

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

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

Rhode Island Energy's Responses to  
the Third Set of Data Requests from the  
Division of Public Utilities & Carriers

Book 2 of 4

February 13, 2026

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

Submitted by:



**Rhode Island Energy™**  
a PPL company

Division 3-42

Request:

Refer to Mr. Camara's testimony page 30 of 48. Out of the total \$92.6 million of capital projects (Johnston Plan) expected to be funded over the next five years, please show where the Company has accounted for and recorded the planned investment costs (electric and gas) for Rate Year 1 and Rate Year 2 in its revenue requirement.

Response:

The \$92.6 million of capital projects for the Johnston Plan are the same investments included on Attachment DIV 3-40. Please see the Company's response to Division 3-40 for where the Company accounted for and recorded the planned investment costs for Rate Year 1 and Rate Year 2 for electric and gas in its revenue requirement.

Division 3-43

Request:

Refer to Mr. Popaski's testimony page 4 of 22. Please provide a schedule showing total incentive compensation /variable pay costs included in the filing (Test Year, adjustments, Rate Year 1, adjustments, and Rate Year 2) (electric and gas operations) included in the Labor costs (Schedule SAB-3 and Schedule SAB-12 ) as follows:

- a) Fixed and Short Term Variable Pay
- b) Long-Term incentives - RSU
- c) SERP
- d) Other variable pay
- e) By employee category and number of employees (Union, Non-Union, Managers, Director, etc.)
- f) By Operating Expense category
- g) Please provide by direct employees of RIE and indirect employees allocated to RIE from PPL and from Other entities.

Response:

- a) Please refer to Page 6, Line 15, Page 8, Line 19, and Page 10, Line 19 of Schedule SAB-12 for the Test Year base compensation included in the Company's revenue requirement for electric operations. The base compensation for Rate Year 1 is located on Page 6, Line 27, Page 8, Line 31, and Page 10, Line 31 of Schedule SAB-12. The base compensation for Rate Year 2 is located on Page 6, Line 45, Page 8, Line 49, and Page 10, Line 49. Variable pay for electric operations included in the Company's revenue requirement is located on Page 6, Line 6, Page 8, Line 8, and Page 10, Line 8 of Schedule SAB-12.

Please refer to Page 7, Line 15, Page 9, Line 15, and Page 11, Line 15 of Schedule SAB-12 for the Test Year base compensation included in the Company's revenue requirement for gas operations. The base compensation for Rate Year 1 is located on Page 9, Line 31 and Page 11, Line 31 of Schedule SAB-12. The base compensation for Rate Year 2 is located on Page 9, Line 49 and Page 11, Line 49 of Schedule SAB-12. Variable pay for gas operations included in the Company's revenue requirement is located on Page 7, Line 6, Page 9, Line 8, and Page 11, Line 8 of Schedule SAB-12.

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- b) Long-term incentives are included in the variable pay lines referred to in the response to part a. As shown on Schedule SAB-12, Page 5, Lines 20 and 23, the Company has excluded executive incentives from the filing.
- c) There is no cost associated with SERP included in the filing.
- d) All variable pay in the Company's filing is included in the response to part a.
- e) The amounts referenced above in parts a and b on the respective schedules are broken down by union and non-union but not by employee category and number of employees. However, at the end of the Test Year, there were 785 union employees, 457 management employees, and 5 officers of the Company.
- f) The Test Year total labor expenses are presented by Operating Expense category on Schedule SAB-12, Page 1, Columns (b) and (c), Lines 7 through 26, based on how the costs were actually recorded in the Test Year. For the Rate Year 1 amounts, Adjustments, and Rate Year 2 amounts, Schedule SAB-12, Pages 2 through 4, presents the amounts in the same manner as Page 1, allocated to each category based on where the costs were charged in the Test Year.
- g) Please refer to the response in part a for this data.

Division 3-44

Request:

Please provide the associated performance metrics ratios (Response to PUC-1-25-4, and Response to PUC 1-26-4) that line up these metrics to the variable pay/incentive pay costs shown above.

Response:

Please refer to Attachment DIV 3-44 for the performance metrics and attainment milestones associated with Attachment PUC 1-25-4 and Attachment PUC 1-26-4.

PPL CORPORATION  
2025 Short-Term Incentive Goal Attainment - Corporate Operational Goals - CLC

Goal Category		2025 Goal Targets					Goal Weight
		0% Target	50% Target	100% Target	150% Target	200% Target	
Corporate Strategic Initiatives	IT Reinvention (25%): 2025 SAFe (Scaled Agile Framework) Adoption		Achieve greater than 70% of committed quarterly objectives for Customer Experience SAFe Team by the end of 2025. Train 100% of SAFe participants and IT	Achieve greater than 90% of committed quarterly objectives for Customer Experience SAFe Team by the end of 2025	Achieve greater than 80% committed quarterly objectives in aggregate for Customer Experience, remaining Customer, Field Operations, Grid, and Enterprise SAFe, and Enterprise SAFe	Achieve greater than 90% committed quarterly objectives in aggregate for Customer Experience, remaining Customer, Field Operations, Grid, and Enterprise SAFe Teams by the end of 2025	25%
	IT Reinvention (25%): 2025 Managed Services Transition		Transition in-scope managed services to Accenture by Q2 (Applications only)	Transition in-scope managed services to Accenture by Q2 (Applications, Infrastructure, Security)	Transition in-scope managed services to Accenture by Q2 (Applications, Infrastructure, Security); AND Classify Service Level tier for all in-scope applications by Q2	Transition in-scope managed services to Accenture by Q2 (Applications, Infrastructure, Security); AND Classify Service Level tier for all in-scope applications by Q2; AND Reduce Mean Time to Recover (MTTR) from incidents by 10% by end of Q4 2025	25%
	Annual Strategic Objectives (50%): 9 Critical Objectives to Support PPL's long-term strategic vision via short-term achievements. Number of objectives accomplished		4	5	7	9	50%
	<ol style="list-style-type: none"> <li>1) Establish Enterprise Common Data and AI Platform Standards and Tools</li> <li>2) Establish OnePPL Technology Platform Promoting Common User Experience</li> <li>3) Execute key Technical, I.T., and Talent Development/HR training initiatives</li> <li>4) OnePPL Fleet Management Strategy Implementation</li> <li>5) OnePPL Inventory Management Process Development</li> <li>6) OnePPL Vegetation Management Approach Definition</li> <li>7) OnePPL Emergency Preparedness Strategy Development</li> <li>8) Cybersecurity - No Reportable Cyber/Data Privacy Incidents that Require SEC Notice</li> <li>9) Submit to DOE, completed full scale carbon dioxide capture unit at Cane Run FEED feasibility study by end of 2025</li> </ol>						
							100%
Corporate Operational Goals	<b>Rhode Island Energy</b>						
	Electric Reliability (35%): Achieve the Reliability non-storm System Average Interruption Frequency Index (SAIFI) goal target	0.86	0.83	0.75	0.71	0.67	35%
	Customer Satisfaction (25%): Achieve JD Power Residential Electric Customer Satisfaction targeted rating	Midpoint 4th Quartile Segment	3rd Quartile Segment	Midpoint 3rd Quartile Segment	2nd Quartile Segment	Midpoint 2nd Quartile Segment	25%
		361	385	387	454	455	
	Gas Operations (20%): Achieve Gas Leak Response Time goal target (percent on time) - On-Hours (No Payout if any significant event occurs)	93.4%	95.0%	96.6%	97.2%	97.8%	20%
Gas Operations (20%): Achieve Gas Leak Response Time goal target (percent on time) - Off-Hours (No Payout if any significant event occurs)	94.4%	96.0%	97.6%	98.1%	98.6%	20%	
							100%

The Narragansett Electric Company  
d/b/a Rhode Island Energy  
Docket No. 25-45-GE  
Responses to the Division's Third Set of Data Requests  
Issued on January 16, 2026

Division 3-45

Request:

Please provide five years' worth (2020-2024) of variable pay/incentive compensation paid to the Company's employees (electric and gas) in the same format as requested in DIV-3-43.

Response:

The following table provides the variable pay/incentive compensation paid to the Company's employees (electric and gas) for 2023 and 2024. The Company will supplement this response with data provided by National Grid for the period from 2020 through 2022 when that data is available.

Line No.		Electric			Gas			Total
		Union (b)	Non Union (c)	Total (d)	Union (e)	Non Union (f)	Total (g)	
1	(a)							
2	<b>Variable Pay</b>							
3	2023	\$685,074	\$1,874,889	\$2,559,963	\$583,822	\$1,480,945	\$2,064,767	\$4,624,730
4	2024	\$395,923	\$1,033,263	\$1,429,186	\$447,371	\$1,249,124	\$1,696,495	\$3,125,681
5	<b>Restricted Stock (RSUs)</b>							
6	2023		\$485,677	\$485,677		\$420,477	\$420,477	\$906,154
7	2024		\$596,195	\$596,195		\$500,728	\$500,728	\$1,096,922
8	<b>Total</b>							
9	2023	\$685,074	\$2,360,566	\$3,045,640	\$583,822	\$1,901,422	\$2,485,244	\$5,530,884
10	2024	\$395,923	\$1,629,458	\$2,025,381	\$447,371	\$1,749,852	\$2,197,223	\$4,222,604

Attachment DIV 3-45-1 provides detail by Operating Expense Category for 2023.

Attachment DIV 3-45-2 provides detail by Operating Expense Category for 2024.

The Narragansett Electric Company d/b/a Rhode Island Energy  
Operating Expenses by Component  
Variable Pay / Incentive Compensation

Line No.		Calendar Year 2023		
		Total (a)=(b)+(c)	Total Distribution (b)	Gas (c)
	Provider Company:			
1	The Narragansett Electric Company	2,642,165	1,420,446	1,221,720
2	PPL Services Corporation	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0
4	Total	<u>\$2,642,165</u>	<u>\$1,420,446</u>	<u>\$1,221,720</u>
5				
6				
7	Operation:			
8	Production Expenses	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$141,140	\$0	\$141,140
11	and Processing Exp.	\$0	\$0	\$0
12	Transmission Expenses	\$3,565	\$3,565	\$0
13	Regional Market Expenses	\$0	\$0	\$0
14	Distribution Expenses	\$1,833,539	\$1,188,744	\$644,795
15	Customer Accounts Expenses	\$345,142	\$230,008	\$115,133
16	Customer Service and	\$306,386	\$230,833	\$75,553
17	Informational Expenses	\$0	\$0	\$0
18	Sales Expenses	\$40,210	\$0	\$40,210
19	Administrative & General Expenses	\$1,951,023	\$1,117,489	\$833,535
20	Sub Total	<u>\$4,621,005</u>	<u>\$2,770,639</u>	<u>\$1,850,366</u>
21				
22	Maintenance:			
23	Transmission Expenses	\$0	\$0	\$0
24	Distribution Expenses	\$905,522	\$270,644	\$634,878
25	Administrative & General Expenses	\$4,357	\$4,357	\$0
26	Sub Total	<u>\$909,878</u>	<u>\$275,000</u>	<u>\$634,878</u>
27				
28	TOTAL	<u>\$5,530,884</u>	<u>\$3,045,640</u>	<u>\$2,485,244</u>

The Narragansett Electric Company d/b/a Rhode Island Energy  
Operating Expenses by Component  
Variable Pay / Incentive Compensation

Line No.		Calendar Year 2024		
		Total (a)=(b)+(c)	Total Distribution (b)	Gas (c)
	Provider Company:			
1	The Narragansett Electric Company	2,879,087	1,461,034	1,418,054
2	PPL Services Corporation	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0
4	Total	<u>\$2,879,087</u>	<u>\$1,461,034</u>	<u>\$1,418,054</u>
5				
6				
7	Operation:			
8	Production Expenses	\$0	\$0	\$0
9	Power Production Expenses	\$184	\$0	\$184
10	Natural Gas Storage, Terminaling	\$129,603	\$0	\$129,603
11	and Processing Exp.	\$0	\$0	\$0
12	Transmission Expenses	\$3,008	\$3,008	\$0
13	Regional Market Expenses	\$0	\$0	\$0
14	Distribution Expenses	\$1,269,024	\$648,204	\$620,819
15	Customer Accounts Expenses	\$285,823	\$176,210	\$109,613
16	Customer Service and	\$51,774	\$38,301	\$13,473
17	Informational Expenses	\$0	\$0	\$0
18	Sales Expenses	\$33,602	\$0	\$33,602
19	Administrative & General Expenses	\$1,717,874	\$944,747	\$773,128
20	Sub Total	<u>\$3,490,892</u>	<u>\$1,810,470</u>	<u>\$1,680,422</u>
21				
22	Maintenance:			
23	Transmission Expenses	\$0	\$0	\$0
24	Distribution Expenses	\$729,787	\$212,986	\$516,801
25	Administrative & General Expenses	\$1,925	\$1,925	\$0
26	Sub Total	<u>\$731,711</u>	<u>\$214,911</u>	<u>\$516,801</u>
27				
28	TOTAL	<u>\$4,222,604</u>	<u>\$2,025,381</u>	<u>\$2,197,223</u>

Division 3-46

Request:

Refer to Mr. Poplaski's testimony page 8 of 22. What has been the results of instituting incentive and at-risk compensation with respect to the retention of employees and turnover of employees for the past five years for electric and gas operations (2020-2024) and during the test year period 8/31/2025?

Response:

Please refer to Attachment DIV 3-46 for turnover of employees from May 2022 through the Test Year. From May 25, 2022, through the Test Year, overall voluntary employee turnover, defined as employees under age 62 who voluntarily left the Company, has ranged from 4.0% to 5.9%, below the 2024 Saratoga market benchmark rate of 6.0% for the utility industry. Voluntary turnover in electric operations rose above benchmark in 2024 and in the Test Year, but otherwise remained at or below benchmark. Voluntary turnover in gas operations has remained well below benchmark, between 3.4% and 4.4%. Since 2022, voluntary turnover in roles eligible for long-term incentives, a key retention tool, has remained very low, with five employees in electric operations and three employees in gas operations voluntarily leaving the Company since then.

The Company will supplement this response with data provided by National Grid for the period from 2020 through May 2022 when that data is available.

Line No.	Year	Electric			Gas			All Rhode Island Energy		
		Average Headcount	Voluntary Terminations	Voluntary Turnover	Average Headcount	Voluntary Terminations	Voluntary Turnover	Average Headcount	Voluntary Terminations	Voluntary Turnover
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	2022	615	28	4.6%	477	16	3.4%	1092	44	4.0%
2	2023	654	31	4.7%	497	22	4.4%	1151	53	4.6%
3	2024	718	52	7.2%	521	21	4.0%	1240	73	5.9%
4	2025	731	44	6.0%	518	20	3.9%	1257	64	5.1%
5	Test Year	734	51	6.9%	523	21	4.0%	1258	71	5.6%

Division 3-47

Request:

Refer to Mr. Poplaski's testimony page 10 of 22. How many non-executives and executives stayed on with the Company, and forfeited its LTI payments and left the Company in the past five years (2020-2024)? What were the reasons for leaving?

Response:

From May 25, 2022, through December 31, 2024, there were eight non-executive employees who stayed on with the Company and left the Company during this time period and forfeited their unvested LTI awards. The reasons for leaving included personal reasons, other, and relocation. No executive employees of the Company have left the Company in this time frame.

The Company will supplement this response with data provided by National Grid for the period from 2020 through May 2022 when that data is available.

Division 3-48

Request:

Refer to Mr. Poplaski's testimony page 8 of 22. What has been the results of the Company's at-risk compensation plan (by performance metric and results vs. Target) for the past five years 2020-2024? Please provide by employee category and by category of incentive compensation/at-risk pay.

Response:

The Company's short-term incentive plan is awarded based on performance metrics and results. Please refer to Attachment DIV 3-48 for results for the Company's short-term incentive plan by metric type and employee category.

The Company will supplement this response with data provided by National Grid for the period from 2020 and 2021 when that data is available.

		2022			2023			2024		
		Corporate Strategic Initiatives	Operating Goals	Overall Attainment <sup>(1)</sup>	Corporate Strategic Initiatives	Operating Goals	Overall Attainment <sup>(1)</sup>	Corporate Strategic Initiatives	Operating Goals	Overall Attainment <sup>(1)</sup>
Line Nos.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Management	-	115.5%	109.0%	175.0%	175.0%	149.0%	166.5%	106.0%	113.0%
2	Union	-	115.5%	115.5%	175.0%	175.0%	175.0%	166.5%	106.0%	115.0%

<sup>1</sup>Overall Attainment results assume 100% individual performance except for union employees, who do not have an individual performance component

Division 3-49

Request:

Refer to Mr. Poplaski's testimony page 12 of 22. Please provide a schedule comparing the level of incentive compensation awarded to RIE employees/PPL with other regulated entities operating in the New England region, and outside the region for employees in similar positions.

Response:

Willis Towers Watson ("WTW") independently reviewed the competitiveness of the Company's short- and long-term incentive compensation for non-union employees. Please see Schedule VP-2 provided with the pre-filed direct testimony of Mr. Poplaski. WTW found that the Company's short- and long-term incentive programs are comparable to, and competitive with, other similarly sized utilities. PPL does not have data on incentive compensation levels specific to those awarded at other regulated utilities based in New England.

Based on the Company's understanding, the Division wishes to understand the resources PPL utilizes for benchmarking compensation. PPL benchmarks compensation for non-union, non-executive positions against compensation surveys the Company purchases, such as those listed in the Appendix E of Schedule VP-2.

Division 3-50

Request:

Refer to Mr. Poplaski's testimony page 14-15. Please provide the dollar amount of executive compensation included in the Test Year, the Rate Year 1 and the Rate Year 2 periods for each of the five executives. Include whether it includes the individuals total or partial compensation.

Response:

Executive compensation of \$1,477,629 is included in the Test Year period and is included on Schedule SAB-12, Pages 6 and 7, Line 10, total Steady State Wages in the Non-Union columns. \$801,249 is included as part of the total O&M Non-Union wages on Schedule SAB-12, Pages 6 and 7, Line 35 for Rate Year 1, and \$827,537 is included as part of the total O&M Non-Union wages on Schedule SAB-12, Pages 6 and 7, Line 45 for Rate Year 2. Please note that for Rate Year 1 and Rate Year 2, the Company does not calculate compensation by individual employees. Rather, the total compensation, which would include executive compensation, is calculated as the total base wages for that period multiplied by the calculated O&M percentage to derive the O&M wages that are included in the labor expense on Schedule SAB-12 with all other compensation. These figures are partial compensation as they only include the base salary compensation of Company executives. The Company does not include any at-risk compensation paid to Company executives in its revenue requirement.

Division 3-51

Request:

Are there any executive compensation (base pay and variable pay) included and allocated from PPL to RIE? If so, please provide the amounts and where these costs are accounted for and recorded on the Company's electric and gas operations.

Response:

Executive base compensation allocated to the Company's electric operations is included on Pages 8 and 10 of Schedule SAB-12. There is \$1,815,009 of executive base compensation allocated to the Company's electric operations included in the Steady State Wages at 8/31/25 on Page 8, Line 15 of Schedule SAB-12 from PPL Services and \$8,701 allocated to electric operations on Page 10, Line 15 of Schedule SAB-12 from Other Affiliates. The figure listed in Rate Year 1 O&M base wages on Page 8, Line 31 of Schedule SAB-12 includes \$1,291,194 and the figure listed on Page 10, Line 31 of Schedule SAB-12 includes \$2,196 of executive base compensation. The figure listed in Rate Year 2 O&M base wages on Page 8, Line 49 of Schedule SAB-12 includes \$1,333,528 and the figure on Page 10, Line 49 of Schedule SAB-12 includes \$2,268 of executive base compensation allocated to electric operations. Please note that for Rate Year 1 and Rate Year 2, the Company does not calculate compensation by individual employees. Rather, the total compensation, which would include executive base compensation, is calculated as the total base wages for that period multiplied by the calculated O&M percentage to derive the O&M wages that are included in the labor expense on Schedule SAB-12 with all other compensation.

Executive base compensation allocated to the Company's gas operations is included on Pages 9 and 11 of Schedule SAB-12. There is \$708,406 of executive base compensation included in the Steady State Wages at 8/31/25 on Page 9, Line 15 of Schedule SAB-12 and \$2,386 of executive base compensation allocated to gas operations on Page 11, Line 15 of Schedule SAB-12. The figure listed in Rate Year 1 O&M base wages allocated to the Company's gas operations on Page 9, Line 31 of Schedule SAB-12 from PPL Services includes \$665,320 of executive base compensation and Page 11, Line 31 of Schedule SAB-12 includes \$2,496 from Other Affiliates. The figure listed in Rate Year 2 O&M base wages on Page 9, Line 49 of Schedule SAB-12 includes \$687,134 of executive base compensation allocated to gas operations and Page 11, Line 49 of Schedule SAB-12 includes \$2,578 of executive base compensation allocated to gas operations. Please note that for Rate Year 1 and Rate Year 2, the Company does not calculate compensation by individual employees. Rather, the total compensation, which would include executive base compensation, is calculated as the total base wages for that period multiplied by

Division 3-51, page 2

the calculated O&M percentage to derive the O&M wages that are included in the labor expense on Schedule SAB-12 with all other compensation.

The Company does not include any variable pay paid to Company executives in its revenue requirement.

Division 3-52

Request:

Refer to Ms. Hawk's testimony page 12 of 29. Please confirm whether the Company has or has not calculated an adjustment for the Capital Repairs Deduction in its electric and gas operations. If so, please show where this adjustment is accounted for and recorded on the Company's ADIT balance.

Response:

Yes, the Company has calculated an adjustment for the capital repairs deduction in its tax computations for electric and gas operations. Capital repairs deductions create accumulated deferred income tax ("ADIT") liability balances, which are recorded to Account 282, Accumulated deferred income taxes - Other property, as prescribed by the Federal Energy Regulatory Commission ("FERC"). The deferred income tax impact of capital repairs deduction on plant additions through August 31, 2025, is included in the Account 282 balance reflected on Schedule NH-3-ELEC, Page 1, Line 13 for electric operations and on Schedule NH-3-GAS, Page 1, Line 13 for gas operations.

In addition, the Company increased its ADIT liability for the capital repairs deduction on forecasted plant additions, which are included in the ADIT amounts shown on Schedule NH-3-ELEC, Page 1, Lines 15 and 20 for electric plant additions in the eleven-month period ending July 31, 2026, and Rate Year 1, respectively, and on Schedule NH-3-GAS, Page 1, Lines 15 and 20 for gas plant additions in the eleven-month period ending July 31, 2026, and Rate Year 1, respectively. For the forecasted periods mentioned above, the Company presented three types of forecasted plant additions (i.e., information technology, utility distribution plant, and facilities). Of these forecasted plant additions, only utility distribution plant assets generally qualify for the capital repairs deduction. The capital repairs deduction rate for electric distribution plant additions is 40.12% and can be found in the calculation of tax depreciation on Pages 13 and 14 of Schedule NH-3-ELEC. The capital repairs deduction rate for gas distribution plant additions is 42.40% and can be found in the calculation of tax depreciation on Pages 13 and 14 of Schedule NH-3-Gas.

Division 3-53

Request:

Refer to Ms. Hawk's testimony page 14 of 29 Table 3. Please show where the Company has accounted for and recorded the Book/Tax Plant Basis Differences on its electric and gas ADIT balances.

Response:

The Company records the deferred tax impacts of all of its plant-related book/tax differences listed in Table 3 of Ms. Hawk's pre-filed direct testimony, Page 14 of 29 (Bates Page 17), to Account 282, Accumulated Deferred Income Taxes - Other Property, except for Contributions in Aid of Construction ("CIAC"), which are recorded to Account 190, Accumulated Deferred Income Taxes ("ADIT"). The Account 282 ADIT liability balance for book/tax differences generated through August 31, 2025, is reflected on Schedule NH-3-ELEC, Page 1, Line 13 for electric operations and on Schedule NH-3-GAS, Page 1, Line 13 for gas operations. As discussed in Ms. Hawk's testimony, Page 13 of 29 (Bates Page 16), the Company excludes the Account 190 ADIT asset balance related to CIAC from rate base when calculating the revenue requirement. The Company does not forecast book/tax plant differences, listed in Table 3 mentioned above, on forecasted additions, so there is no change to the ADIT liability balance as of August 31, 2025, related to these items.

Division 3-54

Request:

Refer to Ms. Hawk's testimony page 15 of 29. Please show where the Company has accounted for and recorded the Tax Loss on Retirements on its electric and gas ADIT balances.

Response:

The Company records the deferred tax impacts of its tax loss on retirements for electric and gas operations, to Account 282, Accumulated Deferred Income Taxes - Other Property. The Account 282 ADIT liability balance that includes the tax impacts of tax loss on retirements generated through August 31, 2025, is reflected on Schedule NH-3-ELEC, Page 1, Line 13 for electric operations and on Schedule NH-3-GAS, Page 1, Line 13 for gas operations. The Company does not forecast tax losses on retirements for forecasted periods, so there is no change to the ADIT liability balance as of August 31, 2025, related to this item.

Division 3-55

Request:

Refer to Ms. Hawk's testimony page 20 of 29. Please show where the Company has accounted for and recorded the Acquisition Adjustments on its ADIT balances for electric and gas.

Response:

As explained in Ms. Hawk's pre-filed direct testimony on Pages 20 and 21 of 29 (Bates Pages 23-24), PPL Rhode Island Holdings, LLC's acquisition of the Company from National Grid USA resulted in a "step-up" in tax basis, which eliminated most book/tax timing differences and related net accumulated deferred income tax ("ADIT") as of the acquisition date. The ADIT balances relevant to the electric and gas distribution rate case relate to plant and net operating loss carryforwards ("NOL C/Fs"). The ADIT balances related to plant primarily are recorded to Account 282, Accumulated Deferred Income Taxes - Other Property and the ADIT balances related to NOL C/Fs are recorded to Account 190, Accumulated Deferred Income Taxes. On the acquisition date, May 25, 2022, the Company reduced the ADIT balances in Account 282 related to plant and Account 190 related to NOL C/Fs to zero. Also, on the acquisition date, the Account 282 ADIT balance began to increase as tax depreciation started over on the tax basis of the acquired assets, and book depreciation continued forward as if there was no change in ownership. PPL Corporation did not incur net operating losses since the acquisition date, so the Company does not have any ADIT asset balances related to NOL C/Fs. The Company, however, does have deficient deferred tax assets in Account 190 related to National Grid USA's prior NOL C/Fs that resulted from the Tax Cuts and Jobs Act (when the federal income tax rate changed from 35% to 21%) and were part of the Company's acquired assets and liabilities. The Account 282 ADIT liability balance related to plant as of August 31, 2025, includes the acquisition adjustments that were made on the acquisition date and is reflected on Schedule NH-3-ELEC, Page 1, Line 13 for electric operations and on Schedule NH-3-GAS, Page 1, Line 13 for gas operations.

DIV 3-56

Request:

Refer to Ms. Hawk's testimony page 21 of 29. Please show where the Company has accounted for and recorded its Deferred Tax Proration Adjustment for its electric and gas ADIT balances.

Response:

Please see Schedule NH-3-ELEC, Page 1, Line 25 for the proration adjustment to the electric distribution accumulated deferred income taxes ("ADIT") for Rate Year 1, which sources Schedule NH-3-ELEC, Page 4 for the computation of the proration adjustment. Please see Schedule NH-3-GAS, Page 1, Line 25 for the proration adjustment to the gas distribution ADIT for Rate Year 1, which sources Schedule NH-3-GAS, Page 4 for the computation of the proration adjustment.

As explained in Ms. Hawk's pre-filed direct testimony on Page 21 of 29 (Bates Page 24), the deferred tax proration adjustment is required in any regulatory filing that includes forecasted capital expenditures, book depreciation expense, and ADIT related to the capital expenditures. The proration adjustment is meant to prorate the annual change in forecasted ADIT over twelve months, similar to how actual book and tax depreciation of plant assets would be recorded throughout the year. This ADIT proration adjustment is not an amount that a company records on its ledger. Therefore, as the Company calculates the ADIT balance for each new Rate Year and/or Data Year in the rate case, the Company starts with the ADIT balance unadjusted for prior year proration adjustments and calculates a new proration adjustment for each Rate Year or Data Year presented.

Division 3-57

Request:

Refer to Ms. Weiss's testimony page 13 of 21. Please provide a schedule showing the cost breakdown of each of the PPL Services (and related regulated and un-regulated entities) allocated to the RIE Electric and Gas operations for the Test Year, the Rate Year 1 and the Rate Year 2 periods. Please show where these PPL Services / related entities are accounted for and recorded on the RIE's Electric and Gas operations. Please also provide this breakdown for the 2022-2024 periods.

Response:

For each of the Operation and Maintenance schedules included in the filing (Schedule SAB-12 through Schedule SAB-41), the schedules are broken down by category of expense such as Labor, Consultants, etc. and include a breakdown by Provider Company, which represents the source of the charges. On these schedules, the Provider Company for PPL Services is shown as PPL Services Corporation. These schedules are presented in this manner for the Test Year, Rate Year 1, and Rate Year 2.

Please see Attachment DIV 3-23-1 for a summary schedule that shows all the expense categories in which the costs from PPL Services are accounted for, the reference to the specific schedule in the filing, and the amounts charged for the Test Year, Rate Year 1, and Rate Year 2, broken down by electric and gas operations.

Please see Attachment DIV 3-57 for the Calendar Year 2022 summary of costs from PPL Services to the Company by the similar expense categories that are included in the filing, broken down by electric and gas. The calendar year 2023-2024 information is provided in Attachment DIV 3-23-2.

		<b>2022</b>		
<b>Expense Category</b>		<b>Electric</b>	<b>Gas</b>	<b>Total</b>
		<b>(a)</b>	<b>(b)</b>	<b>(c) = (a) + (b)</b>
1	Allocated Depreciation	\$ 1,137,816	\$ 427,904	\$ 1,565,719
2	Consultants	\$ 498,908	\$ 240,324	\$ 739,231
3	Contractors	\$ 5,841,927	\$ 2,381,755	\$ 8,223,681
4	Employee Expense	\$ 256,648	\$ 107,501	\$ 364,149
5	Insurance	\$ -	\$ -	\$ -
6	Payroll	\$ 5,439,425	\$ 2,179,853	\$ 7,619,278
7	Taxes and Benefits	\$ 1,408,239	\$ 565,319	\$ 1,973,558
8	Other Compensation	\$ 8,765,302	\$ 3,063,595	\$ 11,828,896
9	Materials	\$ 14,903	\$ 7,847	\$ 22,750
10	Materials Stores	\$ 348	\$ 138	\$ 486
11	Other Expense	\$ (46,691)	\$ 350,824	\$ 304,133
12	Postage and Printing	\$ 55,995	\$ 22,358	\$ 78,353
13	Rents	\$ 1,700,947	\$ 607,080	\$ 2,308,027
14	Software	\$ 2,939,099	\$ 1,944,370	\$ 4,883,469
15	Transportation	\$ 1,078	\$ 425	\$ 1,503
16	<b>Total O&amp;M</b>	<b>\$ 28,013,941</b>	<b>\$ 11,899,292</b>	<b>\$ 39,913,233</b>

Division 3-58

Request:

Refer to Ms. Briggs' testimony page 18 of 91. Do the test year expenses include adjustments related to inflationary and CPI indices? If so, please provide a schedule of inflationary costs and related CPI indices for each of the Company's electric and gas O&M Expenses.

Response:

Please see the Company's response to Division 3-2.

Division 3-59

Request:

Refer to Ms. Briggs' testimony page 24. Please provide a detailed breakdown and brief description of the Company's Operation and Maintenance Expenses for the years 2022-2024 and for the Test Year period ending 8/31/2025 in the same format as shown in SAB-14 through SAB-39. The breakdown should be broken down by Operations (Production, Transmission, Natural Gas Storage, Regional Markets, Distribution, Customer Accounts, Customer Service, Sales and Administrative and General) and by Maintenance (Transmission, Distribution and Administrative and General).

Response:

Please see Attachment DIV 3-59 for the Company's Operation and Maintenance Expenses for the years 2022-2024 and the unadjusted Test Year period ending 8/31/2025 in the same format as shown in Schedule SAB-14 through Schedule SAB-39 broken down by the categories above. For 2022, the provider company for PPL Services and All Other Companies represents costs from those companies after the change in ownership. Costs prior to the change in ownership and those from National Grid after the change in ownership are included in the Narragansett Electric Company line.

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

	Test Year Ended August 31, 2025			Calendar Year 2024			Calendar Year 2023			Calendar Year 2022			
	(Per Books)			Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	Total	Electric	Gas										Total
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)	(j) = (k) + (l)	(k)	(l)	
Provider Company:													
1	Narragansett Electric Company	\$1,664,742,747	\$1,321,064,844	\$343,677,903	\$1,465,415,100	\$1,155,814,261	\$309,600,840	\$1,316,848,268	\$1,030,146,966	\$286,701,302	\$1,215,748,207	\$877,257,503	\$338,490,704
2	PPL Services Corporation	\$112,040,584	\$76,061,364	\$35,979,220	\$77,178,980	\$55,109,517	\$22,069,463	\$66,854,558	\$47,946,546	\$18,908,012	\$39,912,664	\$28,013,534	\$11,899,130
3	All Other Companies	\$1,737,935	\$1,420,233	\$317,702	\$1,654,743	\$1,259,917	\$394,826	\$2,580,904	\$1,964,199	\$616,705	\$591,723	\$268,323	\$323,400
4	Total	<u>\$1,778,521,266</u>	<u>\$1,398,546,441</u>	<u>\$379,974,825</u>	<u>\$1,544,248,823</u>	<u>\$1,212,183,694</u>	<u>\$332,065,129</u>	<u>\$1,386,283,730</u>	<u>\$1,080,057,711</u>	<u>\$306,226,019</u>	<u>\$1,256,252,593</u>	<u>\$905,539,359</u>	<u>\$350,713,234</u>
5													
6													
7	Operation:												
8	Production Expenses	\$203,922,570	\$0	\$203,922,570	\$171,460,249	\$0	\$171,460,249	\$143,051,409	\$0	\$143,051,409	\$195,839,586	\$0	\$195,839,586
9	Power Production Expenses	\$709,176,256	\$709,176,256	\$0	\$586,463,097	\$586,463,097	\$0	\$444,457,695	\$444,457,695	\$0	\$426,039,239	\$426,039,239	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$5,370,430	\$0	\$5,370,430	\$3,353,000	\$0	\$3,353,000	\$5,205,113	\$0	\$5,205,113	\$3,107,860	\$0	\$3,107,860
11	Transmission Expenses	\$312,518,113	\$312,518,113	\$0	\$240,306,518	\$240,306,518	\$0	\$228,026,109	\$228,026,109	\$0	\$86,198,467	\$86,198,013	\$454
12	Regional Market Expenses	\$1,364,864	\$1,364,864	\$0	\$1,661,391	\$1,661,391	\$0	\$565,906	\$565,906	\$0	\$627,325	\$627,325	\$0
13	Distribution Expenses	\$64,242,370	\$33,093,483	\$31,148,887	\$43,875,306	\$23,805,039	\$20,070,267	\$80,118,526	\$54,406,048	\$25,712,478	\$51,529,613	\$29,003,537	\$22,526,076
14	Customer Accounts Expenses	\$92,511,541	\$67,173,897	\$25,337,644	\$63,701,116	\$48,441,789	\$15,259,327	\$52,304,165	\$33,824,612	\$18,479,553	\$68,885,723	\$46,751,754	\$22,133,969
15	Customer Service and Informational Expenses	\$140,628,448	\$93,295,462	\$47,332,986	\$120,727,528	\$89,804,787	\$30,922,741	\$114,984,703	\$86,346,867	\$28,637,836	\$122,236,314	\$89,371,991	\$32,864,323
16	Sales Expenses	\$455,181	\$819	\$454,362	\$452,535	\$109,812	\$342,723	\$586,224	\$271,964	\$314,260	\$365,423	\$130,719	\$234,704
17	Administrative & General Expenses	\$112,865,778	\$78,935,541	\$33,930,237	\$187,576,846	\$125,940,819	\$61,636,027	\$214,346,481	\$144,506,949	\$69,839,532	\$249,451,167	\$187,816,300	\$61,634,867
18	Sub Total	<u>\$1,643,055,551</u>	<u>\$1,295,558,435</u>	<u>\$347,497,116</u>	<u>\$1,419,577,586</u>	<u>\$1,116,533,252</u>	<u>\$303,044,334</u>	<u>\$1,283,646,331</u>	<u>\$992,406,150</u>	<u>\$291,240,181</u>	<u>\$1,204,280,717</u>	<u>\$865,938,878</u>	<u>\$338,341,839</u>
19													
20													
21													
22	Maintenance:												
23	Transmission Expenses	\$6,898,328	\$6,898,328	\$0	\$5,689,402	\$5,689,402	\$0	\$6,248,477	\$6,038,114	\$210,363	\$3,623,643	\$2,891,874	\$731,769
24	Distribution Expenses	\$118,492,804	\$90,218,964	\$28,273,840	\$117,222,225	\$88,606,922	\$28,615,303	\$94,109,275	\$79,860,317	\$14,248,958	\$47,362,681	\$35,876,526	\$11,486,155
25	Administrative & General Expenses	\$10,074,583	\$5,870,714	\$4,203,869	\$1,759,610	\$1,354,118	\$405,492	\$2,279,647	\$1,753,130	\$526,517	\$985,552	\$832,081	\$153,471
26	Sub Total	<u>\$135,465,715</u>	<u>\$102,988,006</u>	<u>\$32,477,709</u>	<u>\$124,671,237</u>	<u>\$95,650,442</u>	<u>\$29,020,795</u>	<u>\$102,637,399</u>	<u>\$87,651,561</u>	<u>\$14,985,838</u>	<u>\$51,971,876</u>	<u>\$39,600,481</u>	<u>\$12,371,395</u>
27													
28	TOTAL	<u>\$1,778,521,266</u>	<u>\$1,398,546,441</u>	<u>\$379,974,825</u>	<u>\$1,544,248,823</u>	<u>\$1,212,183,694</u>	<u>\$332,065,129</u>	<u>\$1,386,283,730</u>	<u>\$1,080,057,711</u>	<u>\$306,226,019</u>	<u>\$1,256,252,593</u>	<u>\$905,539,359</u>	<u>\$350,713,234</u>

Division 3-60

Request:

Refer to Ms. Briggs’ testimony page 28 of 91 and Schedule SAB-12 page 6 and 7:

- a) Please provide the number of employees currently employed in the Electric and Gas Operations under RIE for the test year 8/31/2025, the additional employees to be hired in Rate Year 1 and Rate Year 2.
- b) Please provide a timeline of hires and the status of such hires along with starting salaries for the Rate Year 1 and the Rate Year 2.

Response:

- a) Please see the number of employees employed by Rhode Island Energy as of 8/31/2025 in the table below. Employees are classified in the segments on Lines 2 through 4 based on their respective department, however, employees may support both electric and gas operations and would charge their hours accordingly to the proper business segment. The number of additional hires is shown on Workpaper SAB-4, Pages 8-10.

Line No.	Business Unit (a)	Number of Employees (b)
1	Rhode Island Energy	1,247
2	Transmission	2
3	Electric Distribution	735
4	Gas	510

- b) Please see the Company’s responses to the following data requests for a timeline of hires and the status of such hires along with starting salaries for the following vacancies:

Division 3-15 – Customer Service  
 Division 3-17, part f – Electric Operations  
 Division 3-22, part f – Gas Operations

Division 3-61

Request:

Refer to Ms. Briggs' testimony page 31 of 91 and Schedule SAB-12 page 6 and 7, 8, 9, 10 and 11:

- a) Please provide three-years' worth (2022-2024) of capitalized wages percentages (Union and Non-Union) for the Electric and Gas operations. (RIE)
- b) Please provide three-years' worth (2022-2024) of capitalized wages percentages (Union and Non-Union) for the Electric and Gas operations (PPL).
- c) Please provide three-years' worth (2022-2024) of capitalized wages percentages (Union and Non-Union) for the Electric and Gas operations (Other Companies). Please identify Other Companies.

Response:

Please see Attachment DIV 3-61 for the requested information as follows:

- a) Attachment DIV 3-61, Lines 1-2 for Electric and Lines 3-4 for Gas for Rhode Island Energy employees
- b) Attachment DIV 3-61, Lines 5-6 for Electric and Lines 7-8 for Gas for PPL Services employees
- c) Attachment DIV 3-61, Lines 9-10 for Electric and Lines 11-12 for Gas for Other Companies. The Other Companies include PPL Electric Utilities Corp. and LG&E and KU Energy.

**Company Direct**

<u>Line No.</u>	(a)	<u>ELECTRIC</u>					
		<u>2024</u>		<u>2023</u>		<u>2022</u>	
		<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>
		(b)	(c)	(d)	(e)	(f)	(g)
1	Capitalized Wage Percentage	54.99%	48.62%	57.98%	49.48%	48.43%	48.00%
2	O&M Percentage	45.01%	51.38%	42.02%	50.52%	51.57%	52.00%

<u>Line No.</u>	(a)	<u>GAS</u>					
		<u>2024</u>		<u>2023</u>		<u>2022</u>	
		<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>
		(b)	(c)	(d)	(e)	(f)	(g)
3	Capitalized Wage Percentage	55.51%	58.06%	55.18%	57.52%	54.62%	50.85%
4	O&M Percentage	44.49%	41.94%	44.82%	42.48%	45.38%	49.15%

**PPL Services**

<u>Line No.</u>	(a)	<u>ELECTRIC</u>					
		<u>2024</u>		<u>2023</u>		<u>2022</u>	
		<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>
		(b)	(c)	(d)	(e)	(f)	(g)
5	Capitalized Wage Percentage	0.00%	8.17%	0.00%	2.36%	0.00%	0.00%
6	O&M Percentage	0.00%	91.83%	0.00%	97.64%	0.00%	0.00%

<u>Line No.</u>	(a)	<u>GAS</u>					
		<u>2024</u>		<u>2023</u>		<u>2022</u>	
		<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>
		(b)	(c)	(d)	(e)	(f)	(g)
7	Capitalized Wage Percentage	0.00%	2.36%	0.00%	0.85%	0.00%	0.00%
8	O&M Percentage	0.00%	97.64%	0.00%	99.15%	0.00%	0.00%

**Other Companies**

<u>Line No.</u>	(a)	<u>ELECTRIC</u>					
		<u>2024</u>		<u>2023</u>		<u>2022</u>	
		<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>
		(b)	(c)	(d)	(e)	(f)	(g)
9	Capitalized Wage Percentage	98.11%	26.57%	100.00%	16.72%	0.00%	0.22%
10	O&M Percentage	1.89%	73.43%	0.00%	83.28%	0.00%	99.78%

<u>Line No.</u>	(a)	<u>GAS</u>					
		<u>2024</u>		<u>2023</u>		<u>2022</u>	
		<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>	<u>Union</u>	<u>Non-union</u>
		(b)	(c)	(d)	(e)	(f)	(g)
11	Capitalized Wage Percentage	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
12	O&M Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Division 3-62

Request:

Refer to the following Schedule SAB-12. Please provide a breakdown of the following labor components for electric and gas operations: Please provide a detailed breakdown of the following labor components for electric and gas:

- a) Schedule SAB-12 page 6 (Narragansett Electric) – Test Year – Please provide a breakdown of Test Year O&M Variable Pay of \$2,224,651 and the Test Year O&M Overtime Pay of \$2,803,730.
- b) Schedule SAB-12 page 6 (Narragansett Electric) Please explain Attrition Assumptions of (\$1,908,051).
- c) Schedule SAB-12 page 6 (Narragansett Electric) Please provide the development of the Company's Vacancies balance of \$4,318,315.
- d) Schedule SAB-12 page 7 (Narragansett Gas) – Test Year – Please provide a breakdown of the Test Year O&M Variable Pay of \$2,501,047 and the Test Year O&M Overtime Pay of \$5,903,035.
- e) Schedule SAB-12 page 7 (Narragansett Gas) Please explain the Attrition Assumption of (\$1,720,747).
- f) Schedule SAB-12 page 7 (Narragansett Gas) Please provide the development of the Company's Vacancies balance of \$3,026,851.
- g) Schedule SAB-12 page 8 (PPL Services Electric) – Test Year – Please provide a breakdown of the Test Year O&M Variable Pay of \$1,689,097 and the Test Year O&M Overtime Pay of \$91,811.
- h) Schedule SAB-12 page 9 (PPL Services Gas) – Test Year – Please provide a breakdown of the Test Year O&M Variable Pay of \$870,890 and the Test Year O&M Overtime Pay of \$28,559.
- i) Schedule SAB-12 page 10 (Other Companies Electric) Please provide a breakdown of the Test Year O&M Variable Pay of \$107,428 and the Test Year O&M Overtime Pay of \$1,103.
- j) Schedule SAB-12 page 11 (Other Companies Gas) Please provide a breakdown of the Test Year O&M Variable Pay of \$5,006.

DIV 3-62, Page 2

Response:

- a) Please see Attachment DIV 3-62, Page 1 for the direct Company Electric Test Year O&M Variable Pay of \$2,224,651 and Test Year O&M Overtime Pay of \$2,803,730.
- b) For revenue requirement purposes, the Company reduced its total labor by 2.50% to recognize expected attrition. It also could be referred to as a vacancy assumption that recognizes that new hires will partially be offset by employees who exit the Company. The Company reduced its Steady State Wages as of August 31, 2025 (excluding Temporary Employees) as shown on Schedule SAB-12, Page 6, Line 10 by 2.5%.
- c) Please see the calculations on Workpaper SAB-4, Pages 8 through 10 in the electric lines.
- d) Please see Attachment DIV 3-62, Page 2 for the direct Company Gas Test Year O&M Variable Pay of \$2,501,047 and Test Year O&M Overtime Pay of \$5,903,035.
- e) For revenue requirement purposes, the Company reduced its total labor by 2.50% to recognize expected attrition. It also could be referred to as a vacancy assumption that recognizes that new hires will partially be offset by employees who exit the Company. The Company reduced its Steady State Wages as of August 31, 2025 (excluding Temporary Employees), as shown on Schedule SAB-12, Page 7, Line 10 by 2.5%.
- f) Please see the calculations on Workpaper SAB-4, Pages 8 through 10 in the gas lines.
- g) Please see Attachment DIV 3-62, Page 3 for the PPL Services Electric Test Year O&M Variable Pay of \$1,689,097 and Test Year O&M Overtime Pay of \$91,811.
- h) Please see Attachment DIV 3-62, Page 4 for the PPL Services Gas Test Year O&M Variable Pay of \$870,890 and Test Year O&M Overtime Pay of \$28,559.
- i) The Electric Other Companies Test Year O&M Variable Pay of \$107,428 on Schedule SAB-12, Page 10 should have been classified as base wages rather than variable pay. The Test Year O&M overtime pay is \$1,013 and is broken down between union and non-union on Schedule SAB-12, Page 10, Line 9. These are costs from PPL Electric Utilities Corp.
- j) The Gas Other Companies Test Year O&M Variable Pay of \$5,006 on Schedule SAB-12, Page 10 should have been classified as base wages rather than variable pay.

**ELECTRIC - Direct****Variable Pay**

<b>Line No.</b>	<b>Function (a)</b>	<b>Union (b)</b>	<b>Non-Union (c)</b>	<b>Total (d)</b>
1	Other Directs	-	(1)	(1)
2	Other Directs - Emergency Planning	-	17,411	17,411
3	Other Directs - Enviro	-	22,793	22,793
4	Other Directs - Gas Transmission	-	-	-
5	Other Directs - Safety	-	14,442	14,442
6	Other Directs - Training	-	27,538	27,538
7	Other Directs - Transmission ROW	-	8,516	8,516
8	Other O&M	-	461	461
9	RI Business Services	5,978	37,801	43,779
10	RI Customer	47,205	490,761	537,966
11	RI Electric	154,907	1,257,138	1,412,046
12	RI Finance	-	127,402	127,402
13	RI Gas	1,204	15,017	16,221
14	RI President	-	13,182	13,182
15	RI Regulatory & Gov't Affairs	-	207,025	207,025
16	Sub-total (lines 1-15)	209,294	2,239,487	2,448,780
17	Less Allocated Transmisison	(6,145)	(163,168)	(169,312)
18	Less amount in I&M and Other O&M (outside base rates)	(3,298)	(13,599)	(16,898)
19	Less amounts in ReGrowth (outside base rates)	(135)	(27,142)	(27,277)
20	Less amounts in Vegetation Management (outside base rates)	-	(10,642)	(10,642)
21	Total lines 16-20 (Schedule SAB-12, Page 6)	<b>199,716</b>	<b>2,024,935</b>	<b>2,224,651</b>

**Overtime**

<b>Line No.</b>	<b>Function (a)</b>	<b>Union (b)</b>	<b>Non-Union (c)</b>	<b>Total (d)</b>
22	Other Directs	-	-	-
23	Other Directs - Emergency Planning	-	1,384	1,384
24	Other Directs - Enviro	-	0	0
25	Other Directs - Gas Transmission	-	-	-
26	Other Directs - Safety	-	-	-
27	Other Directs - Training	-	100	100
28	Other Directs - Transmission ROW	-	-	-
29	Other O&M	-	-	-
30	RI Business Services	77,722	1,642	79,363
31	RI Customer	279,157	15,008	294,165
32	RI Electric	2,027,810	559,489	2,587,299
33	RI Finance	-	422	422
34	RI Gas	46,886	3,826	50,712
35	RI President	-	-	-
36	RI Regulatory & Gov't Affairs	-	699	699
37	Sub-total (lines 22-36)	2,431,575	582,569	3,014,144
38	Less Allocated Transmisison	(59,395)	(19,237)	(78,632)
39	Less amount in I&M and Other O&M (outside base rates)	(42,503)	(77,214)	(119,718)
40	Less amounts in ReGrowth (outside base rates)	(4,195)	(2,980)	(7,175)
41	Less amounts in Vegetation Management (outside base rates)	-	(4,889)	(4,889)
42	Total lines 37-41 (Schedule SAB-12, Page 6)	<b>2,325,481</b>	<b>478,249</b>	<b>2,803,730</b>

Division 3-63

Request:

Refer to Ms. Brigg' testimony page 33 of 91:

- a) Please show the calculation of the proforma adjustments to Health, Insurance, Thrift and Other Benefits of 3.51% for the electric operations and 11.88% for the gas operations (Schedule SAB-13 and Schedule SAB-8).
- b) How were the 3.51% and the 11.88% developed? Please also provide the same information for the adjustments to Rate Year 2 of 3.28% for the electric operations and 3.29% for the gas operations.
- c) Please provide a detailed breakdown of the Health and Insurance costs of \$2,329,271 (Customer Accounts) and \$9,497,696 (A&G) for the Test Year period 8/31/2025 Electric.
- d) Please provide a detailed breakdown of the Health and Insurance costs of \$1,390,325 (Customer Accounts) and \$9,241,939 (A&G) for the Test Year period of 8/31/2025 (Gas).

Response:

- a) The proforma adjustments on Schedule SAB-13, Page 2 of 5, are calculated on Schedule SAB-13, Page 5 of 5, Lines 16 through 21. The payroll inflator percentages of 3.51% and 11.88% were applied to the adjusted Test Year Health, Insurance, Thrift and Other Benefits expense from Schedule SAB-13, Page 2 of 5, columns (b) and (c), respectively to derive the proforma adjustment amounts.
- b) The calculation of the 3.51% for electric operations and 11.88% for gas operations used in the calculation of the proforma adjustments is shown on Schedule SAB-8, Page 6 of 8, Line 19. The results in columns (i) and (j) are the percentage increase from the Test Year O&M wages to the Rate Year O&M wages in columns (g) and (h), respectively. A similar calculation was performed on Schedule SAB-8, Page 6 of 8, Line 43, using the Rate Year O&M wages and the Rate Year 2 O&M wages to derive the percentage wage increases of 3.28% for electric and 3.29% for gas.
- c) The total of \$2,329,271 and \$9,497,696 is equal to \$11,826,968 which is on Schedule SAB-13, Page 1, Column (h), Line 28. This represents the total adjusted Test Year electric costs, which is calculated as the unadjusted Test Year costs from Page 1, Column (b) less the normalizing adjustments in column (e), which are the removal of the allocated transmission portion which will be recovered outside of base distribution rates. On Schedule SAB-13, Page 1, Column (e), the total of \$644,465 that was removed was

DIV 3-63, page 2

correct in total on Lines 4 and 28, but was presented in the incorrect Operation and Maintenance expenses category on lines 7 through 26. This does not impact the Rate Year or Rate Year 2 amounts in total but by the categorization. On Attachment DIV 3-63, Column (h), the detailed breakdown of the adjusted electric test year health and insurance costs of \$11,826,968 is presented by Operation and Maintenance Expense category in Column (a), the source company in Column (b), the Account number in Column (c) and the Account Description in Column (d). This attachment reflects the normalizing adjustment and adjusted test year balances by the correct Operation and Maintenance category.

- d) The total of \$1,390,325 and \$9,241,939 should also include the Natural Gas Storage line of \$672,601 for a total of \$11,304,865 which is on Schedule SAB-13, Page 1, Column (i), Line 28. This represents the total adjusted Test Year gas costs, which is calculated as the unadjusted Test Year costs from Page 1, Column (b) less any normalizing adjustments in column (f). On Schedule SAB-13, Page 1, Column (f), there were no normalizing adjustments from Schedule SAB-13, Page 5, and therefore the Operation and Maintenance expense categories should not have been adjusted in Column (f), Lines 7 through 26. This does not impact the Rate Year or Rate Year 2 amounts in total but by the categorization. On Attachment DIV 3-63, Column (i), the detailed breakdown of the adjusted electric test year health and insurance costs of \$11,304,865 is presented by Operation and Maintenance Expense category in Column (a), the source company in Column (b), the Account number in Column (c) and the Account Description in Column (d). This attachment reflects the adjusted test year balances by the correct Operation and Maintenance category.

Health and Insurance by Regulatory Account

Regulatory Account Category	Originating Company	Account	Account Description	Unadjusted Test Year		Normalizing Adjustment	Adjusted Test Year	
				Electric	Gas		Electric	Gas
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (e) + (g)	(i) = (f)
1 Administrative & General Expenses-M	Narragansett Electric Company	93500	A&G-maint-general plant	19,865		(2,294)	17,571	-
2	PPL Services Corporation	93593	(blank)	3,604	1,460	(416)	3,188	1,460
3 <b>Administrative &amp; General Expenses-M Total</b>				<b>23,469</b>	<b>1,460</b>	<b>(2,710)</b>	<b>20,759</b>	<b>1,460</b>
4 Administrative & General Expenses-O	All Other Companies	92000	A and G-A and G salary	85,681	31,976	(9,895)	75,786	31,976
5	Narragansett Electric Company	699999	NG PP to PPL BMI Exp Offset	(11,574)	(1,250)		(11,574)	(1,250)
6		92000	A and G-A and G salary	1,269,597	828,505	(146,622)	1,122,975	828,505
7		92100	A and G-off sup and exp	130,451	67,878	(15,065)	115,385	67,878
8		92300	A and G-outside serv employed	45,056	21,764	(5,203)	39,852	21,764
9		92590	A and G-inj dam-oth cost	9,931	4,256	(1,147)	8,784	4,256
10		93020	Direct PPLSrv Gen MISC Exp	(9,258)	(2,283)	1,069	(8,189)	(2,283)
11		93029	A and G-misc-other	16,596	14,778	(1,917)	14,679	14,778
12	PPL Services Corporation	92000	A and G-A and G salary	40,251	13,282	(4,648)	35,602	13,282
13		92093	Direct PPLSrv A&G Expense	962,145	510,817	(111,115)	851,029	510,817
14		92193	Direct PPLSrv Off Supply Exp	110	162	(13)	97	162
15		92393	Direct PPLSrv OS Exp	170	61	(20)	150	61
16		92493	(blank)	4,422	1,905	(1,510)	2,912	1,905
17		92593	(blank)	2,157	851	(249)	1,907	851
18		92893	Direct PPLSrv Reg Comm Exp	1,311	725		1,311	725
19		93020	Direct PPLSrv Gen MISC Exp	6	2	(1)	5	2
20		93029	A and G-misc-other	1,833	1,158	(212)	1,622	1,158
21 <b>Administrative &amp; General Expenses-O Total</b>				<b>2,548,884</b>	<b>1,494,586</b>	<b>(296,548)</b>	<b>2,252,336</b>	<b>1,494,586</b>
22 Customer Accounts Expenses	Narragansett Electric Company	90100	Cust ac-supvsn-com	10,722			10,722	-
23		90275	Cust ac-meter read-RI	42,455	52,834		42,455	52,834
24		90301	Cust ac-rec-comm off	1,747,393	915,958		1,747,393	915,958
25		90306	Cust ac-cr and col	14	35,545		14	35,545
26	PPL Services Corporation	90193	(blank)	14,883	4,171		14,883	4,171
27		90293	(blank)	24,430	13,276		24,430	13,276
28		90301	Cust ac-rec-comm off	-	362,926		-	362,926
29		90393	Direct PPLSrv Cust Rec Exp	397	129		397	129
30		90575	Cust Ser-RI support work	13,874			13,874	-
31		90593	(blank)	16,430	5,487		16,430	5,487
32		90594	(blank)	458,673			458,673	-
33 <b>Customer Accounts Expenses Total</b>				<b>2,329,271</b>	<b>1,390,325</b>	<b>-</b>	<b>2,329,271</b>	<b>1,390,325</b>
34 Customer Service and	Narragansett Electric Company	90800	USR - On-Track	788,716	316,978		788,716	316,978
35		90810	Cust ser and inf-assist exp-ge	35,278	1,336		35,278	1,336
36		90910	Cust ser and inf-adv-gen	10,119	6,109		10,119	6,109
37		91010	Cust ser and inf-misc-gen	95,066	25,858		95,066	25,858
38 <b>Customer Service and Total</b>				<b>929,178</b>	<b>350,281</b>	<b>-</b>	<b>929,178</b>	<b>350,281</b>
39 Distribution Expenses-M	Narragansett Electric Company	59110	Dist-maint struct-buildings	21,715			21,715	-
40		59210	Dist-maint stat equip-com	74,999			74,999	-
41		59300	Dist Maint oh line Veg Mgmt	2,010,191			2,010,191	-
42		59326	Dist-maint oh pol l-23kv and b	201			201	-
43		59340	Dist-maint oh l-trim tree-com	27,553			27,553	-

Health and Insurance by Regulatory Account

Regulatory Account Category	Originating Company	Account	Account Description	Unadjusted Test Year		Normalizing	Adjusted Test Year		
				Electric	Gas	Adjustment Electric	Electric	Gas	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (e) + (g)	(i) = (f)	
44		59350	Dist-maint oh l-services	119,978			119,978	-	
45		59410	Dist-maint ug-l-ltnw-conduit	2,956			2,956	-	
46		59420	Dist-maint ug-l-ltnw-cond and	39,611			39,611	-	
47		59500	Dist-maint line transformers	6,465			6,465	-	
48		59610	Dist-maint sl and ss-trim tree	34,749			34,749	-	
49		59616	Dist-maint sl a ss-oth thn tt	1,180			1,180	-	
50		59700	Dist-maint of meters	300			300	-	
51		59800	Dist-maint of misc plant	126,672	154		126,672	154	
52		88500	Dist-maint gas-supv & engineer		879,738		-	879,738	
53		88700	Dist-maint gas-mains		186,630		-	186,630	
54		88900	Dist-maint gas-meas/reg st gn		41,629		-	41,629	
55		89000	Dist-maint gas-meas/reg st ind		4,863		-	4,863	
56		89200	Dist-maint gas-maint of svcs		1,406,871		-	1,406,871	
57		89300	Dist-maint gas-mtrs/house reg		173,599		-	173,599	
58		89400	Dist-maint gas-other equip	0	133,688		0	133,688	
59	PPL Services Corporation	59300	Dist Maint oh line Veg Mgmt	2,305			2,305	-	
60		88500	Dist-maint gas-supv & engineer		-		-	-	
61	<b>Distribution Expenses-M Total</b>			<b>2,468,877</b>	<b>2,827,171</b>	<b>-</b>	<b>2,468,877</b>	<b>2,827,171</b>	
62	Distribution Expenses-O	Narragansett Electric Company	58000	Dist-oper supv and eng	1,049,513	567		1,049,513	567
63			58100	Dist-load dispatching	18,964			18,964	-
64			58290	Dist-stat exps-other	143,161			143,161	-
65			58310	Dist-overhead line expenses	198,353			198,353	-
66			58410	Dist-ug-l t netwk-lines	3,741			3,741	-
67			58411	Dist Op Energy Storage Equip	3,278			3,278	-
68			58430	Dist-ug-oth-lines	947			947	-
69			58510	Dist-sl and ss exp-o h fixture	19			19	-
70			58610	Dist-mtr exp-inst,test	804,379			804,379	-
71			58710	Dist-cust inst exp-general	59,457			59,457	-
72			58800	Dist misc - standby comm event	593,725			593,725	-
73			58810	Dist-misc exp-service record	99,217			99,217	-
74			58830	Dist-misc exp-other-com		-		-	-
75			58831	Dist-misc exp-other-gen	338,994			338,994	-
76			58894	Indirect Distribution Support	33,526			33,526	-
77			87000	Dist-gas-ops, supv, eng		16,182		-	16,182
78			87100	Dist-ops-gas-load dispat		686,596		-	686,596
79			87400	Dist-gas-mains & svcs exp		568,653		-	568,653
80			87500	Dist-gas-meas & reg stat-genl		298,452		-	298,452
81			87800	Dist-gas-meter&house reg exp		2,019,094		-	2,019,094
82			87900	Dist-gas-cust installation exp		40,976		-	40,976
83			88000	Dist-gas-other expenses		787,034		-	787,034
84	PPL Services Corporation		58000	Dist-oper supv and eng	16,539			16,539	-
85			58093	(blank)	2,150			2,150	-
86			58840	Distribut supprt -offic person	1,579			1,579	-
87			58893	Direct Distribution Support	59,993			59,993	-

Health and Insurance by Regulatory Account

Regulatory Account Category	Originating Company	Account	Account Description	Unadjusted Test Year		Normalizing	Adjusted Test Year	
				Electric	Gas	Adjustment	Electric	Gas
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (e) + (g)	(i) = (f)
88		87100	Dist-ops-gas-load dispat		-		-	-
89		88093	Direct Dist. Gas		71,345		-	71,345
90	<b>Distribution Expenses-O Total</b>			<b>3,427,535</b>	<b>4,488,899</b>	<b>-</b>	<b>3,427,535</b>	<b>4,488,899</b>
91	Natural Gas Storag, Terminaling	Narragansett Electric Company	84110	Other strg-oper labor & exp		305,966	-	305,966
92			84440	LNG Transportation labor & exp		6,939	-	6,939
93			84520	LNG Utilities		25,812	-	25,812
94			84620	LNG other operating exp		185,784	-	185,784
95			84720	LNG Maint. Structures & Improv		720	-	720
96			84780	LNG Maint. of Other Equipment		147,380	-	147,380
97	<b>Natural Gas Storag, Terminaling Total</b>			<b>-</b>	<b>672,601</b>	<b>-</b>	<b>-</b>	<b>672,601</b>
98	Sales Expenses	Narragansett Electric Company	91210	Sale exp-dem and sell-gen		79,542	-	79,542
99	<b>Sales Expenses Total</b>			<b>-</b>	<b>79,542</b>	<b>-</b>	<b>-</b>	<b>79,542</b>
100	Transmission Expenses-M	Narragansett Electric Company	56800	Trans-maint supv and eng	13,384		(13,384)	-
101			57010	Trans-maint station equip	121,835		(121,835)	-
102			57100	Trans Maint oh line Veg Mgmt	24,668		(24,668)	-
103			57120	Trans-maint oh twr line-othe	960		(960)	-
104			57200	Trans-maint ug line exp	11,786		(11,786)	-
105			57300	Trans-maint of misc plant	24,643		(24,643)	-
106		PPL Services Corporation	57193	(blank)	7		(7)	-
107	<b>Transmission Expenses-M Total</b>			<b>197,283</b>	<b>-</b>	<b>(197,283)</b>	<b>-</b>	<b>-</b>
108	Transmission Expenses-O	Narragansett Electric Company	56000	Trans-oper supv and eng	33,177		(33,177)	-
109			56120	Load Disp-Mon & Op Trans Syst	362,500		-	362,500
110			56140	Schd, Syst Cont & dispat Srvc	548		-	548
111			56170	Gen. Interconnection Studies	7,159		(7,159)	-
112			56290	Trans-stat exps-other	35,963		-	35,963
113			56300	Trans-overhead line exp	-		-	-
114			56600	Trans-misc trans expenses	15,273		(15,273)	-
115		PPL Services Corporation	56000	Trans-oper supv and eng	529		(529)	-
116			56093	(blank)	7,360		(7,360)	-
117			56120	Load Disp-Mon & Op Trans Syst	-		-	-
118			56150	Reliab Plan & Stds Developmt	21,573		(21,573)	-
119			56170	Gen. Interconnection Studies	17,302		(17,302)	-
120			56193	(blank)	2,635		-	(2,635)
121			56600	Trans-misc trans expenses	20,439		(20,439)	-
122			56693	(blank)	5,735		(5,735)	-
123			56100	(blank)	16,741		(16,741)	-
124	<b>Transmission Expenses-O Total</b>			<b>546,935</b>	<b>-</b>	<b>(147,923)</b>	<b>399,012</b>	<b>-</b>
125	<b>Grand Total</b>			<b>12,471,432</b>	<b>11,304,865</b>	<b>(644,465)</b>	<b>11,826,968</b>	<b>11,304,865</b>

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 (Per Books)			Calendar Year 2023 (Per Books)			Calendar Year 2022 (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>	

The Narragansett Electric Company  
d/b/a Rhode Island Energy  
Docket No. 25-45-GE  
Responses to the Division's Third Set of Data Requests  
Issued on January 16, 2026

Division 3-66

Request:

Refer to Ms. Brigg's testimony page 36 of 91 Schedule SAB-16. Please provide a breakdown/description of the Company's Employees Expenses totaling \$1,156,464 (Electric) and \$647,149 (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 \$1,156,464 (Electric) and \$647,149 (Gas) of rent expense for the Test Year represent the adjusted amounts after the normalizations on Schedule SAB-16, Page 5, Lines 1 through 8. These represent employee expenses broken down by category of expense in the below table:

Line No.	Category (a)	Electric (b)	Gas (c)	Total (d)
1	Employee Expenses - Other	\$1,315,435	\$88,604	\$1,404,039
2	Meals	471,663	236,503	708,166
3	Training / Conferences	261,725	60,702	322,427
4	Lodging/Airfare	608,401	208,141	816,542
5	Mileage/Transportation	1,119	46,817	47,936
6	<b>Total</b>	<b>\$2,658,342</b>	<b>\$640,767</b>	<b>\$3,299,109</b>

Please see Attachment DIV 3-68 for the 2022-2024 employee expense costs in the same breakdown as Schedule SAB-16. These amounts have not been normalized or adjusted.

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

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	\$ 1,829,728	\$ 1,465,732	\$ 363,996	\$ 1,923,274	\$ 1,188,965	\$ 734,309	\$ 4,160,021	\$ 3,901,682	\$ 258,339	
2	PPL Services Corporation	\$ 1,040,481	\$ 715,156	\$ 325,325	674,108	\$ 489,961	\$ 184,147	364,149	\$ 256,648	\$ 107,501	
3	All Other Companies	\$ 15,834	\$ 15,834	\$ -	\$ 9,364	\$ 9,364	\$ -	\$ -	\$ -	\$ -	
4	Total	<u>2,886,043</u>	<u>2,196,721</u>	<u>689,321</u>	<u>2,606,746</u>	<u>1,688,290</u>	<u>918,456</u>	<u>4,524,170</u>	<u>4,158,330</u>	<u>365,840</u>	
5											
6											
7	Operation:										
8	Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Power Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	Natural Gas Storage, Terminaling	\$ 22,656	\$ -	\$ 22,656	\$ 22,445	\$ -	\$ 22,445	\$ -	\$ -	\$ -	
11	and Processing Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	Transmission Expenses	\$ 98,794	\$ 98,794	\$ -	\$ 67,950	\$ 67,950	\$ -	\$ 13,723	\$ 13,723	\$ -	
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	Distribution Expenses	\$ (120,492)	\$ (207,826)	\$ 87,335	\$ 400,482	\$ 241,220	\$ 159,262	\$ 15,132	\$ 9,540	\$ 5,592	
15	Customer Accounts Expenses	\$ 58,605	\$ 44,956	\$ 13,649	\$ 18,353	\$ 13,020	\$ 5,333	\$ 2,148	\$ 1,398	\$ 750	
16	Customer Service and	\$ (512)	\$ (512)	\$ -	\$ (5,677)	\$ (4,780)	\$ (897)	\$ (113,006)	\$ (88,587)	\$ (24,419)	
17	Informational Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	Sales Expenses	\$ 2,489	\$ -	\$ 2,489	\$ 3,404	\$ -	\$ 3,404	\$ -	\$ -	\$ -	
19	Administrative & General Expenses	\$ 1,505,519	\$ 1,007,345	\$ 498,174	\$ 1,741,009	\$ 1,229,792	\$ 511,217	\$ 4,593,511	\$ 4,213,013	\$ 380,498	
20	Sub Total	<u>\$ 1,567,060</u>	<u>\$ 942,757</u>	<u>\$ 624,303</u>	<u>\$ 2,247,967</u>	<u>\$ 1,547,202</u>	<u>\$ 700,765</u>	<u>\$ 4,511,508</u>	<u>\$ 4,149,087</u>	<u>\$ 362,421</u>	
21											
22	Maintenance:										
23	Transmission Expenses	\$ 21,605	\$ 21,605	\$ -	\$ 8,603	\$ 8,603	\$ -	\$ -	\$ -	\$ -	
24	Distribution Expenses	\$ 1,297,281	\$ 1,232,292	\$ 64,989	\$ 340,445	\$ 125,268	\$ 215,177	\$ -	\$ -	\$ -	
25	Administrative & General Expenses	\$ 96	\$ 67	\$ 29	\$ 9,731	\$ 7,217	\$ 2,514	\$ 12,662	\$ 9,243	\$ 3,419	
26	Sub Total	<u>\$ 1,318,983</u>	<u>\$ 1,253,965</u>	<u>\$ 65,018</u>	<u>\$ 358,780</u>	<u>\$ 141,088</u>	<u>\$ 217,691</u>	<u>\$ 12,662</u>	<u>\$ 9,243</u>	<u>\$ 3,419</u>	
27											
28	TOTAL	<u>\$ 2,886,042</u>	<u>\$ 2,196,721</u>	<u>\$ 689,321</u>	<u>\$ 2,606,746</u>	<u>\$ 1,688,290</u>	<u>\$ 918,456</u>	<u>\$ 4,524,170</u>	<u>\$ 4,158,330</u>	<u>\$ 365,840</u>	

Division 3-67

Request:

Refer to Ms. Brigg's testimony page 36 of 91 Schedule SAB-17. Please provide five years' worth of Allocated Depreciation (2021-2025) allocated to the Company by PPL Services (Electric and Gas) and by Other Companies (if applicable). Please provide a breakdown of these Allocated Depreciation costs for the same five-year period.

Response:

Please refer to Attachment DIV 3-67-1 for a schedule showing a breakdown of allocated depreciation costs (Electric and Gas) from PPL Services for the periods 2022-2025. There were no costs in 2021 from PPL Services.

Attachment DIV 3-67-2 is the Allocated depreciation costs (Electric and Gas) for 2021-2024 from National Grid. There were no costs after 2024 from National Grid.

Line No.	Originating Company (a)	Type (b)	Description (c)	2022			2023			2024			2025		
				Total (d)=(e) + (f)	Electric (e)	Gas (f)	Total (g)=(h) + (i)	Electric (h)	Gas (i)	Total (j)=(k) + (l)	Electric (k)	Gas (l)	Total (m)=(n) + (o)	Electric (n)	Gas (o)
1	PPL Services Corporation	Hardware	10066971 EUD Qradar HW	\$0			\$0			\$152	\$107	\$45	\$609	\$457	\$151
2	PPL Services Corporation	Hardware	10076272 EUD Zscaler HW PA	\$0			\$0			\$0			\$486	\$365	\$121
3	PPL Services Corporation	Hardware	2018 Network EOL Refresh	\$21,642	\$15,459	\$6,183	\$41,386	\$29,669	\$11,717	\$13,804	\$9,719	\$4,085	\$0	\$0	\$0
4	PPL Services Corporation	Hardware	2019 OTN Improvement-Removal	\$49	\$35	\$14	\$93	\$67	\$26	\$125	\$88	\$37	\$63	\$47	\$16
5	PPL Services Corporation	Hardware	2020 OTN to Hamlin	\$2,898	\$2,070	\$828	\$5,541	\$3,973	\$1,569	\$7,393	\$5,205	\$2,188	\$7,422	\$5,576	\$1,847
6	PPL Services Corporation	Hardware	AMI Fiber Improvements	\$0			\$0			\$559	\$394	\$165	\$2,245	\$1,687	\$559
7	PPL Services Corporation	Hardware	AMI Network Improvements	\$0			\$9,966	\$7,145	\$2,822	\$17,745	\$12,494	\$5,251	\$17,815	\$13,382	\$4,432
8	PPL Services Corporation	Hardware	App Hosting Cap 2016-Storage	\$3,385	\$2,418	\$967	\$0			\$0			\$0		
9	PPL Services Corporation	Hardware	Avtec Hardware Upgrade	\$376	\$269	\$107	\$719	\$516	\$204	\$960	\$676	\$284	\$241	\$181	\$60
10	PPL Services Corporation	Hardware	Avtec Upgrade HW	\$469	\$335	\$134	\$898	\$643	\$254	\$299	\$211	\$89	\$0		
11	PPL Services Corporation	Hardware	Cisco ACI Decomm	\$0			\$352	\$252	\$100	\$469	\$330	\$139	\$471	\$354	\$117
12	PPL Services Corporation	Hardware	Cisco ACI HW	\$5,681	\$4,058	\$1,623	\$10,864	\$7,788	\$3,076	\$14,494	\$10,205	\$4,289	\$14,551	\$10,931	\$3,620
13	PPL Services Corporation	Hardware	Cisco ASA Firewalls - Ph 1-KY	\$0			\$0			\$282	\$198	\$83	\$0		
14	PPL Services Corporation	Hardware	Cisco ASA Firewalls - Phase 1	\$7,266	\$5,190	\$2,076	\$13,895	\$9,961	\$3,934	\$18,538	\$13,052	\$5,486	\$4,653	\$3,495	\$1,158
15	PPL Services Corporation	Hardware	Cisco EOL 2020	\$0			\$39,174	\$28,083	\$11,090	\$69,680	\$49,060	\$20,621	\$69,954	\$52,549	\$17,405
16	PPL Services Corporation	Hardware	Cisco EOL 2020 KY	\$0			\$0			\$102	\$72	\$30	\$205	\$154	\$51
17	PPL Services Corporation	Hardware	Cisco EOL Decom	\$0			\$7	\$5	\$2	\$12	\$9	\$4	\$6	\$5	\$2
18	PPL Services Corporation	Hardware	Cisco UCS Memory Upgrade	\$1,312	\$937	\$375	\$2,509	\$1,799	\$710	\$3,347	\$2,357	\$991	\$3,360	\$2,524	\$836
19	PPL Services Corporation	Hardware	Cisco UCS Server Depl Ph 4	\$24,816	\$17,726	\$7,090	\$47,456	\$34,021	\$13,435	\$63,313	\$44,577	\$18,736	\$47,671	\$35,810	\$11,861
20	PPL Services Corporation	Hardware	Cisco UCS Server Depl Ph2	\$11,936	\$8,526	\$3,410	\$0			\$0			\$0		
21	PPL Services Corporation	Hardware	Cisco UCS Server Depl Ph2 (106 REVERSAL)	\$1,842	\$1,316	\$526	\$0			\$0			\$0		
22	PPL Services Corporation	Hardware	Compute Platform HW	\$3,002	\$2,144	\$858	\$0			\$0			\$0		
23	PPL Services Corporation	Hardware	Data Center Facilities	\$2,437	\$1,740	\$696	\$1,473	\$1,056	\$417	\$1,965	\$1,383	\$581	\$1,972	\$1,482	\$491
24	PPL Services Corporation	Hardware	Data Center Facilities 2018	\$1,028	\$734	\$294	\$1,965	\$1,409	\$556	\$656	\$462	\$194	\$0		
25	PPL Services Corporation	Hardware	Data Domain Expansion	\$2,099	\$1,500	\$600	\$0			\$0			\$0		
26	PPL Services Corporation	Hardware	Data Domain Expansion (106 REVERSAL)	\$324	\$231	\$93	\$0			\$0			\$0		
27	PPL Services Corporation	Hardware	Database HW	\$1,583	\$1,131	\$452	\$0			\$0			\$0		
28	PPL Services Corporation	Hardware	Database Virtualization	\$1,770	\$1,265	\$506	\$0			\$0			\$0		
29	PPL Services Corporation	Hardware	Database Virtualization (106 REVERSAL)	\$273	\$195	\$78	\$0			\$0			\$0		
30	PPL Services Corporation	Hardware	DER Headend Upgrade PA HW	\$0			\$1,575	\$1,129	\$446	\$4,204	\$2,960	\$1,244	\$4,220	\$3,170	\$1,050
31	PPL Services Corporation	Hardware	Desktop and Server Mgmt HW	\$2,901	\$2,072	\$829	\$0			\$0			\$0		
32	PPL Services Corporation	Hardware	EBP B2B VPN Migr to Windsor	\$3,363	\$2,402	\$961	\$0			\$0			\$0		
33	PPL Services Corporation	Hardware	EBP B2B VPN Migr to Windsor (106 REVERSAL)	\$519	\$371	\$148	\$0			\$0			\$0		
34	PPL Services Corporation	Hardware	Expand Scranton DR computer rm	\$147	\$105	\$42	\$0			\$0			\$0		
35	PPL Services Corporation	Hardware	Facilities Master Space 2020	\$1,891	\$1,351	\$540	\$8,640	\$6,194	\$2,446	\$11,878	\$8,363	\$3,515	\$11,925	\$8,958	\$2,967
36	PPL Services Corporation	Hardware	Facilities Master Space Plan	\$2,203	\$1,574	\$630	\$4,213	\$3,021	\$1,193	\$5,621	\$3,958	\$1,664	\$1,411	\$1,060	\$351
37	PPL Services Corporation	Hardware	Global NOC	\$5,277	\$3,769	\$1,508	\$10,091	\$7,234	\$2,857	\$3,366	\$2,370	\$996	\$0		
38	PPL Services Corporation	Hardware	InfoBlox Refresh HW KY	\$0			\$0			\$26	\$18	\$8	\$105	\$79	\$26
39	PPL Services Corporation	Hardware	InfoBlox Refresh HW PA	\$251	\$179	\$72	\$480	\$344	\$136	\$641	\$451	\$190	\$643	\$483	\$160
40	PPL Services Corporation	Hardware	Internet Perimeter Refr KYHW	\$0			\$0			\$588	\$414	\$174	\$2,361	\$1,774	\$587
41	PPL Services Corporation	Hardware	Internet Perimeter Refr PAHW	\$2,440	\$1,743	\$697	\$4,667	\$3,346	\$1,321	\$6,226	\$4,384	\$1,843	\$6,251	\$4,696	\$1,555
42	PPL Services Corporation	Hardware	IoT Data Platform Pilot HW	\$454	\$324	\$130	\$941	\$675	\$266	\$1,256	\$884	\$372	\$1,261	\$947	\$314
43	PPL Services Corporation	Hardware	IoT Data Platform Pilot HW (NEW)	\$38	\$27	\$11	\$0			\$0			\$0		
44	PPL Services Corporation	Hardware	IT AV Equipment 2019	\$18	\$13	\$5	\$34	\$24	\$10	\$45	\$32	\$13	\$45	\$34	\$11
45	PPL Services Corporation	Hardware	IT AV Equipment 2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	PPL Services Corporation	Hardware	KY - DR Data Center Move	\$0			\$0			\$799	\$563	\$237	\$1,605	\$1,206	\$399
47	PPL Services Corporation	Hardware	KY - DR Data Center Removal	\$0			\$0			\$63	\$44	\$19	\$126	\$95	\$31
48	PPL Services Corporation	Hardware	L&G CAP RF Mesh Network 2020	\$0			\$13,441	\$9,636	\$3,805	\$23,911	\$16,835	\$7,076	\$24,005	\$18,032	\$5,972
49	PPL Services Corporation	Hardware	L&G CAP RF Mesh Network 2023	\$0			\$0			\$19,869	\$13,989	\$5,880	\$20,050	\$15,062	\$4,989
50	PPL Services Corporation	Hardware	Lehigh SC Ground Floor Reno-IT	\$2,769	\$1,978	\$791	\$5,295	\$3,796	\$1,499	\$7,065	\$4,974	\$2,091	\$7,093	\$5,328	\$1,765
51	PPL Services Corporation	Hardware	Load Balancer EOL HW Refr KY	\$0			\$0			\$1,067	\$751	\$316	\$4,285	\$3,219	\$1,066
52	PPL Services Corporation	Hardware	Load Balancer EOL HW Refr PA	\$2,993	\$2,138	\$855	\$6,768	\$4,852	\$1,916	\$8,741	\$6,154	\$2,587	\$8,679	\$6,519	\$2,159
53	PPL Services Corporation	Hardware	Load Balancer EOL HW Refr PA (NEW)	\$273	\$195	\$78	\$0			\$0			\$0		
54	PPL Services Corporation	Hardware	Logging - Monitoring DistHW	\$6,457	\$4,612	\$1,845	\$12,348	\$8,852	\$3,496	\$16,475	\$11,599	\$4,875	\$12,404	\$9,318	\$3,086
55	PPL Services Corporation	Hardware	Mobile Devices - EU Services	\$6	\$4	\$2	\$0			\$0			\$0		
56	PPL Services Corporation	Hardware	Mobile Devices - IT	\$23	\$16	\$7	\$0			\$0			\$0		

Line No.	Originating Company (a)	Type (b)	Description (c)	2022			2023			2024			2025		
				Total (d)=(e) + (f)	Electric (e)	Gas (f)	Total (g)=(h) + (i)	Electric (h)	Gas (i)	Total (j)=(k) + (l)	Electric (k)	Gas (l)	Total (m)=(n) + (o)	Electric (n)	Gas (o)
57	PPL Services Corporation	Hardware	Mobile Devices - IT 2018	\$62	\$44	\$18	\$119	\$85	\$34	\$40	\$28	\$12	\$0		
58	PPL Services Corporation	Hardware	Mobile Devices - IT 2019	\$129	\$92	\$37	\$247	\$177	\$70	\$329	\$232	\$97	\$0		
59	PPL Services Corporation	Hardware	Mobile Devices - IT 2020	\$123	\$88	\$35	\$234	\$168	\$66	\$313	\$220	\$93	\$314	\$236	\$78
60	PPL Services Corporation	Hardware	Mobile Devices - IT 2021	\$116	\$83	\$33	\$262	\$188	\$74	\$349	\$246	\$103	\$351	\$264	\$87
61	PPL Services Corporation	Hardware	Mobile Devices - IT 2021 (NEW)	\$11	\$8	\$3	\$0			\$0			\$0		
62	PPL Services Corporation	Hardware	Mobile Devices-EUServ 2020	\$127	\$91	\$36	\$243	\$175	\$69	\$325	\$229	\$96	\$326	\$245	\$81
63	PPL Services Corporation	Hardware	Mobile Devices-EUServ2021	\$81	\$58	\$23	\$154	\$110	\$44	\$206	\$145	\$61	\$206	\$155	\$51
64	PPL Services Corporation	Hardware	Mobile Devices-EUServices 2019	\$92	\$66	\$26	\$176	\$126	\$50	\$235	\$165	\$69	\$0		
65	PPL Services Corporation	Hardware	Mobile Devices-EUServices2018	\$118	\$84	\$34	\$226	\$162	\$64	\$75	\$53	\$22	\$0		
66	PPL Services Corporation	Hardware	MobileDevicesDistr2023	\$0			\$0			\$1,953	\$1,375	\$578	\$1,961	\$1,473	\$488
67	PPL Services Corporation	Hardware	MV90 Upgrade KY HW	\$0			\$0			\$18	\$13	\$5	\$74	\$55	\$18
68	PPL Services Corporation	Hardware	Netezza Hardware	\$1,419	\$1,013	\$405	\$0			\$0			\$0		
69	PPL Services Corporation	Hardware	Netezza Hardware (106 REVERSAL)	\$219	\$156	\$63	\$0			\$0			\$0		
70	PPL Services Corporation	Hardware	Network Connectivity HW	\$1,133	\$809	\$324	\$0			\$0			\$0		
71	PPL Services Corporation	Hardware	Network Connectivity HW (106 REVERSAL)	\$175	\$125	\$50	\$0			\$0			\$0		
72	PPL Services Corporation	Hardware	Network EOL 2019	\$10,997	\$7,855	\$3,142	\$21,030	\$15,076	\$5,954	\$28,057	\$19,754	\$8,303	\$28,168	\$21,159	\$7,008
73	PPL Services Corporation	Hardware	Network Hardware EOL Refresh	\$367	\$262	\$105	\$701	\$503	\$198	\$935	\$658	\$277	\$939	\$705	\$234
74	PPL Services Corporation	Hardware	Network HW EOL 2022	\$0			\$833	\$597	\$236	\$1,482	\$1,044	\$439	\$1,488	\$1,118	\$370
75	PPL Services Corporation	Hardware	Network HW EOL Refr IT 2021	\$1,321	\$944	\$377	\$2,735	\$1,961	\$774	\$3,649	\$2,569	\$1,080	\$3,663	\$2,752	\$911
76	PPL Services Corporation	Hardware	Network HW EOL Refr IT 2021 (NEW)	\$110	\$79	\$32	\$0			\$0			\$0		
77	PPL Services Corporation	Hardware	Next Gen IP Management	\$1,906	\$1,361	\$544	\$0			\$0			\$0		
78	PPL Services Corporation	Hardware	Next Gen IP Management (106 REVERSAL)	\$294	\$210	\$84	\$0			\$0			\$0		
79	PPL Services Corporation	Hardware	Next Gen OS Server HW	\$3,514	\$2,510	\$1,004	\$6,719	\$4,817	\$1,902	\$8,965	\$6,312	\$2,653	\$9,000	\$6,761	\$2,239
80	PPL Services Corporation	Hardware	Nokia Router Upgrades	\$0			\$9,543	\$6,842	\$2,702	\$16,977	\$11,953	\$5,024	\$17,043	\$12,803	\$4,240
81	PPL Services Corporation	Hardware	OMS Upgrade HW	\$0			\$0			\$45,607	\$32,110	\$13,496	\$45,881	\$34,466	\$11,416
82	PPL Services Corporation	Hardware	OTN2019 Completion	\$0			\$1,628	\$1,167	\$461	\$4,271	\$3,007	\$1,264	\$4,288	\$3,221	\$1,067
83	PPL Services Corporation	Hardware	PA Transport Infra 2017	\$5,988	\$4,277	\$1,711	\$0			\$0			\$0		
84	PPL Services Corporation	Hardware	PPL Wireless backhaul - AT&T	\$495	\$353	\$141	\$946	\$678	\$268	\$1,262	\$888	\$373	\$1,267	\$952	\$315
85	PPL Services Corporation	Hardware	Pure Storage HW	\$16,649	\$11,892	\$4,757	\$31,838	\$22,824	\$9,014	\$42,477	\$29,906	\$12,570	\$31,983	\$24,025	\$7,957
86	PPL Services Corporation	Hardware	Pure Storage HW-KY	\$0			\$0			\$4,814	\$3,389	\$1,424	\$0		
87	PPL Services Corporation	Hardware	Pure Storage Purchase	\$1,430	\$1,021	\$409	\$2,734	\$1,960	\$774	\$3,648	\$2,568	\$1,080	\$3,662	\$2,751	\$911
88	PPL Services Corporation	Hardware	Qradar Refresh Decom	\$0			\$62	\$44	\$17	\$107	\$75	\$32	\$54	\$40	\$13
89	PPL Services Corporation	Hardware	Qradar Refresh - Corp HW	\$3,950	\$2,821	\$1,129	\$8,185	\$5,868	\$2,317	\$10,920	\$7,688	\$3,231	\$2,741	\$2,059	\$682
90	PPL Services Corporation	Hardware	Qradar Refresh - Corp HW	\$0			\$0			\$0			\$8,222	\$6,176	\$2,046
91	PPL Services Corporation	Hardware	Qradar Refresh - Corp HW (NEW)	\$329	\$235	\$94	\$0			\$0			\$0		
92	PPL Services Corporation	Hardware	Radio Services HW	\$419	\$299	\$120	\$947	\$679	\$268	\$1,264	\$890	\$374	\$317	\$238	\$79
93	PPL Services Corporation	Hardware	Radio Services HW	\$0			\$0			\$0			\$952	\$715	\$237
94	PPL Services Corporation	Hardware	Radio Services HW (NEW)	\$38	\$27	\$11	\$0			\$0			\$0		
95	PPL Services Corporation	Hardware	Replace Extreme Closet Switchs	\$1,231	\$879	\$352	\$0			\$0			\$0		
96	PPL Services Corporation	Hardware	Replace Extreme Closet Switchs (106 REVERSAL)	\$190	\$136	\$54	\$0			\$0			\$0		
97	PPL Services Corporation	Hardware	RF Scanning Devices	\$123	\$88	\$35	\$278	\$200	\$79	\$372	\$262	\$110	\$373	\$280	\$93
98	PPL Services Corporation	Hardware	SAN Switch Refresh 2018-KY	\$0			\$0			\$1,839	\$1,295	\$544	\$0		
99	PPL Services Corporation	Hardware	SAN Switch Refresh 2018-PA	\$4,652	\$3,323	\$1,329	\$8,896	\$6,378	\$2,519	\$2,967	\$2,089	\$878	\$0		
100	PPL Services Corporation	Hardware	Secure Web Gateway/Bluecoat	\$2,668	\$1,906	\$762	\$0			\$0			\$0		
101	PPL Services Corporation	Hardware	Servers for Siemens BAS	\$0			\$4,826	\$3,460	\$1,366	\$6,438	\$4,533	\$1,905	\$6,464	\$4,855	\$1,608
102	PPL Services Corporation	Hardware	SIP Deployments	\$5,847	\$4,177	\$1,671	\$11,182	\$8,016	\$3,166	\$14,918	\$10,503	\$4,415	\$14,976	\$11,250	\$3,726
103	PPL Services Corporation	Hardware	SOC Isensors Non/NERC Removal	\$19	\$14	\$5	\$36	\$26	\$10	\$49	\$34	\$14	\$12	\$9	\$3
104	PPL Services Corporation	Hardware	SOC Transition NonNERC - HW	\$6,065	\$4,332	\$1,733	\$11,598	\$8,314	\$3,283	\$15,473	\$10,894	\$4,579	\$0		
105	PPL Services Corporation	Hardware	Storage HW	\$285	\$204	\$82	\$0			\$0			\$0		
106	PPL Services Corporation	Hardware	Storage HW (106 REVERSAL)	\$44	\$31	\$13	\$0			\$0			\$0		
107	PPL Services Corporation	Hardware	SUNBURY OTN 2019	\$0			\$18,969	\$13,599	\$5,370	\$0			\$0		
108	PPL Services Corporation	Hardware	Telecom Ops HW	\$0			\$500	\$358	\$141	\$905	\$637	\$268	\$227	\$171	\$56
109	PPL Services Corporation	Hardware	Telecom Ops HW	\$0			\$0			\$0			\$681	\$512	\$169
110	PPL Services Corporation	Hardware	Telecom Ops HW 2023	\$0			\$0			\$457	\$322	\$135	\$594	\$446	\$148
111	PPL Services Corporation	Hardware	Telecom Ops HW and tools	\$337	\$240	\$96	\$644	\$461	\$182	\$859	\$605	\$254	\$862	\$648	\$215
112	PPL Services Corporation	Hardware	Telecom Ops Removal	\$0			\$837	\$600	\$237	\$1,116	\$786	\$330	\$280	\$210	\$70
113	PPL Services Corporation	Hardware	Telecom Ops Removal	\$0			\$0			\$0			\$280	\$210	\$70
114	PPL Services Corporation	Hardware	UC PBX Replacement 2015	\$28,945	\$20,675	\$8,270	\$0			\$0			\$0		
115	PPL Services Corporation	Hardware	UCaaS - Unified Comm Remov	\$0			\$42	\$30	\$12	\$74	\$52	\$22	\$37	\$28	\$9
116	PPL Services Corporation	Hardware	UCaaS - Unified Comm Upg HW	\$0			\$8,960	\$6,423	\$2,537	\$15,938	\$11,222	\$4,717	\$16,001	\$12,020	\$3,981
117	PPL Services Corporation	Hardware	Unified Comm Deployment 2016	\$20,396	\$14,569	\$5,827	\$0			\$0			\$0		

Line No.	Originating Company (a)	Type (b)	Description (c)	2022			2023			2024			2025		
				Total (d)=(e) + (f)	Electric (e)	Gas (f)	Total (g)=(h) + (i)	Electric (h)	Gas (i)	Total (j)=(k) + (l)	Electric (k)	Gas (l)	Total (m)=(n) + (o)	Electric (n)	Gas (o)
118	PPL Services Corporation	Hardware	Unified Comm Deployment 2016 (106 REVERSAL)	\$1,706	\$1,218	\$487	\$0			\$0			\$0		
119	PPL Services Corporation	Hardware	WebEx Replacement Ph II HW	\$1,374	\$982	\$393	\$4,564	\$3,272	\$1,292	\$6,089	\$4,287	\$1,802	\$6,113	\$4,592	\$1,521
120	PPL Services Corporation	Hardware	Windows HAC-02 expansion	\$365	\$261	\$104	\$0			\$0			\$0		
121	PPL Services Corporation	Hardware	Windows HAC-04 expansion	\$351	\$251	\$100	\$0			\$0			\$0		
122	PPL Services Corporation	Hardware	Wireless Upgrade	\$14,690	\$10,493	\$4,197	\$28,092	\$20,139	\$7,953	\$37,479	\$26,388	\$11,091	\$37,626	\$28,265	\$9,362
123	PPL Services Corporation	Hardware	Workstation Hardware 2022	\$0			\$21,790	\$15,621	\$6,169	\$29,076	\$20,471	\$8,605	\$29,190	\$21,928	\$7,263
124	PPL Services Corporation	Hardware	Workstation Hardware 2022 (NEW 1123 SHARED)	\$3,891	\$2,779	\$1,112	\$0			\$0			\$0		
125	PPL Services Corporation	Hardware	Workstation Refreshment 2017	\$9,805	\$7,003	\$2,801	\$0			\$0			\$0		
126	PPL Services Corporation	Hardware	Workstation Refreshment 2018	\$5,918	\$4,227	\$1,691	\$11,318	\$8,114	\$3,204	\$3,775	\$2,658	\$1,117	\$0		
127	PPL Services Corporation	Hardware	Workstation Refreshment 2019	\$6,644	\$4,746	\$1,898	\$12,705	\$9,108	\$3,597	\$16,951	\$11,935	\$5,016	\$0		
128	PPL Services Corporation	Hardware	Workstation Refreshment 2020	\$14,558	\$10,398	\$4,159	\$27,838	\$19,957	\$7,881	\$37,141	\$26,150	\$10,991	\$37,287	\$28,010	\$9,277
129	PPL Services Corporation	Hardware	Workstation Refreshment 2021	\$22,013	\$15,724	\$6,290	\$49,982	\$35,832	\$14,150	\$66,678	\$46,946	\$19,732	\$66,940	\$50,285	\$16,655
130	PPL Services Corporation	Hardware	Workstation Refreshment 2021 (NEW)	\$1,999	\$1,428	\$571	\$0			\$0			\$0		
131	PPL Services Corporation	Hardware	Workstation Refreshment 2022	\$0			\$13,371	\$9,585	\$3,785	\$17,824	\$12,549	\$5,275	\$17,894	\$13,442	\$4,452
132	PPL Services Corporation	Hardware	Workstation Refreshment 2022 (NEW 1123 SHARED)	\$2,915	\$2,082	\$833	\$0			\$0			\$0		
133	PPL Services Corporation	Hardware	Workstation Services HW 2	\$3,939	\$2,813	\$1,125	\$0			\$0			\$0		
134	PPL Services Corporation	Hardware	Workstation Services HW 2018	\$2,924	\$2,089	\$835	\$5,592	\$4,009	\$1,583	\$1,865	\$1,313	\$552	\$0		
135	PPL Services Corporation	Hardware	Workstation Services HW 2019	\$5,326	\$3,804	\$1,522	\$10,185	\$7,302	\$2,883	\$13,589	\$9,567	\$4,021	\$3,410	\$2,562	\$849
136	PPL Services Corporation	Hardware	Workstation Services HW 2020	\$5,649	\$4,035	\$1,614	\$10,803	\$7,745	\$3,058	\$14,413	\$10,148	\$4,265	\$14,469	\$10,869	\$3,600
137	PPL Services Corporation	Hardware	Workstation Services HW 2021	\$8,297	\$5,927	\$2,371	\$18,813	\$13,487	\$5,326	\$25,100	\$17,672	\$7,428	\$25,198	\$18,929	\$6,269
138	PPL Services Corporation	Hardware	Workstation Services HW 2021 (NEW)	\$746	\$533	\$213	\$0			\$0			\$0		
139	PPL Services Corporation	Hardware	Zoom Rooms LEHSC TW22	\$0			\$1,701	\$1,220	\$482	\$4,540	\$3,196	\$1,343	\$4,558	\$3,424	\$1,134
140			Hardware Subtotal	<u>\$361,739</u>	<u>\$258,385</u>	<u>\$103,354</u>	<u>\$617,878</u>	<u>\$442,952</u>	<u>\$174,926</u>	<u>\$839,934</u>	<u>\$591,371</u>	<u>\$248,563</u>	<u>\$724,567</u>	<u>\$544,291</u>	<u>\$180,277</u>
141	PPL Services Corporation	Software	10064784 Micro EUD24	\$0			\$0			\$15,176	\$10,685	\$4,491	\$10,165	\$7,636	\$2,529
142	PPL Services Corporation	Software	10064821 EUD DMS Per Rel 24	\$0			\$0			\$0			\$40,309	\$30,280	\$10,029
143	PPL Services Corporation	Software	2017-Aveksa SW/HW Upgrades	\$158	\$113	\$45	\$0			\$0			\$0		
144	PPL Services Corporation	Software	2019 Corp Srvc Financial RPA	\$1,670	\$1,193	\$477	\$2,624	\$1,874	\$750	\$3,029	\$2,137	\$892	\$227	\$170	\$57
145	PPL Services Corporation	Software	2019 HFM License Purchase	\$4,514	\$3,224	\$1,290	\$0	\$0	\$0	\$0			\$0		
146	PPL Services Corporation	Software	2019 HFM Upgrade	\$6,068	\$4,334	\$1,734	\$11,038	\$7,884	\$3,154	\$4,403	\$3,141	\$1,261	\$0		
147	PPL Services Corporation	Software	2019 TRECS Upgrade	\$3,016	\$2,155	\$862	\$4,892	\$3,494	\$1,398	\$3,420	\$2,423	\$996	\$0		
148	PPL Services Corporation	Software	2020 Corp Srvc Financial RPA	\$568	\$406	\$162	\$888	\$634	\$254	\$1,031	\$727	\$304	\$928	\$696	\$232
149	PPL Services Corporation	Software	AA ML Platform	\$0			\$0			\$11,308	\$7,961	\$3,346	\$5,676	\$4,264	\$1,412
150	PPL Services Corporation	Software	AA ML Platform	\$3,497	\$2,498	\$999	\$16,996	\$12,184	\$4,812	\$11,308	\$7,961	\$3,346	\$17,028	\$12,791	\$4,237
151	PPL Services Corporation	Software	AA ML Platform 2023	\$0			\$0			-\$34	-\$24	-\$10	\$8	\$6	\$2
152	PPL Services Corporation	Software	AA ML Platform 2024	\$0			\$0			-\$66	-\$46	-\$20	\$15	\$11	\$4
153	PPL Services Corporation	Software	Account Validation Services	\$12,011	\$8,579	\$3,432	\$18,140	\$12,957	\$5,183	\$20,680	\$14,588	\$6,093	\$18,613	\$13,959	\$4,653
154	PPL Services Corporation	Software	Acct Analysis&Exception Mntng	\$0	\$0	\$0	\$0			\$0			\$0		
155	PPL Services Corporation	Software	Active Management PUC Reporting	\$0			\$2,503	\$1,794	\$709	\$0			\$0		
156	PPL Services Corporation	Software	AD PASSWORD RESET	\$166	\$119	\$47	\$79	\$57	\$22	\$0			\$0		
157	PPL Services Corporation	Software	ADMS Periodic Releases 2024	\$0			\$0			\$0			\$3	\$2	\$1
158	PPL Services Corporation	Software	Adobe Sign Migration	\$0			\$189	\$135	\$53	\$252	\$177	\$75	\$253	\$190	\$63
159	PPL Services Corporation	Software	Advanced Authentication	\$1,911	\$1,365	\$546	\$3,654	\$2,619	\$1,034	\$4,875	\$3,432	\$1,443	\$0		
160	PPL Services Corporation	Software	AIM Regulatory Changes 2017	\$854	\$610	\$244	\$0			\$0			\$0		
161	PPL Services Corporation	Software	AIM Regulatory Changes 2018	\$1,070	\$764	\$306	\$1,535	\$1,100	\$435	\$0			\$0		
162	PPL Services Corporation	Software	App/Infra Montoring Phase 2	\$0	\$0	\$0	\$0			\$0			\$0		
163	PPL Services Corporation	Software	App/Infra Montoring Phase 3	\$628	\$448	\$179	\$0			\$0			\$0		
164	PPL Services Corporation	Software	Application Security	\$0			\$0			\$15,560	\$10,956	\$4,605	\$7,811	\$5,867	\$1,943
165	PPL Services Corporation	Software	Application Security	\$12,198	\$8,713	\$3,485	\$23,326	\$16,722	\$6,604	\$15,560	\$10,956	\$4,605	\$15,622	\$11,735	\$3,887
166	PPL Services Corporation	Software	Application Virtualization	\$620	\$443	\$177	\$0			\$0			\$0		
167	PPL Services Corporation	Software	Arch OT RSA Tokens	\$51	\$36	\$15	\$115	\$83	\$33	\$154	\$108	\$46	\$154	\$116	\$38
168	PPL Services Corporation	Software	ARCOS API Upgrade	\$0			\$901	\$646	\$255	\$1,202	\$847	\$356	\$0		
169	PPL Services Corporation	Software	ASI Software Joint	\$0			\$3,222	\$2,302	\$921	-\$344	-\$243	-\$101	-\$310	-\$232	-\$77
170	PPL Services Corporation	Software	Asset Mgmt - ESS-02 Compliance	\$5,193	\$3,709	\$1,484	\$9,931	\$7,119	\$2,811	\$13,249	\$9,328	\$3,921	\$13,301	\$9,992	\$3,309
171	PPL Services Corporation	Software	Asset Mgmt Data Platform	\$0			\$0	\$0	\$0	\$0			\$0		
172	PPL Services Corporation	Software	Asset Suite Bundle 2020	\$103	\$73	\$29	\$196	\$141	\$56	\$262	\$184	\$78	\$263	\$198	\$65
173	PPL Services Corporation	Software	Automate Tax Basis Bal Sheet	\$0	\$0	\$0	\$0			\$0			\$0		
174	PPL Services Corporation	Software	Automic Upgrade	\$6,260	\$4,471	\$1,789	\$11,971	\$8,582	\$3,389	\$15,971	\$11,245	\$4,726	\$16,034	\$12,045	\$3,989
175	PPL Services Corporation	Software	Autopilot Replacement	\$0			\$7,090	\$5,064	\$2,026	\$14,085	\$9,939	\$4,146	\$13,498	\$10,123	\$3,375
176	PPL Services Corporation	Software	AVD 2023	\$0			\$2,220	\$1,586	\$634	\$7,542	\$5,337	\$2,205	\$3,203	\$2,402	\$801

Line No.	Originating Company (a)	Type (b)	Description (c)	2022			2023			2024			2025		
				Total (d)=(e) + (f)	Electric (e)	Gas (f)	Total (g)=(h) + (i)	Electric (h)	Gas (i)	Total (j)=(k) + (l)	Electric (k)	Gas (l)	Total (m)=(n) + (o)	Electric (n)	Gas (o)
177	PPL Services Corporation	Software	AVD 2023	\$0			\$0			\$0			\$6,406	\$4,805	\$1,602
178	PPL Services Corporation	Software	Avtec Upgrade SW	\$649	\$464	\$185	\$0			\$0			\$0		
179	PPL Services Corporation	Software	Azure 2020 Enhancements	\$14,964	\$10,688	\$4,275	\$28,615	\$20,514	\$8,101	\$38,177	\$26,879	\$11,298	\$16,935	\$12,722	\$4,214
180	PPL Services Corporation	Software	Azure 2023 Enhancements	\$0			\$0			\$18	\$13	\$6	-\$5	-\$3	-\$1
181	PPL Services Corporation	Software	Azure Enhancements 2021	\$0			\$6,568	\$4,709	\$1,860	\$77,348	\$54,458	\$22,890	\$58,239	\$43,749	\$14,490
182	PPL Services Corporation	Software	Azure Enhancements 2021	\$23,610	\$16,865	\$6,746	\$28,264	\$20,262	\$8,002	\$0			\$0		
183	PPL Services Corporation	Software	Azure-Network Msft Apps	\$0			\$16,710	\$11,936	\$4,774	\$66,081	\$46,615	\$19,466	\$60,064	\$45,048	\$15,016
184	PPL Services Corporation	Software	BI Enhancements 2019-Dist	\$212	\$151	\$60	\$404	\$290	\$115	\$405	\$285	\$120	\$0		
185	PPL Services Corporation	Software	Bluebeam Design Licenses	\$128	\$92	\$37	\$246	\$176	\$70	\$328	\$231	\$97	\$329	\$247	\$82
186	PPL Services Corporation	Software	BMI License TrueUp	\$0			\$7,030	\$5,021	\$2,009	\$13,802	\$9,736	\$4,066	\$12,423	\$9,317	\$3,106
187	PPL Services Corporation	Software	BMI Reporting DB Replacement	\$11,208	\$8,005	\$3,202	\$0			\$0			\$0		
188	PPL Services Corporation	Software	BMI Upgrade/Repl	\$43,236	\$30,883	\$12,353	\$43,236	\$30,883	\$12,353	\$0			\$0		
189	PPL Services Corporation	Software	Camtasia	\$82	\$59	\$23	\$166	\$119	\$47	\$221	\$156	\$65	\$222	\$167	\$55
190	PPL Services Corporation	Software	Cash payment initiatives	\$3,705	\$2,647	\$1,059	\$0			\$0			\$0		
191	PPL Services Corporation	Software	Cash Payment Initiatives CIMS	\$175	\$125	\$50	\$0			\$0			\$0		
192	PPL Services Corporation	Software	Cash Payment Initiatives MCS	\$1,256	\$897	\$359	\$0			\$0			\$0		
193	PPL Services Corporation	Software	Cash Payment Initiatives PTOPS	\$221	\$158	\$63	\$0			\$0			\$0		
194	PPL Services Corporation	Software	CCURE Enhancements	\$0			\$142	\$102	\$40	\$189	\$133	\$56	\$0		
195	PPL Services Corporation	Software	CCURE Upgrade - EM - SW	\$4,430	\$3,164	\$1,266	\$2,118	\$1,518	\$600	\$0			\$0		
196	PPL Services Corporation	Software	Cherwell Enhancements	\$6,835	\$4,882	\$1,953	\$14,153	\$10,146	\$4,007	\$18,874	\$13,289	\$5,585	\$18,948	\$14,234	\$4,714
197	PPL Services Corporation	Software	Cherwell Enhancements 2022	\$0			\$0			\$2,849	\$2,006	\$843	\$1,430	\$1,074	\$356
198	PPL Services Corporation	Software	Cherwell Enhancements 2022	\$0			\$4,231	\$3,033	\$1,198	\$2,919	\$2,055	\$864	\$4,290	\$3,222	\$1,067
199	PPL Services Corporation	Software	Cherwell INC_REQ for Corp Sec	\$282	\$201	\$80	\$538	\$386	\$152	\$718	\$506	\$213	\$361	\$271	\$90
200	PPL Services Corporation	Software	Cisco ACI SW	\$2,227	\$1,591	\$636	\$10,699	\$7,670	\$3,029	\$14,690	\$10,343	\$4,347	\$14,290	\$10,734	\$3,555
201	PPL Services Corporation	Software	Cisco EOL 2020 SW	\$0			\$277	\$198	\$78	\$492	\$346	\$146	\$494	\$371	\$123
202	PPL Services Corporation	Software	Cisco SW Router Code Upg2021	\$88	\$63	\$25	\$129	\$93	\$37	\$172	\$121	\$51	\$173	\$130	\$43
203	PPL Services Corporation	Software	Cisco Sw/Rou Code Upgr 2019	\$183	\$131	\$52	\$350	\$251	\$99	\$350	\$246	\$104	\$0		
204	PPL Services Corporation	Software	Cisco Switch Router Code Upg	\$305	\$218	\$87	\$583	\$418	\$165	\$778	\$548	\$230	\$586	\$440	\$146
205	PPL Services Corporation	Software	Cisco Switch/Router Code Upgr	\$1,383	\$988	\$395	\$1,983	\$1,422	\$562	\$0			\$0		
206	PPL Services Corporation	Software	Citrix XenD/XenApp Upgrade	\$125	\$89	\$36	\$239	\$172	\$68	\$319	\$225	\$94	\$0		
207	PPL Services Corporation	Software	Cloud Foundation Architecture	\$34,179	\$24,413	\$9,765	\$65,360	\$46,856	\$18,504	\$87,200	\$61,395	\$25,805	\$11,184	\$8,401	\$2,783
208	PPL Services Corporation	Software	Cohesity Backup SW	\$0			\$29,550	\$21,107	\$8,443	-\$30,739	-\$22,487	-\$8,252	\$17,097	\$12,822	\$4,274
209	PPL Services Corporation	Software	Common Data Plat Ingestion	\$0			\$0			-\$12	-\$8	-\$4	\$3	\$2	\$1
210	PPL Services Corporation	Software	Common Data Platform 2022	\$5,896	\$4,211	\$1,685	\$40,223	\$28,836	\$11,387	\$54,390	\$38,294	\$16,096	\$40,739	\$30,603	\$10,136
211	PPL Services Corporation	Software	Common Data Platform DWHMart	\$0			\$0			\$52	\$36	\$16	-\$14	-\$10	-\$3
212	PPL Services Corporation	Software	Connect:Direct Upgrade 2016	\$286	\$204	\$82	\$273	\$196	\$77	\$0			\$0		
213	PPL Services Corporation	Software	Content Cloud Transition	\$12,692	\$9,066	\$3,626	\$61,193	\$43,869	\$17,324	\$81,761	\$57,565	\$24,196	\$82,082	\$61,659	\$20,422
214	PPL Services Corporation	Software	Content Governance Prem	\$444	\$317	\$127	\$921	\$660	\$261	\$1,228	\$865	\$364	\$1,233	\$926	\$307
215	PPL Services Corporation	Software	Content Governance SaaS	\$1,438	\$1,027	\$411	\$2,979	\$2,136	\$843	\$3,975	\$2,798	\$1,176	\$2,993	\$2,248	\$745
216	PPL Services Corporation	Software	Content Implementation	\$0			\$0			\$17,453	\$12,288	\$5,165	\$8,761	\$6,581	\$2,180
217	PPL Services Corporation	Software	Content Implementation	\$13,357	\$9,541	\$3,816	\$26,163	\$18,756	\$7,407	\$17,453	\$12,288	\$5,165	\$26,282	\$19,743	\$6,539
218	PPL Services Corporation	Software	Cust Service Web Security Enh	\$0			\$0			\$0	\$0	\$0	\$0		
219	PPL Services Corporation	Software	Customer Service Enh	\$0			\$339	\$243	\$96	\$0			\$0		
220	PPL Services Corporation	Software	Cyber Risk Management	\$0			\$0			-\$8	-\$6	-\$3	\$2	\$2	\$0
221	PPL Services Corporation	Software	CyberArk EPM Upgrade	\$0			\$240	\$171	\$69	-\$720	-\$503	-\$217	\$46	\$35	\$12
222	PPL Services Corporation	Software	CyberArk EPM Upgrade	\$0			\$0			\$0			\$92	\$69	\$23
223	PPL Services Corporation	Software	CyberArk PSM Impl-Corp	\$2,878	\$2,056	\$822	\$4,127	\$2,959	\$1,169	\$0			\$0		
224	PPL Services Corporation	Software	CyberArk Upgrade-Corp	\$1,100	\$786	\$314	\$2,104	\$1,509	\$596	\$2,807	\$1,977	\$831	\$0		
225	PPL Services Corporation	Software	Data Catalog	\$2,723	\$1,945	\$778	\$5,208	\$3,733	\$1,474	\$6,948	\$4,892	\$2,056	\$6,975	\$5,240	\$1,736
226	PPL Services Corporation	Software	Data Encryp & Data Flow Mapp	\$2,175	\$1,554	\$622	\$4,160	\$2,982	\$1,178	\$5,550	\$3,907	\$1,642	\$5,571	\$4,185	\$1,386
227	PPL Services Corporation	Software	Data Governance 2021	\$0			\$8,316	\$5,961	\$2,354	\$44,592	\$31,396	\$13,196	\$21	\$15	\$5
228	PPL Services Corporation	Software	Data Platform Foundation 2	\$19,237	\$13,741	\$5,496	\$44,766	\$32,092	\$12,674	\$60,766	\$42,784	\$17,983	\$45,754	\$34,370	\$11,384
229	PPL Services Corporation	Software	Data Visualization PowerBI	\$3,029	\$2,164	\$865	\$5,792	\$4,152	\$1,640	\$7,728	\$5,441	\$2,287	\$0	\$0	\$0
230	PPL Services Corporation	Software	Database enh bundle 2020	\$183	\$131	\$52	\$350	\$251	\$99	\$467	\$329	\$138	\$469	\$352	\$117
231	PPL Services Corporation	Software	Database enhancements bundle	\$272	\$195	\$78	\$521	\$373	\$147	\$695	\$489	\$206	\$0		
232	PPL Services Corporation	Software	Database Refresh 2017	\$2,673	\$1,909	\$764	\$0			\$0			\$0		
233	PPL Services Corporation	Software	Database Virtualization Ph II	\$568	\$405	\$162	\$0			\$0			\$0		
234	PPL Services Corporation	Software	DB Refresh 2016	\$0	\$0	\$0	\$0			\$0			\$0		
235	PPL Services Corporation	Software	DB Refresh/Virtualization2018	\$4,270	\$3,050	\$1,220	\$6,123	\$4,390	\$1,734	\$0			\$0		
236	PPL Services Corporation	Software	Deploy Sharepoint 2013 Ent	\$0	\$0	\$0	\$0			\$0			\$0		
237	PPL Services Corporation	Software	DER Headend Upgrade PA SW	\$0			\$0			\$7,835	\$5,516	\$2,319	\$6,147	\$4,618	\$1,529

Line No.	Originating Company (a)	Type (b)	Description (c)	2022			2023			2024			2025		
				Total (d)=(e) + (f)	Electric (e)	Gas (f)	Total (g)=(h) + (i)	Electric (h)	Gas (i)	Total (j)=(k) + (l)	Electric (k)	Gas (l)	Total (m)=(n) + (o)	Electric (n)	Gas (o)
238	PPL Services Corporation	Software	Desktop Software Pack 2023	\$0			\$0			-\$622	-\$435	-\$187	\$51	\$38	\$13
239	PPL Services Corporation	Software	Desktop Software Pack 2023	\$0			\$0			\$0			\$102	\$76	\$25
240	PPL Services Corporation	Software	Disco Enhancements 2016	\$0			\$0			\$0			\$0		
241	PPL Services Corporation	Software	Disco Enhancements 2018	\$223	\$159	\$64	\$320	\$229	\$91	\$0			\$0		
242	PPL Services Corporation	Software	Disco Optimization 2017	\$949	\$678	\$271	\$0			\$0			\$0		
243	PPL Services Corporation	Software	Discoverer Replacement: CDAPD	\$690	\$493	\$197	\$659	\$473	\$187	\$0			\$0		
244	PPL Services Corporation	Software	DLP Upgrade	\$1,371	\$979	\$392	\$2,621	\$1,879	\$742	\$3,497	\$2,462	\$1,035	\$0	\$0	\$0
245	PPL Services Corporation	Software	DLP Workflow upgrade	\$2,844	\$2,031	\$812	\$1,359	\$975	\$385	\$0			\$0		
246	PPL Services Corporation	Software	DMR/Kofax Upgrade	\$8,009	\$5,721	\$2,288	\$2,288	\$1,635	\$654	\$0			\$0		
247	PPL Services Corporation	Software	DMS Periodic Releases 2021	\$0			\$2,901	\$2,080	\$821	\$7,741	\$5,450	\$2,291	\$0		
248	PPL Services Corporation	Software	DOA Enhancements	\$471	\$337	\$135	\$67	\$48	\$19	\$0			\$0		
249	PPL Services Corporation	Software	DSP V filing PUC Order	\$0			\$727	\$521	\$206	\$0			\$0		
250	PPL Services Corporation	Software	Dynatrace APM	\$2,160	\$1,543	\$617	\$3,837	\$2,751	\$1,086	\$5,119	\$3,604	\$1,515	\$3,855	\$2,896	\$959
251	PPL Services Corporation	Software	EAM Infor Enh 2024	\$0			\$0			\$0			\$447	\$336	\$112
252	PPL Services Corporation	Software	Employee Exp Portal R1b	\$1	\$0	\$0	\$1	\$1	\$0	\$1	\$1	\$0	\$0	\$0	\$0
253	PPL Services Corporation	Software	Employee Exper Portal R2.2	\$49,586	\$35,419	\$14,167	\$34,298	\$24,588	\$9,710	\$45,758	\$32,217	\$13,541	\$34,362	\$25,813	\$8,550
254	PPL Services Corporation	Software	Employee Experience HPI 2021	\$31,211	\$22,294	\$8,918	\$72,330	\$51,853	\$20,477	\$96,953	\$68,262	\$28,692	\$73,003	\$54,840	\$18,164
255	PPL Services Corporation	Software	Employee Experience Portal	\$51,740	\$36,957	\$14,783	\$22,833	\$16,369	\$6,464	\$30,462	\$21,448	\$9,015	\$30,582	\$22,973	\$7,609
256	PPL Services Corporation	Software	Employee Experience PortalR2	\$33,362	\$23,830	\$9,532	\$63,798	\$45,736	\$18,062	\$85,117	\$59,928	\$25,189	\$2,091	\$1,571	\$520
257	PPL Services Corporation	Software	Employee Experience Sky 2023	\$0			\$8,160	\$5,829	\$2,332	\$24,634	\$17,369	\$7,266	\$22,435	\$16,826	\$5,609
258	PPL Services Corporation	Software	Ent Mobility Management 2017	\$120	\$85	\$34	\$0			\$0			\$0		
259	PPL Services Corporation	Software	Enterprise Mobility	\$0	\$0	\$0	\$0			\$0			\$0		
260	PPL Services Corporation	Software	EU Tax Repair Automation	\$0			\$0			\$2,946	\$2,074	\$872	\$2,984	\$2,241	\$742
261	PPL Services Corporation	Software	EU Web Enh & Mobile Off 2021	\$0			\$45,910	\$32,913	\$12,998	\$0			\$0		
262	PPL Services Corporation	Software	Exchange 2013 Upgrade	\$0	\$0	\$0	\$0			\$0			\$0		
263	PPL Services Corporation	Software	Experiment & DAM Platforms	\$0			\$0			\$1	\$1	\$0	\$0	\$0	\$0
264	PPL Services Corporation	Software	Facilities Requests Cherwell	\$940	\$672	\$269	\$899	\$645	\$255	\$0			\$0		
265	PPL Services Corporation	Software	FileNet Licenses	\$0	\$0	\$0	\$0			\$0			\$0		
266	PPL Services Corporation	Software	FirsTech SSO	\$0			\$0			-\$1	-\$1	\$0	\$0	\$0	\$0
267	PPL Services Corporation	Software	Fleet Repl (Fleet Focus M5)	\$605	\$432	\$173	\$2,706	\$1,940	\$766	\$3,636	\$2,560	\$1,076	\$3,651	\$2,742	\$908
268	PPL Services Corporation	Software	FSM Infor Enh 2024	\$0			\$0			\$0			\$144	\$108	\$36
269	PPL Services Corporation	Software	Fusion Center 2023	\$0			\$0			-\$4	-\$3	-\$1	\$1	\$1	\$0
270	PPL Services Corporation	Software	Fusion Center Enhc 2019	\$1,005	\$718	\$287	\$1,922	\$1,378	\$544	\$1,923	\$1,354	\$569	\$0		
271	PPL Services Corporation	Software	GenAI Rate Case Automation	\$0			\$0			\$0			\$0	\$0	\$0
272	PPL Services Corporation	Software	Global NOC	\$3,351	\$2,393	\$957	\$4,806	\$3,445	\$1,361	\$0			\$0		
273	PPL Services Corporation	Software	Grid - Sharepoint Platform	\$0	\$0	\$0	\$0			\$0			\$0		
274	PPL Services Corporation	Software	HCM Payroll Middleware	\$0			\$134,836	\$96,311	\$38,525	\$165,344	\$116,720	\$48,624	\$186,163	\$139,622	\$46,541
275	PPL Services Corporation	Software	HCM phase 2	\$29,803	\$21,288	\$8,515	\$56,992	\$40,857	\$16,135	\$76,036	\$53,534	\$22,501	\$0		
276	PPL Services Corporation	Software	HFM Replacement	\$30,808	\$22,006	\$8,802	\$59,977	\$42,841	\$17,136	\$76,875	\$54,227	\$22,648	\$69,190	\$51,892	\$17,297
277	PPL Services Corporation	Software	HR BI User Experience Upgrade	\$4,547	\$3,248	\$1,299	\$650	\$464	\$186	\$0			\$0		
278	PPL Services Corporation	Software	HR Multi-Opc Analytics	\$0			\$12,104	\$8,646	\$3,458	\$17,856	\$12,590	\$5,266	\$16,387	\$12,290	\$4,097
279	PPL Services Corporation	Software	HR Website End User Experience	\$3,903	\$2,788	\$1,115	\$0			\$0			\$0		
280	PPL Services Corporation	Software	HRPR Cloud Implementation	\$135,300	\$96,643	\$38,657	\$47,523	\$34,069	\$13,454	\$63,402	\$44,640	\$18,763	\$243,889	\$183,208	\$60,681
281	PPL Services Corporation	Software	IAM Enhancements 2021	\$0			\$7,774	\$5,573	\$2,201	\$10,373	\$7,303	\$3,070	\$10,414	\$7,823	\$2,591
282	PPL Services Corporation	Software	IBM Compliance Implement	\$7,471	\$5,337	\$2,135	\$14,287	\$10,243	\$4,045	\$19,062	\$13,421	\$5,641	\$19,137	\$14,375	\$4,761
283	PPL Services Corporation	Software	IBM Netezza Storage	\$3,782	\$2,701	\$1,081	\$7,232	\$5,185	\$2,048	\$9,649	\$6,794	\$2,855	\$9,687	\$7,277	\$2,410
284	PPL Services Corporation	Software	iCIMS - PA	\$0			\$2,848	\$2,042	\$806	\$1,809	\$1,274	\$535	\$1,404	\$1,054	\$349
285	PPL Services Corporation	Software	iCIMS - Phase 2 (PA, RI)	\$0			\$5,676	\$4,055	\$1,622	\$849	\$599	\$250	\$764	\$573	\$191
286	PPL Services Corporation	Software	iCIMS Implementation - All	\$0			\$14,869	\$10,621	\$4,248	\$15,243	\$10,729	\$4,514	\$15,052	\$11,289	\$3,763
287	PPL Services Corporation	Software	iCIMS Implementation - KY	\$0			\$18	\$13	\$5	\$0			\$0		
288	PPL Services Corporation	Software	IDM Enhancements	\$0			\$0			\$3,742	\$2,635	\$1,108	\$1,879	\$1,411	\$467
289	PPL Services Corporation	Software	IDM Enhancements	\$1,230	\$879	\$351	\$5,610	\$4,022	\$1,588	\$3,742	\$2,635	\$1,108	\$5,636	\$4,234	\$1,402
290	PPL Services Corporation	Software	IE Tab Chrome Browser AddIn	\$0			\$0			\$314	\$221	\$93	\$158	\$119	\$39
291	PPL Services Corporation	Software	IE Tab Chrome Browser AddIn	\$246	\$176	\$70	\$471	\$338	\$133	\$314	\$221	\$93	\$473	\$356	\$118
292	PPL Services Corporation	Software	Implement Bank Connectivity	\$3,027	\$2,162	\$865	\$10,810	\$7,721	\$3,089	\$5,490	\$3,873	\$1,617	\$4,941	\$3,706	\$1,235
293	PPL Services Corporation	Software	Implement Quantum TMS	\$79,751	\$56,965	\$22,786	\$126,044	\$90,031	\$36,012	\$145,002	\$102,284	\$42,719	\$130,505	\$97,879	\$32,626
294	PPL Services Corporation	Software	Implement TRAX system	\$73,604	\$52,574	\$21,030	\$116,002	\$82,859	\$33,144	\$133,519	\$94,183	\$39,336	\$120,170	\$90,127	\$30,042
295	PPL Services Corporation	Software	InfoBlox Refresh	\$5,075	\$3,625	\$1,450	\$4,883	\$3,501	\$1,382	\$3,257	\$2,293	\$964	\$3,270	\$2,456	\$814
296	PPL Services Corporation	Software	Informatica Tool Upgrade	\$557	\$398	\$159	\$0			\$0			\$0		
297	PPL Services Corporation	Software	Insider Threat Assess Response	\$2,800	\$2,000	\$800	\$5,353	\$3,838	\$1,516	\$7,142	\$5,029	\$2,114	\$1,793	\$1,347	\$446
298	PPL Services Corporation	Software	Internet Perimeter Refr KYSW	\$630	\$450	\$180	\$0			\$0			\$0		

Line No.	Originating Company (a)	Type (b)	Description (c)	2022			2023			2024			2025		
				Total (d)=(e) + (f)	Electric (e)	Gas (f)	Total (g)=(h) + (i)	Electric (h)	Gas (i)	Total (j)=(k) + (l)	Electric (k)	Gas (l)	Total (m)=(n) + (o)	Electric (n)	Gas (o)
299	PPL Services Corporation	Software	Internet Perimeter Refr PASW	\$3,245	\$2,318	\$927	\$6,204	\$4,448	\$1,757	\$8,278	\$5,828	\$2,450	\$8,310	\$6,243	\$2,068
300	PPL Services Corporation	Software	Intune Mobility Platform Build	\$6,011	\$4,293	\$1,717	\$18,484	\$13,251	\$5,233	\$24,661	\$17,363	\$7,298	\$7,634	\$5,734	\$1,899
301	PPL Services Corporation	Software	IoT Data Platform Pilot	\$5,145	\$3,675	\$1,470	\$11,622	\$8,331	\$3,290	\$15,505	\$10,916	\$4,588	\$11,674	\$8,770	\$2,905
302	PPL Services Corporation	Software	Ipad Transfer from KY	\$0			\$218	\$155	\$62	\$0			\$0		
303	PPL Services Corporation	Software	IT Asset Autom Ntwk CnfigJT	\$0			\$4,963	\$3,545	\$1,418	\$3,228	\$2,290	\$937	\$6,009	\$4,506	\$1,502
304	PPL Services Corporation	Software	IT Fusion center	\$3,652	\$2,609	\$1,043	\$6,984	\$5,007	\$1,977	\$9,318	\$6,560	\$2,757	\$9,354	\$7,027	\$2,327
305	PPL Services Corporation	Software	IT Fusion Center 2021	\$4,125	\$2,946	\$1,178	\$18,907	\$13,554	\$5,353	\$25,233	\$17,766	\$7,467	\$25,332	\$19,029	\$6,303
306	PPL Services Corporation	Software	IT1512CG iCIMS ImplementKY	\$0			\$145	\$103	\$41	-\$4	-\$3	-\$1	-\$4	-\$3	-\$1
307	PPL Services Corporation	Software	IT2233CG KY CyberArk 12.6 Upg	\$0			\$1,574	\$1,124	\$450	\$1,361	\$960	\$401	\$1,225	\$919	\$306
308	PPL Services Corporation	Software	ITEAM_DISCO Enhancement	\$0			\$0			\$4,515	\$3,179	\$1,336	\$2,266	\$1,702	\$564
309	PPL Services Corporation	Software	ITEAM_DISCO Enhancement	\$2,918	\$2,084	\$834	\$7,358	\$5,275	\$2,083	\$4,515	\$3,179	\$1,336	\$6,798	\$5,107	\$1,691
310	PPL Services Corporation	Software	ITEAM_DISCO Enhancements	\$53	\$38	\$15	\$101	\$72	\$28	\$134	\$94	\$40	\$0	\$0	\$0
311	PPL Services Corporation	Software	ITSM Integrations/Enh 2018	\$1,423	\$1,016	\$407	\$2,041	\$1,463	\$578	\$0			\$0		
312	PPL Services Corporation	Software	IVR Flex Upgrade	\$0			\$13,840	\$9,886	\$3,954	\$6,108	\$4,301	\$1,806	\$3,926	\$2,945	\$982
313	PPL Services Corporation	Software	IVR/OmEx	\$0			\$11,726	\$8,406	\$3,320	\$0			\$0		
314	PPL Services Corporation	Software	IVR/OmEx 2021	\$0			\$0	\$0	\$0	\$0			\$0		
315	PPL Services Corporation	Software	I-VU PRO 8.0 Upgrade	\$116	\$83	\$33	\$230	\$165	\$65	\$333	\$235	\$99	\$334	\$251	\$83
316	PPL Services Corporation	Software	Job Scheduling Replacement	\$0	\$0	\$0	\$0			\$0			\$0		
317	PPL Services Corporation	Software	Juniper Firewall Upgrade 2016	\$0	\$0	\$0	\$0			\$0			\$0		
318	PPL Services Corporation	Software	Keppler51 Weather Data Feed	\$0			\$0			\$244	\$172	\$72	\$0		
319	PPL Services Corporation	Software	Kofax Upgrade	\$0			\$6,681	\$4,772	\$1,909	\$58,931	\$41,569	\$17,361	\$53,418	\$40,063	\$13,354
320	PPL Services Corporation	Software	KY Electron & Non-Resid Wausau	\$6,041	\$4,315	\$1,726	\$10,329	\$7,378	\$2,951	\$10,959	\$7,730	\$3,229	\$9,863	\$7,398	\$2,466
321	PPL Services Corporation	Software	Licenses for Subnet Servers	\$0			\$298	\$213	\$84	\$1,589	\$1,119	\$470	\$0		
322	PPL Services Corporation	Software	Linux patch enhancements	\$468	\$334	\$134	\$224	\$160	\$63	\$0			\$0		
323	PPL Services Corporation	Software	Logging and Monitoring	\$25,593	\$18,280	\$7,312	\$48,940	\$35,085	\$13,855	\$65,294	\$45,972	\$19,323	\$65,551	\$49,241	\$16,309
324	PPL Services Corporation	Software	Logging and Monitoring OT	\$1,140	\$814	\$326	\$5,120	\$3,670	\$1,449	\$6,830	\$4,809	\$2,021	\$6,858	\$5,151	\$1,706
325	PPL Services Corporation	Software	Logging and Monitoring 2022 Enh	\$0			\$0			\$1	\$0	\$0	\$0	\$0	\$0
326	PPL Services Corporation	Software	Material Procurement 3PL	\$6,726	\$4,804	\$1,922	\$12,862	\$9,221	\$3,641	\$0	\$0	\$0	\$0		
327	PPL Services Corporation	Software	MCP Upgrade	\$0			\$0			-\$2	-\$1	-\$1	\$0	\$0	\$0
328	PPL Services Corporation	Software	MCS Upgrade	\$0	\$0	\$0	\$0			\$0			\$0		
329	PPL Services Corporation	Software	Microservices Platform	\$0			\$12,366	\$8,865	\$3,501	\$16,460	\$11,589	\$4,871	\$4,131	\$3,103	\$1,028
330	PPL Services Corporation	Software	Microservices Platform 2023	\$0			\$0			-\$542	-\$379	-\$163	\$139	\$104	\$35
331	PPL Services Corporation	Software	Microsoft EA / SCE 2017	\$377	\$269	\$108	\$0			\$0			\$0		
332	PPL Services Corporation	Software	Microsoft EA / SCE 2018	\$5,716	\$4,083	\$1,633	\$2,733	\$1,959	\$774	\$0			\$0		
333	PPL Services Corporation	Software	Microsoft Dev Tools Upgrade	\$277	\$198	\$79	\$0	\$0	\$0	\$0			\$0		
334	PPL Services Corporation	Software	Microsoft Licenses	\$0	\$0	\$0	\$0			\$0			\$0		
335	PPL Services Corporation	Software	Microsoft Office Licenses	\$946	\$676	\$270	\$0			\$0			\$0		
336	PPL Services Corporation	Software	Microsoft SCE and EA Licen21	\$7,145	\$5,104	\$2,042	\$13,664	\$9,796	\$3,868	\$18,230	\$12,835	\$5,395	\$18,302	\$13,748	\$4,554
337	PPL Services Corporation	Software	Microsoft SCE and EA Licen22	\$0			\$25,756	\$18,464	\$7,292	\$28,565	\$20,112	\$8,453	\$34,910	\$26,224	\$8,686
338	PPL Services Corporation	Software	Microsoft True-Up 2018	\$155	\$111	\$44	\$148	\$106	\$42	\$0			\$0		
339	PPL Services Corporation	Software	Microsoft True-Up Future	\$6,199	\$4,428	\$1,771	\$11,855	\$8,499	\$3,356	\$15,816	\$11,136	\$4,681	\$3,970	\$2,982	\$988
340	PPL Services Corporation	Software	Microsoft True-Up Spring2	\$68	\$48	\$19	\$0			\$0			\$0		
341	PPL Services Corporation	Software	MicroStrategy Enh 2016 Corp HR	\$0	\$0	\$0	\$0			\$0			\$0		
342	PPL Services Corporation	Software	Microstrategy Tool Upgrade	\$609	\$435	\$174	\$0			\$0			\$0		
343	PPL Services Corporation	Software	Modern Workspace 2021	\$12,472	\$8,909	\$3,564	\$66,900	\$47,960	\$18,940	\$89,423	\$62,960	\$26,463	\$67,346	\$50,590	\$16,756
344	PPL Services Corporation	Software	MS Defender for Servers	\$0			\$0			-\$1	-\$1	\$0	\$0	\$0	\$0
345	PPL Services Corporation	Software	MS Exchange Licenses	\$177	\$126	\$50	\$0			\$0			\$0		
346	PPL Services Corporation	Software	MSFT SCE and EA 23 Trueup	\$0			\$21,896	\$15,640	\$6,256	\$41,969	\$29,605	\$12,364	\$37,773	\$28,330	\$9,443
347	PPL Services Corporation	Software	Netscaler WAF	\$591	\$422	\$169	\$848	\$608	\$240	\$0			\$0		
348	PPL Services Corporation	Software	Next Gen Redhat Linux OS 2016	\$0	\$0	\$0	\$0			\$0			\$0		
349	PPL Services Corporation	Software	Next Gen Server OS	\$62,667	\$44,762	\$17,905	\$98,761	\$70,801	\$27,960	\$132,935	\$93,595	\$39,340	\$133,457	\$100,252	\$33,205
350	PPL Services Corporation	Software	Next Generation SSLVPN	\$460	\$329	\$131	\$0			\$0			\$0		
351	PPL Services Corporation	Software	NextGen OS Upgrade 2023	\$0			\$40	\$28	\$11	-\$1,605	-\$1,131	-\$474	\$366	\$274	\$92
352	PPL Services Corporation	Software	Office 365 Implementation Ph1	\$11,918	\$8,513	\$3,405	\$22,790	\$16,338	\$6,452	\$22,805	\$16,056	\$6,749	\$0		
353	PPL Services Corporation	Software	OGC Document Management	\$8,641	\$6,172	\$2,469	\$1,234	\$882	\$353	\$0			\$0		
354	PPL Services Corporation	Software	Open Text Exceed Licenses	\$0			\$0			\$140	\$99	\$42	\$70	\$53	\$18
355	PPL Services Corporation	Software	Open Text Exceed Licenses	\$110	\$79	\$31	\$210	\$151	\$60	\$140	\$99	\$42	\$211	\$159	\$53
356	PPL Services Corporation	Software	Oracle DB licenses	\$0	\$0	\$0	\$0			\$0			\$0		
357	PPL Services Corporation	Software	Oracle DB licenses 2017	\$2,387	\$1,705	\$682	\$0			\$0			\$0		
358	PPL Services Corporation	Software	Oracle Java SE Subscription	\$13,076	\$9,340	\$3,736	\$29,569	\$21,198	\$8,371	\$38,939	\$27,416	\$11,523	\$39,092	\$29,366	\$9,726
359	PPL Services Corporation	Software	OTA Substation Asset Mgmt	\$0			\$13,426	\$9,590	\$3,836	\$28,161	\$19,865	\$8,296	\$25,345	\$19,009	\$6,336

Line No.	Originating Company (a)	Type (b)	Description (c)	2022			2023			2024			2025		
				Total (d)=(e) + (f)	Electric (e)	Gas (f)	Total (g)=(h) + (i)	Electric (h)	Gas (i)	Total (j)=(k) + (l)	Electric (k)	Gas (l)	Total (m)=(n) + (o)	Electric (n)	Gas (o)
360	PPL Services Corporation	Software	Other	\$0			\$2,375	\$1,696	\$678	\$0			\$0		
361	PPL Services Corporation	Software	PA Infor Integ ConServDGPort	\$0			\$0			\$39,810	\$28,029	\$11,781	\$33,149	\$24,901	\$8,248
362	PPL Services Corporation	Software	PA Powerplan Lease Expansion	\$0			\$195	\$140	\$55	\$1,088	\$766	\$322	\$1,091	\$820	\$271
363	PPL Services Corporation	Software	PA TMS Periodic Releases 24	\$0			\$0			\$0			\$4	\$3	\$1
364	PPL Services Corporation	Software	PAM 2023	\$0			\$0			\$0			\$1	\$1	\$0
365	PPL Services Corporation	Software	Patch My PC Implementation	\$0			\$1,650	\$1,178	\$471	\$1,797	\$1,268	\$529	\$1,669	\$1,252	\$417
366	PPL Services Corporation	Software	Patching Automation 2019	\$600	\$429	\$172	\$15,541	\$11,141	\$4,400	\$20,734	\$14,598	\$6,136	\$20,816	\$15,637	\$5,179
367	PPL Services Corporation	Software	Patching Automation 2021	\$8,764	\$6,260	\$2,504	\$16,776	\$12,027	\$4,749	\$22,382	\$15,759	\$6,624	\$22,470	\$16,879	\$5,591
368	PPL Services Corporation	Software	People Systems 2023	\$0			\$14	\$10	\$4	-\$312	-\$221	-\$90	\$20	\$15	\$5
369	PPL Services Corporation	Software	People Systems 2023	\$0			\$0			\$0			\$41	\$31	\$10
370	PPL Services Corporation	Software	People Systems HPI	\$22,142	\$15,816	\$6,326	\$50,394	\$36,127	\$14,267	\$68,433	\$48,182	\$20,252	\$194,992	\$146,477	\$48,515
371	PPL Services Corporation	Software	Persistent VDI Builds	\$128	\$91	\$36	\$244	\$175	\$69	\$325	\$229	\$96	\$0	\$0	\$0
372	PPL Services Corporation	Software	PI Point Purchase	\$3,251	\$2,322	\$929	\$6,218	\$4,457	\$1,760	\$8,295	\$5,840	\$2,455	\$8,328	\$6,256	\$2,072
373	PPL Services Corporation	Software	Platform Modernization Ph1	\$0			\$59,467	\$42,631	\$16,835	\$105,389	\$74,201	\$31,188	\$79,354	\$59,611	\$19,744
374	PPL Services Corporation	Software	Pole Foreman Upgrade	\$0			\$0			\$0			\$0	\$0	\$0
375	PPL Services Corporation	Software	POLR Deal Track-Invoice Repl	\$3,016	\$2,154	\$862	\$14,952	\$10,719	\$4,233	\$19,943	\$14,041	\$5,902	\$15,016	\$11,280	\$3,736
376	PPL Services Corporation	Software	Power BI - Phase 2	\$5,470	\$3,907	\$1,563	\$10,459	\$7,498	\$2,961	\$13,954	\$9,825	\$4,130	\$10,506	\$7,892	\$2,614
377	PPL Services Corporation	Software	Powerbase Licenses	\$1,885	\$1,347	\$539	\$3,605	\$2,584	\$1,021	\$4,810	\$3,386	\$1,423	\$4,829	\$3,627	\$1,201
378	PPL Services Corporation	Software	PowerBI Coe	\$0			\$13,677	\$9,769	\$3,908	\$17,266	\$12,217	\$5,049	\$13,404	\$10,053	\$3,351
379	PPL Services Corporation	Software	PowerBI Dashboards RI	\$0			\$0			\$0			\$397	\$298	\$99
380	PPL Services Corporation	Software	PowerPlan Cloud Acct Automa	\$1,355	\$968	\$387	\$2,591	\$1,857	\$734	\$3,457	\$2,434	\$1,023	\$3,470	\$2,607	\$863
381	PPL Services Corporation	Software	PowerPlan Upgrade - FIN	\$46,396	\$33,140	\$13,256	\$26,823	\$19,229	\$7,594	\$35,786	\$25,196	\$10,590	\$35,927	\$26,988	\$8,939
382	PPL Services Corporation	Software	Priv Access Management 2019	\$35,935	\$25,668	\$10,267	\$68,718	\$49,263	\$19,455	\$91,681	\$64,549	\$27,131	\$92,041	\$69,140	\$22,900
383	PPL Services Corporation	Software	Priv Access Management 2021	\$12,521	\$8,943	\$3,577	\$58,476	\$41,921	\$16,555	\$78,044	\$54,948	\$23,096	\$78,814	\$59,204	\$19,609
384	PPL Services Corporation	Software	Productivity Tools SW	\$0	\$0	\$0	\$0			\$0			\$0		
385	PPL Services Corporation	Software	Project Phoenix	\$0			\$0			\$0			\$2,059	\$1,544	\$515
386	PPL Services Corporation	Software	Project Portfolio Mgt Repl-PPM	\$584	\$417	\$167	\$0			\$0			\$0		
387	PPL Services Corporation	Software	Qradar Consol Joint	\$0			\$0			-\$4,724	-\$3,307	-\$1,417	\$402	\$301	\$100
388	PPL Services Corporation	Software	Qradar Consol Joint	\$0			\$0			\$0			\$803	\$603	\$201
389	PPL Services Corporation	Software	Qradar Refresh - Corp SW	\$0			\$0			\$8,703	\$6,127	\$2,575	\$4,369	\$3,282	\$1,087
390	PPL Services Corporation	Software	Qradar Refresh - Corp SW	\$20,860	\$14,900	\$5,960	\$13,155	\$9,430	\$3,724	\$8,703	\$6,127	\$2,575	\$13,106	\$9,845	\$3,261
391	PPL Services Corporation	Software	RBAC Phase II - Contractors	\$7,510	\$5,364	\$2,146	\$14,374	\$10,305	\$4,069	\$19,176	\$13,501	\$5,675	\$19,251	\$14,462	\$4,790
392	PPL Services Corporation	Software	Red Hat Satellite Upgrade	\$161	\$115	\$46	\$309	\$221	\$87	\$412	\$290	\$122	\$414	\$311	\$103
393	PPL Services Corporation	Software	Repl Treasury DR with FirsTech	\$1,054	\$753	\$301	\$1,656	\$1,183	\$473	\$1,913	\$1,349	\$564	\$1,722	\$1,291	\$430
394	PPL Services Corporation	Software	Replatform Sharepoint in Cld	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
395	PPL Services Corporation	Software	Restore Upgrade	\$0			\$0			\$4,031	\$2,838	\$1,193	\$0		
396	PPL Services Corporation	Software	Revenue Automation Phase 2	\$3,111	\$2,222	\$889	\$5,950	\$4,266	\$1,684	\$7,938	\$5,589	\$2,349	\$0	\$0	\$0
397	PPL Services Corporation	Software	Robotic Process Automation	\$4,582	\$3,273	\$1,309	\$8,761	\$6,281	\$2,480	\$0	\$0	\$0	\$0		
398	PPL Services Corporation	Software	Robotic Process Automation19	\$8,626	\$6,162	\$2,465	\$8,733	\$6,260	\$2,472	\$11,651	\$8,203	\$3,448	\$11,696	\$8,786	\$2,910
399	PPL Services Corporation	Software	Rogue Device ID Auto	\$0			\$0			\$0	\$0	\$0	\$0	\$0	\$0
400	PPL Services Corporation	Software	Role Based Security	\$23,400	\$16,714	\$6,686	\$44,747	\$32,079	\$12,668	\$59,699	\$42,032	\$17,667	\$0		
401	PPL Services Corporation	Software	RPA 2020 Distribution	\$5,576	\$3,983	\$1,593	\$10,222	\$7,328	\$2,894	\$13,638	\$9,602	\$4,036	\$13,294	\$9,986	\$3,308
402	PPL Services Corporation	Software	RPA DIstribution 2022	\$0			\$1,037	\$744	\$294	\$0			\$0		
403	PPL Services Corporation	Software	RPA PPL Services 2023	\$0			\$0			-\$12	-\$8	-\$4	\$3	\$2	\$1
404	PPL Services Corporation	Software	SafetyNet Changes 2018	\$718	\$513	\$205	\$1,373	\$984	\$389	\$0	\$0	\$0	\$0		
405	PPL Services Corporation	Software	Salesforce Lightning	\$0			\$0			\$0			\$53	\$40	\$13
406	PPL Services Corporation	Software	Security Bundle (SRS/AIM) 2016	\$0	\$0	\$0	\$0			\$0			\$0		
407	PPL Services Corporation	Software	Security Ops Center Enh	\$786	\$561	\$225	\$1,503	\$1,078	\$426	\$2,005	\$1,412	\$593	\$1,510	\$1,134	\$376
408	PPL Services Corporation	Software	Security Ops Center Enh 2021	\$0			\$391	\$280	\$111	\$696	\$490	\$206	\$699	\$525	\$174
409	PPL Services Corporation	Software	ServiceNow 2024	\$0			\$0			\$0			\$381	\$286	\$95
410	PPL Services Corporation	Software	ServiceNow Implemenation	\$0			\$3,830	\$2,736	\$1,094	\$4,616	\$3,255	\$1,361	\$3,950	\$2,962	\$987
411	PPL Services Corporation	Software	ServiceNow Implement BVW	\$0			\$0			\$0			-\$4	-\$3	-\$1
412	PPL Services Corporation	Software	Shared IT Service Mgmt- KY ER	\$1,570	\$1,122	\$449	\$0			\$0			\$0		
413	PPL Services Corporation	Software	Shared IT Service Mgmt Sy	\$12,937	\$9,241	\$3,696	\$0			\$0			\$0		
414	PPL Services Corporation	Software	Sharepoint Upgrade 2018	\$2,013	\$1,438	\$575	\$2,887	\$2,070	\$817	\$0			\$0		
415	PPL Services Corporation	Software	SIEM solution	\$4,436	\$3,169	\$1,268	\$0			\$0			\$0		
416	PPL Services Corporation	Software	SOC Transition NonNERC - SW	\$36,109	\$25,792	\$10,317	\$69,050	\$49,502	\$19,549	\$92,124	\$64,861	\$27,262	\$69,364	\$52,106	\$17,258
417	PPL Services Corporation	Software	SOC Transition NonNERC SWPh2	\$2,270	\$1,622	\$649	\$4,341	\$3,112	\$1,229	\$5,792	\$4,078	\$1,714	\$4,361	\$3,276	\$1,085
418	PPL Services Corporation	Software	SRS Enhancements	\$80	\$57	\$23	\$153	\$110	\$43	\$204	\$144	\$60	\$0	\$0	\$0
419	PPL Services Corporation	Software	SRS Enhancements 2020	\$445	\$318	\$127	\$851	\$610	\$241	\$1,135	\$799	\$336	\$855	\$642	\$213
420	PPL Services Corporation	Software	SRS Regulatory Changes 2017	\$1,990	\$1,421	\$569	\$0			\$0			\$0		

Line No.	Originating Company (a)	Type (b)	Description (c)	2022			2023			2024			2025			
				Total (d)=(e) + (f)	Electric (e)	Gas (f)	Total (g)=(h) + (i)	Electric (h)	Gas (i)	Total (j)=(k) + (l)	Electric (k)	Gas (l)	Total (m)=(n) + (o)	Electric (n)	Gas (o)	
421	PPL Services Corporation	Software	SRS Regulatory Changes 2018	\$137	\$98	\$39	\$197	\$141	\$56	\$0		\$0		\$0		
422	PPL Services Corporation	Software	Symantec Upgrade and ATP	\$1,337	\$955	\$382	\$639	\$458	\$181	\$0		\$0		\$0		
423	PPL Services Corporation	Software	TACACS EOL	\$0			\$0			-\$10		-\$7		-\$3		
424	PPL Services Corporation	Software	Talent Management	\$4,291	\$3,065	\$1,226	\$19,193	\$13,759	\$5,434	\$25,611	\$18,032	\$7,579	\$19,347	\$14,533	\$4,814	
425	PPL Services Corporation	Software	Talent Management Integration	\$4,765	\$3,404	\$1,362	\$681	\$486	\$195	\$0		\$0		\$0		
426	PPL Services Corporation	Software	Tanium	\$3,095	\$2,210	\$884	\$5,721	\$4,101	\$1,620	\$7,631	\$5,373	\$2,258	\$7,661	\$5,755	\$1,906	
427	PPL Services Corporation	Software	Tax Operations Manager v3.0	\$0			\$6,792	\$4,852	\$1,941	\$7,084	\$4,997	\$2,087	\$6,376	\$4,782	\$1,594	
428	PPL Services Corporation	Software	Tax Process automation 2017	\$0	\$0	\$0	\$0			\$0		\$0		\$0		
429	PPL Services Corporation	Software	TaxOperations Manager v3.0	\$0			\$549	\$392	\$157	\$0		\$0		\$0		
430	PPL Services Corporation	Software	TeamMate Plus Cloud Migra	\$237	\$169	\$68	\$13,320	\$9,514	\$3,806	\$1,547	\$1,091	\$456	\$1,394	\$1,045	\$348	
431	PPL Services Corporation	Software	Testing Tool Impl/Upgrade	\$52	\$37	\$15	\$0			\$0		\$0		\$0		
432	PPL Services Corporation	Software	TFM Software Implement PH1	\$0			\$0			\$0		\$4,583	\$3,437	\$1,146		
433	PPL Services Corporation	Software	Threat Mitig- Sec Config Mgmt	\$10,411	\$7,437	\$2,975	\$19,910	\$14,273	\$5,637	\$26,562	\$18,702	\$7,861	\$26,667	\$20,032	\$6,635	
434	PPL Services Corporation	Software	T-recs Repl	\$0			\$0			\$0		\$25	\$19	\$6		
435	PPL Services Corporation	Software	Tripwire Upgrade	\$0			\$143	\$103	\$41	\$769	\$541	\$227	\$772	\$580	\$192	
436	PPL Services Corporation	Software	UCaaS - Unified Comm Upg SW	\$0			\$12,350	\$8,854	\$3,496	\$21,959	\$15,461	\$6,499	\$16,534	\$12,420	\$4,114	
437	PPL Services Corporation	Software	UIP Annual Update 2018	\$3,163	\$2,259	\$904	\$13,760	\$9,829	\$3,932	\$1,147	\$819	\$329	\$0			
438	PPL Services Corporation	Software	UIPath Automation	\$0			\$0			\$0		\$0		\$0		
439	PPL Services Corporation	Software	Upg to Project and Visio 2013	\$1,424	\$1,017	\$407	\$1,362	\$976	\$386	\$0		\$0		\$0		
440	PPL Services Corporation	Software	Upgrade Files2U	\$197	\$141	\$56	\$642	\$460	\$182	\$855	\$602	\$253	\$859	\$645	\$214	
441	PPL Services Corporation	Software	Upgrade Quantum TMS	\$0			\$0			\$3,614	\$2,530	\$1,084	\$24,222	\$18,167	\$6,056	
442	PPL Services Corporation	Software	User Research Platform	\$0	\$0	\$0	\$3,269	\$2,335	\$934	\$0	\$0	\$0	\$0	\$0	\$0	
443	PPL Services Corporation	Software	VMWare ELA Closure	\$0	\$0	\$0	\$0			\$0		\$0		\$0		
444	PPL Services Corporation	Software	VMware vCenter Upgrade	\$313	\$224	\$90	\$599	\$430	\$170	\$800	\$563	\$237	\$602	\$452	\$150	
445	PPL Services Corporation	Software	Vulnerab Mgmt & MCAS	\$2,727	\$1,948	\$779	\$5,184	\$3,716	\$1,468	\$6,916	\$4,870	\$2,047	\$6,944	\$5,216	\$1,728	
446	PPL Services Corporation	Software	Vulnerability Mgmt Enhancements	\$0			\$0			-\$2	-\$2	-\$1	\$0	\$0	\$0	
447	PPL Services Corporation	Software	WalkME	\$4,037	\$2,883	\$1,153	\$8,230	\$5,900	\$2,330	\$10,981	\$7,731	\$3,250	\$8,258	\$6,203	\$2,055	
448	PPL Services Corporation	Software	Wall Street Suite Upgrade	\$285	\$204	\$81	\$0			\$0		\$0		\$0		
449	PPL Services Corporation	Software	Wausau 2017 release/upgrade	\$49,922	\$35,658	\$14,263	\$35,658	\$25,470	\$10,188	\$0		\$0		\$0		
450	PPL Services Corporation	Software	Wausau KY File Transfer	-\$31	-\$22	-\$9	\$10,522	\$7,516	\$3,006	\$2	\$1	\$1	\$1	\$1	\$0	
451	PPL Services Corporation	Software	Wausau PA and KY	\$1,332	\$951	\$380	\$3,750	\$2,679	\$1,071	\$4,301	\$3,034	\$1,267	\$3,871	\$2,903	\$968	
452	PPL Services Corporation	Software	Wausau Upgrade & Enhancements	\$400	\$286	\$114	\$709	\$507	\$203	\$725	\$512	\$214	\$381	\$286	\$95	
453	PPL Services Corporation	Software	WebEx Replacement	\$816	\$583	\$233	\$1,561	\$1,119	\$442	\$2,082	\$1,466	\$616	\$0			
454	PPL Services Corporation	Software	WebEx Replacement Ph II SW	\$541	\$386	\$155	\$1,034	\$741	\$293	\$1,379	\$971	\$408	\$1,039	\$780	\$258	
455	PPL Services Corporation	Software	WebMethods Upgrade	\$0			\$0			\$16,401	\$11,547	\$4,853	\$8,233	\$6,184	\$2,048	
456	PPL Services Corporation	Software	WebMethods Upgrade	\$12,148	\$8,677	\$3,471	\$24,620	\$17,650	\$6,970	\$16,401	\$11,547	\$4,853	\$24,698	\$18,553	\$6,145	
457	PPL Services Corporation	Software	Windows 10 Upgrade	\$11,985	\$8,560	\$3,424	\$22,918	\$16,430	\$6,488	\$30,576	\$21,528	\$9,048	\$7,674	\$5,765	\$1,909	
458	PPL Services Corporation	Software	Windows 10.11 Upgrade 2023	\$0			\$3,439	\$2,457	\$983	-\$4,434	-\$3,102	-\$1,332	\$320	\$240	\$80	
459	PPL Services Corporation	Software	Windows 11 Operating System	\$0			\$0			\$0		\$932	\$699	\$233		
460	PPL Services Corporation	Software	WO- Work Mgmt Enhance pt1	\$0			\$67,067	\$47,905	\$19,162	\$20,840	\$14,888	\$5,952	\$86,792	\$65,094	\$21,698	
461	PPL Services Corporation	Software	Work Optimization HPI Ph1	\$225,169	\$160,835	\$64,334	\$0			\$0		\$0		\$0		
462	PPL Services Corporation	Software	Workplace evolution hotelapp	\$592	\$423	\$169	\$1,131	\$811	\$320	\$1,509	\$1,062	\$447	\$1,136	\$854	\$283	
463	PPL Services Corporation	Software	WorkStudio 9.5 -GeoDigital	\$0			\$0			\$0		\$185	\$139	\$46		
464	PPL Services Corporation	Software	WS Software Packaging 2020	\$1,368	\$977	\$391	\$6,539	\$4,688	\$1,851	\$9,121	\$6,422	\$2,699	\$9,097	\$6,834	\$2,263	
465	PPL Services Corporation	Software	XenApp Upgrade	\$124	\$88	\$35	\$0			\$0		\$0		\$0		
466	PPL Services Corporation	Software	XenApp Upgrade- KY ER	\$0	\$0	\$0	\$0			\$0		\$0		\$0		
467	PPL Services Corporation	Software	Zoom Integration	\$1,371	\$979	\$392	\$6,742	\$4,816	\$1,926	\$6,420	\$4,529	\$1,891	\$5,778	\$4,334	\$1,445	
468	PPL Services Corporation	Software	Zscaler Private Access ZPA	\$0			\$9,052	\$6,490	\$2,563	\$15,921	\$11,210	\$4,712	\$11,988	\$9,005	\$2,983	
469	PPL Services Corporation	Software	Zscaler Rollout 2023	\$0			\$1,786	\$1,276	\$510	\$18,558	\$13,090	\$5,468	\$16,614	\$12,460	\$4,153	
470	PPL Services Corporation	Software	Zscaler ZIA Bluecoat Repl	\$4,965	\$3,546	\$1,418	\$10,281	\$7,370	\$2,911	\$13,713	\$9,655	\$4,058	\$10,328	\$7,758	\$2,570	
471			Software Subtotal	<u>\$1,682,527</u>	<u>\$1,201,805</u>	<u>\$480,722</u>	<u>\$2,879,199</u>	<u>\$2,061,720</u>	<u>\$817,479</u>	<u>\$3,550,989</u>	<u>\$2,500,950</u>	<u>\$1,050,040</u>	<u>\$3,289,639</u>	<u>\$2,469,947</u>	<u>\$819,692</u>	
472			Total	<u>\$2,044,266</u>	<u>\$1,460,190</u>	<u>\$584,076</u>	<u>\$3,497,077</u>	<u>\$2,504,672</u>	<u>\$992,405</u>	<u>\$4,390,924</u>	<u>\$3,092,321</u>	<u>\$1,298,603</u>	<u>\$4,014,206</u>	<u>\$3,014,237</u>	<u>\$999,969</u>	

Allocated Depreciation - National Grid

Line No.	GL_Account_Key GL_Account_Text	NGUS/C6404900 Rent Non-Real Estate	2021			2022			2023			2024				
			Total (c)	RI Electric (d)	RI Gas (e)	Total (f)	RI Electric (g)	RI Gas (h)	Total (i)	RI Electric (j)	RI Gas (k)	Total (l)	RI Electric (m)	RI Gas (n)		
1	Originating_Company_Text (a)	Receiving_WBS_Text (b)														
2	Narragansett Electric Co	ARC-DEPRECIATION RECOVERY CHGE	\$ 15,557,882	\$ 15,557,882	\$ -	\$ 15,561,255	\$ 15,561,255	\$ -	\$ 13,909,787	\$ 13,909,787	\$ -	\$ 9,296,561	\$ 9,296,561	\$ -	\$ -	
3		ARC-PROPERTY TAX RECOVERY CHGE	\$ 6,347	\$ 6,347	\$ -	\$ 10,870	\$ 10,870	\$ -	\$ 22,924	\$ 22,924	\$ -	\$ -	\$ -	\$ -	\$ -	
4		ARC-DEPRECIATION RECOVERY CHGE	\$ 10,623,612	\$ -	\$ 10,623,612	\$ 9,948,192	\$ -	\$ 9,948,192	\$ 8,394,590	\$ -	\$ 8,394,590	\$ 5,551,727	\$ -	\$ 5,551,727	\$ -	
5		ARC-PROPERTY TAX RECOVERY CHGE	\$ 3,345	\$ -	\$ 3,345	\$ 5,846	\$ -	\$ 5,846	\$ 12,391	\$ -	\$ 12,391	\$ -	\$ -	\$ -	\$ -	
6		ARC-DEPRECIATION RECOVERY CHGE	\$ 2,628,478	\$ 2,628,478	\$ -	\$ 2,563,747	\$ 2,563,747	\$ -	\$ 2,131,410	\$ 2,131,410	\$ -	\$ 1,334,125	\$ 1,334,125	\$ -	\$ -	
7		ARC-PROPERTY TAX RECOVERY CHGE	\$ 7,567	\$ 7,567	\$ -	\$ 12,161	\$ 12,161	\$ -	\$ 22,033	\$ 22,033	\$ -	\$ -	\$ -	\$ -	\$ -	
8	NGUSA Service Company	ARC-DEBT RECOVERY CHGE	\$ 978,544	\$ 978,544	\$ -	\$ 1,113,829	\$ 1,113,829	\$ -	\$ 1,711,277	\$ 1,711,277	\$ -	\$ 1,190,894	\$ 1,190,894	\$ -	\$ -	
9		ARC-EQUITY RECOVERY CHGE	\$ 3,532,713	\$ 3,532,713	\$ -	\$ 3,844,764	\$ 3,844,764	\$ -	\$ 4,142,527	\$ 4,142,527	\$ -	\$ 2,882,826	\$ 2,882,826	\$ -	\$ -	
10		ARC-R&D RECOVERY CHGE	\$ -	\$ -	\$ -	\$ (1,448,696)	\$ (1,448,696)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11		ARC-DEBT RECOVERY CHGE	\$ 638,672	\$ -	\$ 638,672	\$ 705,041	\$ -	\$ 705,041	\$ 1,027,849	\$ -	\$ 1,027,849	\$ 713,432	\$ -	\$ 713,432	\$ -	
12		ARC-EQUITY RECOVERY CHGE	\$ 2,305,809	\$ -	\$ 2,305,809	\$ 2,449,759	\$ -	\$ 2,449,759	\$ 2,488,139	\$ -	\$ 2,488,139	\$ 1,727,021	\$ -	\$ 1,727,021	\$ -	
13		ARC-R&D RECOVERY CHGE	\$ -	\$ -	\$ -	\$ (1,102,235)	\$ -	\$ (1,102,235)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14		ARC-DEBT RECOVERY CHGE	\$ 161,635	\$ 161,635	\$ -	\$ 185,077	\$ 185,077	\$ -	\$ 261,663	\$ 261,663	\$ -	\$ 171,061	\$ 171,061	\$ -	\$ -	
15		ARC-EQUITY RECOVERY CHGE	\$ 715,272	\$ 715,272	\$ -	\$ 782,079	\$ 782,079	\$ -	\$ 771,638	\$ 771,638	\$ -	\$ 504,367	\$ 504,367	\$ -	\$ -	
16		ARC-R&D RECOVERY CHGE	\$ -	\$ -	\$ -	\$ (215,151)	\$ (215,151)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17	<b>Grand Total</b>		<b>\$ 37,159,878</b>	<b>\$ 23,588,439</b>	<b>\$ 13,571,439</b>	<b>\$ 34,416,538</b>	<b>\$ 22,409,934</b>	<b>\$ 12,006,604</b>	<b>\$ 34,896,228</b>	<b>\$ 22,973,259</b>	<b>\$ 11,922,969</b>	<b>\$ 23,372,013</b>	<b>\$ 15,379,834</b>	<b>\$ 7,992,180</b>		

Division 3-68

Request:

Refer to Ms. Brigg's testimony page 38 of 91 Schedule SAB-18. Please provide a breakdown/description of the Company's Rents Expenses totaling \$5,108,705 (Electric) and \$1,527,902 (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 \$5,108,705 (Electric) and \$1,527,902 (Gas) of rent expense for the Test Year represent the adjusted amounts after the normalizations on Schedule SAB-18, Page 5, Lines 1 through 8. These costs are rents for facilities, equipment rental and other rents.

Please see Attachment DIV 3-68 for the 2022-2024 rent expense costs in the same breakdown as Schedule SAB-18. These amounts have not been normalized or adjusted.

The Narragansett Electric Company d/b/a Rhode Island Energy  
Operating Expenses by Component  
Rent 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	\$ 3,381,610	\$ 2,337,521	\$ 1,044,089	\$ 3,580,813	\$ 1,891,754	\$ 1,689,060	\$ 5,583,605	\$ 3,582,455	\$ 2,001,149	
2	PPL Services Corporation	\$ 4,612,986	\$ 3,327,525	\$ 1,285,461	4,845,713	\$ 3,540,885	\$ 1,304,828	2,308,027	\$ 1,700,947	\$ 607,080	
3	All Other Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	Total	<u>7,994,596</u>	<u>5,665,046</u>	<u>2,329,550</u>	<u>8,426,526</u>	<u>5,432,639</u>	<u>2,993,888</u>	<u>7,891,632</u>	<u>5,283,402</u>	<u>2,608,229</u>	
5											
6											
7	Operation:										
8	Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Power Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	Natural Gas Storage, Terminaling and Processing Exp.	\$ 3,852	\$ -	\$ 3,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	Transmission Expenses	\$ 29,318	\$ 29,318	\$ -	\$ 2,456	\$ 2,456	\$ -	\$ -	\$ -	\$ -	
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	Distribution Expenses	\$ 438,083	\$ 438,083	\$ -	\$ 388	\$ 388	\$ -	\$ 54	\$ 54	\$ -	
15	Customer Accounts Expenses	\$ 366,475	\$ 464	\$ 366,010	\$ 112	\$ 112	\$ -	\$ -	\$ -	\$ -	
16	Customer Service and Informational Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19	Administrative & General Expenses	\$ 5,782,839	\$ 4,212,995	\$ 1,569,844	\$ 6,626,176	\$ 4,116,420	\$ 2,509,756	\$ 7,445,037	\$ 4,947,170	\$ 2,497,866	
20	Sub Total	<u>\$ 6,620,567</u>	<u>\$ 4,680,861</u>	<u>\$ 1,939,706</u>	<u>\$ 6,629,132</u>	<u>\$ 4,119,376</u>	<u>\$ 2,509,756</u>	<u>\$ 7,445,091</u>	<u>\$ 4,947,224</u>	<u>\$ 2,497,866</u>	
21											
22	Maintenance:										
23	Transmission Expenses	\$ -	\$ -	\$ -	\$ 79	\$ 79	\$ -	\$ -	\$ -	\$ -	
24	Distribution Expenses	\$ 16,305	\$ 4,635	\$ 11,670	\$ 3,026	\$ 1,867	\$ 1,159	\$ -	\$ -	\$ -	
25	Administrative & General Expenses	\$ 1,357,724	\$ 979,550	\$ 378,174	\$ 1,794,289	\$ 1,311,316	\$ 482,973	\$ 446,541	\$ 336,178	\$ 110,363	
26	Sub Total	<u>\$ 1,374,029</u>	<u>\$ 984,185</u>	<u>\$ 389,844</u>	<u>\$ 1,797,394</u>	<u>\$ 1,313,262</u>	<u>\$ 484,132</u>	<u>\$ 446,541</u>	<u>\$ 336,178</u>	<u>\$ 110,363</u>	
27											
28	TOTAL	<u>\$ 7,994,596</u>	<u>\$ 5,665,046</u>	<u>\$ 2,329,550</u>	<u>\$ 8,426,526</u>	<u>\$ 5,432,639</u>	<u>\$ 2,993,888</u>	<u>\$ 7,891,632</u>	<u>\$ 5,283,402</u>	<u>\$ 2,608,229</u>	

Division 3-69

Request:

Refer to Ms. Briggs' testimony page 39 of 91 Schedule SAB-19. What has been the balances in the Uninsured Claims account related to Transmission Expenses for Electric and Gas in the past? Please provide the prior years 2022-2024 Uninsured Claims balances for Electric and Gas operations.

Response:

The Transmission Expenses adjustment on Schedule SAB-19, Page 5, Line 2 applies only to the electric segment and not gas. The Company does not separately track uninsured claims that would be charged directly or allocated to the transmission business, and they are included within the total electric balance. A portion of the total electric Uninsured Claims balance, however, is recovered from transmission rates through an allocated percentage. Therefore, for purposes of a base distribution rate filing, the Company calculates the amount for the Test Year period that would have been recovered from transmission rates and removes those from the distribution rate recovery.

Please see the table below for the uninsured claims for years 2022-2024 broken down by electric and gas on Lines 1 through 3. These amounts represent claims expense recorded to FERC account 924 and 925 including accruals and reversals. For information purposes, the Company has included on Lines 4 and 5 the amount of accrual reversals included in the amounts on Lines 1 through 3.

	<b>(a)</b>	<b>2022 (b)</b>	<b>2023 (c)</b>	<b>2024 (d)</b>
1	Electric	\$201,237	(\$358,042)	\$564,469
2	Gas	(\$1,296,170)	(\$1,285,457)	\$608,455
3	Total	(\$1,094,933)	(\$1,643,699)	\$1,172,924
4	Electric - Accrual Adjustments included in above	(\$1,505,017)	(\$1,131,000)	(\$490,000)
5	Gas - Accrual Adjustments included in above	(\$1,693,158)	(\$1,745,021)	(\$20,000)

The Narragansett Electric Company  
d/b/a Rhode Island Energy  
Docket No. 25-45-GE  
Responses to the Division's Third Set of Data Requests  
Issued on January 16, 2026

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Division 3-70

Request:

Refer to Ms. Briggs' testimony page 39 of 91 Schedule SAB-20. (Insurance Premiums Electric and Gas) Please also provide these costs for the years 2022-2024.

Response:

Please see the below table for the insurance expense for years 2022-2024 broken down by electric and gas. These reflect insurance expense recorded to FERC account 924 and 925 and have not been adjusted or normalized.

	<b>(a)</b>	<b>2022 (b)</b>	<b>2023 (c)</b>	<b>2024 (d)</b>
1	Electric	\$3,085,463	\$4,546,157	\$4,274,112
2	Gas	\$767,524	\$1,084,818	\$1,126,238
3	Total	\$3,852,988	\$5,630,975	\$5,400,350

Division 3-71

Request:

Refer to Ms. Briggs' testimony page 40 of 91 Schedule SAB-21. Please provide a breakdown of the Company's Regulatory Commission Expenses (Electric of \$6,778,930 and Gas of \$2,426,135) Please also provide for the years 2022-2024.

Response:

Please see Attachment DIV 3-71, Page 1 for the breakdown of the test year amounts on Schedule SAB-21. Attachment DIV 3-71, Page 2 is the 2022-2024 information. Please note that the transmission amount that is removed from the electric unadjusted test year amount on Schedule SAB-21, Pages 2 and 5, is a normalization adjustment that is part of the adjusted test year in the base distribution rate case filing and not an adjustment on the Company's books. The electric amounts provided on Attachment DIV 3-71, Page 2 for 2022-2024 reflect the unadjusted amounts and do not include a transmission adjustment.

**Test Year Ended August 31, 2025**

<u>Description</u>		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
		(a)	(b)	(c)
1 Annual Pre-Bill Assessment	Workpaper SAB-7, Pages 3 & 4	2,250,000	650,000	2,900,000
2 Final Annual Assessment (Division Public Utilities & Carriers)	Workpaper SAB-7, Pages 1 & 2	3,993,061	1,571,198	5,564,258
3 Monthly Bills & Accruals		650,308	204,938	855,246
4 Total	Lines 1 through 3	<u>6,893,369</u>	<u>2,426,135</u>	<u>9,319,504</u>
5 Allocated to Transmission	Workpaper SAB-1, Page 1, Line 16	<u>(114,439)</u>	<u>-</u>	<u>(114,439)</u>
6 Adjusted TY Regulatory Commission Expense	Line 4 less Line 5	<u><u>6,778,930</u></u>	<u><u>2,426,135</u></u>	<u><u>9,205,065</u></u>

		<b>2022</b>		
<u>Description</u>		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
		(a)	(b)	(c)
1	Annual Pre-Bill Assessment	2,250,000	650,000	2,900,000
2	Final Annual Assessment (Division Public Utilities & Carriers)	3,224,471	1,442,642	4,667,113
3	Monthly Bills & Accruals	589,076	64,590	653,666
4	Remaining amortization of prior rate case expenses	21,710	15,702	37,412
5	Total Unadjusted Regulatory Commission Expense	6,085,257	2,172,934	8,258,191
	2022 FERC Form 1, Page 350, col (b), Ln 46			
		<b>2023</b>		
<u>Description</u>		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
		(a)	(b)	(c)
6	Annual Pre-Bill Assessment	2,250,000	650,000	2,900,000
7	Final Annual Assessment (Division Public Utilities & Carriers)	3,682,864	1,927,388	5,610,252
8	Monthly Bills & Accruals	1,231,160	853,405	2,084,565
9	Total Unadjusted Regulatory Commission Expense	7,164,024	3,430,793	10,594,817
	2023 FERC Form 1, Page 350, col (b), Ln 46			
		<b>2024</b>		
<u>Description</u>		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
		(a)	(b)	(c)
10	Annual Pre-Bill Assessment	2,250,000	650,000	2,900,000
11	Final Annual Assessment (Division Public Utilities & Carriers)	3,782,673	1,929,202	5,711,876
12	Monthly Bills & Accruals	767,164	266,763	1,033,926
13	Total Unadjusted Regulatory Commission Expense	6,799,837	2,845,965	9,645,802
	2024 FERC Form 1, Page 350, col (b), Ln 46			

Division 3-72

Request:

Refer to Ms. Briggs' testimony page 41 of 91 Schedule SAB-22 page 6 and 7.

- a) Please provide the development of the Total Revenue – Electric of \$1,364,507,000 and for Gas of \$583,711,000.
- b) Please provide the calculation of the Net Write -offs of \$30,141,000 (Electric) and \$13,347,000 (Gas)
- c) Please provide the calculation of the Test Year Normalized Revenues of \$527,272,903 (Electric) and \$313,721,616 (Gas).
- d) Please provide the calculation of the Test Year Bad Debt Expense of \$43,987,220 (Electric) and \$15,153,504 (Gas).

Response:

- a) The Calendar Year 2025 Electric Total Revenue used on Schedule SAB-22, Page 6, Column a, line 3 of \$1,364,507,000 is based on the Test Year unadjusted electric distribution revenue of \$1,565,180,881 less transmission wheeling revenue of \$200,673,707. The Calendar Year 2025 Gas Total Revenue used on Schedule SAB-22, Page 7, Column a, line 3 of \$583,711,000 is based on the Test Year unadjusted gas revenue.
- b) The Calendar Year 2025 electric forecasted net write-offs on Schedule SAB-22, Page 6 (Bates Page 77), Column (b), Line 3 of \$30,141,000 is calculated using January 2025 to August 2025 actuals of net write-offs \$25,184,000, plus September 2025 to December 2025 forecast of net write-offs \$13,941,000, minus normalizing adjustments \$(8,984,000). The Calendar Year 2025 gas forecasted net write-offs on Schedule SAB-22, Page 7 (Bates Page 78), Column (b), Line 3 of \$13,347,000 is calculated by using January 2025 to August 2025 actuals of net write-offs \$11,259,000, plus September 2025 to December 2025 forecast of net write-offs \$6,234,000, minus normalizing adjustments \$(4,146,000).
- c) The Test Year electric normalized revenue on Page 6 is calculated from Page 8, Column b, Line 26 plus Line 37 plus Line 58. The Test Year gas normalized revenue on Page 7 is from Page 9, Column c, Line 18.
- d) The Test Year Bad Debt expense is the actual bad expense recorded to O&M on the Company's books for the period September 1, 2024 through August 31, 2025, as shown on Schedule SAB-22, Page 1, Columns b and c.

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 3-74

Request:

Refer to Ms. Briggs' testimony page 43 of 91 Schedule SAB-24. Please provide a breakdown/description of the Company's Software Maintenance Expenses totaling \$4,851,841 (Electric) and \$4,588,038 (Gas) in the Test Year 8/31/2025 by Narragansett Electric and Gas, PPL Services and All Other Companies (Electric and Gas). Please also provide for the years 2022-2024. Please also provide this breakdown/description by the categories identified under the Operations and Maintenance expense accounts.

Response:

The \$4,851,841 (Electric) and \$4,588,038 (Gas) of software and maintenance expense for the Test Year represent the adjusted amounts after the normalizations on Schedule SAB-24, Page 5, Lines 1 through 8. On Schedule SAB-24, Page 5, Line 6, the total Test Year O&M IT costs that are proposed for recovery through an amortization of a regulatory asset on Schedule SAB-36 were removed from the Test Year amounts. The remaining adjusted Test Year amounts represent O&M software and IT maintenance costs. On Schedule SAB-24, Page 2, there is an adjustment to increase the Test Year to the Rate Year for the forecasted IT software and maintenance costs. Please see the pre-filed direct testimony of Daniel Johnson on pages 24 and 25 (Book 2, Bates pages 27 and 28) for further discussion of the IT O&M costs.

Please see Attachment DIV 3-74 for the 2022-2024 software and maintenance costs in the same breakdown as Schedule SAB-24. These amounts have not been normalized or adjusted.

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

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	\$ 15,003,108	\$ 10,593,650	\$ 4,409,458	\$ 21,523,052	\$ 15,263,439	\$ 6,259,613	\$ 18,801,461	\$ 13,125,196	\$ 5,676,265
2	PPL Services Corporation	\$ 99,695	\$ 69,200	\$ 30,495	60,202	\$ 48,063	\$ 12,139	76,231	\$ 52,890	\$ 23,341
3	All Other Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total	<u>15,102,803</u>	<u>10,662,850</u>	<u>4,439,953</u>	<u>21,583,254</u>	<u>15,311,502</u>	<u>6,271,752</u>	<u>18,877,692</u>	<u>13,178,086</u>	<u>5,699,606</u>
5										
6										
7	Operation:									
8	Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Power Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Natural Gas Storage, Terminaling and Processing Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transmission Expenses	\$ 15,685	\$ 15,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Distribution Expenses	\$ 16,684	\$ 16,684	\$ -	\$ 26,250	\$ 26,250	\$ -	\$ -	\$ -	\$ -
15	Customer Accounts Expenses	\$ 2,118	\$ 2,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Customer Service and Informational Expenses	\$ (337,708)	\$ (334,429)	\$ (3,279)	\$ (1,054,916)	\$ (1,027,095)	\$ (27,821)	\$ (509,395)	\$ (370,683)	\$ (138,712)
17	Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Administrative & General Expenses	\$ 15,406,023	\$ 10,962,791	\$ 4,443,232	\$ 22,611,920	\$ 16,312,347	\$ 6,299,573	\$ 19,387,086	\$ 13,548,768	\$ 5,838,318
20	Sub Total	<u>\$ 15,102,803</u>	<u>\$ 10,662,850</u>	<u>\$ 4,439,953</u>	<u>\$ 21,583,254</u>	<u>\$ 15,311,502</u>	<u>\$ 6,271,752</u>	<u>\$ 18,877,692</u>	<u>\$ 13,178,086</u>	<u>\$ 5,699,606</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Distribution Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Administrative & General Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Sub Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
27										
28	TOTAL	<u>\$ 15,102,803</u>	<u>\$ 10,662,850</u>	<u>\$ 4,439,953</u>	<u>\$ 21,583,254</u>	<u>\$ 15,311,502</u>	<u>\$ 6,271,752</u>	<u>\$ 18,877,692</u>	<u>\$ 13,178,086</u>	<u>\$ 5,699,606</u>

Division 3-75

Request:

Refer to Ms. Briggs' testimony page 45 of 91 and Schedule SAB-25. Please provide a brief background related to the Environmental Response Fund and the annual contribution of \$3,078,000.

Response:

The Environmental Response Fund is the regulatory mechanism, established in accordance with RIPUC Docket No. 2930, that enables the Company to fund the recovery of electric Environmental Response Costs. Per RIPUC Tariff No. 2254, the Electric Environmental Response Fund shall be credited at the annual amount of \$3,078,000 or \$256,500 per month. Interest shall accrue, for the benefit of customers, on any credit balances in the fund at the customer deposit rate. No interest shall accrue on debit balances. Any cash expenditures shall be charged to the fund if the costs that are or have been incurred are Environmental Response Costs, as defined in the tariff. The Company is not proposing a change to the annual contribution of \$3,078,000 in this filing.

Division 3-76

Request:

Refer to Ms. Brigg's testimony page 46 of 91 Schedule SAB-26. Please provide a sample bill reflecting the Paperless billing credit of \$0.67. Is the increase in Paperless Billing Credit due to the increase of customers taking advantage of this service?

Response:

The Company does not have a sample bill at this time reflecting the proposed credit amount of \$0.67. Please see Attachment DIV 3-76 for a sample of the billing summary section on Page 2 of a residential electric bill reflecting the paperless bill credit at the current amount of \$0.37. If the \$0.67 credit was approved, the credit would be applied to the bill in the same manner as Attachment DIV 3-76, with the \$0.67 replacing the \$0.37 amount.

The increase in the paperless billing credit from the Test Year to the Rate Year on Schedule SAB-26 is due to the increased costs to produce a paper bill. As shown on Schedule SAB-26, Page 6, the Rate Year cost for paperless billing credits is calculated by applying the proposed credit to the Test Year volume of paperless bills.

**Billing Summary**

Previous Balance	\$245.29
Payment Received Jan 12, 2026 - Thank You!	-\$220.77
<hr/>	
Balance as of Jan 20, 2026	\$0.00
<hr/>	
Total Supply Charges	\$132.36
Total Delivery Charges	\$124.29
<hr/>	
Other Charges/Adjustments	
Paperless Billing Credit	-\$0.37
Gross Earnings Tax	\$5.16
\$123.92 at 0.041667	
<hr/>	
Total Other Charges/Adjustments	\$4.79

<b>Amount Due By 2/13/26</b>	<b>\$261.44</b>
------------------------------	-----------------

Account Balance	\$261.44
-----------------	----------

**Delivery Details**

<b>Rate: A-16 T&amp;D Residential</b>		
Customer Charge		6.00
RE Growth Program Chg		3.22
LIHEAP Enhancement Chg		0.78
Distribution Energy Chg	865 kWh at 0.05760	49.83
Renewable Energy Dist Chg	865 kWh at 0.02047	17.70
Energy Efficiency Programs	865 kWh at 0.00632	5.46
Transition Charge	865 kWh at 0.00001	0.01
Transmission Charge	865 kWh at 0.04773	41.29
<hr/>		
<b>Total Delivery Charges</b>		<b>\$124.29</b>

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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transmission Expenses	\$ 441,373	\$ 441,373	\$ -	\$ 349,229	\$ 349,229	\$ -	\$ 5,094,508	\$ 5,094,508	\$ -
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Distribution Expenses	\$ 182,837	\$ 707,851	\$ (525,014)	\$ 13,416,062	\$ 12,803,584	\$ 612,478	\$ 146,354	\$ 118,945	\$ 27,409
15	Customer Accounts Expenses	\$ (5,830,614)	\$ (3,774,224)	\$ (2,056,391)	\$ 3,009	\$ 6,845	\$ (3,836)	\$ -	\$ -	\$ -
16	Customer Service and Informational Expenses	\$ 1,111,506	\$ (1,374,443)	\$ 2,485,949	\$ 340,545	\$ 338,667	\$ 1,878	\$ -	\$ -	\$ -
17		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Sales Expenses	\$ 32	\$ -	\$ 32	\$ 34	\$ -	\$ 34	\$ -	\$ -	\$ -
19	Administrative & General Expenses	\$ (5,393,777)	\$ (5,708,172)	\$ 314,395	\$ (981,714)	\$ 1,598,176	\$ (2,579,890)	\$ 97,898,744	\$ 89,226,895	\$ 8,671,850
20	Sub Total	<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>
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 3-78

Request:

Refer to Ms. Brigg's testimony page 53 of 91 Schedule SAB-31. What would be the normalized balance of Storm Expenses using a five-year average? How much of Storm Recovery costs are currently being recovered in current rates?

Response:

The Company assumes the question is referring to using a five-year average for the minor (non-deferrable) storm costs presented on Schedule SAB-31, Page 7. Please see Attachment DIV 3-78, Line 10 for the five-year average for incremental minor storms. Since the initial filing, the Company has updated forecasts of the incremental portion of the minor storm costs. On Attachment DIV-78, Column (b) represents the original filing while Column (c) reflects the updated amounts for August 2023 through August 2025.

Please see the testimony of Ms. Briggs', pages 75-76 (Book 11, Bates pages 79-80) for the amounts currently recovered in rates for storm costs. The recovery of major storm (deferrable) costs are discussed on Page 75 (Book 11, Bates page 79), Lines 19-22 and Page 76 (Book 11, Bates page 80), Lines 1-2, while minor storm recovery is discussed on Page 76 (Book 11, Bates page 80), Lines 15-20.

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 Threshold<sup>1</sup>

	12 Months Ended	As Originally Filed	Revised
	(a)	O&M Expense	O&M Expense
		(b)	(b)
1	Aug-2021	\$5,115,505	\$5,115,505
2	Aug-2022	\$3,613,307	\$3,613,307
3	Aug-2023	\$4,063,053	\$3,822,125
4	Aug-2024	\$3,847,634	\$3,526,187
5	Aug-2025	\$5,335,262	\$4,838,502
6	Total	<u>\$21,974,761</u>	<u>\$20,915,626</u>
7	3 year Average	\$4,415,316	\$4,062,271
8	Test Year Total	\$5,335,262	\$4,838,502
9	Proforma Adjustment	(\$919,945)	(\$776,231)
10	5 year average	\$4,394,952	\$4,183,125

Line Notes:

- 1-5 Per Company's Books
- 6 Sum of Lines 1 through 5
- 7 Average of Lines 3 through 5
- 8 Historic Test Year Non-Deferred Storm O&M Expense
- 9 Line 7 less Line 8
- 10 Average of Lines 1 through 5

Note<sup>1</sup> - Per Joint Proposal and Settlement Agreement filed with the RIPUC on September 25, 2017, Docket No. 4686

Division 3-79

Request:

Refer to Ms. Brigg's testimony page 55 of 91 Schedule SAB-33. Please provide a breakdown/description of the Company's Materials totaling \$1,079,220 (Electric) and \$957,924 (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 \$1,079,220 (Electric) and \$957,924 (Gas) of materials expense for the Test Year represent the adjusted amounts after the normalizations on Schedule SAB-33, Page 5, Lines 1 through 8. These costs include materials purchased, tools, and safety related materials.

Please see Attachment DIV 3-79 for the 2022-2024 materials costs in the same breakdown as Schedule SAB-33. These amounts have not been normalized or adjusted.

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

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	\$ 3,844,812	\$ 2,147,686	\$ 1,697,126	\$ 8,111,032	\$ 4,942,730	\$ 3,168,302	\$ 6,743,219	\$ 4,003,204	\$ 2,740,015
2	PPL Services Corporation	\$ 106,290	\$ 92,989	\$ 13,301	\$ 76,145	\$ 71,944	\$ 4,201	\$ 22,750	\$ 14,903	\$ 7,847
3	All Other Companies	\$ 20,431	\$ 20,431	\$ -	\$ 96	\$ 96	\$ -	\$ -	\$ -	\$ -
4	Total	<u>3,971,533</u>	<u>2,261,106</u>	<u>1,710,427</u>	<u>8,187,274</u>	<u>5,014,771</u>	<u>3,172,503</u>	<u>6,765,969</u>	<u>4,018,107</u>	<u>2,747,862</u>
5										
6										
Operation:										
8	Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Power Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Natural Gas Storage, Terminaling	\$ 86,291	\$ -	\$ 86,291	\$ 63,209	\$ -	\$ 63,209	\$ -	\$ -	\$ -
11	and Processing Exp.									
12	Transmission Expenses	\$ 72,770	\$ 72,770	\$ -	\$ 13,854	\$ 13,854	\$ -	\$ 202	\$ 202	\$ -
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Distribution Expenses	\$ 4,227,761	\$ 2,727,328	\$ 1,500,433	\$ 6,691,755	\$ 3,753,331	\$ 2,938,424	\$ 6,743,737	\$ 4,003,290	\$ 2,740,447
15	Customer Accounts Expenses	\$ 21,562	\$ 21,094	\$ 468	\$ 4,437	\$ 4,295	\$ 142	\$ -	\$ -	\$ -
16	Customer Service and	\$ (2,917,548)	\$ (2,759,245)	\$ (158,303)	\$ 210	\$ 210	\$ -	\$ -	\$ -	\$ -
17	Informational Expenses									
18	Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Administrative & General Expenses	\$ 1,948,665	\$ 1,699,514	\$ 249,151	\$ 1,159,573	\$ 981,273	\$ 178,300	\$ 22,029	\$ 14,615	\$ 7,414
20	Sub Total	<u>\$ 3,439,501</u>	<u>\$ 1,761,461</u>	<u>\$ 1,678,040</u>	<u>\$ 7,933,039</u>	<u>\$ 4,752,963</u>	<u>\$ 3,180,076</u>	<u>\$ 6,765,969</u>	<u>\$ 4,018,107</u>	<u>\$ 2,747,861</u>
21										
Maintenance:										
23	Transmission Expenses	\$ 34,678	\$ 34,678	\$ -	\$ 9,484	\$ 9,484	\$ -	\$ -	\$ -	\$ -
24	Distribution Expenses	\$ 464,239	\$ 431,872	\$ 32,367	\$ 235,155	\$ 242,854	\$ (7,699)	\$ -	\$ -	\$ -
25	Administrative & General Expenses	\$ 33,116	\$ 33,095	\$ 21	\$ 9,596	\$ 9,470	\$ 126	\$ -	\$ -	\$ -
26	Sub Total	<u>\$ 532,033</u>	<u>\$ 499,645</u>	<u>\$ 32,388</u>	<u>\$ 254,235</u>	<u>\$ 261,808</u>	<u>\$ (7,573)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
27										
28	TOTAL	<u>\$ 3,971,534</u>	<u>\$ 2,261,106</u>	<u>\$ 1,710,428</u>	<u>\$ 8,187,274</u>	<u>\$ 5,014,771</u>	<u>\$ 3,172,503</u>	<u>\$ 6,765,969</u>	<u>\$ 4,018,107</u>	<u>\$ 2,747,861</u>

Division 3-80

Request:

Refer to Ms. Brigg's testimony page 55 of 91 Schedule SAB-34. Please provide a breakdown/description of the Company's Materials Stores Handling totaling \$143,174 (Electric) and \$81,387 (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 \$143,174 (Electric) and \$81,387 (Gas) of materials stores expense for the Test Year represent the adjusted amounts after the removal of the allocated portion for transmission on Schedule SAB-34, Page 5, Lines 1 through 4.

Please see Attachment DIV 3-80 for the 2022-2024 Materials Stores Handling costs in the same breakdown as Schedule SAB-34. These amounts have not been normalized or adjusted.

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

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	\$ (107,006)	\$ (288,527)	\$ 181,521	\$ (607,929)	\$ (687,007)	\$ 79,079	\$ 615,800	\$ 344,720	\$ 271,080	
2	PPL Services Corporation	\$ -	\$ -	\$ -	\$ 3,844	\$ 2,783	\$ 1,061	\$ 482	\$ 345	\$ 137	
3	All Other Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	Total	<u>(107,006)</u>	<u>(288,527)</u>	<u>181,521</u>	<u>(604,085)</u>	<u>(684,224)</u>	<u>80,140</u>	<u>616,282</u>	<u>345,065</u>	<u>271,217</u>	
5											
6											
7	Operation:										
8	Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Power Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	Natural Gas Storage, Terminaling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	and Processing Exp.										
12	Transmission Expenses	\$ 40,657	\$ 40,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	Distribution Expenses	\$ 70,178	\$ 70,178	\$ -	\$ 179,059	\$ 178,495	\$ 564	\$ -	\$ -	\$ -	
15	Customer Accounts Expenses	\$ 1,390	\$ 1,390	\$ -	\$ 3,035	\$ 3,035	\$ -	\$ -	\$ -	\$ -	
16	Customer Service and	\$ 435	\$ 435	\$ -	\$ 1,180	\$ 1,180	\$ -	\$ -	\$ -	\$ -	
17	Informational Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19	Administrative & General Expenses	\$ (212,682)	\$ (393,882)	\$ 181,200	\$ 341,576	\$ 262,293	\$ 79,284	\$ 616,282	\$ 345,065	\$ 271,217	
20	Sub Total	<u>(100,022)</u>	<u>(281,222)</u>	<u>181,200</u>	<u>524,851</u>	<u>445,003</u>	<u>79,848</u>	<u>616,282</u>	<u>345,065</u>	<u>271,217</u>	
21											
22	Maintenance:										
23	Transmission Expenses	\$ 7,245	\$ 7,245	\$ -	\$ 1,180	\$ 1,180	\$ -	\$ -	\$ -	\$ -	
24	Distribution Expenses	\$ (14,229)	\$ (14,549)	\$ 321	\$ (1,130,115)	\$ (1,130,407)	\$ 292	\$ -	\$ -	\$ -	
25	Administrative & General Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26	Sub Total	<u>(6,984)</u>	<u>(7,305)</u>	<u>321</u>	<u>(1,128,935)</u>	<u>(1,129,227)</u>	<u>292</u>	<u>-</u>	<u>-</u>	<u>-</u>	
27											
28	TOTAL	<u>(107,006)</u>	<u>(288,527)</u>	<u>181,521</u>	<u>(604,085)</u>	<u>(684,224)</u>	<u>80,140</u>	<u>616,282</u>	<u>345,065</u>	<u>271,217</u>	

Division 3-81

Request:

Refer to Ms. Brigg's testimony page 55 of 91 Schedule SAB-35. Please provide a breakdown/description of the Company's Transportation totaling \$5,058,108 (Electric) and \$4,196,863 (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 \$5,058,108 (Electric) and \$4,196,863 (Gas) of transportation expense for the Test Year represent the adjusted amounts after the normalizations on Schedule SAB-35, Page 5, Lines 1 through 8. These costs represent vehicle and equipment use, fuel and other transportation costs.

Please see Attachment DIV 3-81 for the 2022-2024 transportation costs in the same breakdown as Schedule SAB-35. These amounts have not been normalized or adjusted.

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

Line No.		Calendar Year 2024 (Per Books)			Calendar Year 2023 (Per Books)			Calendar Year 2022 (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	\$ 8,962,605	\$ 5,129,998	\$ 3,832,606	\$ 8,636,451	\$ 4,633,512	\$ 4,002,939	\$ 8,992,056	\$ 5,301,086	\$ 3,690,970	
2	PPL Services Corporation	\$ 4,145	\$ 3,089	\$ 1,056	356	\$ 259	\$ 97	882	\$ 634	\$ 248	
3	All Other Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	Total	<u>8,966,750</u>	<u>5,133,088</u>	<u>3,833,662</u>	<u>8,636,807</u>	<u>4,633,771</u>	<u>4,003,036</u>	<u>8,992,938</u>	<u>5,301,720</u>	<u>3,691,218</u>	
5											
6											
7	Operation:										
8	Production Expenses	\$ 78,097	\$ 78,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Power Production Expenses	\$ 393	\$ -	\$ 393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	Natural Gas Storage, Terminaling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	and Processing Exp.	\$ 203,611	\$ -	\$ 203,611	\$ 266,747	\$ -	\$ 266,747	\$ -	\$ -	\$ -	
12	Transmission Expenses	\$ 51,395	\$ 51,395	\$ -	\$ 92,041	\$ 92,041	\$ -	\$ -	\$ -	\$ -	
13	Regional Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	Distribution Expenses	\$ 4,494,884	\$ 2,475,987	\$ 2,018,896	\$ 5,011,586	\$ 2,581,296	\$ 2,430,290	\$ 8,992,072	\$ 5,301,101	\$ 3,690,970	
15	Customer Accounts Expenses	\$ 503,916	\$ 179,992	\$ 323,924	\$ 478,674	\$ 223,453	\$ 255,221	\$ -	\$ -	\$ -	
16	Customer Service and	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17	Informational Expenses	\$ -	\$ -	\$ -	\$ 3,545	\$ 3,499	\$ 46	\$ -	\$ -	\$ -	
18	Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19	Administrative & General Expenses	\$ 296,217	\$ 170,102	\$ 126,116	\$ 218,907	\$ 157,398	\$ 61,509	\$ 866	\$ 618	\$ 248	
20	Sub Total	<u>\$ 5,628,512</u>	<u>\$ 2,955,572</u>	<u>\$ 2,672,940</u>	<u>\$ 6,071,500</u>	<u>\$ 3,057,687</u>	<u>\$ 3,013,813</u>	<u>\$ 8,992,938</u>	<u>\$ 5,301,720</u>	<u>\$ 3,691,218</u>	
21											
22	Maintenance:										
23	Transmission Expenses	\$ 153,752	\$ 153,752	\$ -	\$ 88,506	\$ 88,506	\$ -	\$ -	\$ -	\$ -	
24	Distribution Expenses	\$ 3,161,756	\$ 2,001,033	\$ 1,160,723	\$ 2,454,122	\$ 1,464,898	\$ 989,223	\$ -	\$ -	\$ -	
25	Administrative & General Expenses	\$ 22,730	\$ 22,730	\$ -	\$ 22,679	\$ 22,679	\$ -	\$ -	\$ -	\$ -	
26	Sub Total	<u>\$ 3,338,238</u>	<u>\$ 2,177,515</u>	<u>\$ 1,160,723</u>	<u>\$ 2,565,307</u>	<u>\$ 1,576,083</u>	<u>\$ 989,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
27											
28	TOTAL	<u>\$ 8,966,750</u>	<u>\$ 5,133,088</u>	<u>\$ 3,833,662</u>	<u>\$ 8,636,807</u>	<u>\$ 4,633,771</u>	<u>\$ 4,003,036</u>	<u>\$ 8,992,938</u>	<u>\$ 5,301,720</u>	<u>\$ 3,691,218</u>	

Division 3-82

Request:

Refer to Ms. Brigg's testimony page 56 of 91 Schedule SAB-36 page 6. Please provide a breakdown/description of the following assets totaling \$2,000,962 for Electric and \$1,084,887 for Gas as follows (Rate Year 1) and \$3,170,386 for Electric and \$1,708,142 for Gas Rate Year 2:

Rate Year 1

- a) Electric 5 Year Assets- \$212,107 – Gas 5 Year Assets - \$69,057
- b) Electric 10 Year Assets – 162,139 – Gas 10 Year Assets - \$74,843
- c) Electric 15 Year Assets - \$1,626,716 – Gas 15 Year Assets - \$940,987

Rate Year 2

- a) Electric 5 Year Assets - \$247,114 – Gas 5 Year Assets - \$84,265
- b) Electric 10 Year Assets - \$222,772 – Gas 10 Year Assets - \$103,707
- c) Electric 15 Year Assets - \$2,700,500 – Gas 15 Year Assets - \$1,520,169

Response:

The amounts shown above and on Schedule SAB-36, Page 6 represent the revenue requirement (amortization and return) associated with the Company's proposal to recover the IT O&M implementation costs as described in the testimony of Mr. Garrett. These IT O&M costs support the implementation of IT capital assets but are not assets per FERC and GAAP guidance. The O&M costs are grouped by 5-, 10-, and 15-year assets based on the anticipated depreciable life of the IT capital investments that the costs support. Schedule SAB-36, Pages 7 through 12 show the calculation of the revenue requirement for each asset grouping by electric and gas operations, with the forecasted O&M spend at the top of each page. Attachment DIV 3-82 provides a breakdown by year of the forecasted spend included on Schedule SAB-36, Pages 7 through 12 by the projects that the O&M costs support. Page 1 is the electric costs, and Page 2 is the gas costs.

Line No.	SRC (a)	Helper 2 (b)	Project (c)	Sub Project (d)	Budget Item (e)	Account (f)	Customer Code (g)	EIS Date (h)	RI Distribution (i)	Life (j)	through RY 1 (k)	RY 2 (l)	RY 3 (m)
1	0140		10071299 Data and AI PODs	303	32000	92300	4167	12/31/2026	11.76%	60	\$ 83,376	\$ -	\$ -
2	0140		10071299 Data and AI PODs	301	11000	92000	4167	12/31/2026	11.76%	60	\$ 3	\$ -	\$ -
3	0140		10071299 Data and AI PODs	303	32000	92300	4167	12/31/2027	11.76%	60	\$ 20,580	\$ 14,700	\$ -
4	0140		10071299 Data and AI PODs	303	32000	92300	4167	12/31/2028	11.76%	60	\$ -	\$ 24,010	\$ 17,150
5	0140		10071299 Data and AI PODs	303	32000	92300	4167	12/31/2029	11.76%	60	\$ -	\$ -	\$ 13,720
6	0140		10071299 Data and AI PODs	303	32000	92300	4167	12/31/2030	11.76%	60	\$ -	\$ -	\$ -
7	0140		10061218 ServiceNow	303	32000	92300	4167	12/31/2025	11.76%	120	\$ 9,495	\$ -	\$ -
8	0140		10061218 ServiceNow	301	11000	92000	4167	12/31/2025	11.76%	120	\$ 1,302	\$ -	\$ -
9	0140		10061218 ServiceNow	303	32000	92300	4167	12/31/2026	11.76%	120	\$ 40,102	\$ -	\$ -
10	0140		10061218 ServiceNow	303	32000	92300	4167	12/31/2027	11.76%	120	\$ 6,860	\$ 4,900	\$ -
11	0140		10061218 ServiceNow	303	32000	92300	4167	12/31/2028	11.76%	120	\$ -	\$ 20,580	\$ 14,700
12	0140		10061218 ServiceNow	303	32000	92300	4167	12/31/2029	11.76%	120	\$ -	\$ -	\$ 6,860
13	0140		10061218 ServiceNow	303	32000	92300	4167	12/31/2030	11.76%	120	\$ -	\$ -	\$ -
14	0140		10064898 Cloud Trans+Colo	303	32000	92300	4167	12/31/2025	11.76%	180	\$ 135,587	\$ -	\$ -
15	0140		10074308 D OMA replace	424	32000	58840	4212	12/31/2027	27.50%	60	\$ 85,250	\$ 13,750	\$ -
16	0140		10072344 IQGeo	424	32000	58840	4212	10/31/2026	27.50%	60	\$ 116,113	\$ -	\$ -
17	0140		10071293 OMS eTerra Auto Dis	574	32000	92300	0004	11/30/2027	13.34%	60	\$ 66,940	\$ 6,670	\$ -
18	0140		10071891 Alerts/Notification	395	11000	90500	4206	6/30/2026	15.36%	120	\$ 425,052	\$ 39,744	\$ 42,048
19	0140		10060980 Cust Self Serv Web	380	11000	90350	4206	12/31/2027	15.36%	120	\$ 109,092	\$ 19,200	\$ -
20	0140		10060980 Cust Self Serv Web	381	11000	90350	4235	12/31/2027	63.26%	120	\$ -	\$ 18,451	\$ 13,179
21	0140		10072340 Call Center Omni	319	11000	92000	4206	6/30/2026	15.36%	120	\$ 1,110	\$ -	\$ -
22	0140		10072340 Call Center Omni	395	11000	90500	4206	6/30/2026	15.36%	120	\$ 96,467	\$ 16,785	\$ -
23	0140		10072343 (CMS)	319	11000	92000	4206	7/31/2026	15.36%	120	\$ 1,335	\$ -	\$ -
24	0140		10072343 (CMS)	395	11000	90500	4206	7/31/2026	15.36%	120	\$ 373,316	\$ 39,070	\$ 23,390
25	0140		10072347 IVR/IVA Omni Chan	319	11000	92000	4206	6/30/2026	15.36%	180	\$ 1,727	\$ -	\$ -
26	0140		10072347 IVR/IVA Omni Chan	390	11000	90500	4206	6/30/2026	15.36%	180	\$ 742,931	\$ 80,000	\$ -
27	0140		CIS Consolidation	385	11000	90306	4206	6/30/2028	15.36%	180	\$ 9,147,493	\$ 3,958,710	\$ 1,696,158
28	0140		10079875 Quant RI	606	32000	92300	4235	7/31/2026	63.26%	60	\$ 48,800	\$ -	\$ -
29	0140		GUID00071 Acqueon Upgrade	383	32000	90350	4208	8/30/2025	22.63%	21	\$ 196,881	\$ -	\$ -
30	0140		UIT00003 Sitecore Upgrade	383	32000	90350	4208	12/31/2025	22.63%	18	\$ 34,474	\$ -	\$ -
31	0140		10073616 App Mod Host Strat	303	32000	92300	4167	11/30/2025	11.76%	180	\$ 89,180	\$ 4,900	\$ -
32	0140		VRO Expansion OCM	303	32000	92300	4167	12/31/2026	11.76%	180	\$ 258,720	\$ 235,200	\$ 235,200
33	0140		10071803 RI Mobile App	381	11000	90350	4235	3/31/2026	63.26%	60	\$ 265,797	\$ -	\$ -
34	0140		10072351 Time Management	303	32000	92300	4167	6/30/2027	11.76%	120	\$ 138,018	\$ 14,515	\$ -
35	0140		10072349 Cloud ERP	301	11000	92000	4167	1/31/2027	11.76%	180	\$ 39,771	\$ -	\$ -
36	0140		10072349 Cloud ERP	265	32220	93520	4167	1/31/2027	11.76%	180	\$ 820,686	\$ 422,121	\$ 422,121
37	0140		10072349 Cloud ERP	303	32000	92300	4167	1/31/2027	11.76%	180	\$ 4,582,934	\$ 574,965	\$ 120,000
38								Total			\$ 17,939,390	\$ 5,508,271	\$ 2,604,525

Spend by month, by life: Life months      Life years

41	60	5 year	\$ 918,213	\$ 59,130	\$ 30,870
42	120	10 year	\$ 1,202,149	\$ 173,245	\$ 100,177
43	180	15 year	\$ 15,819,028	\$ 5,275,896	\$ 2,473,478
44			\$ 17,939,390	\$ 5,508,271	\$ 2,604,525

Line No.	SRC (a)	Helper 2 (b)	Project (c)	Sub Project (d)	Budget Item (e)	Account (f)	Customer Code (g)	EIS Date (h)	RI Gas (i)	Life (j)	through RY 1 (k)	RY 2 (l)	RY 3 (m)
1	0140	10071299 Data and AI PODs	70046210	303	32000	92300	4167	12/31/2026	10.86%	60	\$ 76,995	\$ -	\$ -
2	0140	10071299 Data and AI PODs	70046210	301	11000	92000	4167	12/31/2026	10.86%	60	\$ 2	\$ -	\$ -
3	0140	10071299 Data and AI PODs	70046210	303	32000	92300	4167	12/31/2027	10.86%	60	\$ 19,005	\$ 13,575	\$ -
4	0140	10071299 Data and AI PODs	70046210	303	32000	92300	4167	12/31/2028	10.86%	60	\$ -	\$ 22,173	\$ 15,838
5	0140	10071299 Data and AI PODs	70046210	303	32000	92300	4167	12/31/2029	10.86%	60	\$ -	\$ -	\$ 12,670
6	0140	10071299 Data and AI PODs	70046210	303	32000	92300	4167	12/31/2030	10.86%	60	\$ -	\$ -	\$ -
7	0140	10061218 ServiceNow	70046219	303	32000	92300	4167	12/31/2025	10.86%	120	\$ 8,768	\$ -	\$ -
8	0140	10061218 ServiceNow	70046219	301	11000	92000	4167	12/31/2025	10.86%	120	\$ 1,203	\$ -	\$ -
9	0140	10061218 ServiceNow	70046219	303	32000	92300	4167	12/31/2026	10.86%	120	\$ 37,033	\$ -	\$ -
10	0140	10061218 ServiceNow	70046219	303	32000	92300	4167	12/31/2027	10.86%	120	\$ 6,335	\$ 4,525	\$ -
11	0140	10061218 ServiceNow	70046219	303	32000	92300	4167	12/31/2028	10.86%	120	\$ -	\$ 19,005	\$ 13,575
12	0140	10061218 ServiceNow	70046219	303	32000	92300	4167	12/31/2029	10.86%	120	\$ -	\$ -	\$ 6,335
13	0140	10061218 ServiceNow	70046219	303	32000	92300	4167	12/31/2030	10.86%	120	\$ -	\$ -	\$ -
14	0140	10064898 Cloud Trans+Colo	70046218	303	32000	92300	4167	12/31/2025	10.86%	180	\$ 125,210	\$ -	\$ -
15	0140	10071891 Alerts/Notification	70046229	395	11000	90500	4206	6/30/2026	5.71%	120	\$ 158,011	\$ 14,775	\$ 15,631
16	0140	10060980 Cust Self Serv Web	70046228	380	11000	90350	4206	12/31/2027	5.71%	120	\$ 40,554	\$ 7,138	\$ -
17	0140	10060980 Cust Self Serv Web	70046228	381	11000	90350	4235	12/31/2027	23.52%	120	\$ -	\$ 6,860	\$ 4,900
18	0140	10072340 Call Center Omni	70046225	319	11000	92000	4206	6/30/2026	5.71%	120	\$ 413	\$ -	\$ -
19	0140	10072340 Call Center Omni	70046225	395	11000	90500	4206	6/30/2026	5.71%	120	\$ 35,861	\$ 6,240	\$ -
20	0140	10072343 (CMS)	70046227	319	11000	92000	4206	7/31/2026	5.71%	120	\$ 496	\$ -	\$ -
21	0140	10072343 (CMS)	70046227	395	11000	90500	4206	7/31/2026	5.71%	120	\$ 138,778	\$ 14,524	\$ 8,695
22	0140	10072347 IVR/IVA Omni Chan	70046226	319	11000	92000	4206	6/30/2026	5.71%	180	\$ 642	\$ -	\$ -
23	0140	10072347 IVR/IVA Omni Chan	70046226	390	11000	90500	4206	6/30/2026	5.71%	180	\$ 276,181	\$ 29,740	\$ -
24	0140	CIS Consolidation	70046726	385	11000	90306	4206	6/30/2028	5.71%	180	\$ 3,400,533	\$ 1,471,630	\$ 630,538
25	0140	10079875 Quant RI	70049652	606	32000	92300	4235	7/31/2026	23.52%	60	\$ 18,144	\$ -	\$ -
26	0140	GUID00071 Acqueon Upgrade	70050513	383	32000	90350	4208	8/30/2025	8.41%	21	\$ 73,167	\$ -	\$ -
27	0140	UIT00003 Sitecore Upgrade	70050514	383	32000	90350	4208	12/31/2025	8.41%	18	\$ 12,812	\$ -	\$ -
28	0140	10073616 App Mod Host Strat	70049470	303	32000	92300	4167	11/30/2025	10.86%	180	\$ 82,355	\$ 4,525	\$ -
29	0140	VRO Expansion OCM	70049954	303	32000	92300	4167	12/31/2026	10.86%	180	\$ 238,920	\$ 217,200	\$ 217,200
30	0140	10071803 RI Mobile App	70047926	381	11000	90350	4235	3/31/2026	23.52%	60	\$ 98,823	\$ -	\$ -
31	0140	10072351 Time Management	70046209	303	32000	92300	4167	6/30/2027	10.86%	120	\$ 127,455	\$ 13,404	\$ -
32	0140	10072349 Cloud ERP	70046232	301	11000	92000	4167	1/31/2027	10.86%	180	\$ 36,727	\$ -	\$ -
33	0140	10072349 Cloud ERP	70046232	265	32220	93520	4167	1/31/2027	10.86%	180	\$ 757,878	\$ 389,816	\$ 389,816
34	0140	10072349 Cloud ERP	70046232	303	32000	92300	4167	1/31/2027	10.86%	180	\$ 4,232,200	\$ 530,963	\$ 110,816
35								Total			\$ 10,004,501	\$ 2,766,091	\$ 1,426,013

Spend by month, by life:	Life months	Life years			
	60	5 year	\$ 298,948	\$ 35,748	\$ 28,508
	120	10 year	\$ 554,908	\$ 86,470	\$ 49,136
	180	15 year	\$ 9,150,645	\$ 2,643,873	\$ 1,348,370
		Total	\$ 10,004,501	\$ 2,766,091	\$ 1,426,013

DIV 3-83

Request:

Why were any IT OPEX recorded in prior years for the Electric and Gas operations?

Response:

The Company completed the transition from National Grid systems to PPL systems in August 2024. The Company continued a period of hypercare<sup>1</sup> support of the new Company systems in use for Electric and Gas operations through November 2024, and the Company carved out those additional costs for "hypercare" and charged them to the books of PPL Rhode Island Holdings, LLC. Subsequently, the allocation of IT OPEX for ongoing operating and maintenance of those critical IT systems began monthly in December 2024. Please see the pre-filed direct testimony of Daniel Johnson on Pages 24 and 25 (Book 2, Bates pages 27 and 28) for further discussion of the IT OPEX costs to be charged to the books of the Company.

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<sup>1</sup> "Hypercare" is an industry term referring to the time period of intensive support following a major change in software systems.