

**STATE OF RHODE ISLAND
PUBLIC UTILITIES COMMISSION**

**IN RE: THE NARRAGANSETT ELECTRIC COMPANY :
d/b/a RHODE ISLAND ENERGY APPLICATION FOR : DOCKET NO. 25-45-GE
APPROVAL OF A CHANGE IN ELECTRIC AND GAS :
BASE DISTRIBUTION RATES :**

**DIVISION’S SIXTH SET OF DATA REQUESTS
DIRECTED TO RHODE ISLAND ENERGY
(Issued: January 27, 2026)**

Electric and Gas Data Requests

- DIV 6-1. Referring to Schedule SAB-2-ELEC, Line 22, please itemize the revenues included in “Accounting Adjustments.”
- DIV 6-2. Referring to Schedule SAB-2-ELEC, please identify where the revenues from the ISR “Property Tax Recovery Adjustment” are reflected, and explain how those revenues are treated for the purpose of determining the Company’s revenue requirement.
- DIV 6-3. Referring to Schedule SAB-2-GAS, Line 28, please itemize the revenues included in “Other Accounting Adj. Deferrals and Unbilled.”
- DIV 6-4. Referring to Schedule SAB-2-GAS, please identify where the revenues from the ISR “Property Tax Recovery Adjustment” are reflected, and explain how those revenues are treated for the purpose of determining the Company’s revenue requirement.
- DIV 6-5. Referring to Schedule SAB-12, Page 6, Line 12, please provide workpapers supporting the Steady State Wages at 8/31/25 (excluding Temporary Employees).
- DIV 6-6. Referring to Workpaper SAB-4, Page 8, please explain why the” Electric” adjustment on Line 8 includes the salaries allocable to transmission.
- DIV 6-7. Referring to Schedule SAB-12, Page 6, please provide the number of union and non-union Electric employees for each month from December 2024 until the most recent month available.

- DIV 6-8. Referring to Workpaper SAB-4, Pages 8-10 please provide the positions that have been filled since August 31, 2025.
- DIV 6-9. Referring to Schedule SAB-12, Page 7, Line 10, please provide workpapers supporting the Steady State Wages at 8/31/25 (excluding Temporary Employees).
- DIV 6-10. Referring to Schedule SAB-12, Page 7, Line 11, why is there no offsetting adjustment to Electric Employees Salary and Wages to “Normalize employees serving the electric business from the gas segment”?
- DIV 6-11. Referring to Schedule SAB-12, Page 7, please provide the number of union and non-union Gas employees for each month from December 2024 until the most recent month available.
- DIV 6-12. Referring to Schedule SAB-12, Page 8, Line 12, please provide workpapers supporting the PPL Service Corp. Steady State Wages at 8/31/25 (excluding Temporary Employees).
- DIV 6-13. Referring to Schedule SAB-12, Page 8, please provide the number of union and non-union PPL Service Corp. employees for each month from December 2024 until the most recent month available.
- DIV 6-14. Referring to Schedule SAB-22, Page 6, please provide the Electric write-offs as a percentage of Electric revenues, with supporting calculations, for each year 2020 – 2024.
- DIV 6-15. Please provide the Electric write-offs as a percentage of Electric revenues for the most recent twelve month period available.
- DIV 6-16. Referring to Schedule SAB-22, Page 7, please provide the Gas write-offs as a percentage of Gas revenues, with supporting calculations, for each year 2020 – 2024.
- DIV 6-17. Please provide the Gas write-offs as a percentage of Gas revenues for the most recent twelve month period available.
- DIV 6-18. Referring to Schedule SAB-24, Page 6, please provide documentation supporting each “Company Forecast” on Lines 27-29, including workpapers supporting the expense amounts.

- DIV 6-19. Referring to Schedule SAB-27, Page 6, Line 17, please explain why the Non-Service costs for Electric and Gas are identical.
- DIV 6-20. Referring to Schedule SAB-28, Page 6, Line 17, please explain why the Non-Service costs for Electric and Gas are identical.
- DIV 6-21. Referring to Schedule SAB-6-ELEC, Page 3, please provide the actual balances as of August 31, 2025 for Lines 1-4.
- DIV 6-22. Referring to Schedule SAB-6-ELEC, Pages 3-5, please provide the average plant balance by FERC account for each Rate Year. The response should be provided in Excel format.
- DIV 6-23. Referring to Schedule SAB-6-GAS, Page 3, please provide the actual balances as of August 31, 2025 for Lines 4-6.
- DIV 6-24. Referring to Schedule SAB-6-GAS, Pages 3-4, please provide the average plant balance by FERC account for each Rate Year. The response should be provided in Excel format.
- DIV 6-25. Please provide any analysis conducted by or for the Company regarding the effect of the 2025 tax law changes on income tax expense and accumulated deferred income taxes.
- DIV 6-26. Referring to Schedule NH-3-ELEC, Page 3, please provide the Tax Dept Records supporting the balances on Lines 6 and 15.
- DIV 6-27. Referring to Schedule NH-3-ELEC, Page 13, please provide the Tax Dept Records supporting the Capital Repairs Deduction Rate on Line 4.
- DIV 6-28. Please provide the actual Electric Capital Repairs Deduction Rate for each year 2020 – 2024.
- DIV 6-29. Referring to Schedule NH-3-GAS, Page 13, please provide the Tax Dept Records supporting the Capital Repairs Deduction Rate on Line 8.
- DIV 6-30. Please provide the actual Gas Capital Repairs Deduction Rate for each year 2020 – 2024.

DIV 6-31. Referring to Schedule NH-4-GAS, please explain why this “hold harmless” adjustment is included in the revenue requirement, given that the “hold harmless” adjustment was intended to expire in 2022. (See, for example, CY 2024 Gas Earnings Report, Schedule NECO-1, Page 13.)

DIV 6-32. Please provide workpapers supporting Schedule NH-5, Page 5-7.