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February 11, 2026

**VIA ELECTRONIC MAIL AND HAND DELIVERY**

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

**RE: Docket No. 25-45-GE – The Narragansett Electric Company d/b/a Rhode Island Energy Application for Approval of a Change in Electric and Gas Base Distribution Rates Pursuant to R.I. Gen. Laws §§ 39-3-10 and 39-3-11 Responses to Division Data Requests – Set 3 (Batch 7)**

Dear Ms. De La Rosa:

On behalf of The Narragansett Electric Company d/b/a Rhode Island Energy (the “Company”), I am enclosing the Company’s responses to the Division of Public Utilities and Carriers’ (the “Division”) Third Set of Data Requests, issued on January 16, 2026, in the above-referenced matter. In this transmittal, the Company is providing the following responses in Division Set 3: Division 3-26, Division 3-64, Division 3-65, Division 3-73, Division 3-77, and Division 3-86. The Division has agreed to an extension for the remaining responses in Set 3 until Friday, February 13, 2026, as permitted under 810-RICR-00-001.19(C)(2). The Company will continue to make rolling submissions until it has responded to all data requests in Set 3.

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

Very truly yours,

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

Jennifer Brooks Hutchinson

Enclosures

cc: Docket No. 25-45-GE Service List

Division 3-26

Request:

Refer to Mr. Johnson's direct testimony page 7 of 38:

- a) What is the age of the Company's current IT system?
- b) What was its original cost at the time of implementation?
- c) What was the amortization period(s), and year annual expenses at the time of implementation?
- d) Are there any sunk costs that need to be written off due to obsolescence? (aging infrastructure and obsolescence, other) Please explain.
- e) How will these sunk costs be accounted for?
- f) Under what ownership was the previous IT system (National Grid or RIE, or other)

Response:

(a) through (f)

The Company's previous IT systems, prior to transitioning to the current IT systems, were owned almost exclusively by National Grid, and the Company's use of the National Grid IT systems was charged to the Company as rent expense.

A small amount of software was on the Company's books, and the Company wrote off the last \$6 million of these investments in August 2024 at the time of the cutover from National Grid systems to PPL systems. At that point, all pre-acquisition Company IT hardware and software had been retired. At the time of final retirements, it is our understanding that a 7-year life was being used for the software (amortizing it over an 84-month period). Therefore, there are no sunk costs that will need to be written off for any pre-acquisition IT assets. The Company no longer has access to any pre-acquisition IT systems.

The Company's current IT systems are owned by PPL Services. As Daniel Johnson indicated in his pre-filed direct testimony on page 7 of 38, line 17 (Book 2, Bates page 10), the Company's current IT consists of an array of interconnected platforms, and it is not a singular system as suggested by the nature of this data request. Mr. Johnson's testimony continues through the middle of page 10 of 38 (Book 2, Bates page 13) to describe the disparate nature of these numerous platforms. Therefore, these many systems have numerous ages, costs, and amortization periods, and it is not possible to specifically identify the original cost, amortization

DIV 3-26, page 2

period, or annual expenses of the IT system as a whole. Moreover, the IT system as a whole consists of hundreds of applications, each of which has numerous component parts, each of which has specific original cost, amortization period, and annual expense associated with it. And, because these costs are owned by PPL Services, Rhode Island Energy would only be responsible for its allocated share of these costs. As part of the transfer from National Grid ownership to PPL ownership, none of these systems were charged to Rhode Island Energy customers. Thus, the Company has not compiled specific data as to each component of these systems and its associated original cost, amortization, and annual expense application to Rhode Island Energy customers, and there are no sunk costs for Rhode Island Energy customers.

Managing these disparate systems and maintaining aging hardware and software infrastructure requires roughly 90 percent of IT resources. This leaves few IT resources remaining to identify and work on applications, systems and software that will serve customers reliably in the future.

In addition, there are barriers to sharing information across the disparate platforms within PPL, which currently are overcome only through manual entry, requiring time and effort from non-IT staff. In short, the current IT systems could maintain the status quo in the near term, but it is growing increasingly costly, becoming less reliable, and, ultimately, is hampering the ability to find forward-thinking, more efficient ways to serve customers.

Division 3-64

Request:

Refer to Ms. Briggs' testimony page 34 of 91 and Schedule SAB-14. Please provide a breakdown/description of the Company's Consultants Expenses totaling \$7,139,541 (Electric) and \$4,087,142 (Gas) in the Test Year 8/31/2025 by Narragansett Electric and Gas, PPL Services Electric and Gas and by Other Companies (if applicable). Please also provide for the years 2022-2024. Please provide the breakdown by the categories identified under the Operations and Maintenance expense accounts.

Response:

The \$7,139,541 (Electric) and \$4,087,142 (Gas) of consultant expense for the Test Year represent the adjusted amounts after the normalizations on Schedule SAB-14, Page 5, Lines 1 through 8. These normalizations include removing the allocated portion to transmission expense, executive deferred compensation and other costs that the Company is not proposing to recover in this filing.

Please see Attachment DIV 3-64 for the 2022-2024 consultant costs in the same breakdown as Schedule SAB-14. These amounts have not been normalized or adjusted, therefore the comparative amounts for the Test Year would be Schedule SAB-14, Page 1, Columns a through c, which are the unadjusted Test Year book amounts. In addition, the amounts on Attachment DIV 3-64 are based on the charges recorded to the consultant expense type; however, there are types of work that could be classified as contractor expense. The Company did not make any adjustments to reclassify between consultant and contractor expense.

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

Line No.		Calendar Year 2024			Calendar Year 2023			Calendar Year 2022		
		(Per Books)			(Per Books)			(Per Books)		
		Total (a)=(b)+(c)	Electric (b)	Gas (c)	Total (a)=(b)+(c)	Electric (b)	Gas (c)	Total (a)=(b)+(c)	Electric (b)	Gas (c)
Provider Company:										
1	Narragansett Electric Company	\$ 16,205,015	\$ 11,269,502	\$ 4,935,512	\$ 20,337,570	\$ 14,625,863	\$ 5,711,707	\$ 14,750,026	\$ 10,877,439	\$ 3,872,587
2	PPL Services Corporation	\$ 9,454,738	\$ 6,955,342	\$ 2,499,396	\$ 10,225,591	\$ 7,050,926	\$ 3,174,665	\$ 5,725,263	\$ 3,839,077	\$ 1,886,186
3	All Other Companies	\$ 11,400	\$ 11,400	\$ -	\$ 1,419	\$ 1,419	\$ -	\$ -	\$ -	\$ -
4	Total	<u>25,671,152</u>	<u>18,236,244</u>	<u>7,434,908</u>	<u>30,564,581</u>	<u>21,678,208</u>	<u>8,886,372</u>	<u>20,475,289</u>	<u>14,716,516</u>	<u>5,758,773</u>
5										
6										
Operation:										
8	Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Power Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Natural Gas Storage, Terminating	\$ 28,723	\$ -	\$ 28,723	\$ 824	\$ -	\$ 824	\$ -	\$ -	\$ -
11	and Processing Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transmission Expenses	\$ 933,271	\$ 933,271	\$ -	\$ 1,344,380	\$ 1,344,380	\$ -	\$ 146,853	\$ 146,853	\$ -
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Distribution Expenses	\$ 115,559	\$ (179,001)	\$ 294,561	\$ 1,881,096	\$ 1,104,701	\$ 776,395	\$ 1,502,367	\$ 914,647	\$ 587,720
15	Customer Accounts Expenses	\$ 164,535	\$ 109,024	\$ 55,511	\$ 97,450	\$ 76,843	\$ 20,607	\$ -	\$ -	\$ -
16	Customer Service and	\$ 66,332	\$ 35,451	\$ 30,881	\$ 25,351	\$ 22,279	\$ 3,072	\$ -	\$ -	\$ -
17	Informational Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Administrative & General Expenses	\$ 24,139,471	\$ 17,244,274	\$ 6,895,196	\$ 27,227,496	\$ 18,994,000	\$ 8,233,496	\$ 18,824,041	\$ 13,653,532	\$ 5,170,509
20	Sub Total	<u>\$ 25,447,891</u>	<u>\$ 18,143,019</u>	<u>\$ 7,304,872</u>	<u>\$ 30,576,596</u>	<u>\$ 21,542,203</u>	<u>\$ 9,034,393</u>	<u>\$ 20,473,261</u>	<u>\$ 14,715,032</u>	<u>\$ 5,758,229</u>
21										
Maintenance:										
23	Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Distribution Expenses	\$ 223,261	\$ 93,225	\$ 130,037	\$ (13,722)	\$ 134,769	\$ (148,491)	\$ -	\$ -	\$ -
25	Administrative & General Expenses	\$ -	\$ -	\$ -	\$ 1,705	\$ 1,236	\$ 469	\$ 2,028	\$ 1,484	\$ 544
26	Sub Total	<u>\$ 223,261</u>	<u>\$ 93,225</u>	<u>\$ 130,037</u>	<u>\$ (12,016)</u>	<u>\$ 136,005</u>	<u>\$ (148,021)</u>	<u>\$ 2,028</u>	<u>\$ 1,484</u>	<u>\$ 544</u>
27										
28	TOTAL	<u>\$ 25,671,152</u>	<u>\$ 18,236,244</u>	<u>\$ 7,434,908</u>	<u>\$ 30,564,580</u>	<u>\$ 21,678,208</u>	<u>\$ 8,886,372</u>	<u>\$ 20,475,289</u>	<u>\$ 14,716,516</u>	<u>\$ 5,758,773</u>

Division 3-65

Request:

Refer to Ms. Brigg's testimony page 34 of 91 and Schedule SAB-15. Please provide a breakdown/description of the Company's Contractors Expenses totaling \$30,149,311 (Electric) and \$14,357,192 (Gas) in the Test Year 8/31/2025 by Narragansett Electric and Gas, PPL Services Electric and Gas and by Other Companies (if applicable). Please also provide for the years 2022-2024. Please provide a breakdown by the categories identified under the Operations and Maintenance expense accounts.

Response:

The \$30,149,311 (Electric) and \$14,357,192 (Gas) of contractor expense for the Test Year represent the adjusted amounts after the normalizations on Schedule SAB-15, Page 5, Lines 1 through 17. These normalizations mainly relate to removing the allocated portion to transmission expense, major storm activity, and costs recovered in other mechanisms outside of base distribution rates.

Please see Attachment DIV 3-65 for the 2022-2024 contractor costs in the same breakdown as Schedule SAB-15. These amounts have not been normalized or adjusted, therefore the comparative amounts for the Test Year would be Schedule SAB-15, Page 1, Columns a through c, which are the unadjusted Test Year book amounts. In addition, the amounts on Attachment DIV 3-65 are based on the charges recorded to the contractor expense type; however, there are types of work that could be classified as consultant expense. The Company did not make any adjustments to reclassify between consultant and contractor expense. Please see the Company's response to Division 3-64 for the similar analysis for consultant expense.

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

Line No.		Calendar Year 2024			Calendar Year 2023			Calendar Year 2022		
		(Per Books)			(Per Books)			(Per Books)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	(a)=(b)+(c)	(b)	(c)	(a)=(b)+(c)	(b)	(c)	(a)=(b)+(c)	(b)	(c)	
	Provider Company:									
1	Narragansett Electric Company	\$ 99,060,208	\$ 87,631,399	\$ 11,428,809	\$ 59,365,572	\$ 49,700,794	\$ 9,664,778	\$ 64,100,916	\$ 54,540,542	\$ 9,560,374
2	PPL Services Corporation	\$ 7,734,688	\$ 6,029,893	\$ 1,704,795	\$ 5,676,420	\$ 4,317,325	\$ 1,359,095	\$ 6,026,596	\$ 3,960,292	\$ 2,066,304
3	All Other Companies	\$ 298,473	\$ 293,478	\$ 4,995	\$ 1,273,384	\$ 1,273,384	\$ -	\$ -	\$ -	\$ -
4	Total	<u>107,093,369</u>	<u>93,954,770</u>	<u>13,138,599</u>	<u>66,315,376</u>	<u>55,291,503</u>	<u>11,023,873</u>	<u>70,127,512</u>	<u>58,500,834</u>	<u>11,626,678</u>
5										
6										
7	Operation:									
8	Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Power Production Expenses	\$ 1,250,486	\$ -	\$ 1,250,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Natural Gas Storage, Terminaling	\$ 216,748	\$ -	\$ 216,748	\$ 40,332	\$ -	\$ 40,332	\$ -	\$ -	\$ -
11	and Processing Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transmission Expenses	\$ 1,985,550	\$ 1,985,550	\$ -	\$ 889,647	\$ 889,647	\$ -	\$ (62,678)	\$ (62,678)	\$ -
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Distribution Expenses	\$ 5,993,911	\$ 5,726,338	\$ 267,573	\$ 3,182,550	\$ 3,271,462	\$ (88,912)	\$ 1,530,714	\$ 989,171	\$ 541,543
15	Customer Accounts Expenses	\$ 3,274,657	\$ 2,285,510	\$ 989,147	\$ 91,127	\$ 72,706	\$ 18,421	\$ 14,754	\$ 10,328	\$ 4,426
16	Customer Service and	\$ 12,854,366	\$ 12,491,183	\$ 363,183	\$ 378,491	\$ 311,716	\$ 66,775	\$ -	\$ -	\$ -
17	Informational Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Sales Expenses	\$ 55,905	\$ -	\$ 55,905	\$ 35,978	\$ -	\$ 35,978	\$ -	\$ -	\$ -
19	Administrative & General Expenses	\$ 12,660,060	\$ 4,990,045	\$ 7,670,015	\$ 42,927,835	\$ 33,171,886	\$ 9,755,949	\$ 68,625,168	\$ 57,544,459	\$ 11,080,709
20	Sub Total	<u>\$ 38,291,683</u>	<u>\$ 27,478,626</u>	<u>\$ 10,813,057</u>	<u>\$ 47,545,960</u>	<u>\$ 37,717,417</u>	<u>\$ 9,828,543</u>	<u>\$ 70,107,958</u>	<u>\$ 58,481,280</u>	<u>\$ 11,626,678</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$ 5,773,014	\$ 5,773,014	\$ -	\$ 1,912,441	\$ 1,912,441	\$ -	\$ -	\$ -	\$ -
24	Distribution Expenses	\$ 63,020,078	\$ 60,697,115	\$ 2,322,963	\$ 16,856,975	\$ 15,661,645	\$ 1,195,330	\$ 19,554	\$ 19,554	\$ -
25	Administrative & General Expenses	\$ 8,593	\$ 6,015	\$ 2,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Sub Total	<u>\$ 68,801,685</u>	<u>\$ 66,476,144</u>	<u>\$ 2,325,541</u>	<u>\$ 18,769,416</u>	<u>\$ 17,574,086</u>	<u>\$ 1,195,330</u>	<u>\$ 19,554</u>	<u>\$ 19,554</u>	<u>\$ -</u>
27										
28	TOTAL	<u>\$ 107,093,368</u>	<u>\$ 93,954,770</u>	<u>\$ 13,138,598</u>	<u>\$ 66,315,376</u>	<u>\$ 55,291,503</u>	<u>\$ 11,023,873</u>	<u>\$ 70,127,512</u>	<u>\$ 58,500,834</u>	<u>\$ 11,626,678</u>

Division 3-73

Request:

Refer to Ms. Briggs' testimony page 43 of 91 Schedule SAB-23. Please provide a breakdown/description of the Company's Printing and Postage Expense totaling \$4,133,893 (Electric) and \$2,431,407 (Gas) in the Test Year 8/31/2025 by Narragansett Electric and Gas, and PPL Services Electric and Gas. Please provide for the years 2022-2024. Please provide a breakdown by the categories identified under the Operations and Maintenance expense accounts.

Response:

The \$4,133,893 (Electric) and \$2,431,407 (Gas) of printing and postage for the Test Year represent the adjusted amounts after the normalizations on Schedule SAB-23, Page 5, Lines 1 through 8. These costs primarily represent the printing and postage associated with customer billings and customer print communications.

Please see Attachment DIV 3-73 for the 2022-2024 materials costs in the same breakdown as Schedule SAB-23. These amounts have not been normalized or adjusted.

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

Line No.		Calendar Year 2024			Calendar Year 2023			Calendar Year 2022		
		(Per Books)			(Per Books)			(Per Books)		
		Total (a)=(b)+(c)	Electric (b)	Gas (c)	Total (a)=(b)+(c)	Electric (b)	Gas (c)	Total (a)=(b)+(c)	Electric (b)	Gas (c)
Provider Company:										
1	Narragansett Electric Company	\$ 3,046,871	\$ 2,001,077	\$ 1,045,794	\$ 4,317,634	\$ 2,694,678	\$ 1,622,956	\$ 3,180,236	\$ 2,073,792	\$ 1,106,444
2	PPL Services Corporation	\$ 15,811	\$ 8,774	\$ 7,037	\$ 90,825	\$ 63,178	\$ 27,647	\$ 58,654	\$ 42,003	\$ 16,651
3	All Other Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total	<u>3,062,682</u>	<u>2,009,851</u>	<u>1,052,831</u>	<u>4,408,459</u>	<u>2,757,856</u>	<u>1,650,603</u>	<u>3,238,890</u>	<u>2,115,795</u>	<u>1,123,095</u>
5										
6										
Operation:										
8	Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Power Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Natural Gas Storage, Terminating	\$ 60,854	\$ -	\$ 60,854	\$ 41,593	\$ -	\$ 41,593	\$ -	\$ -	\$ -
11	and Processing Exp.									
12	Transmission Expenses	\$ 4,331	\$ 4,331	\$ -	\$ 20,563	\$ 20,563	\$ -	\$ -	\$ -	\$ -
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Distribution Expenses	\$ 190,081	\$ 118,644	\$ 71,437	\$ 253,104	\$ 156,946	\$ 96,158	\$ -	\$ -	\$ -
15	Customer Accounts Expenses	\$ 58,374	\$ 58,155	\$ 219	\$ 12,341	\$ 11,882	\$ 459	\$ -	\$ -	\$ -
16	Customer Service and	\$ 313	\$ 203	\$ 110	\$ 433	\$ 418	\$ 15	\$ -	\$ -	\$ -
17	Informational Expenses									
18	Sales Expenses	\$ 252	\$ -	\$ 252	\$ 115	\$ -	\$ 115	\$ -	\$ -	\$ -
19	Administrative & General Expenses	\$ 2,524,796	\$ 1,636,160	\$ 888,636	\$ 3,811,626	\$ 2,338,662	\$ 1,472,964	\$ 3,238,890	\$ 2,115,795	\$ 1,123,095
20	Sub Total	<u>\$ 2,839,001</u>	<u>\$ 1,817,494</u>	<u>\$ 1,021,508</u>	<u>\$ 4,139,775</u>	<u>\$ 2,528,471</u>	<u>\$ 1,611,304</u>	<u>\$ 3,238,890</u>	<u>\$ 2,115,795</u>	<u>\$ 1,123,095</u>
21										
Maintenance:										
23	Transmission Expenses	\$ 10,171	\$ 10,171	\$ -	\$ 6,786	\$ 6,786	\$ -	\$ -	\$ -	\$ -
24	Distribution Expenses	\$ 213,510	\$ 182,186	\$ 31,324	\$ 211,630	\$ 172,457	\$ 39,173	\$ -	\$ -	\$ -
25	Administrative & General Expenses	\$ -	\$ -	\$ -	\$ 269	\$ 142	\$ 127	\$ -	\$ -	\$ -
26	Sub Total	<u>\$ 223,681</u>	<u>\$ 192,357</u>	<u>\$ 31,324</u>	<u>\$ 218,685</u>	<u>\$ 179,385</u>	<u>\$ 39,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
27										
28	TOTAL	<u>\$ 3,062,682</u>	<u>\$ 2,009,851</u>	<u>\$ 1,052,831</u>	<u>\$ 4,358,459</u>	<u>\$ 2,707,856</u>	<u>\$ 1,650,603</u>	<u>\$ 3,238,890</u>	<u>\$ 2,115,795</u>	<u>\$ 1,123,095</u>

Division 3-77

Request:

Refer to Ms. Briggs' testimony page 51 of 91 Schedule SAB-30. Please provide a breakdown/description of the Company's Other O&M Expenses totaling \$1,393,847 (Electric) and \$460,008 (Gas) in the Test Year 8/31/2025 by Narragansett Electric and Gas, PPL Services and Other Companies. Please provide for the years 2022-2024. Please also provide this breakdown by the categories identified under the Operations and Maintenance expense accounts.

Response:

The \$1,393,847 (Electric) and \$460,008 (Gas) of other expense for the Test Year represent the adjusted amounts after the normalizations on Schedule SAB-30, Page 5, Lines 1 through 21. These normalizations are mainly related to removing the allocated portion to transmission expense, major storm activity and deferrals, and removing costs recovered in other mechanisms outside of base distribution rates.

Please see Attachment DIV 3-77 for the 2022-2024 other expense costs in the same breakdown as Schedule SAB-30. These amounts have not been normalized or adjusted.

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

Line No.		Calendar Year 2024 (Per Books)			Calendar Year 2023 (Per Books)			Calendar Year 2022 (Per Books)		
		Total (a)=(b)+(c)	Electric (b)	Gas (c)	Total (a)=(b)+(c)	Electric (b)	Gas (c)	Total (a)=(b)+(c)	Electric (b)	Gas (c)
Provider Company:										
1	Narragansett Electric Company	\$ (36,889,364)	\$ (36,020,358)	\$ (869,006)	\$ 58,739,323	\$ 60,698,829	\$ (1,959,506)	\$ 102,408,400	\$ 94,176,997	\$ 8,231,403
2	PPL Services Corporation	\$ 3,048,319	\$ 2,338,041	\$ 710,278	548,952	\$ 357,742	\$ 191,210	620,578	\$ 471,480	\$ 149,098
3	All Other Companies	\$ 1,268,308	\$ 885,645	\$ 382,663	\$ 1,277,258	\$ 660,553	\$ 616,705	\$ 591,723	\$ 268,323	\$ 323,400
4	Total	<u>(32,572,736)</u>	<u>(32,796,671)</u>	<u>223,935</u>	<u>60,565,533</u>	<u>61,717,124</u>	<u>(1,151,591)</u>	<u>103,620,700</u>	<u>94,916,800</u>	<u>8,703,901</u>
5										
6										
7	Operation:									
8	Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Power Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Natural Gas Storage, Terminaling and Processing Exp.	\$ 29,772	\$ -	\$ 29,772	\$ 570,821	\$ -	\$ 570,821	\$ -	\$ -	\$ -
11	Transmission Expenses	\$ 441,373	\$ 441,373	\$ -	\$ 349,229	\$ 349,229	\$ -	\$ 5,094,508	\$ 5,094,508	\$ -
12	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Distribution Expenses	\$ 182,837	\$ 707,851	\$ (525,014)	\$ 13,416,062	\$ 12,803,584	\$ 612,478	\$ 146,354	\$ 118,945	\$ 27,409
14	Customer Accounts Expenses	\$ (5,830,614)	\$ (3,774,224)	\$ (2,056,391)	\$ 3,009	\$ 6,845	\$ (3,836)	\$ -	\$ -	\$ -
15	Customer Service and Informational Expenses	\$ 1,111,506	\$ (1,374,443)	\$ 2,485,949	\$ 340,545	\$ 338,667	\$ 1,878	\$ -	\$ -	\$ -
16	Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Administrative & General Expenses	\$ 32	\$ -	\$ 32	\$ 34	\$ -	\$ 34	\$ -	\$ -	\$ -
18	Sub Total	<u>(5,393,777)</u>	<u>(5,708,172)</u>	<u>314,395</u>	<u>(981,714)</u>	<u>1,598,176</u>	<u>(2,579,890)</u>	<u>97,898,744</u>	<u>89,226,895</u>	<u>8,671,850</u>
19		<u>(9,458,871)</u>	<u>(9,707,614)</u>	<u>248,743</u>	<u>13,697,986</u>	<u>15,096,501</u>	<u>(1,398,515)</u>	<u>103,139,607</u>	<u>94,440,348</u>	<u>8,699,259</u>
20										
21										
22	Maintenance:									
23	Transmission Expenses	\$ (1,226,508)	\$ (1,226,508)	\$ -	\$ 1,196,561	\$ 1,196,561	\$ -	\$ -	\$ -	\$ -
24	Distribution Expenses	\$ 6,026,902	\$ 6,055,292	\$ (28,390)	\$ 45,650,972	\$ 45,410,277	\$ 240,695	\$ 463,489	\$ 463,489	\$ -
25	Administrative & General Expenses	\$ (27,914,259)	\$ (27,917,841)	\$ 3,582	\$ 20,014	\$ 13,785	\$ 6,229	\$ 17,605	\$ 12,963	\$ 4,642
26	Sub Total	<u>(23,113,864)</u>	<u>(23,089,056)</u>	<u>(24,808)</u>	<u>46,867,547</u>	<u>46,620,623</u>	<u>246,924</u>	<u>481,094</u>	<u>476,452</u>	<u>4,642</u>
27										
28	TOTAL	<u>(32,572,736)</u>	<u>(32,796,671)</u>	<u>223,935</u>	<u>60,565,533</u>	<u>61,717,124</u>	<u>(1,151,591)</u>	<u>103,620,700</u>	<u>94,916,800</u>	<u>8,703,901</u>

Division 3-86

Request:

Refer to Ms. Briggs' testimony page 58 of 91 Schedule SAB-38. Please provide a breakdown/description of the Company's Other Benefits totaling \$2,096,180 (Electric) and (\$574,870) (Gas) in the Test Year 8/31/2025 by Narragansett Electric and Gas. Please provide for the years 2022-2024. Please also provide this breakdown by the categories identified under the Operations and Maintenance expense accounts.

Response:

The \$2,096,180 (Electric) and \$(574,870) (Gas) of Other Benefits expense for the Test Year represent the adjusted amounts after the removal of the allocated portion for transmission expense and executive deferred compensation on Schedule SAB-38, Page 5, Lines 1 through 8. The remaining amounts represent worker's compensation, tuition reimbursement, adjustments for taxes and benefits amounts and other benefits that were not already included in another Operating Expense category.

Please see Attachment DIV 3-86 for the 2022-2024 Other Benefits costs in the same breakdown as Schedule SAB-38. These amounts have not been normalized or adjusted.

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

Line No.		Calendar Year 2024			Calendar Year 2023			Calendar Year 2022		
		(Per Books)			(Per Books)			(Per Books)		
		Total (a)=(b)+(c)	Electric (b)	Gas (c)	Total (a)=(b)+(c)	Electric (b)	Gas (c)	Total (a)=(b)+(c)	Electric (b)	Gas (c)
Provider Company:										
1	Narragansett Electric Company	\$ (2,884,515)	\$ (1,083,484)	\$ (1,801,031)	\$ (5,128,489)	\$ (3,981,135)	\$ (1,147,355)	\$ 4,108,841	\$ 3,443,703	\$ 665,138
2	PPL Services Corporation	\$ 1,593,263	\$ 1,074,608	\$ 518,655	\$ 1,372,382	\$ 955,903	\$ 416,479	\$ 300,332	\$ 214,239	\$ 86,093
3	All Other Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total	<u>(1,291,252)</u>	<u>(8,876)</u>	<u>(1,282,376)</u>	<u>(3,756,107)</u>	<u>(3,025,232)</u>	<u>(730,876)</u>	<u>4,409,173</u>	<u>3,657,942</u>	<u>751,231</u>
5										
6										
Operation:										
8	Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Power Production Expenses	\$ 75	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Natural Gas Storage, Terminating	\$ (84,723)	\$ -	\$ (84,723)	\$ (83,491)	\$ -	\$ (83,491)	\$ -	\$ -	\$ -
11	and Processing Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transmission Expenses	\$ 38,848	\$ 38,848	\$ -	\$ 99,283	\$ 99,283	\$ -	\$ 12,410	\$ 12,410	\$ -
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Distribution Expenses	\$ (1,625,453)	\$ (155,955)	\$ (1,469,498)	\$ (1,179,310)	\$ (546,053)	\$ (633,257)	\$ 64,075	\$ 46,738	\$ 17,337
15	Customer Accounts Expenses	\$ (2,989)	\$ 71,203	\$ (74,192)	\$ 85,149	\$ 99,147	\$ (13,998)	\$ 286	\$ 271	\$ 14
16	Customer Service and	\$ (84,906)	\$ (58,381)	\$ (26,526)	\$ 96,825	\$ 84,436	\$ 12,389	\$ 123	\$ 83	\$ 40
17	Informational Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Sales Expenses	\$ (8,813)	\$ -	\$ (8,813)	\$ (5,850)	\$ -	\$ (5,850)	\$ 7	\$ -	\$ 7
19	Administrative & General Expenses	\$ 1,530,083	\$ 771,433	\$ 758,650	\$ (1,909,382)	\$ (2,451,961)	\$ 542,580	\$ 4,331,554	\$ 3,597,762	\$ 733,793
20	Sub Total	<u>(237,878)</u>	<u>667,149</u>	<u>(905,027)</u>	<u>(2,896,776)</u>	<u>(2,715,148)</u>	<u>(181,627)</u>	<u>4,408,456</u>	<u>3,657,265</u>	<u>751,191</u>
21										
Maintenance:										
23	Transmission Expenses	\$ (41,699)	\$ (41,699)	\$ -	\$ 7,558	\$ 7,558	\$ -	\$ -	\$ -	\$ -
24	Distribution Expenses	\$ (1,007,217)	\$ (629,868)	\$ (377,349)	\$ (863,738)	\$ (314,490)	\$ (549,248)	\$ 717	\$ 677	\$ 40
25	Administrative & General Expenses	\$ (4,457)	\$ (4,457)	\$ -	\$ (3,152)	\$ (3,152)	\$ -	\$ -	\$ -	\$ -
26	Sub Total	<u>(1,053,374)</u>	<u>(676,025)</u>	<u>(377,349)</u>	<u>(859,332)</u>	<u>(310,083)</u>	<u>(549,248)</u>	<u>717</u>	<u>677</u>	<u>40</u>
27										
28	TOTAL	<u>(1,291,252)</u>	<u>(8,876)</u>	<u>(1,282,376)</u>	<u>(3,756,107)</u>	<u>(3,025,232)</u>	<u>(730,876)</u>	<u>4,409,173</u>	<u>3,657,942</u>	<u>751,231</u>

Certificate of Service

I hereby certify that a copy of the cover letter and any materials accompanying this certificate was electronically transmitted to the individuals listed below.

The paper copies of this filing are being hand delivered to the Rhode Island Public Utilities Commission and to the Rhode Island Division of Public Utilities and Carriers.



**Adam M. Ramos**

February 11, 2026

**Date**

**Docket No. 25-45-GE The Narragansett Electric d/b/a Rhode Island Energy – Application for Approval of a Change in Electric and Gas Base Distribution Rates Service List 2/4/2026**

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