

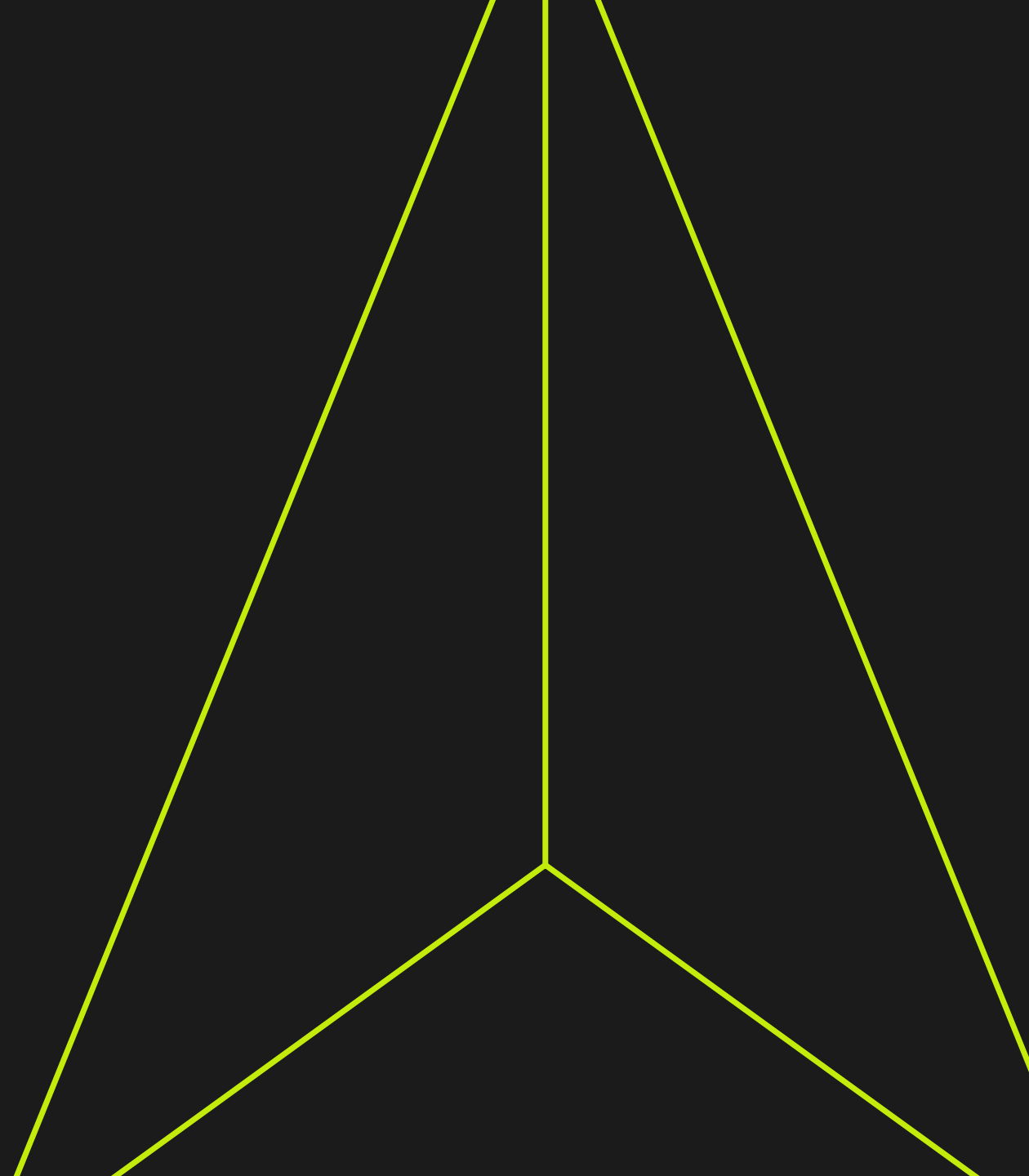


JANUARY 22, 2026

RIE Billing System Evaluation

Technical Session at RIPUC

outwit complexity™



Agenda



Approach



Assessment Findings



Background & Known Issues



Recommendations



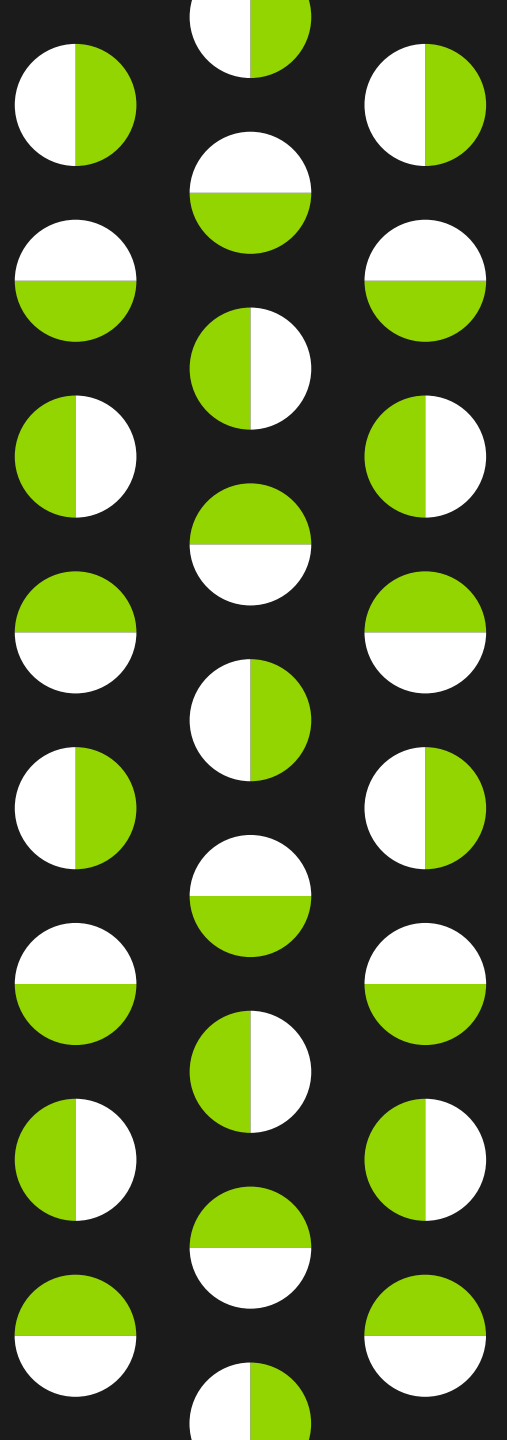
Q&A



Approach

Description of evaluation methodology & scope

RIE BILLING EVALUATION | TECHNICAL SESSION



Scope

The Commission engaged Guidehouse & Van Reen in a limited-scope evaluation of RIE's billing system

- 66 The objective of the engagement with the consulting firm shall be to assist the Commission in evaluating:
- i. the operational status, accuracy, and effectiveness of the Company's electric and gas billing systems (including the format, the calculations depicted on the bills, and any other information provided on the bills that would impact the customer's understanding of how the charges were determined);
 - ii. the operation of the back-office systems, meter data management system, and any other systems or processes that relate to producing accurate electric and gas bills to customers;
 - iii. the consistency between kilowatt-hours billed by the Company at retail and kilowatt-hours reported by the Company to ISO New England; and
 - iv. the reliability of the billing systems for purposes of determining billed revenue that is used for financial and rate accounting.

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Methodology

We used extensive qualitative & quantitative analyses to meet the Commission’s evaluation objectives

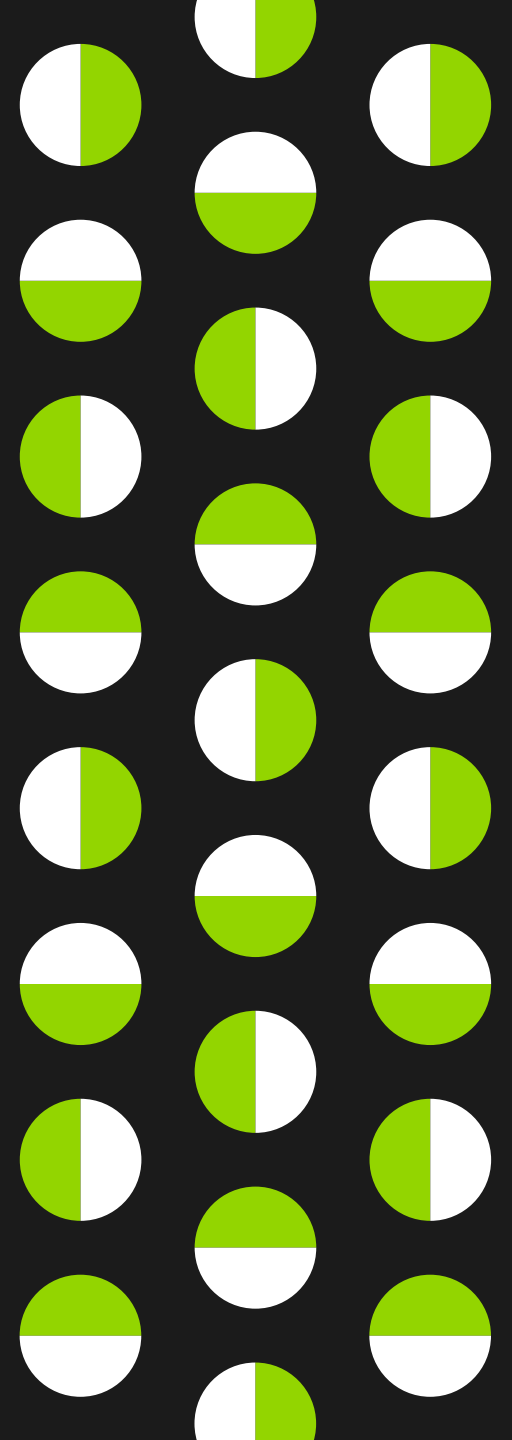
Data Request	Interviews & Workshops	Data Migration & Requirements Assessment	Top-Down / Bottom-Up Bill & Tariff Analyses	Cash Register Impact Review
<p>RIE responded to formal data requests and provided us with access to their internal tools and documentation</p>	<p>We conducted 16 interviews and 8 workshops with RIE leadership and impacted business units</p>	<p>Based on our expertise, we sought out key metrics and evidence of best practices being utilized</p>	<p>We performed detailed examinations of customer billing data throughout the meter-to-cash process</p>	<p>We reviewed revenue reconciliations and net write-offs to understand how billing system issues could impact rate making</p>



Background & Known Issues

Background and summary of issues identified by Rhode Island Energy before, during, and after go-live

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Background

In **May 2022**, PPL acquired The Narragansett Electric Company (now **Rhode Island Energy, or RIE**) from National Grid, initiating a transition of operations, including the billing system.

The transition was governed by a **Transition Services Agreement (TSA) with National Grid**, originally set for 24 months, which was extended to **August 31, 2024** to allow more time for system readiness.

The new RIE billing system went live on **August 19, 2024**, with all legacy billing and payment processing services from National Grid **ending by August 31, 2024**.

Following go-live, a **surge in customer complaints and billing issues** led the Rhode Island Public Utilities Commission to open an inquiry (Docket No. 25-08-GE) in **March 2025**, prompting this independent evaluation.

List of Known Issues per RIE

RIE provided a list of known issues which have been / will be addressed

Category	Issue	Max Accounts Impacted	Status as of Reporting
Suppliers	Missing supplier history, data conversion issues, and business rule changes due to transition	7,442	Resolved
Public Assistance Group	Different method of reviewing down payments by RIE led to incorrect total PAG at cutover	2,812	Resolved
	Due to down payment review difference, incorrect PAG when the second installment was billed	1,122	Resolved
	When commercial collections was turned on, some suspended charges were placed on PAGs	1,257	Resolved
Arrearage Management Program	When commercial collections was turned on, some suspended charges were placed on AMP	90	Resolved
	AMP missed terms were incorrectly placed in CSS, causing incorrect bills at cutover	121	Resolved
LRS Credits	LRS credit in Dec 2024 caused ~10% of bills to fail because credit > charge, or “negative bill”	~37,000	Resolved
FT1 Accounts	When calculating MV90 Gas bills, 1 day of usage was not being billed for FT1 accounts	500	Resolved
Meter Data	Incorrect meter data impacted billing accuracy	480	Resolved
Mass Debit	Change to the off-peak seasonal gas Distribution Charge effective 5/1/25 did not occur on-time	76,861	Resolved
Bill Print	Bill due date was shown as 2024 for bills issued on 4/17/25 due to Good Friday holiday	57,058	Resolved
MV90	Certain missing values in MV90 were sent to CSS as a “zero” billing determinant	>100	Resolved
Distributed Generation	Solar host and satellite accounts that did not bill in-sync led to delayed credit allocation	~74	In-Progress
	RE-Growth accounts with 2-meter setup caused no bills if meters were read on different days	~35	In-Progress
	DG accounts do not estimate reads, so without an actual read there is a no bill	697	In-Progress
Inherited No Bills	Prior to cutover, certain accounts had not been billed for a long period	1,631	In-Progress
Meter Data Mismatch	Prior to cutover, certain accounts had the incorrect meter type in the system, leading to errors	429	In-Progress
Demand Contract	Demand charges for gas billing contract were not renewed for November 2024	5,714	In-Progress
Mass Debit	Electric Rate billing determinants were incorrect for certain rate	2	In-Progress

Evaluation Team Findings Related to Known Issues

Based on a root cause analysis, the Evaluation Team made findings tied to issues listed on the prior slide



Governance, Planning, and TSA Constraints

- The Company identified issues and sought to address them
- The Company met industry standards for project management & governance
- The Company had comprehensive training materials & plans, but had constraints in execution
- The Company had clear staffing needs and hiring plans, but onboarding and training timelines were constrained
- Internal risk and issue communications were siloed



Outdated Systems and Data Limitations

- Data limitations complicated identifying and addressing challenges
- Missing customer data limited the impact of external communications
- There were considerable meter data and data flow issues
- Complex billing capability and C&I customer experience did not meet legacy system levels
- System age-based limitations create vulnerabilities and exacerbate challenges in fixing known issues



Operational Process and Workflow Issues

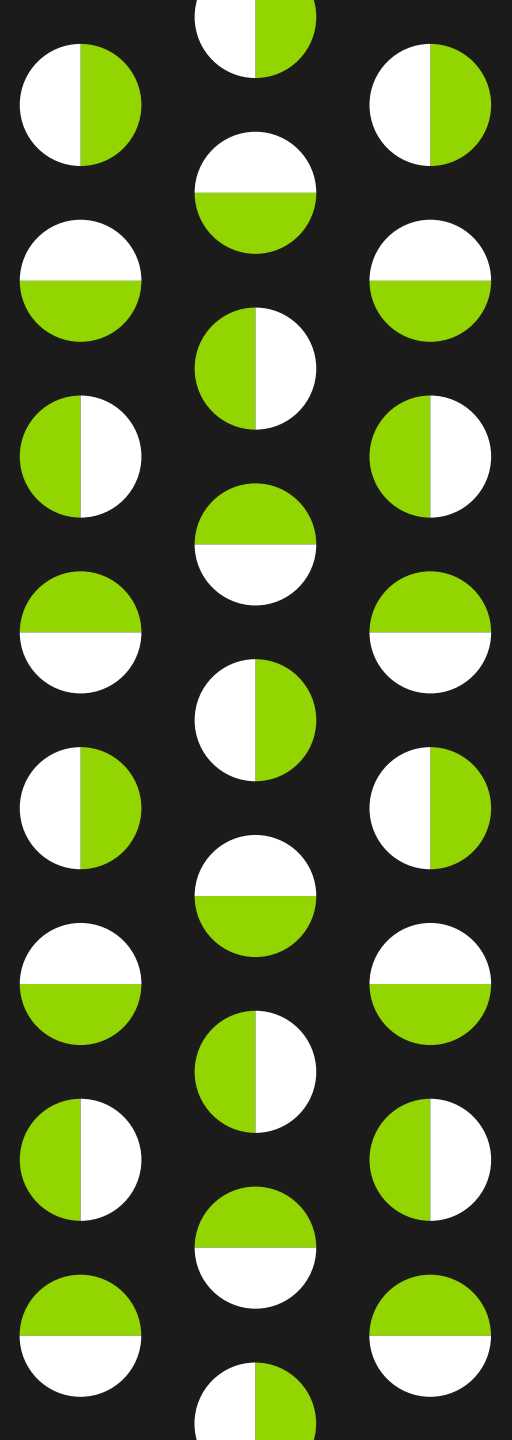
- Field and work order management lacked controls and operational visibility
- Exception tracking & WATT management challenges led to delayed bills
- Account management, move-in/move-outs, and cancel/rebill processing led to incorrect bills
- Supplier EDI billing & enrollment management is inconsistent
- The Company was underprepared for Distributed Generation Billing at Cutover



Assessment Findings

Overview of additional issues and opportunities for improvement identified by the Evaluation Team

RIE BILLING EVALUATION | TECHNICAL SESSION



Summary of Assessment Findings

Overview of findings identified during the Evaluation Team's assessment

The Evaluation Team identified 8 findings during their assessment (5 high priority and 3 medium priority findings):

Analysis performed	Findings	Priority
Cash Register	3	High
Bill Testing	4	2 High, 2 Medium
Tariff Implementation Analysis	1	Medium
Total	8	

Note: Identified other opportunities for improvement during Bill Testing (Refer to Section 6.1 and Appendix F.2 of the report) and stakeholder interviews.

A) Cash Register – Findings

Two findings identified during the revenue reconciliation analysis

#	Description	Priority
1	<p>For customer accounts repaired through the Company's ongoing "Genesis" and "Armageddon" processes*, customers are not billed for all or a portion of their usage.</p> <ul style="list-style-type: none"> • These processes have been utilized since the implementation of the billing system in August 2024. • Customers that were not billed and will not be billed for prior service could impact rate reconciliation mechanisms. 	High
2	<p>In some cases, the Company does not correct under-billings.</p> <ul style="list-style-type: none"> • Customers that are under-billed for services could impact rate reconciliation mechanisms. 	High

*"Genesis" is a data repair process that corrects an account by inserting a new service activation date; this process does preserve all historical data while resetting the start date. "Armageddon" is a process that permanently closes an account when repair is not feasible; a new account may be created with the same setup.

A) Cash Register – Findings

Illustration of Impact on Rate Reconciliation Mechanism

Assumptions:

- 1. Billable revenue is: \$ 9,000,000
- 2. Allowable costs to recover are: \$ 10,000,000

Scenarios:

A. Outcome in the Rate Reconciliation Mechanism when revenue is properly billed

Billed Revenue	Allowable Costs	Over/(Under) Recovery
\$ 9,000,000	\$ 10,000,000	\$ (1,000,000)

B. Outcome in the Rate Reconciliation Mechanism when revenue is not billed or underbilled

Billed Revenue	Allowable Costs	Over/(Under) Recovery
\$ 7,000,000	\$ 10,000,000	\$ (3,000,000)

A) Cash Register – Findings

One finding identified during the net write-off analysis

#	Description	Priority
3	Net write-offs include incorrect bills, which results in the overstatement of net write-offs. <ul style="list-style-type: none"> Identified approximately \$128K of incorrect bills in a sample of net write-offs. 	High

Summary of sampled write-offs with incorrect bills

Category of Error	Number of Accounts	Estimate of Incorrect Billed Amounts (in 000s)	Time Period of Error
Final meter read lower than prior meter read, causing meter read to appear to be a meter roll over	3	\$66	2 in September 2024; 1 in December 2024
Incorrect meter read when meter was removed	2	\$47	October 2024
Temporary meter not removed in CSS	1	\$15	October 2024 - February 2025
Total	6	\$128	

A) Cash Register - Potential Regulatory Implications

The issues we evaluated could impact rate making.

As discussed on a prior slide, customers that were not billed and will not be billed for prior service could impact rate reconciliation mechanisms. Analysis would be needed to determine how rate reconciliation mechanisms may be impacted.

Additionally, we encourage RIE, the Commission, and the Division to consider the potential impact of the billing system issues on the revenue requirement in the Company's rate case, as outlined in the table to the right.

Rate Case Consideration	Description
Bad Debt	Cost of service will include bad debt expense. The methodology to determine bad debt expense could be based on historical net write-offs. If bad debt expense were based on historical net write-offs, consideration should be given to our finding of incorrect bills in a sample of net write-offs, indicating that some net write-offs in the billing system are overstated.
Working Capital Requirements	This requires a comprehensive review of normalized revenue collection lag (lead/lag study).
Normalized O&M for the Customer Organization	This requires a comprehensive analysis of incremental costs.

B) Bill Testing - Findings Identified

4 observation themes were identified on the sample of customer bills tested

#	Description	Priority
1	Wrong supplier rate/prorated supplier rate: Identified two instances where the choice supplier rate was not updated or was wrong during the bill period.	H
2	Wrong supplier: Identified two accounts where the reissued bill continues to have the wrong supplier listed. One account eventually updated the supplier in a later bill. Another account continued to have the wrong supplier as of our report date.	H
3	Meter read differences: Identified one account where billed reads and calculated usage did not align to CSS and MDMS and continued to show differences as of the most recent bill as of the report date.	M
4	Usage Smoothing: Identified an account that needed to be rebilled for a 6-month period. The reissued bill smoothed usage over the 6-month period instead of using actual reads.	M

Sample Bill Testing – Ex. #1: Wrong supplier rate

High

Choice supplier rate was wrong on a customer bill.

Reissued Bill (3/26/25)

Supply Details

Supply Charges for Jan 23, 2025 - Feb 25, 2025
 ARCHER ENERGY, LLC 0000002_IDX
 Energy Charge 20400 kWh at 4,094.71
0.20072
 Gross Earnings Tax 170.61
 \$4094.71 at 0.04166667

Supplier information in ID

Effective Date	Terminate Date	Status	Bill Option	Rate Code	Price
2/20/2025	3/2/2025	Inactive	Rate Ready	0000002_IDX	\$0.15943
2/1/2025	2/19/2025	Inactive	Rate Ready	0000002_IDX	\$0.1619
1/1/2025	1/31/2025	Inactive	Rate	0000002_IDX	\$0.16199

Note: The billed rate was higher than the supplier rate.

Recalculation				RIE Rate Difference	
Start	End	Days	%		
1/23/2025	1/31/2025	8	24%		
2/1/2025	2/19/2025	19	58%		
2/20/2025	2/25/2025	6	18%		
		33			
Supplier	Rate	Prorated			
Period 1	0.16199	0.03927			
Period 2	0.1619	0.09322			
Period 3	0.15943	0.02899			
		0.16147			
				0.20072	(0.03925)

Sample Bill Testing – Ex. #2: Wrong supplier

High

The wrong supplier was billed even though the system was accurate.

Original/Canceled Bill (1/21/25)

Reissued Bill (5/14/25)

Recent Bill (9/11/25)

Supplier information in ID

Supplier	Effective Date	Terminate Date	Status	Bill Option	Rate Code
TOWN OF PORTSMOUTH NEXTERA	5/8/2025		Active	Rate Ready	8609771_PRM
TOWN OF PORTSMOUTH NEXTERA	12/5/2024	5/8/2025	Inactive	Rate Ready	8616044_PRM

Correct supplier in the system.

Supplier information in CSS

Supplier Name: TOWN OF PORTSMOUTH NEXTERA
Supplier Status: Active
Supplier Eff Date: 12/05/24
Bill Option: Rate Ready

Sample Bill Testing – Ex. #3: Meter read differences

Medium

Billed readings did not align to system readings.

Reissued Bill (8/14/25)

kWh Delivered (to Customer)					
Meter Number	Reading Dates	Meter Reading	kWh Difference	Meter Constant	Kilowatt-Hours
	Jul 25	05343	1057	6000	6340305
	Jun 25	04286			
Days Billed: 30		Avg. kWh/Day: 211344 Total Delivered: 6340305			
Date Range		Annual Total Usage	Avg Monthly		
Aug 2024 - Jul 2025		62776554 kWh	5231380 kWh		
Distribution kW			Billed Demand		
12208.0 kW			12408.0 kW		
Demand kW			Demand kVA		
12408.0			13512.0		

Recent Bill (9/25/25)

kWh Delivered (to Customer)				
Meter Number	Meter Constant	Kilowatt-Hours	Distribution kW	Billed Demand
	6000	5873661	12103.0 kW	12303.0 kW
Days Billed: 30		Avg. kWh/Day: 195789 Total Delivered: 5873661		
Date Range		Annual Total Usage	Avg Monthly	
Oct 2024 - Sep 2025		63461334 kWh	5288445 kWh	
Demand kW			Demand kVA	
11256.0			12252.0	

Date	Billed	CSS	MDMS
7/25/2025	5343	5342.61	5342.61
6/25/2025	4286	4286	4286
End - Start	1057	1056.61	1056.61
Meter Mult	6000	6000	6000
Total kWh	6342000	6339660	6339660

Billed is higher than CSS and MDMS.

Date	Billed	CSS	MDMS
9/24/2025	Not provided	7363	7363.9
8/28/2025	Not provided	6384	6480.93
End - Start	978.9435	979	882.97
Meter Multiplier	6000	6000	6000
Total kWh	5873661	5874000	5297820

Billed is higher than MDMS and lower than CSS

Sample Bill Testing – Ex. #4: Usage smoothing

Medium

Reissued bills smoothed usage instead of using actual usage per month

Residential customer received 5 bills (over 6 months) at the wrong rate class. The reissued bills prorated usage based on number of days per month instead of using actual reads for each billing period.

Bill Period	Start	End	Days	%	RIE Billed	Actual Usage	Difference
Period 1	12/31/2024	1/15/2025	15	9%	252	350	-98
Period 2	1/15/2025	2/13/2025	29	18%	487	677	-190
Period 3	2/13/2025	3/14/2025	29	18%	487	1224	-737
Period 4	3/14/2025	4/15/2025	32	20%	537	325	212
Period 5	4/15/2025	5/14/2025	29	18%	487	71	416
Period 6	5/14/2025	6/11/2025	28	17%	470	73	397
Total			162		2720	2720	0

Note: Rates changed in Tariff schedules on 1/1 and 4/1

C) Tariff Analysis – Summing Component Charges

Medium

CSS arbitrarily sums certain rate components

Screenshot of CSS Database

TARIFF_NAME	CHARGE_NAME	RT_AT_VALU
1 Elec A-16 T&D Residential...	Customer Charge	6
2 Elec A-16 T&D Residential...	Distribution kWh Charge	0.0458
3 Elec A-16 T&D Residential...	Transition KWH Charge	0
4 Elec A-16 T&D Residential...	Transition Chg Adj Factor	0.00001
5 Elec A-16 T&D Residential...	Arrears Management Adjustment Factor...	0.00006
6 Elec A-16 T&D Residential...	CapEx Factor Charge	0.00926
7 Elec A-16 T&D Residential...	LIHEAP Enhancement Charge	0.78
8 Elec A-16 T&D Residential...	Low Inc Discount Recovery	0.00251
9 Elec A-16 T&D Residential...	Performance Incentive Factor	0
10 Elec A-16 T&D Residential...	Demand Side Management Charge	0
11 Elec A-16 T&D Residential...	System Reliability Plan	0.00163
12 Elec A-16 T&D Residential...	Renewables Charge	0.0003
13 Elec A-16 T&D Residential...	EE & SRP Uncollectible	0.00002
14 Elec A-16 T&D Residential...	Last Resort Adjustment Factor	0
15 Elec A-16 T&D Residential...	Net Metering Charge	0.01457
16 Elec A-16 T&D Residential...	Long-Term Contracting Charge	0.00528
17 Elec A-16 T&D Residential...	O&M Expense Charge	0.00227
18 Elec A-16 T&D Residential...	Transmission kWh Charge	0.04473
19 Elec A-16 T&D Residential...	Transmission Serv Cost Adj Factor	0.003
20 Elec A-16 T&D Residential...	Pension Adj Factor	-0.00339
21 Elec A-16 T&D Residential...	KWH D Rev Decoupling Adj	-0.00272
22 Elec A-16 T&D Residential...	RE Growth Program	3.22
23 Elec A-16 T&D Residential...	Storm Fund Replenishment Factor	0

Transcription of Public Retail Rate Summary

THE NARRAGANSETT ELECTRIC COMPANY
Summary of Retail Delivery Rates

Rate: A-16 (Basic Residential Rate) R.I.P.U.C. No. 2224

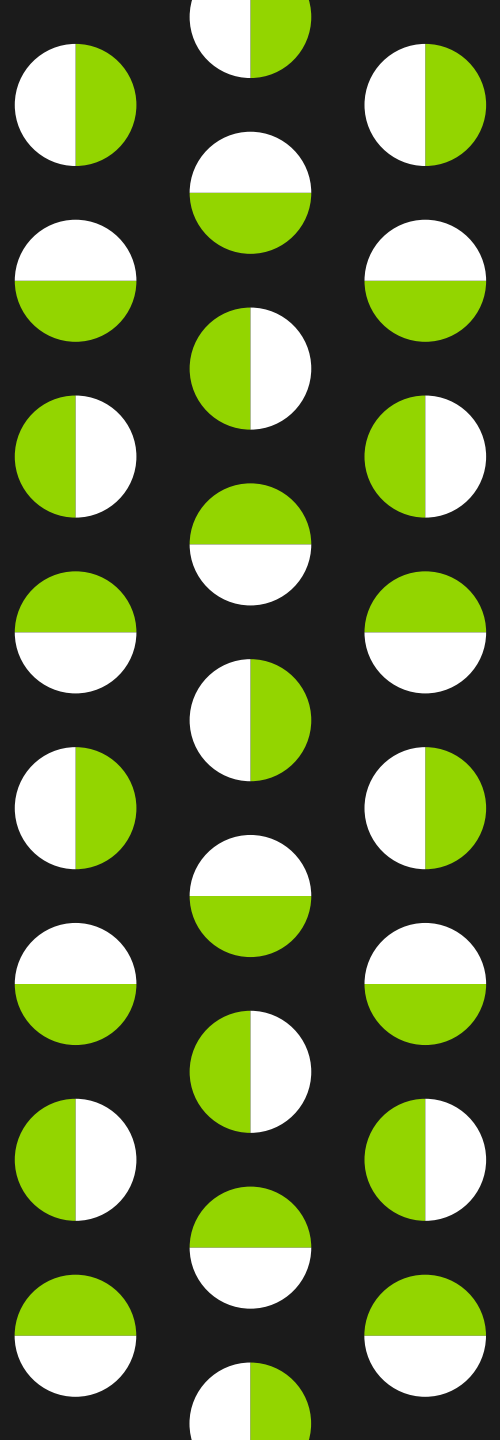
Charge Description	Customer Charge	kWh Charge
Distribution Charge	\$6.00	\$0.04580
Base Transition Charge		\$0.00000
Transition Charge Adj		\$0.00001
Arrears Management Adj Factor		\$0.00006
CapEx Factor Charge		\$0.00832
CapEx Reconciliation Factor		\$0.00094
LIHEAP Enhancement Charge	\$0.78	
Low-Income Discount Recovery Factor		\$0.00251
Performance Incentive Factor		\$0.00000
Energy Efficiency Program Charge		\$0.00000
System Reliability Plan Charge		\$0.00163
Renewables Charge		\$0.00030
EE & SRP Uncollectible Charge		\$0.00002
Last Resort Adjustment Factor		\$0.00000
Net Metering Charge		\$0.01457
Long-Term Contracting		\$0.00528
Operating & Maintenance Exp Charge		\$0.00223
O&M Reconciliation Factor		\$0.00004
Base Transmission Charge		\$0.04411
Transmission Uncollectible Factor		\$0.00062
Transmission Adjustment		\$0.00300
Pension Adjustment Factor		-\$0.00339
RDM Adj Factor		-\$0.00272
RE Growth Charge	\$3.22	
Storm Fund Replenishment Factor		\$0.00000
Total Delivery Charges	\$10.00	\$0.12333



Recommendations

Summary of Evaluation Team recommendations

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Recommendations with Immediate Action

- 1) Fix the known company issues identified prior to our assessment
- 2) Incorporate the Evaluation Team’s recommendations:

#	Priority	Recommendation	Implement recommendation on existing system?	Agreed upon due date
1	H	Assess financial impact of unbilled customers	Yes	Q1 of 2026
2	H	Assess financial impact of under-billed customers	Yes	Q1 of 2026
3	H	Assess financial impact of incorrect bills in net write-offs	Yes	Q1 of 2026
4	H	Establish choice supplier rate change controls	Yes	Q1 of 2026
5	H	Identify all customers with the incorrect supplier on bills but correct supplier in the system	Yes	Q1 of 2026
6	M	Establish controls to compare data sources between usage pulled into bills and CSS, as well as CSS and MDMS (for MV-90 accounts)	Yes	TBD
7	M	Reassess multi-month rebilling methodology and system criteria	CBA	TBD
8	M	Update the CSS Rate Table to individually list rate components from the tariff in CSS (opposed to combining some components)	CBA	TBD

Note: The Evaluation Team identified **20** additional lower priority recommendations in the next slides.

Additional Recommendations (1 of 3)

Meter Data and Customer Billing:

#	Recommendation	Implement recommendation on existing system?
1	Accelerate the transition to AMF meters and enhance system-wide automation and reporting across MV-90, MDMS, and CSS to improve billing accuracy and regulatory compliance	Yes
2	Implement a comprehensive reporting and analytics strategy for exception tracking and WATT management	CBA
3	Strengthen billing and customer service operations by formalizing quality assurance, accelerating automation, and preparing for remote capabilities post-AMF deployment	Yes
4	Prioritize enhancements to complex billing processes by addressing gaps in data integrity, system functionality, and customer experience. These measures will enhance self-service capabilities, reduce manual interventions, reduce self-service related complaints, and ensure a more seamless customer billing experience for both residential and commercial customers	CBA
5	Strengthen supplier EDI infrastructure by enforcing certification standards and automating validation to ensure accurate, compliant, and efficient data exchange	Yes
6	Automate and refine Distributed Generation (DG) billing processes to ensure data integrity and scalability as AMI deployment progresses	CBA
7	Reassess host/satellite credit allocation calculations	CBA
8	Reassess RE-Growth credit tariff requirements and procedures for implementing credits and refunds	CBA
9	Reassess WFM procedures and trainings	Yes

Additional Recommendations (2 of 3)

Data Governance and Management:

#	Recommendation	Implement recommendation on existing system?
10	Strengthen metadata control and data validation	CBA
11	Centralize views and query management	CBA
12	Develop data catalog and entity mapping	CBA
13	Implement data lineage and cross-system mapping	CBA
14	Integrate knowledge into a shared governance framework	CBA

Additional Recommendations (3 of 3)

Project Management, Governance, and Change Management:

#	Recommendation	Implement recommendation on existing system?
15	Establish a centralized project management and governance system	Yes
16	Internal communications liaisons for each business unit	Yes

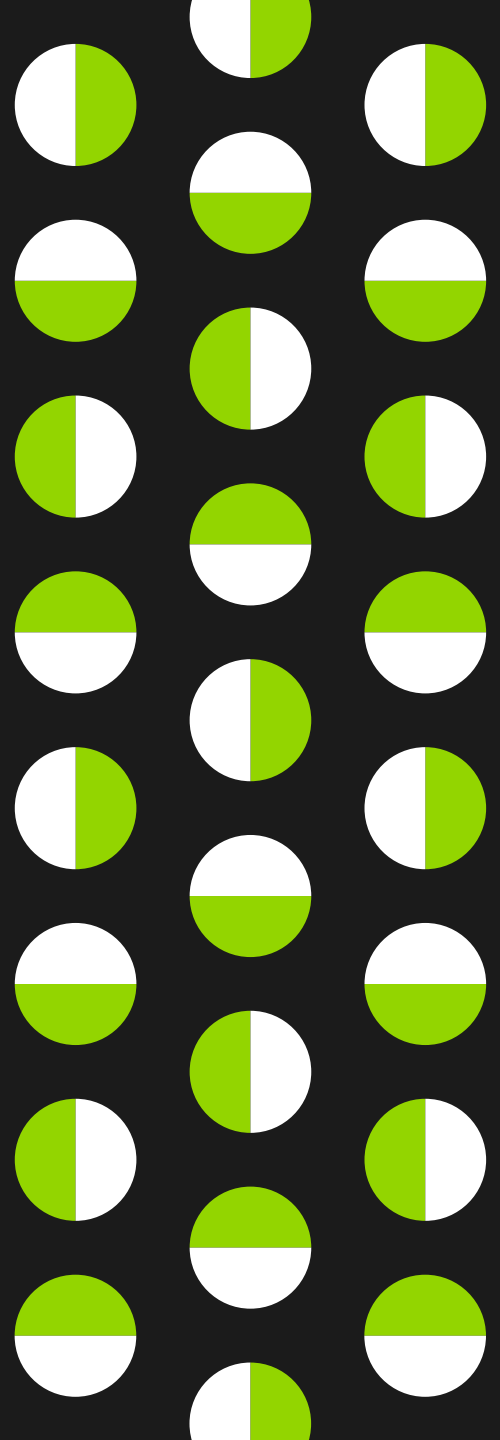
Customer Billing:

#	Recommendation	Implement recommendation on existing system?
17	Reassess bill format and account balance calculations for budget billing plans	CBA
18	Reassess Company’s bill format for “Previous Balance”, “Payment Received” and “Balances as of [date]” for reissued bills	CBA
19	Update Company’s existing procedures for miscellaneous credits	CBA
20	Reassess meter read adjustment methodology	CBA



Q&A

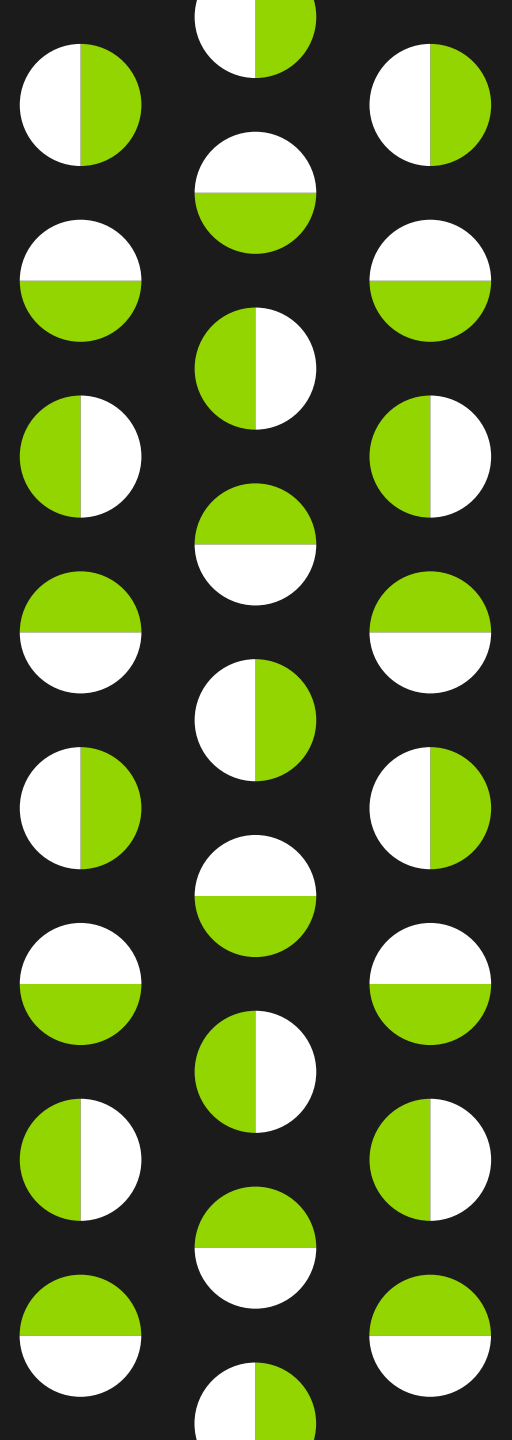
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Appendix 1: Known Error Examples

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Known Errors that were fixed – Ex. #1: Inherited No Bill Genesis Account

Customer had not been billed since the end of 2020.

Miscellaneous 3/4/2025

Processed: 3/4/2025 User: [REDACTED]

Description:

[REDACTED] was exchanged on 2/4/21 to [REDACTED] and was never put on tape. Acc has never recieved a bill. Pls bill up accordingly/ set new the mtr on tape. Here are all the reads i could find on the new mtr since it was set- 2/4/21@0, 12/20/22@12810, 3/8/23@14239, 1/25/25@22680, 3/3/25@23526

History in ID

Billed	Days	Electricity Costs	kWh	Avg kWh	Avg Temp	Due
12/8/2025 (Oct)	30	\$94.72	294	10	61F	1/2/2026
12/4/2025 (Sep)	32	\$91.63	314 (ADJ)	10 ↓	64F	12/30/2025
10/9/2025 (Aug)	28	\$113.79	402	14	76F	11/4/2025
10/7/2025 (Jul)	31	\$72.18	438	14 ↑	74F	10/31/2025
10/2/2025 (Jun)	33	\$29.08	387	12 ↑	64F	10/28/2025
9/29/2025 (May)	28	\$20.95	195	7 ↑	56F	10/23/2025
9/23/2025 (Apr)	33	\$12.72	1 (ADJ)	0	47F	10/17/2025
9/17/2025 (Aug)						
8/19/2025 (Jul)						
7/24/2025 (Jul)						
6/23/2025 (Jun)						
5/21/2025 (May)						
11/23/2020 (Nov)	0	\$0.00	0	0	0F	

- Genesis activation date: 3/21/25.
- Changed meter out and set new meter with a start reading that was determined based on prorated usage since the genesis activation date.
- Customer is now receiving regular bills.

Known Errors that were fixed – Ex. #2: Host/Satellite not billing together

Original Bill – 6/23/25

kWh Delivered (to Customer)			
Meter Number	Reading Dates	Meter Reading	Kilowatt-Hours
	Jun 23	25093	387
	May 21	24706	
Days Billed: 33		Avg. kWh/Day: 12	Total Delivered: 387
Date Range	Annual Total Usage	Avg Monthly	
Jul 2024 - Jun 2025	583 kWh	194 kWh	

Billing Summary	
Total Supply Charges	\$38.96
Total Delivery Charges	\$68.89
Other Charges/Adjustments	
Paperless Billing Credit	-\$0.37
Gross Earnings Tax	\$4.48
\$107.48 at 0.041667	
Excess Credit	-\$54.73
Total Other Charges/Adjustments	-\$50.62
Amount Due By 7/17/25	\$57.23
Account Balance	\$57.23

Supply Details	
Supply Charges for May 21, 2025 - Jun 23, 2025	
Energy Charge 387 kWh at 0.10068	38.96
Total Supply Charges	\$38.96

Delivery Details	
Rate: A-16 Residential-Std Ofr	
Customer Charge	6.00
RE Growth Program Chg	5.75
LIHEAP Enhancement Chg	0.79
Distribution Energy Chg 387 kWh at 0.06578	25.45
Renewable Energy Dist Chg 387 kWh at 0.02113	8.18
Energy Efficiency Programs 387 kWh at 0.01098	4.25
Transmission Charge 387 kWh at 0.04773	18.47
Total Delivery Charges	\$68.89

Reissued Bill – 10/02/25

kWh Delivered (to Customer)			
Meter Number	Reading Dates	Meter Reading	Kilowatt-Hours
	Jun 23	25093	387
	May 21	24706	
Days Billed: 33		Avg. kWh/Day: 12	Total Delivered: 387
Date Range	Annual Total Usage	Avg Monthly	
Jul 2024 - Jun 2025	583 kWh	194 kWh	

Billing Summary	
Total Supply Charges	\$38.96
Total Delivery Charges	\$68.89
Other Charges/Adjustments	
Paperless Billing Credit	-\$0.37
Gross Earnings Tax	\$4.48
\$107.48 at 0.041667	
Receipt of RE Growth Credit-Jun	-\$82.88
Excess Credit	-\$279.16
Total Other Charges/Adjustments	-\$357.93
Amount Due	NONE
Account Balance	-\$250.08

Supply Details	
Supply Charges for May 21, 2025 - Jun 23, 2025	
Energy Charge 387 kWh at 0.10068	38.96
Total Supply Charges	\$38.96

Delivery Details	
Rate: A-16 Residential-Std Ofr	
Customer Charge	6.00
RE Growth Program Chg	5.75
LIHEAP Enhancement Chg	0.79
Distribution Energy Chg 387 kWh at 0.06578	25.45
Renewable Energy Dist Chg 387 kWh at 0.02113	8.18
Energy Efficiency Programs 387 kWh at 0.01098	4.25
Transmission Charge 387 kWh at 0.04773	18.47
Total Delivery Charges	\$68.89

Renewable Energy Growth Program			
Distribution Energy Chg	-387 kWh at 0.06578	-25.45	-25.45
Transmission Chg	-387 kWh at 0.04773	-18.47	-18.47
Last Resort Service Chg	-387 kWh at 0.10068	-38.96	-38.96
Total Bill Credit		-\$82.88	

Missing RE Growth credits

Fixed

Known Errors that were fixed – Ex. #3: LRS Credits

Original/Cancelled Bill

kWh Delivered (to Customer)			
Meter Number	Reading Dates	Meter Reading	Kilowatt-Hours
	Dec 5	44198	140
	Nov 6	44058	
Days Billed: 29		Avg. kWh/Day: 5	Total Delivered: 140
Date Range	Annual Total Usage	Avg Monthly	
Jan 2024 - Dec 2024	678 kWh	136 kWh	

Billing Summary	
Previous Balance	\$72.89
Payment Received Dec 9, 2024 - Thank You!	-\$72.89
Balance as of Jan 21, 2025	\$0.00
Total Supply Charges	\$22.95
Total Delivery Charges	\$30.97
Other Charges/Adjustments	
Gross Earnings Tax	\$2.25
\$53.92 at 0.041667	
Excess Credit	-\$68.36
Total Other Charges/Adjustments	-\$66.11
Amount Due	NONE
Account Balance	-\$12.19

Supply Details	
Supply Charges for Nov 6, 2024 - Dec 5, 2024	
Energy Charge 140 kWh at 0.16387	22.95
Total Supply Charges	\$22.95

For questions on these charges, please contact this supplier at:

1-855-743-1101
RIEnergy.com

Rhode Island Energy
1595 Mendon Road
Cumberland, RI 02864

Attention

LRS Refund – A credit totaling \$68.36 has been made to your account. This stems from the 2023 LRS reconciliation which shows a refund is due to customers. This month's credit was applied to any previous balance owed and any remaining credit is shown within the "Other Charges/Adjustments"

LRS credit of \$65.63 + gross earnings tax of \$2.73

Cancelled bill and applied credit to account balance

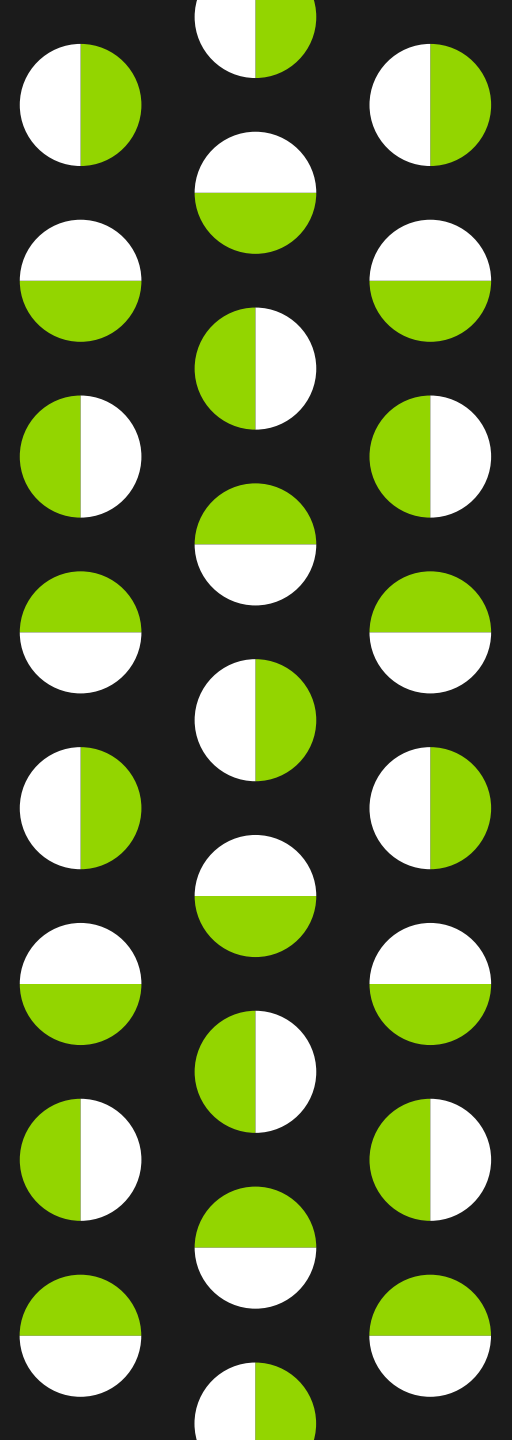
CSS screenshot

DATE	DESCRIPTION	AMOUNT	GENERAL
01/21/25	Miscellaneous	68.36	General



Appendix 2: Bill Testing Other Examples

RIE BILLING EVALUATION | TECHNICAL SESSION



No known errors – Ex. #1: Gas

Bill (8/27/25)

1) Tied to CSS and MDMS (when applicable)

Therms Delivered (to Customer)					
Meter Number	Reading Dates	Meter Reading	Metered CCFs	Therm Factor	Therms Billed
	Dec 27	04385	150	1.0300	154.500
	Nov 25	04235			
Days Billed: 32		Avg. Therms/Day: 5		Total Delivered: 154.500	
Date Range		Annual Total Usage	Avg Monthly		
Jan 2024 - Dec 2024		852 Therms	71 Therms		

Next meter reading on or about: Jan 28, 2025 Billing Cycle: 1

Supply Details		
Supply Charges for Nov 25, 2024 - Dec 27, 2024		
Rhode Island Energy	Cost of Gas 154.500 Therms at 0.71950	111.16
Total Supply Charges		\$111.16

For questions on these charges, please contact this supplier at:

1-855-743-1101 Rhode Island Energy
PO Box 25215
Lehigh Valley, PA
18002-5215

Billing Summary	
Previous Balance	\$227.09
Payment Received Dec 13, 2024 - Thank You!	-\$77.00
Balance as of Dec 27, 2024	\$150.09
Total Supply Charges	\$111.16
Total Delivery Charges	\$189.58
Other Charges	
Gross Earnings Tax	\$9.30
\$300.74 at 0.030928	\$9.30
Total Other Charges	\$9.30
Amount Due By 1/22/25	\$460.13
Account Balance	\$460.12

Delivery Details	
Rate: 1247 Res Heat	
Customer Charge	14.00
LIHEAP Enhancement Chg	0.79
Peak Distribution Chg	154.500 Therms at 0.59330
	91.66
Distribution Adj Charge	154.500 Therms at 0.43820
	67.71
Energy Efficiency Programs	154.500 Therms at 0.09980
	15.42
Total Delivery Charges	\$189.58

2a) Tied to published LRS rates

2b) Tied to 11/1/2024 tariff sheets

3) Tied to previous bill and account/payment history

2c) Tied to published rate

4) Recalculated ending balance

	Recalculated	Bill	Diff
Previous Balance	\$ 227.09	\$ 227.09	\$ -
Payments	\$ (77.00)	\$ (77.00)	\$ -
Balance	\$ 150.09	\$ 150.09	\$ -
Supply Charge	\$ 111.16	\$ 111.16	\$ 0.00
Delivery Charge	\$ 189.58	\$ 189.58	\$ (0.00)
	\$ 300.74	\$ 300.74	\$ (0.00)
Other Charges:			
Paperless Billing Cred	\$ -	\$ -	\$ -
Gross Earnings Tax	\$ 9.30	\$ 9.30	\$ 0.00
Receipt of RE Growth	\$ -	\$ -	\$ -
Excess Credit	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Amount Due - Recalc	\$ 460.13	\$ 460.13	\$ (0.00)

Opportunities for Improvement – Ex #1: Tariff calculation rounding

The Company’s calculation of individual tariff components is rounded to a 2-digit cent and only the tariff components that result in a charge are included on the face of the bill. This result is: (1) the total tariff on the face of the bill is different than the total approved tariff, and (2) the total charge on the bill is slightly different if rounding occurred at the total tariff level.

The DAC rate on this bill is \$0.4835 for a total charge of \$2.49.

Delivery Details				
Rate: 2107 C&I Small				
Customer Charge				25.00
LIHEAP Enhancement Chg				0.79
Distribution Adj Charge	5.140 Therms at	0.48350		2.49
Off Peak Distribution Chg	5.140 Therms at	0.46190		2.37
Energy Efficiency Programs	5.140 Therms at	0.05300		0.27
Total Delivery Charges				\$30.92

The DAC tariff rate for this time period is \$0.4822. Our recalculation using the total DAC tariff rate results in a charge of \$2.48, a \$0.01 difference.

Small (< 5,000/yr)	Rate 21 Peak Off-Peak	\$25.00	N/A	\$0.5232	\$0.4822
		\$25.00	N/A	\$0.4619	\$0.4822

A	B	C=A*B
Usage	Tariff Rate	Total
5.14	0.48220	2.48

DAC components	Therms	Tariff Rate	C=A*B, rounded to 2-digit cent	
			Charge on bill	Rates with Charges (displayed on bill)
THM D Infra Safety/Rel (XG)	5.14	0.32990	1.70000	0.32990
THM D Recon ISR Factor (XH)	5.14	0.03250	0.17000	0.03250
THM D Low Inc Disc Recovery (XI)	5.14	0.02530	0.13000	0.02530
THM D Serv Qual Perf (XK)	5.14	(0.00020)	0.00000	
THM D Earn Sharing Mech (XL)	5.14	-	0.00000	
THM D Storm Net Revenue Factor (XM)	5.14	-	0.00000	
THM D System Pressure (XN)	5.14	0.04050	0.21000	0.04050
THM D Arrearage Mgmt Adj Factor (XP)	5.14	0.00030	0.00000	
THM D Environ Response Cost (XQ)	5.14	(0.00090)	0.00000	
THM D Pension/Post Retire (XR)	5.14	(0.02110)	-0.11000	(0.02110)
THM D Rev Decoupling Mech (XF)	5.14	0.06860	0.35000	0.06860
THM D Lost Rev Adj (XE)	5.14	0.00780	0.04000	0.00780
THM D Recon Def Acct Bal (XD)	5.14	(0.00050)	0.00000	
Total		0.48220	2.49000	0.48350

The billing system calculates and rounds the charge at the tariff subcomponent level to a 2-digit cent. Only the subcomponent rates that result in a 2-digit cent charge are included on the face of the bill.

Opportunities for Improvement – Ex #2: Re-Growth energy credits are rounded

For satellite accounts, the Evaluation Team noticed that RE-Growth credits that are allocated from the host to the satellite account are rounded. For example, if a host generates 888 kWh and the agreement states the satellite can get 5%, -44 kWh gets allocated to the satellite, not -44.4 kWh (assuming usage is higher). Evaluation Team cannot conclude at this time if that is the correct approach.

Host Bill

Renewable Energy Growth Program		
Performance Based Incentives	888 kWh at 0.31050	\$275.72
Transfer to Satellites		-\$114.59
Total PBI Cash Payment		\$161.13

Satellite Bill

Renewable Energy Growth Program			
Bill Credit Calculation			
Distribution Energy Chg	-44 kWh at 0.06300	-2.78	-2.78
Transmission Chg	-44 kWh at 0.04161	-1.84	-1.84
Commodity Chg	-44 kWh at 0.15187	-6.68	-6.68
Total Bill Credit			-\$11.30

Recalculation

Usage Information		Credit allocation				
		Host Credits		888		
Satellite 1 kWh		Allocation %	Recalculated Credits	Billed	Difference	Note
Start	8699					
End	9058					
Total	359	0.95	359	359	0	Can't exceed usage
Satellite 2						
Start	2689					
End	2895					
Total	206	0.05	44.4	44	0.4	Rounded
Satellite 3 ** Selection						
Start	53328					
End	53451					
Total	123	0.05	44.4	44	0.4	Rounded

Renewable Growth Credits Calculation - Satellite 3 (Selection)				
	Rate	Recalculation	Billed	Difference
Distrib Energy Chrg	0.063	-2.7972	-2.772	0.0252
Transmission Chrg	0.04161	-1.847484	-1.83084	0.016644
Commodity Chrg	0.15187	-6.743028	-6.68228	0.060748
Total		-11.39	-11.29	0.10

Opportunities for Improvement – Ex #3: Refund and credit applied on bill for RE-Growth customer

In the account details below, the Delivery Charge was listed at the net amount on September 4, 2024 (\$33.18-\$10.41). In addition, the Evaluation Team sees an excess credit in the account details and a refund. The Evaluation Team followed up to understand if this customer was actually refunded. If the customer was refunded, it looks like they received the benefit as a 1) reduction of bill and 2) a refund. If the customer did not receive a refund, the “refund” line debits against the excess credit canceling them out. A response was not provided as of the report date.

Bill

Previous Balance	\$261.89
Payment Received Sep 4, 2024 - Thank You!	-\$89.13
Balance as of Sep 4, 2024	\$443.12
Total Supply Charges	\$16.83
Total Delivery Charges	\$33.18
Other Charges/Adjustments	
Gross Earnings Tax	\$1.38
\$33.18 at 0.041667	
Receipt of RE Growth Credit-Sep	-\$10.41
Total Other Charges/Adjustments	-\$9.03
Amount Due By 9/30/24	\$484.10
Account Balance	\$484.10

Account Activity

Date	Amount	Status	(Adjustments & Credits)	(Payments) / Refunds	Balance
9/4/2024	16.83	Supply Charge			459.95
9/4/2024	24.15	Delivery Charge			484.1
9/6/2024			-10.41		473.69
9/9/2024				10.41	484.1

Opportunities for Improvement – Ex #4: Miscellaneous credits

CSS

Date	Source	Amount (\$)	Application
09/12/25	Payment	181.00	General
07/21/25	Special Agreement	108.40	Cutable
12/05/24	Payment	180.00	General

The “special agreement” credit was applied in January 2025 during the settlement month for a budget billing customer.

Account Activity

Date	Desc	Amount	Adjustment	Payment	Balance
12/4/2024	Beginning Balance				344
12/5/2024	Check payment			-180	164
12/10/2024	Returned Check & fee	8		180	352
7/21/2025	January Bill	280.4	-108.4		524 Special Agreement Misc. Credit

The \$108.40 credit appears to have reduced the settlement amount of \$280.40 back to the deferred amount of \$172.

Budget Billing settlement amount compared to bill

Budget Billing Export from IO

Billed	Days	kWh	Budget Bill	Actual Bill	Billed to Date	Used to Date	Deferred
10/6/2025 (Oct)	30	393	\$166.00	\$136.06	(\$1,401.00)	\$1,532.23	\$131.23
9/4/2025 (Sep)	30	455	\$166.00	\$158.55	(\$1,235.00)	\$1,396.17	\$161.17
8/8/2025 (Aug)	33	528	\$166.00	\$181.93	(\$1,069.00)	\$1,237.62	\$168.62
8/6/2025 (Jul)	29	450	\$166.00	\$159.08	(\$903.00)	\$1,055.69	\$152.69
8/4/2025 (Jun)	29	332	\$166.00	\$120.80	(\$737.00)	\$896.61	\$159.61
7/31/2025 (May)	32	403	\$166.00	\$143.92	(\$571.00)	\$775.81	\$204.81
7/29/2025 (Apr)	30	352	\$135.00	\$125.65	(\$405.00)	\$631.89	\$226.89
7/25/2025 (Mar)	29	671	\$135.00	\$225.90	(\$270.00)	\$506.24	\$236.24
7/23/2025 (Feb)	31	718	\$135.00	\$280.34	(\$135.00)	\$280.34	\$145.34
7/21/2025 (Jan)	31	568	\$280.40	\$190.46	(\$1,268.40)	\$1,268.40	\$0.00
7/17/2025 (Dec)	32	351	\$172.00	\$121.99	(\$988.00)	\$1,077.94	\$89.94
7/15/2025 (Nov)	31	392	\$172.00	\$134.35	(\$988.00)	\$955.95	(\$32.05)
7/11/2025 (Oct)	28	328	\$172.00	\$114.17	(\$988.00)	\$821.60	(\$166.40)
2/12/2025 (Dec)	32	351	\$172.00	\$63.53	(\$988.00)	\$951.49	(\$36.51)

Bill period: January 2025

Page 2

Billing Summary

Previous Balance	\$352.00
Balance as of Jul 21, 2025	\$352.00
Budget Plan Amount	\$172.00 \$172 instead of \$280.40
Total Supply Charges	\$94.60
Total Delivery Charges	\$92.40
Other Charges/Adjustments	
Paperless Billing Credit	-\$0.37
Gross Earnings Tax	\$3.83
\$92.03 at 0.041667	
Payment Plan Installment Amount	\$29.33
Payment Plan Adjustment	-\$32.00
Total Other Charges/Adjustments	-\$319.21
Amount Due By 8/14/25	\$201.33
Account Balance	\$524.00

Budget Billing export uses the correct settlement amount of 280.40 to reduced deferred amount to \$0. However, the bill only charges the \$172.

Opportunities for Improvement – Ex #5: Bill Format & Account Balance for Budget Billing Plans

RIE Bill

Billing Summary	
Previous Balance	\$344.00
Payment Received - Thank You!	-\$641.78
Balance as of Dec 26, 2024	-\$8.00
Budget Plan Amount	\$172.00
Total Supply Charges	\$51.94
Total Delivery Charges	\$57.52
Other Charges/Adjustments	
Paperless Billing Credit	-\$0.37
Gross Earnings Tax	\$2.38
\$57.15 at 0.041667	
Returned Check Amount	\$180.00
Returned Check Fee	\$8.00
Total Other Charges/Adjustments	\$190.01
Amount Due By 1/21/25	\$352.00
Account Balance	\$352.00

Does not foot (see next observation below)

Indentation makes it seem like ending balance should be \$354.01

Ending Balance = -8 + 172 + 180 - 8 = \$352

Other Utility Bill

Budget Payment Plan	
Previous Amount Due on 06/12/2025	\$120.00
Payments Received by 06/10/2025 Thank you	-\$120.00
Balance on 06/26/2025	\$0.00
Budget Amount This Period	+\$120.00
Current Charges Due by 07/14/2025	\$120.00
<ul style="list-style-type: none"> If paid after 07/14/25, a late payment charge of 1.5% may be applied to your utility balance. There is 1 month remaining in the Budget Year, which ends in July, 2025. 	
Amount Due only includes Budget Plan amount	
Actual Account Summary	
Beginning Balance	\$253.34
Payments Received	-\$120.00
Current Utility Charges	+\$63.15
Actual Account Balance	\$196.49
<ul style="list-style-type: none"> Your Actual Account Balance reflects the actual amount you owe based on your billed usage and payments as of the date of this bill. For more information regarding these charges, see the Detail Charges section. 	

Account Balance is calculated using actuals.

Opportunities for Improvement – Ex #6: Beginning Account Balances for reissued bills

Reissued Bill – Ex 1

Billing Summary		
Previous Balance	\$28.75	Previous Balance from last canceled bill
Payment Received - Thank You!	-\$57.98	Last two payments
Balance as of Jul 1, 2025	\$0.00	Does not foot
Total Supply Charges	\$0.00	
Total Delivery Charges	\$14.79	
Other Charges/Adjustments		
Paperless Billing Credit	-\$0.37	
Gross Earnings Tax	\$0.45	
\$14.42 at 0.030928		
Excess Credit	-\$28.75	
Total Other Charges/Adjustments	-\$28.67	
Amount Due	NONE	
Account Balance	-\$13.88	

Reissued Bill – Ex 2

Billing Summary		
Previous Balance	\$36.93	Previous Balance from last canceled bill
Payment Received - Thank You!	-\$881.84	Total payments
Balance as of Jul 1, 2025	\$0.00	Does not foot
Total Supply Charges	\$369.15	
Total Delivery Charges	\$453.25	
Other Charges/Adjustments		
Paperless Billing Credit	-\$0.37	
Paperless Billing Credit	-\$0.37	
Paperless Billing Credit	-\$0.37	
Paperless Billing Credit	-\$0.37	
Paperless Billing Credit	-\$0.37	
Paperless Billing Credit	-\$0.37	
Gross Earnings Tax	\$3.40	
\$81.48 at 0.041667		
Gross Earnings Tax	\$6.60	
\$158.44 at 0.041667		
Gross Earnings Tax	\$6.60	
\$158.44 at 0.041667		
Gross Earnings Tax	\$6.71	
\$161.04 at 0.041667		
Gross Earnings Tax	\$5.50	
\$131.87 at 0.041667		
Gross Earnings Tax	\$5.37	
\$128.91 at 0.041667		
Excess Credit	-\$880.56	Adjustment cancels last 5 bills
Total Other Charges/Adjustments	-\$848.60	
Amount Due	NONE	
Account Balance	-\$26.20	

Account Activity – Ex 1

Date	Amount	Status	Adjustment	Payments	Balance
3/31/2025	30.73	Active			30.73
4/11/2025				-30.73	0
4/30/2025	29.23	Active			29.23
5/21/2025				-29.23	0
5/30/2025	28.75	Canceled			28.75
6/24/2025				-28.75	0
7/1/2025	14.87	Corrected Bill	-28.75		14.87
Total	698.12	0	-28.75	-683.25	-13.88

28.75 Previous Balance = End balance of canceled bill

Account Activity – Ex 2

Date	Amount	Status	Adjust	Payments	Balance
2/26/2025	325.65	Canceled			325.65
3/18/2025	374.17	Canceled			699.82
4/3/2025				-699.82	0
4/11/2025	107.34	Canceled			107.34
5/8/2025	1.28	Late paymet fee			108.62
5/12/2025	36.47	Canceled			145.09
5/14/2025				-145.09	0
6/11/2025	36.93	Canceled			36.93
6/13/2025				-36.93	0
7/1/2025	854.36	*Corrected Bill*	-880.56		-26.2
7/9/2025	23.52	Active			-2.68

36.93 Previous Balance

Opportunities for Improvement – Ex #7: Adjusted meter reads

Evaluation Team requested adjusted read calculation and methodology, but RIE did not provide prior to the report date.

CSS

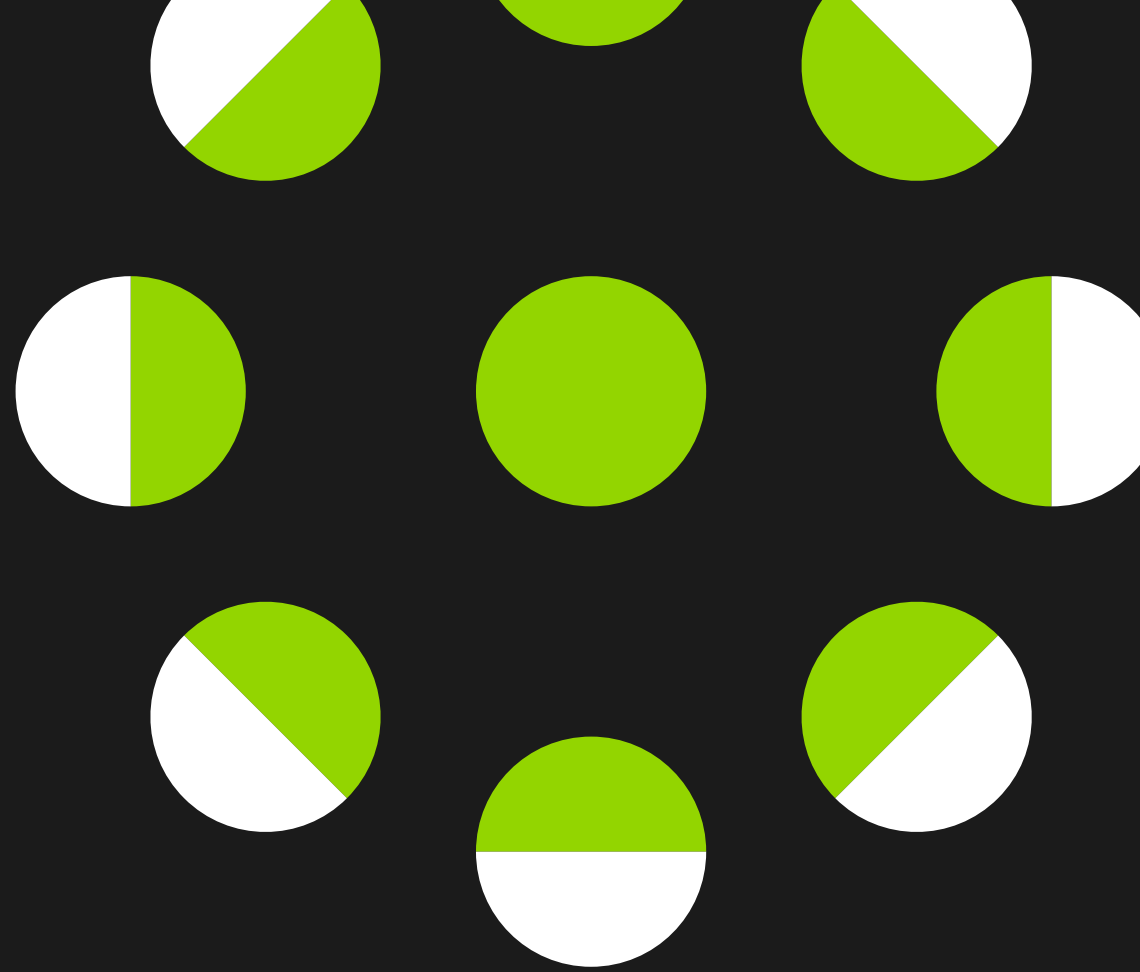
From	To	Source	CCF	CCF Usage	CorrectionFactor	BtuFactor	Status	Reading Sequence
08/01/2024	09/01/2024	Adjusted	2000730	665270	1	1	Billed	2820
08/01/2024	09/01/2024	Regular	200073	1331320	1	1	Cancelled	2750
06/30/2024	08/01/2024	Regular	1335460	698420	1	1	Billed	2730

RIE stated the reason for the adjusted reads on this account is because of a “MV90 meter dial mismatch between actual read and CSS”.

MDMS

Date Time	Source	Meter ID	SDP ID	Bulk Quantity	Uncor Bulk Quai
08/01/24 00:00	MV90			08/01/24 10:00	518119
08/02/24 00:00	MV90			08/02/24 10:00	521333
08/03/24 00:00	MV90			08/03/24 10:00	524573
08/04/24 00:00	MV90			08/04/24 10:00	527971
08/05/24 00:00	MV90			08/05/24 10:00	531493
08/06/24 00:00	MV90			08/06/24 10:00	534825
08/07/24 00:00	MV90			08/07/24 10:00	538278
08/08/24 00:00	MV90			08/08/24 10:00	541353
08/09/24 00:00	MV90			08/09/24 10:00	544613
08/10/24 00:00	MV90			08/10/24 10:00	548114
08/11/24 00:00	MV90			08/11/24 10:00	551629
08/12/24 00:00	MV90			08/12/24 10:00	554815
08/13/24 00:00	MV90			08/13/24 10:00	557974
08/14/24 00:00	MV90			08/14/24 10:00	561324
08/15/24 00:00	MV90			08/15/24 10:00	564721
08/16/24 00:00	MV90			08/16/24 10:00	568122
08/17/24 00:00	MV90			08/17/24 10:00	571341
08/18/24 00:00	MV90			08/18/24 10:00	574639
08/19/24 00:00	MV90			08/19/24 10:00	578115
08/20/24 00:00	MV90			08/20/24 10:00	581368
08/21/24 00:00	MV90			08/21/24 10:00	584502
08/22/24 00:00	MV90			08/22/24 10:00	587359
08/23/24 00:00	MV90			08/23/24 10:00	590367
08/24/24 00:00	MV90			08/24/24 10:00	593125
08/25/24 00:00	MV90			08/25/24 10:00	595838
08/26/24 00:00	MV90			08/26/24 10:00	598851
08/27/24 00:00	MV90			08/27/24 10:00	601833
08/28/24 00:00	MV90			08/28/24 10:00	605088
08/29/24 00:00	MV90			08/29/24 10:00	608357
08/30/24 00:00	MV90			08/30/24 10:00	611689
08/31/24 00:00	MV90			08/31/24 10:00	615012
09/01/24 00:00	MV90			09/01/24 10:00	618092

Adjusted meter read still differed from MDMS reading.



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