</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$137,778)	\$1,600	(\$139,378)	\$0	\$0	\$0	(\$137,778)	\$1,600	(\$139,378)
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$130)	\$0	(\$130)	\$0	\$0	\$0	(\$130)	\$0	(\$130)
20	Sub Total	<u>(\$137,908)</u>	<u>\$1,600</u>	<u>(\$139,508)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$137,908)</u>	<u>\$1,600</u>	<u>(\$139,508)</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$8,699,628	\$7,873	\$8,691,755	(\$7,499,359)	\$0	(\$7,499,359)	\$1,200,269	\$7,873	\$1,192,396
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$8,699,628</u>	<u>\$7,873</u>	<u>\$8,691,755</u>	<u>(\$7,499,359)</u>	<u>\$0</u>	<u>(\$7,499,359)</u>	<u>\$1,200,269</u>	<u>\$7,873</u>	<u>\$1,192,396</u>
27										
28	TOTAL	<u>\$8,561,720</u>	<u>\$9,474</u>	<u>\$8,552,246</u>	<u>(\$7,499,359)</u>	<u>\$0</u>	<u>(\$7,499,359)</u>	<u>\$1,062,361</u>	<u>\$9,474</u>	<u>\$1,052,888</u>

Column notes

- (a) per Company Books
(c) (a) + (b)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Paving Expense

Line No.		Test Year Ended August 31, 2025 (as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$1,062,361	\$9,474	\$1,052,888	\$55,939	\$499	\$55,441	\$1,118,300	\$9,972	\$1,108,328
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,062,361</u>	<u>\$9,474</u>	<u>\$1,052,888</u>	<u>\$55,939</u>	<u>\$499</u>	<u>\$55,441</u>	<u>\$1,118,300</u>	<u>\$9,972</u>	<u>\$1,108,328</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$137,778)	\$1,600	(\$139,378)	(\$7,255)	\$84	(\$7,339)	(\$145,032)	\$1,684	(\$146,717)
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$130)	\$0	(\$130)	(\$7)	\$0	(\$7)	(\$137)	\$0	(\$137)
20	Sub Total	<u>(\$137,908)</u>	<u>\$1,600</u>	<u>(\$139,508)</u>	<u>(\$7,262)</u>	<u>\$84</u>	<u>(\$7,346)</u>	<u>(\$145,170)</u>	<u>\$1,684</u>	<u>(\$146,854)</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$1,200,269	\$7,873	\$1,192,396	\$63,201	\$415	\$62,786	\$1,263,470	\$8,288	\$1,255,182
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$1,200,269</u>	<u>\$7,873</u>	<u>\$1,192,396</u>	<u>\$63,201</u>	<u>\$415</u>	<u>\$62,786</u>	<u>\$1,263,470</u>	<u>\$8,288</u>	<u>\$1,255,182</u>
27										
28	TOTAL	<u>\$1,062,361</u>	<u>\$9,474</u>	<u>\$1,052,888</u>	<u>\$55,939</u>	<u>\$499</u>	<u>\$55,441</u>	<u>\$1,118,301</u>	<u>\$9,972</u>	<u>\$1,108,328</u>

Column Notes

- (a) Page 1 Column (c)
(c) (a) + (b)

Line Notes

- 1(e) Page 5, Line 18, Column (b)
14(e) Column (a), Line 14 / Column (a), Line 28 * Column (e), Line 4
19(e) Column (a), Line 19 / Column (a), Line 28 * column (e), Line 4
23(e) Column (a), Line 23 / Column (a), Line 28 * column (e), Line 4
24(e) Column (a), Line 24 / Column (a), Line 28 * column (e), Line 4
16(e) Column (a), Line 16 / Column (a), Line 28 * column (e), Line 4
19(e) Column (a), Line 19 / Column (a), Line 28 * column (e), Line 4
23(e) Column (a), Line 23 / Column (a), Line 28 * column (e), Line 4
24(e) Column (a), Line 24 / Column (a) Line 28 * column (e), Line 4

- 1(f) Page 5, Line 18, Column (c)
14(f) (f)
19(f) Column (a), Line 19 / Column (a), Line 28 * column (f), Line 4
23(f) Column (a), Line 23 / Column (a), Line 28 * column (f), Line 4
24(f) Column (a), Line 24 / Column (a), Line 28 * column (f), Line 4
16(f) Column (a), Line 16 / Column (a), Line 28 * column (f), Line 4
19(f) Column (a), Line 19 / Column (a), Line 28 * column (f), Line 4
23(f) Column (a), Line 23 / Column (a), Line 28 * column (f), Line 4
24(f) Column (a), Line 24 / Column (a) Line 28 * column (f), Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Paving Expense

Line No.		Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Data Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$9,972	\$223	\$10,196	\$224	\$10,420
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$9,972</u>	<u>\$223</u>	<u>\$10,196</u>	<u>\$224</u>	<u>\$10,420</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storing, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$1,684	\$38	\$1,722	\$38	\$1,760
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$1,684</u>	<u>\$38</u>	<u>\$1,722</u>	<u>\$38</u>	<u>\$1,760</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$8,288	\$186	\$8,474	\$186	\$8,660
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$8,288</u>	<u>\$186</u>	<u>\$8,474</u>	<u>\$186</u>	<u>\$8,660</u>
27						
28	TOTAL	<u>\$9,972</u>	<u>\$223</u>	<u>\$10,196</u>	<u>\$224</u>	<u>\$10,420</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Paving Expense

Line No.		Rate Year	Adjustments to Reflect	Rate Year 2	Adjustments to Reflect	Data Year 1
		Ending July 31,	Conditions in Rate	Ending July 31,	Conditions in Rate	Ending July 31,
		2027	Year Ending July 31,	2028	Year Ending July 31,	2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$1,108,328	\$24,828	\$1,133,156	\$24,908	\$1,158,064
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$1,108,328</u>	<u>\$24,828</u>	<u>\$1,133,156</u>	<u>\$24,908</u>	<u>\$1,158,064</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$146,717)	(\$3,287)	(\$150,004)	(\$3,297)	(\$153,301)
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$137)	(\$3)	(\$140)	(\$3)	(\$143)
20	Sub Total	<u>(\$146,854)</u>	<u>(\$3,290)</u>	<u>(\$150,144)</u>	<u>(\$3,300)</u>	<u>(\$153,444)</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$1,255,182	\$28,117	\$1,283,300	\$28,208	\$1,311,508
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$1,255,182</u>	<u>\$28,117</u>	<u>\$1,283,300</u>	<u>\$28,208</u>	<u>\$1,311,508</u>
27						
28	TOTAL	<u>\$1,108,328</u>	<u>\$24,828</u>	<u>\$1,133,156</u>	<u>\$24,908</u>	<u>\$1,158,064</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Paving Expense

Line No.		Provider Company	Source	Total (a)	Electric (b)	Gas (c)	
1	Page 1	<u>Explanation of Adjustments:</u>					
2		Adjustments: (to normalize Historic Year)					
3		Remove Paving Recovered in ISR	Narragansett Electric Company	Company Books	(\$7,499,359)	\$0	(\$7,499,359)
4				\$0	\$0	\$0	
5				\$0	\$0	\$0	
6				\$0	\$0	\$0	
7				\$0	\$0	\$0	
8				\$0	\$0	\$0	
9				\$0	\$0	\$0	
10		TOTAL		<u>(\$7,499,359)</u>	<u>\$0</u>	<u>(\$7,499,359)</u>	
11							
12							
13							
14							
15							
16	Page 2	Adjustments: (to reflect conditions in the Rate Year)					
17							
18		General inflation %	Narragansett Electric Company	\$55,939	\$499	\$55,441	
19			5.27% PPL Services Corporation	0	\$0	\$0	
20			All Other Companies	0	\$0	\$0	
21				0	0	0	
22				0	0	0	
23				0	0	0	
24				0	0	0	
25				<u>\$55,939</u>	<u>\$499</u>	<u>\$55,441</u>	
26		TOTAL					
27	Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2)					
28							
29		General inflation %					
30			2.24% Narragansett Electric Company	\$25,051	\$223	\$24,828	
31			PPL Services Corporation	\$0	\$0	\$0	
32			All Other Companies	\$0	\$0	\$0	
33							
34		TOTAL		<u>\$25,051</u>	<u>\$223</u>	<u>\$24,828</u>	
35							
36	Page 3 & 4	Adjustments: (to reflect conditions in the Data Year)					
37							
38		General inflation %					
39			2.20% Narragansett Electric Company	\$25,132	\$224	\$24,908	
40			PPL Services Corporation	\$0	\$0	\$0	
41			All Other Companies	\$0	\$0	\$0	
42							
43		TOTAL		<u>\$25,132</u>	<u>\$224</u>	<u>\$24,908</u>	

Line Notes

Line 19, 30 and 39 - Schedule SAB-3, Page 5

Schedule SAB-38

Other Benefits

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Other Benefits

Line No.	Test Year Ended August 31, 2025						Test Year Ended August 31, 2025					
	(Per Books)			Normalizing Adjustments			(as Adjusted)					
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)			
Provider Company:												
1	Narragansett Electric Company	(\$823,584)	\$493,057	(\$1,316,640)	(\$156,839)	(\$156,839)	\$0	(\$980,423)	\$336,217	(\$1,316,640)		
2	PPL Services Corporation	\$4,671,562	\$3,356,875	\$1,314,687	(\$2,310,365)	(\$1,697,831)	(\$612,533)	\$2,361,198	\$1,659,044	\$702,154		
3	All Other Companies	\$153,734	\$114,117	\$39,617	(\$13,198)	(\$13,198)	\$0	\$140,535	\$100,919	\$39,617		
4	Total	<u>\$4,001,712</u>	<u>\$3,964,049</u>	<u>\$37,663</u>	<u>(\$2,480,402)</u>	<u>(\$1,867,869)</u>	<u>(\$612,533)</u>	<u>\$1,521,310</u>	<u>\$2,096,180</u>	<u>(\$574,870)</u>		
5												
6												
7	Operation:											
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
10	Natural Gas Storage, Terminating and Processing Exp.	(\$86,961)	\$0	(\$86,961)	\$0	\$0	\$0	(\$86,961)	\$0	(\$86,961)		
11	Transmission Expenses	\$68,393	\$68,393	\$0	\$0	\$0	\$68,393	\$68,393	\$0	\$0		
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
13	Distribution Expenses	(\$1,725,261)	(\$594,019)	(\$1,131,242)	\$0	\$0	(\$1,725,261)	(\$594,019)	(\$1,131,242)	\$0		
14	Customer Accounts Expenses	(\$95,901)	(\$24,744)	(\$71,157)	\$0	\$0	(\$95,901)	(\$24,744)	(\$71,157)	\$0		
15	Customer Service and Informational Expenses	(\$52,979)	(\$40,835)	(\$12,145)	\$0	\$0	(\$52,979)	(\$40,835)	(\$12,145)	\$0		
16	Sales Expenses	(\$4,353)	\$0	(\$4,353)	\$0	\$0	(\$4,353)	\$0	(\$4,353)	\$0		
17	Administrative & General Expenses	\$6,068,574	\$4,359,464	\$1,709,110	(\$2,480,402)	(\$1,867,869)	(\$612,533)	\$3,588,172	\$2,491,595	\$1,096,576		
18	Sub Total	<u>\$4,171,511</u>	<u>\$3,768,259</u>	<u>\$403,252</u>	<u>(\$2,480,402)</u>	<u>(\$1,867,869)</u>	<u>(\$612,533)</u>	<u>\$1,691,109</u>	<u>\$1,900,390</u>	<u>(\$209,281)</u>		
19												
20												
21												
22	Maintenance:											
23	Transmission Expenses	\$76,320	\$76,320	\$0	\$0	\$0	\$76,320	\$76,320	\$0	\$0		
24	Distribution Expenses	(\$246,479)	\$120,599	(\$367,078)	\$0	\$0	(\$246,479)	\$120,599	(\$367,078)	\$0		
25	Administrative & General Expenses	\$361	(\$1,129)	\$1,490	\$0	\$0	\$361	(\$1,129)	\$1,490	\$0		
26	Sub Total	<u>(\$169,799)</u>	<u>\$195,790</u>	<u>(\$365,588)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$169,799)</u>	<u>\$195,790</u>	<u>(\$365,588)</u>	<u>\$0</u>		
27												
28	TOTAL	<u>\$4,001,712</u>	<u>\$3,964,049</u>	<u>\$37,663</u>	<u>(\$2,480,402)</u>	<u>(\$1,867,869)</u>	<u>(\$612,533)</u>	<u>\$1,521,310</u>	<u>\$2,096,180</u>	<u>(\$574,870)</u>		

Column Notes

- (b) and (c) Per Company Books
(h) Column (b) + Column (e)
(i) Column (c) + Column (f)

Line Notes

- 1(e) Page 5, Line 2(b)
2(e) Page 5, Line 3(b)
3(e) Page 5, Line 4(b)
1(f) Page 5, Line 2(c)
2(f) Page 5, Line 3(c)
3(f) Page 5, Line 4(c)
19 Equals Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Other Benefits

Line No.		Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year Ending July 31, 2027		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	(\$980,423)	\$336,217	(\$1,316,640)	(\$144,616)	\$11,801	(\$156,417)	(\$1,125,039)	\$348,019	(\$1,473,057)
2	PPL Services Corporation	\$2,361,198	\$1,659,044	\$702,154	\$141,648	\$58,232	\$83,416	\$2,502,846	\$1,717,276	\$785,570
3	All Other Companies	\$140,535	\$100,919	\$39,617	\$8,249	\$3,542	\$4,706	\$148,784	\$104,461	\$44,323
4	Total	<u>\$1,521,310</u>	<u>\$2,096,180</u>	<u>(\$574,870)</u>	<u>\$5,281</u>	<u>\$73,576</u>	<u>(\$68,295)</u>	<u>\$1,526,591</u>	<u>\$2,169,756</u>	<u>(\$643,165)</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storing, Terminaling and Processing Exp.	(\$86,961)	\$0	(\$86,961)	\$0	\$0	\$0	(\$86,961)	\$0	(\$86,961)
11										
12	Transmission Expenses	\$68,393	\$68,393	\$0	\$0	\$0	\$0	\$68,393	\$68,393	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$1,725,261)	(\$594,019)	(\$1,131,242)	\$0	\$0	\$0	(\$1,725,261)	(\$594,019)	(\$1,131,242)
15	Customer Accounts Expenses	(\$95,901)	(\$24,744)	(\$71,157)	\$0	\$0	\$0	(\$95,901)	(\$24,744)	(\$71,157)
16	Customer Service and Informational Expenses	(\$52,979)	(\$40,835)	(\$12,145)	\$0	\$0	\$0	(\$52,979)	(\$40,835)	(\$12,145)
17										
18	Sales Expenses	(\$4,353)	\$0	(\$4,353)	\$0	\$0	\$0	(\$4,353)	\$0	(\$4,353)
19	Administrative & General Expenses	\$3,588,172	\$2,491,595	\$1,096,576	\$5,281	\$73,576	(\$68,295)	\$3,593,453	\$2,565,171	\$1,028,282
20	Sub Total	<u>\$1,691,109</u>	<u>\$1,900,390</u>	<u>(\$209,281)</u>	<u>\$5,281</u>	<u>\$73,576</u>	<u>(\$68,295)</u>	<u>\$1,696,390</u>	<u>\$1,973,966</u>	<u>(\$277,576)</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$76,320	\$76,320	\$0	\$0	\$0	\$0	\$76,320	\$76,320	\$0
24	Distribution Expenses	(\$246,479)	\$120,599	(\$367,078)	\$0	\$0	\$0	(\$246,479)	\$120,599	(\$367,078)
25	Administrative & General Expenses	\$361	(\$1,129)	\$1,490	\$0	\$0	\$0	\$361	(\$1,129)	\$1,490
26	Sub Total	<u>(\$169,799)</u>	<u>\$195,790</u>	<u>(\$365,588)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$169,799)</u>	<u>\$195,790</u>	<u>(\$365,588)</u>
27										
28	TOTAL	<u>\$1,521,310</u>	<u>\$2,096,180</u>	<u>(\$574,870)</u>	<u>\$5,281</u>	<u>\$73,576</u>	<u>(\$68,295)</u>	<u>\$1,526,591</u>	<u>\$2,169,756</u>	<u>(\$643,165)</u>

Column Notes

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

Line Notes

- 1(e) Page 5, Line 15(b)
2(e) Page 5, Line 16(b)
3(e) Page 5, Line 17(b)
1(f) Page 5, Line 15(c)
2(f) Page 5, Line 16(c)
3(f) Page 5, Line 17(c)
19 Equals Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Other Benefits

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect Conditions in	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	Rate Year Ending July	2028	Data Year Ending July	2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$348,019	\$7,796	\$355,815	\$7,821	\$363,636
2	PPL Services Corporation	\$1,717,276	\$38,469	\$1,755,745	\$38,593	\$1,794,338
3	All Other Companies	\$104,461	\$2,340	\$106,801	\$2,348	\$109,149
4	Total	<u>\$2,169,756</u>	<u>\$48,605</u>	<u>\$2,218,361</u>	<u>\$48,762</u>	<u>\$2,267,123</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$68,393	\$0	\$68,393	\$0	\$68,393
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$594,019)	\$0	(\$594,019)	\$0	(\$594,019)
15	Customer Accounts Expenses	(\$24,744)	\$0	(\$24,744)	\$0	(\$24,744)
16	Customer Service and	(\$40,835)	\$0	(\$40,835)	\$0	(\$40,835)
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$2,565,171</u>	<u>\$48,605</u>	<u>\$2,613,776</u>	<u>\$48,762</u>	<u>\$2,662,538</u>
20	Sub Total	<u>\$1,973,966</u>	<u>\$48,605</u>	<u>\$2,022,571</u>	<u>\$48,762</u>	<u>\$2,071,333</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$76,320	\$0	\$76,320	\$0	\$76,320
24	Distribution Expenses	\$120,599	\$0	\$120,599	\$0	\$120,599
25	Administrative & General Expenses	(\$1,129)	\$0	(\$1,129)	\$0	(\$1,129)
26	Sub Total	<u>\$195,790</u>	<u>\$0</u>	<u>\$195,790</u>	<u>\$0</u>	<u>\$195,790</u>
27						
28	TOTAL	<u>\$2,169,756</u>	<u>\$48,605</u>	<u>\$2,218,361</u>	<u>\$48,762</u>	<u>\$2,267,123</u>

Column Notes

(a) Page 2, Column (h)

Line Notes

1(b) Page 5, Line 26(b)

2(b) Page 5, Line 27(b)

3(b) Page 5, Line 28(b)

1(d) Page 5, Line 35(b)

2(d) Page 5, Line 36(b)

3(d) Page 5, Line 37(b)

19 Equals Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Other Benefits

Line No.		Rate Year	Adjustments to	Rate Year 2	Adjustments to	Data Year 1
		Ending July 31,	Reflect Conditions in	Ending July 31,	Reflect Conditions in	Ending July 31,
		2027	Rate Year Ending	2028	Rate Year Ending	2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	(\$1,473,057)	(\$32,998)	(\$1,506,055)	(\$33,105)	(\$1,539,160)
2	PPL Services Corporation	\$785,570	\$17,598	\$803,167	\$17,655	\$820,822
3	All Other Companies	\$44,323	\$993	\$45,316	\$996	\$46,312
4	Total	<u>(\$643,165)</u>	<u>(\$14,408)</u>	<u>(\$657,572)</u>	<u>(\$14,454)</u>	<u>(\$672,026)</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	(\$86,961)	\$0	(\$86,961)	\$0	(\$86,961)
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$1,131,242)	\$0	(\$1,131,242)	\$0	(\$1,131,242)
15	Customer Accounts Expenses	(\$71,157)	\$0	(\$71,157)	\$0	(\$71,157)
16	Customer Service and	(\$12,145)	\$0	(\$12,145)	\$0	(\$12,145)
17	Informational Expenses					
18	Sales Expenses	(\$4,353)	\$0	(\$4,353)	\$0	(\$4,353)
19	Administrative & General Expenses	<u>\$1,028,282</u>	<u>(\$14,408)</u>	<u>\$1,013,874</u>	<u>(\$14,454)</u>	<u>\$999,420</u>
20	Sub Total	<u>(\$277,576)</u>	<u>(\$14,408)</u>	<u>(\$291,984)</u>	<u>(\$14,454)</u>	<u>(\$306,438)</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	(\$367,078)	\$0	(\$367,078)	\$0	(\$367,078)
25	Administrative & General Expenses	\$1,490	\$0	\$1,490	\$0	\$1,490
26	Sub Total	<u>(\$365,588)</u>	<u>\$0</u>	<u>(\$365,588)</u>	<u>\$0</u>	<u>(\$365,588)</u>
27						
28	TOTAL	<u>(\$643,165)</u>	<u>(\$14,408)</u>	<u>(\$657,572)</u>	<u>(\$14,454)</u>	<u>(\$672,026)</u>

Column Notes

(a) Page 2, Column (i)

Line Notes

1(b) Page 5, Line 26(c)

2(b) Page 5, Line 27(c)

3(b) Page 5, Line 28(c)

1(d) Page 5, Line 35(c)

2(d) Page 5, Line 36(c)

3(d) Page 5, Line 37(c)

19 Equals Line 4

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Other Benefits

Line No.	Explanation of Adjustments:	Provider Company	Source	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1					
2	<u>Adjustments: (to normalize Historic Year)</u>					
3	Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1, Ln 12(a)	(\$163,776)	(\$163,776)	\$0
4	Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1, Ln 12(b)	(\$443,661)	(\$443,661)	\$0
5	Remove Transmission Expense	All Other Companies	Workpaper SAB-1, Ln 12(c)	(\$13,198)	(\$13,198)	\$0
6	Exclude ReGrowth Program Costs	Narragansett Electric Company	Workpaper SAB-2, Page 1	\$6,937	\$6,937	\$0
7	Remove EDCP	PPL Services Corporation	Workpaper SAB-2, Page 7 & 8	(\$1,866,704)	(\$1,254,171)	(\$612,533)
8						
9		TOTAL		<u>(\$2,480,402)</u>	<u>(\$1,867,869)</u>	<u>(\$612,533)</u>
10						
11						
12	Page 2					
13	<u>Adjustments: (to reflect conditions in the Rate Year 1)</u>					
14	General inflation %					
15	3.51% E	Narragansett Electric Company	Schedule SAB-8	(\$144,616)	\$11,801	(\$156,417)
16	11.88% G	PPL Services Corporation	Schedule SAB-8	\$141,648	\$58,232	\$83,416
17		All Other Companies	Schedule SAB-8	\$8,249	\$3,542	\$4,706
18				\$0	\$0	\$0
19				\$0	\$0	\$0
20				\$0	\$0	\$0
21		TOTAL		<u>\$5,281</u>	<u>\$73,576</u>	<u>(\$68,295)</u>
22						
23	Page 3 and Page 4					
24	<u>Adjustments: (to reflect conditions in the Rate Year 2)</u>					
25	General inflation %					
26	2.24%	Narragansett Electric Company	Schedule SAB-3, Page 5	(\$25,202)	\$7,796	(\$32,998)
27		PPL Services Corporation	Schedule SAB-3, Page 5	\$56,066	\$38,469	\$17,598
28		All Other Companies	Schedule SAB-3, Page 5	\$3,333	\$2,340	\$993
29						
30		TOTAL		<u>\$34,197</u>	<u>\$48,605</u>	<u>(\$14,408)</u>
31						
32	Page 3 and Page 4					
33	<u>Adjustments: (to reflect conditions in the Data Year 1)</u>					
34	General inflation %					
35	2.20%	Narragansett Electric Company	Schedule SAB-3, Page 5	(\$25,284)	\$7,821	(\$33,105)
36		PPL Services Corporation	Schedule SAB-3, Page 5	\$56,248	\$38,593	\$17,655
37		All Other Companies	Schedule SAB-3, Page 5	\$3,344	\$2,348	\$996
38						
39		TOTAL		<u>\$34,308</u>	<u>\$48,762</u>	<u>(\$14,454)</u>

Line Notes

2-4 Per Company Books
15(b) Page 2, Line 1(b) * Payroll Inflation Rate
16(b) Page 2, Line 2(b) * Payroll Inflation Rate
17(b) Page 2, Line 3(b)) * Payroll Inflation Rate
15(c) Page 2, Line 1(c) * Payroll Inflation Rate
16(c) Page 2, Line 2(c) * Payroll Inflation Rate
17(c) Page 2, Line 3(c)) * Payroll Inflation Rate
26(b) Page 3, Line 1(a) * General Inflation Rate
27(b) Page 3, Line 2(a) * General Inflation Rate
28(b) Page 3, Line 3(a) * General Inflation Rate
26(c) Page 4, Line 1(a) * General Inflation Rate
27(c) Page 4, Line 2(a) * General Inflation Rate
28(c) Page 4, Line 3(a) * General Inflation Rate
35(b) Page 3, Line 1(c) * General Inflation Rate
36(b) Page 3, Line 2(c) * General Inflation Rate
37(b) Page 3, Line 3(c) * General Inflation Rate
35(c) Page 4, Line 1(c) * General Inflation Rate
36(c) Page 4, Line 2(c) * General Inflation Rate

Schedule SAB-39

Construction Reimbursement

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Construction Reimbursement

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	(\$1,749,367)	(\$1,650,510)	(\$98,857)	\$215,023	\$215,023	\$0	(\$1,534,344)	(\$1,435,487)	(\$98,857)
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	(\$1,749,367)	(\$1,650,510)	(\$98,857)	\$215,023	\$215,023	\$0	(\$1,534,344)	(\$1,435,487)	(\$98,857)
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	(\$57,190)	(\$57,190)	\$0	\$57,190	\$57,190	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$304,233)	(\$200,999)	(\$103,234)	\$157,833	\$157,833	\$0	(\$146,400)	(\$43,166)	(\$103,234)
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$13,687	(\$167)	\$13,854	\$0	\$0	\$0	\$13,687	(\$167)	\$13,854
20	Sub Total	(\$347,735)	(\$258,356)	(\$89,380)	\$215,023	\$215,023	\$0	(\$132,713)	(\$43,333)	(\$89,380)
21										
Maintenance:										
23	Transmission Expenses	(\$157,833)	(\$157,833)	\$0	\$0	\$0	\$0	(\$157,833)	(\$157,833)	\$0
24	Distribution Expenses	(\$1,243,798)	(\$1,234,321)	(\$9,477)	\$0	\$0	\$0	(\$1,243,798)	(\$1,234,321)	(\$9,477)
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	(\$1,401,632)	(\$1,392,154)	(\$9,477)	\$0	\$0	\$0	(\$1,401,632)	(\$1,392,154)	(\$9,477)
27										
28	TOTAL	(\$1,749,367)	(\$1,650,510)	(\$98,857)	\$215,023	\$215,023	\$0	(\$1,534,344)	(\$1,435,487)	(\$98,857)

Column Notes

(a) Per Company Books

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Construction Reimbursement

Line No.	Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year Ending July 31, 2027		
	(as Adjusted)								
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
Provider Company:									
1 Narragansett Electric Company	(\$1,534,344)	(\$1,435,487)	(\$98,857)	(\$80,792)	(\$75,587)	(\$5,205)	(\$1,615,136)	(\$1,511,074)	(\$104,062)
2 PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>(\$1,534,344)</u>	<u>(\$1,435,487)</u>	<u>(\$98,857)</u>	<u>(\$80,792)</u>	<u>(\$75,587)</u>	<u>(\$5,205)</u>	<u>(\$1,615,136)</u>	<u>(\$1,511,074)</u>	<u>(\$104,062)</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	(\$146,400)	(\$43,166)	(\$103,234)	(\$7,709)	(\$2,273)	(\$5,436)	(\$154,109)	(\$45,439)	(\$108,670)
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$13,687	(\$167)	\$13,854	\$721	(\$9)	\$730	\$14,408	(\$176)	\$14,584
20 Sub Total	<u>(\$132,713)</u>	<u>(\$43,333)</u>	<u>(\$89,380)</u>	<u>(\$6,988)</u>	<u>(\$2,282)</u>	<u>(\$4,706)</u>	<u>(\$139,701)</u>	<u>(\$45,615)</u>	<u>(\$94,086)</u>
21									
22 Maintenance:									
23 Transmission Expenses	(\$157,833)	(\$157,833)	\$0	(\$8,311)	(\$8,311)	\$0	(\$166,144)	(\$166,144)	\$0
24 Distribution Expenses	(\$1,243,798)	(\$1,234,321)	(\$9,477)	(\$65,493)	(\$64,994)	(\$499)	(\$1,309,291)	(\$1,299,315)	(\$9,976)
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>(\$1,401,632)</u>	<u>(\$1,392,154)</u>	<u>(\$9,477)</u>	<u>(\$73,804)</u>	<u>(\$73,305)</u>	<u>(\$499)</u>	<u>(\$1,475,435)</u>	<u>(\$1,465,459)</u>	<u>(\$9,976)</u>
27									
28 TOTAL	<u>(\$1,534,344)</u>	<u>(\$1,435,487)</u>	<u>(\$98,857)</u>	<u>(\$80,792)</u>	<u>(\$75,587)</u>	<u>(\$5,205)</u>	<u>(\$1,615,136)</u>	<u>(\$1,511,074)</u>	<u>(\$104,062)</u>

Column Notes

- (a) Page 1, Column (c)
(e) Page 5, Column (b)
(f) Page 5, Column (c)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Construction Reimbursement

Line No.		Rate Year Ending July	Adjustments to Reflect	Rate Year 2 Ending July	Adjustments to	Data Year 1 Ending
		31, 2027	Conditions in Rate	31, 2028	Reflect Conditions in	July 31, 2029
		Electric	Year Ending July 31, 2028	Electric	Data Year Ending	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	(\$1,511,074)	(\$33,850)	(\$1,544,923)	(\$33,959)	(\$1,578,883)
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	(\$1,511,074)	(\$33,850)	(\$1,544,923)	(\$33,959)	(\$1,578,883)
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$45,439)	(\$1,018)	(\$46,457)	(\$1,021)	(\$47,478)
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$176)	(\$4)	(\$180)	(\$4)	(\$184)
20	Sub Total	(\$45,615)	(\$1,022)	(\$46,636)	(\$1,025)	(\$47,662)
21						
22	Maintenance:					
23	Transmission Expenses	(\$166,144)	(\$3,722)	(\$169,866)	(\$3,734)	(\$173,600)
24	Distribution Expenses	(\$1,299,315)	(\$29,106)	(\$1,328,421)	(\$29,200)	(\$1,357,621)
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	(\$1,465,459)	(\$32,828)	(\$1,498,287)	(\$32,934)	(\$1,531,221)
27						
28	TOTAL	(\$1,511,074)	(\$33,850)	(\$1,544,923)	(\$33,959)	(\$1,578,883)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Construction Reimbursement

Line No.		Rate Year Ending	Adjustments to Reflect	Rate Year 2 Ending	Adjustments to Reflect	Data Year 1 Ending
		July 31, 2027	Conditions in Rate Year	July 31, 2028	Conditions in Rate	Year Ending July 31,
		Gas	Ending July 31, 2028	Gas	Year Ending July 31,	July 31, 2029
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	(\$104,062)	(\$2,331)	(\$106,393)	(\$2,339)	(\$108,732)
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	(\$104,062)	(\$2,331)	(\$106,393)	(\$2,339)	(\$108,732)
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$108,670)	(\$2,434)	(\$111,104)	(\$2,442)	(\$113,547)
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$14,584	\$327	\$14,911	\$328	\$15,238
20	Sub Total	(\$94,086)	(\$2,108)	(\$96,194)	(\$2,114)	(\$98,308)
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	(\$9,976)	(\$223)	(\$10,200)	(\$224)	(\$10,424)
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	(\$9,976)	(\$223)	(\$10,200)	(\$224)	(\$10,424)
27						
28	TOTAL	(\$104,062)	(\$2,331)	(\$106,393)	(\$2,339)	(\$108,732)

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Construction Reimbursement

Line No.	Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2	Remove Transmission Expenses	Narragansett Electric Company	Workpaper SAB-1, Col (a), Ln 10	\$215,023	\$215,023	\$0
3	Remove Transmission Expenses	PPL Services Corporation	Workpaper SAB-1, Col (b), Ln 10	\$0	\$0	\$0
4	Remove Transmission Expenses	All Other Companies	Workpaper SAB-1, Col (c), Ln 10	\$0	\$0	\$0
5						
6	TOTAL			<u>\$215,023</u>	<u>\$215,023</u>	<u>\$0</u>
7						
8						
9	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
10						
11	General inflation %					
12	5.27%	Narragansett Electric Company	Schedule SAB-3, Page 5	(\$80,792)	(\$75,587)	(\$5,205)
13						
14						
15						
16	TOTAL			<u>(\$80,792)</u>	<u>(\$75,587)</u>	<u>(\$5,205)</u>
17						
18						
19	Page 3	Adjustments: (to reflect conditions in the Rate Year)				
20						
21	General inflation %					
22	2.24%	Narragansett Electric Company	Schedule SAB-3, Page 5	(\$36,181)	(\$33,850)	(\$2,331)
23						
24						
25						
26	TOTAL			<u>(\$36,181)</u>	<u>(\$33,850)</u>	<u>(\$2,331)</u>
27						
28						
29	Page 4	Adjustments: (to reflect conditions in the Rate Year)				
30						
31	General inflation %					
32	2.20%	Narragansett Electric Company	Schedule SAB-3, Page 5	(\$36,298)	(\$33,959)	(\$2,339)
33						
34						
35						
36	TOTAL			<u>(\$36,298)</u>	<u>(\$33,959)</u>	<u>(\$2,339)</u>

Schedule SAB-40

Wheeling

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Wheeling

Line No.		Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (c)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$305,181,933	\$305,181,933	\$0	(\$305,181,933)	(\$305,181,933)	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$305,181,933</u>	<u>\$305,181,933</u>	<u>\$0</u>	<u>(\$305,181,933)</u>	<u>(\$305,181,933)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$305,181,933	\$305,181,933	\$0	(\$305,181,933)	(\$305,181,933)	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$305,181,933</u>	<u>\$305,181,933</u>	<u>\$0</u>	<u>(\$305,181,933)</u>	<u>(\$305,181,933)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21										
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$305,181,933</u>	<u>\$305,181,933</u>	<u>\$0</u>	<u>(\$305,181,933)</u>	<u>(\$305,181,933)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Wheeling

Line No.		Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year Ending July 31, 2027		
		(as Adjusted)								
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Wheeling

Line No.		Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Data Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Wheeling

Line No.		Rate Year Ending July 31, 2027 Gas (a)	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028 Gas (b)	Rate Year 2 Ending July 31, 2028 Gas (c) = (a) + (b)	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2029 Gas (d)	Data Year 1 Ending July 31, 2029 Gas (e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Wheeling

<u>Line No.</u>		<u>Provider Company</u>	<u>Source</u>	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
	<u>Explanation of Adjustments:</u>			(a)	(b)	(c)
1	HTY Adjustment					
2	Page 1 Adjustments: (to normalize Historic Year)					
3	Remove HTY costs	Narragansett Electric Company	Company Books	(\$305,181,933)	(\$305,181,933)	\$0
4		PPL Services Corporation		\$0	\$0	\$0
5				\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8						
9	TOTAL			<u>(\$305,181,933)</u>	<u>(\$305,181,933)</u>	<u>\$0</u>
10						
11						
12						
13	Page 2 Adjustments: (to reflect conditions in the Rate Year)					
14						
15	General inflation %					
16	5.27%	Narragansett Electric Company		\$0	\$0	\$0
17		PPL Services Corporation		\$0	\$0	\$0
18						
19						
20	TOTAL			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule SAB-41

Purchased Power (and Gas) Expenses

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Purchased Power (and Gas) Expenses

Line No.		Test Year Ended August 31, 2025 (Per Books)			Normalizing Adjustments			Test Year Ended August 31, 2025 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$912,267,506	\$708,344,936	\$203,922,570	(\$912,267,506)	(\$708,344,936)	(\$203,922,570)	\$0	\$0	\$0
2	PPL Services Corporation	\$846,420	\$846,420	\$0	(\$846,420)	(\$846,420)	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$913,113,926</u>	<u>\$709,191,356</u>	<u>\$203,922,570</u>	<u>(\$913,113,926)</u>	<u>(\$709,191,356)</u>	<u>(\$203,922,570)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$913,113,926	\$709,191,356	\$203,922,570	(\$913,113,926)	(\$709,191,356)	(\$203,922,570)	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$913,113,926</u>	<u>\$709,191,356</u>	<u>\$203,922,570</u>	<u>(\$913,113,926)</u>	<u>(\$709,191,356)</u>	<u>(\$203,922,570)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$913,113,926</u>	<u>\$709,191,356</u>	<u>\$203,922,570</u>	<u>(\$913,113,926)</u>	<u>(\$709,191,356)</u>	<u>(\$203,922,570)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Purchased Power (and Gas) Expenses

Line No.	Test Year Ended August 31, 2025								
	(as Adjusted)			Proforma Adjustments			Rate Year Ending July 31, 2027		
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)
Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5									
6									
7	Operation:								
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21									
22	Maintenance:								
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27									
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Purchased Power (and Gas) Expenses

Line No.		Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Data Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Purchased Power (and Gas) Expenses

Line No.		Rate Year Ending July 31, 2027	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2028	Rate Year 2 Ending July 31, 2028	Adjustments to Reflect Conditions in Rate Year Ending July 31, 2029	Data Year 1 Ending July 31, 2029
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storg, Terminaling	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Purchased Power (and Gas) Expenses

Line No.			Provider Company	Source Workpaper	Total	Electric	Gas
	Explanation of Adjustments:						
1	HTY Adjustment	Page 1	Adjustments: (to normalize Historic Year)				
2			Remove Purchased Power	Narragansett Electric Company	(\$912,267,506)	(\$708,344,936)	(\$203,922,570)
3				PPL Services Corporation	(\$846,420)	(\$846,420)	\$0
4				All Other Companies	\$0	\$0	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					<u>(\$913,113,926)</u>	<u>(\$709,191,356)</u>	<u>(\$203,922,570)</u>
8							
9							
10							
11							
12							
13							
14		Page 2	Adjustments: (to reflect conditions in the Rate Year 1)				
15							
16							
17							\$0
18							
19							
20							
21							
22							
23			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
24							
25							
26		Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 2)				
27							
28							
29							\$0
30							
31							
32							
33							
34							
35			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
36							
37							
38		Page 3 & 4	Adjustments: (to reflect conditions in the Rate Year 3)				
39							
40							
41							\$0
42							
43							
44							
45							
46							
47			TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

2-4 Commodity cost is recovered through other recovery mechanism, stripped out from the general rate case