

**STATE OF RHODE ISLAND
PUBLIC UTILITIES COMMISSION**

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

**DIVISION’S THIRD SET OF DATA REQUESTS
DIRECTED TO RHODE ISLAND ENERGY
(Issued: January 16, 2026)**

Electric and Gas Data Requests

DIV 3-1. Please provide all confidential documents included in the filing that were relied upon to develop and support the revenue requirement increase for electric and gas operations.

Response can be found at Book 1, Bates page 1.

DIV 3-2. Please provide all inflationary and CPI indices that was used by the Company to develop its test year August 31, 2025 period (electric and gas) revenue requirement (Rate Base and Operating Income). (5.27% Rate Year 1 and 2.24% in Rate Year 2). Please show where these inflationary adjustments were accounted for and recorded in each of the of the Company’s Rate Base balances and Operation and Maintenance expense balances along with the percentage inflation/deflation adjustments. Please provide all supporting documents that was used and relied upon to include these inflation adjustments.

Response can be found at Book 1, Bates pages 2-6.

DIV 3-3. Please provide a territory map of Rhode Island Energy – Electric and Gas showing the number of customers in each territory.

Response can be found at Book 1, Bates pages 7-11.

DIV 3-4. Does Rhode Island Energy – Electric and Gas utilize the following:

- a) Aircraft
- b) Drones
- c) If so, please provide the reasoning for the use of such Aircraft and Drones and the related costs to operate such expenditures for the Test Year, the Rate Year 1 and the Rate Year 2.

Response can be found at Book 1, Bates page 12.

DIV 3-5. Refer to Mr. Cornett's testimony page 6 line 10. Please provide all cost savings and operational efficiencies captured in this instant rate proceeding. Please provide the costs savings by electric and gas operations, the dollar amount of such savings and where these savings are accounted for and recorded in the revenue requirement filings.

Response can be found at Book 1, Bates page 13.

DIV 3-6. Has the Company received any federal / state funding related to capital investments / expenditures? If so, please provide the funding balance, the date received and how these dollars are accounted for and recorded in the filing for electric and gas operations.

Response can be found at Book 1, Bates pages 14.

DIV 3-7. Refer to Mr. Cornett's testimony page 15-16. Please provide a schedule of the following expenses that are included in the filing for the Test Year, the Rate Year 1 and the Rate Year 2 – Electric and Gas operations: Please show where these costs are accounted for and recorded in the Electric and Gas filings O&M Expense categories.

- a) Employee Activities
- b) Economic Development
- c) Workforce Development
- d) Community Services
- e) Community Involvement
- f) Sponsorships, Volunteer Activities
- g) Out-side Non-Profit Boards
- h) Chambers of Commerce
- i) Corporate Branding/Re-Branding

Response can be found at Book 1, Bates pages 15-18.

DIV 3-8. Refer to Mr. Urban's testimony page 44 line 16. Please provide all source documents that were used and relied upon to adjust the revenue requirement (electric and gas) from the Rate Year 1 to the Rate Year 2. Has the Company included inflation in its Test Year period (August 31, 2025)? If so, please show how these inflation adjustments were developed, the amount of inflation and where these inflation adjustments are accounted for and recorded in the filings.

Response can be found at Book 1, Bates page 9.

DIV 3-9. Refer to Mr. Urban's testimony page 19 line 1. Please provide the expected cost savings (in dollars) that flow from the planned IT investments in the following areas (Electric and Gas operations): Please show where these costs savings are accounted for and recorded in the Electric and Gas filings.

- a) Customer Service
- b) Electric Transmission
- c) Electric Distribution
- d) Gas Operations
- e) Finance
- f) Supply Chain
- g) Human Resources

Response can be found at Book 1, Bates page 20.

DIV 3-10. Refer to Mr. Urban's testimony page 21 line 1. Please update the specific processes for quantifying cost reductions arising from the planned IT investments in each operational area.

Response can be found at Book 1, Bates page 21.

DIV 3-11. Refer to Mr. Urban's testimony page 21 line 16. Please quantify the O&M cost savings to date (\$15 million for electric and \$7 million for gas) by each expense category.

Response can be found at Book 1, Bates page 22.

DIV 3-12. Refer to Mr. Urban's testimony page 24 line 20. Please explain the circumstances why the Company's bad debt expense has grown by 30% since 2022 (Electric and Gas).

Response can be found at Book 1, Bates page 23.

DIV 3-13. Refer to Ms. DeSousa's testimony page 6 line 3. Where are the Company's electric and gas customer service operations costs accounted for and recorded in the filing (O&M Expenses)? Please provide a breakdown of each of the core functions shown on page 6-7. Please provide these costs for the Test Year, the Rate Year 1 and the Rate Year 2. Please also provide for the years 2022, 2023 and 2024.

Response can be found at Book 1, Bates page 24.

DIV 3-14. Refer to Ms. DeSousa's testimony page 14 line 5. Please provide a high level breakdown and description of the Company's CIS by the following:

- a) Costs of each component that make up the CIS (Capex and Opex).
- b) Timeline of costs and in-service dates. (Test Year, Rate Year 1 and Rate Year 2).
- c) Hardware and Software upgrades.
- d) Where these costs and expenditures are accounted for and recorded in the filing. (Utility Plant in Service and Operating Expenses).
- e) Allocated between Electric and Gas Operations.
- f) Depreciation and Amortization periods and related expenses.

Response can be found at Book 1, Bates pages 25-27.

DIV 3-15. Refer to Ms. DeSousa's testimony page 20 line 4. Please provide a timeline, by position, of when the Company will fill the 13 vacancies by Electric and Gas Operations. Please also provide the associated starting salary and other related benefits. Where will these hires be accounted for (O&M Expenses-categories) in the Electric and Gas filing?

Response can be found at Book 1, Bates pages 28-29.

Confidential response can be found at confidential Book 1, Bates pages 28-29.

DIV 3-16. Refer to Ms. Castro's testimony page 9 of 41. Please provide a schedule showing a detailed breakdown of allocated distribution costs (Electric and Gas) from PPL Shared Services to RIE for the periods 2022-2025.

Response can be found at Book 1, Bates pages 30-31.

DIV 3-17. Refer to Ms. Castro's testimony page 33 of 41. Please provide the following:

- a) Please provide the actual number of employees employed in the electric distribution operations for the periods 2021-2025.
- b) Please breakdown these employees by union, non-union, managerial, etc.
- c) Please provide the number of vacancies that existed for the periods 2021-2025.
- d) Please provide the above vacancies by union, non-union, managerial, etc.
- e) Please provide a vacancy rate ratio for the periods 2022-2025 by union, non-union, managerial, etc.

- f) Please provide a timeline of employee hires, by department, by starting salary, for the remaining vacancies through the Rate Year 1 period.

Response can be found at Book 1, Bates pages 32-34.

Confidential response can be found at confidential Book 1, Bates pages 32-34.

DIV 3-18. Refer to Ms. Castro's testimony page 37 of 41 (Minor Storms). Where does the Company account for and record the Minor Storm expense in its filing? Please provide a schedule of Minor Storm expenses for the period 2021-2025.

Response can be found at Book 1, Bates pages 35-36.

DIV 3-19. Refer to Ms. Castro's testimony page 39. Please show where the costs related to the minor storm response are accounted for and recorded in the Company's Electric O&M Expenses.

Response can be found at Book 1, Bates page 37.

DIV 3-20. Refer to Ms. Castro's testimony page 40.

- a) Please provide the development of the annual incremental O&M expense of \$35,159,409 related to Major Storm response.
- b) How many storm events since 2017 exceeded \$15 million?
- c) How were these storm events accounted?

Response can be found at Book 1, Bates pages 38-39.

DIV 3-21. Refer to Ms. Leone's testimony page 11 of 46. Please provide a schedule showing a detailed breakdown of the allocated gas distribution costs from PPL Services to RIE for the periods 2022-2025.

Response can be found at Book 1, Bates page 40.

DIV 3-22. Refer to Ms. Leone's testimony page 39. Please provide the following:

- a) Please provide the actual number of employees employed in the gas distribution operations for the periods 2021-2025.
- b) Please breakdown these employees by union, non-union, managerial, etc.
- c) Please provide the number of vacancies that existed for the periods 2021-2025.
- d) Please provide the level of vacancies by union, non-union, managerial, etc.
- e) Please provide a vacancy rate ratio for the periods 2022-2025 by union, non-union, managerial, etc.

- f) Please provide a timeline of employee hires by department and starting salary for the remaining vacancies through the Rate Year 1 period.

Response can be found at Book 1, Bates pages 41-43.

Confidential response can be found at confidential Book 1, Bates pages 41-43.

DIV 3-23. Refer to Mr. Garrett's testimony page 3 of 18:

- a) Please provide a schedule (breakdown and costs) of PPL Services to RIE (electric and gas) and for other PPL Affiliates allocated to RIE.
- b) Please show where these allocated costs are accounted for and recorded in RIE's filing (Capex and Opex (Administrative and General). (electric and gas).
- c) Please provide these costs for the years 2023-2025.

Response can be found at Book 1, Bates pages 44-46.

DIV 3-24. Refer to Mr. Garrett's testimony page 6 of 18:

- a) Please provide all compensation, incentive compensation, variable pay and other salary related costs that are included in the PPL Services and allocated to RIE (electric and gas).
- b) Please provide by direct and indirect costs.
- c) Please provide for the years 2023-2025.

Response can be found at Book 1, Bates pages 47-48.

DIV 3-25. Refer to Mr. Garrett's testimony page 13. What were the previous capitalization of IT software threshold costs? (new systems and modifications and upgrades).

Response can be found at Book 1, Bates page 49.

DIV 3-26. Refer to Mr. Johnson's direct testimony page 7 of 38:

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

- f) Under what ownership was the previous IT system (National Grid or RIE, or other)

Response can be found at Book 1, Bates pages 50-51.

- DIV 3-27. Refer to Mr. Johnson's testimony page 10 of 38. When will the Company's Planned Electric and Gas IT Investments be initially implemented? Please provide by individual components and the initial costs. (Electric and Gas) Please provide by year through 2030. Please provide separately by CIS and ERP systems.

Response can be found at Book 1, Bates pages 52-53.

- DIV 3-28. Refer to Mr. Johnson's testimony page 14 of 38. Please provide any adjustments / changes under the "RUN" initiative (effective April 2025; the "GROW" initiative (middle of 2027) and; the "TRANSFORM" initiative (installed in 2027) that is expected to occur through this base rate case proceeding. (Please provide for Electric and Gas operations).

Response can be found at Book 1, Bates page 54.

- DIV 3-29. Refer to Mr. Johnson's testimony page 16 of 38. Please update the initiative road map timeline of these IT projects when new data is available. (Electric and Gas operations).

Response can be found at Book 1, Bates pages 55-56.

- DIV 3-30. Refer to Mr. Johnson's testimony page 17 of 38. Are there any components of RIE's prior IT investments under National Grid that can be used and merged with the IT infrastructure under PPL? Please explain why or why not?

Response can be found at Book 1, Bates page 57.

- DIV 3-31. Refer to Mr. Johnson's testimony page 23 of 38. Please identify the account numbers and where these IT costs are recorded related to the IT Utility Plant in Service (Rate Base) (See Also SAB-6 Electric and Gas) for the following Time Periods (Five-Year Plan):

- a) Electric - Test Year - \$23 million
- b) Electric - Interim Period- \$54 million
- c) Electric - Rate Year 1 - \$49 million
- d) Electric - Rate Year 2 – 26 million
- e) Electric - Data Year 1- \$11 million
- f) Gas – Test Year - \$20 million

- g) Gas- Interim Period - \$37 million
- h) Rate Year 1 - \$32 million
- i) Rate Year 2 - \$19 million
- j) Data Year 1 – \$9 million

Response can be found at Book 1, Bates pages 58-59.

DIV 3-32. Refer to Mr. Johnson’s testimony page 23-24 of 38. Please identify the account numbers and where these IT costs are recorded related to the additional IT costs in the Company’s Utility Plant in Service Balance (Rate Base) (See also SAB-6 Electric and Gas) for the following Time-Periods (Five-Year Plan):

- a) Electric Test Year - \$3.4 million
- b) Electric Interim Period - \$7.2 million
- c) Rate Year 1 - \$8 million
- d) Rate Year 2 - \$5.2 million
- e) Data Year - \$2.3 million
- f) Gas – Test Year - \$2 million
- g) Gas Interim Period - \$4 million
- h) Gas Rate Year 1 – \$4.3 million
- i) Gas Rate Year 2 - \$2.6 million
- j) Data Year 1 - \$1.3 million

Response can be found at Book 1, Bates page 60.

DIV 3-33. Refer to Mr. Johnson’s testimony page 24 of 38, regarding the additional IT costs incurred during the Test Year, Interim Year, Rate Year 1, Rate Year 2, and Data Year 1 that were not included in the Five-Year Plan amounts (DIV-3-31 and DIV-3-32). Please show where these additional IT costs are accounted for and recorded in the Company’s filing. (Rate Base – Utility Plant in Service) and Operating Expenses, by Electric and Gas operations. (\$10.8 million – 9/1/2024 through 12/31/2024 and \$5 million that the Company continues to manage).

Response can be found at Book 1, Bates page 61.

DIV 3-34. Refer to Mr. Johnson's testimony page 26 of 28. How much of the Existing IT costs are currently included in the RIE Electric and Gas costs (revenue requirement)? Please show where these costs are accounted for and recorded.

Response can be found at Book 1, Bates page 62.

DIV 3-35. Refer to Mr. Camara's testimony page 2 of 48. Do any of the investments into the Company's incremental and additional electric and gas facilities totaling \$92.6 million include any contingency costs or inflation related adjustments? If so, please provide a breakdown of each investment projects that includes such. Please provide in an Excel Spreadsheet format.

Response can be found at Book 1, Bates pages 63-76.

DIV 3-36. Refer to Mr. Camara's testimony page 3 of 48. Please update the following schedules as new cost information (and timelines of completion) becomes available:

a) Schedule TC-1 – Dexter Street List of Repairs

Response can be found at Book 1, Bates page 77.

DIV 3-37. Refer to Mr. Camara's testimony page 5 of 48. Please show where the critical asset failures costs are accounted for and recorded in the Company's electric and gas revenue requirement schedules. (Utility Plant in Service and Operating Expenses).

Response can be found at Book 1, Bates pages 78-80.

DIV 3-38. Refer to Mr. Camara's testimony page 4 of 48. Please provide a detailed breakdown and description of the Company's proposed upgrades to its facilities (electric and gas) broken down into the following categories:

a) Base Capital Spending

b) Regulatory Compliance/Mandates/Commission Directives

c) Major Projects

Response can be found at Book 1, Bates page 81.

DIV 3-39. Refer to Schedule TC-3 – List of Capital Projects (National Grid). Please identify where each of these capital projects (electric and / or gas) are accounted for (account nos.) and recorded on the Company Utility Plant in Service balance. Please confirm that these capital projects are used and useful and in-service.

Response can be found at Book 1, Bates pages 82-83.

DIV 3-40. Refer to Mr. Camara's testimony page 5 of 48. For each facility investment plan shown, (9 projects) please provide:

- a) a detailed breakdown and description of costs, (Test Year and Rate Year(s) and a timeline of in-service dates (when new information becomes available).
- b) Please show where these investment facilities (account nos.) are accounted for and recorded on the Company's Utility Plant in Service (electric and gas) and/or Operating Expenses. (account nos.)
- c) When did the Company initially realize the conditions of certain facilities were in need of rehabilitation and upgrade and no longer safe or has become obsolete? (Lincoln, Middletown, North Kingstown, Allen Avenue, Dexter Street, Melrose Street, Chopmist, Westerly).

Response can be found at Book 1, Bates pages 84-86.

DIV 3-41. Refer to Mr. Camara's testimony page 21 of 48. Where are the actual costs for facilities maintenance in the Test Year of \$16,523,751 accounted for (account nos.) and recorded on the Company's electric and gas Operating Expenses? Is the \$16,523,751 test year costs included and total the costs for the 9 projects as identified above?

Response can be found at Book 1, Bates pages 87-88.

DIV 3-42. 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 can be found at Book 2, Bates page 1.

DIV 3-43. 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 can be found at Book 2, Bates pages 2-3.

DIV 3-44. 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 can be found at Book 2, Bates pages 4-5.

DIV 3-45. 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 can be found at Book 2, Bates pages 6-8.

DIV 3-46. 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 can be found at Book 2, Bates pages 9-10.

DIV 3-47. 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 can be found at Book 2, Bates page 11.

DIV 3-48. 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 can be found at Book 2, Bates pages 12-13.

DIV 3-49. 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 can be found at Book 2, Bates page 14.

DIV 3-50. 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 can be found at Book 2, Bates page 15.

DIV 3-51. 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 can be found at Book 2, Bates pages 16-17.

DIV 3-52. 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 can be found at Book 2, Bates page 18.

DIV 3-53. 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 can be found at Book 2, Bates page 19.

DIV 3-54. 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 can be found at Book 2, Bates page 20.

DIV 3-55. 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 can be found at Book 2, Bates page 21.

DIV 3-56. 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 can be found at Book 2, Bates page 22.

DIV 3-57. 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 unregulated 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 can be found at Book 2, Bates pages 23-24.

DIV 3-58. 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 can be found at Book 2, Bates pages 25.

DIV 3-59. 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 can be found at Book 2, Bates pages 26-27.

DIV 3-60. 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 can be found at Book 2, Bates page 28.

DIV 3-61. 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 can be found at Book 2, Bates pages 29-30.

DIV 3-62. 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.

Response can be found at Book 2, Bates pages 31-33.

DIV 3-63. 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 can be found at Book 2, Bates pages 34-38.

DIV 3-64. 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 can be found at Book 2, Bates pages 39-40.

DIV 3-65. 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 can be found at Book 2, Bates pages 41-42.

DIV 3-66. 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 can be found at Book 2, Bates pages 43-44.

DIV 3-67. 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 can be found at Book 2, Bates pages 45-54.

DIV 3-68. 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 can be found at Book 2, Bates pages 55-56.

DIV 3-69. 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 can be found at Book 2, Bates page 57.

DIV 3-70. 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 can be found at Book 2, Bates page 58.

DIV 3-71. 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 can be found at Book 2, Bates pages 59-61.

DIV 3-72. 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 can be found at Book 2, Bates page 62.

DIV 3-73. 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 can be found at Book 2, Bates pages 63-64.

DIV 3-74. 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 can be found at Book 2, Bates pages 65-66.

DIV 3-75. 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 can be found at Book 2, Bates page 67.

DIV 3-76. 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 can be found at Book 2, Bates pages 68-69.

DIV 3-77. 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 can be found at Book 2, Bates pages 70-71.

DIV 3-78. 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 can be found at Book 2, Bates pages 72-73.

DIV 3-79. 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 can be found at Book 2, Bates pages 74-75.

DIV 3-80. 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 can be found at Book 2, Bates pages 76-77.

DIV 3-81. 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 can be found at Book 2, Bates pages 78-79.

DIV 3-82. 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 can be found at Book 2, Bates pages 80-82.

DIV 3-83. Why were any IT OPEX recorded in prior years for the Electric and Gas operations?

Response can be found at Book 2, Bates page 83.

DIV 3-84. Refer to Schedule SAB-36 page 7. Where will the deferred costs be accounted for and recorded/booked on the Company's Electric and Gas operations? Please provide any contracts or agreements (if applicable) in support of these IT costs.

**Response can be found at Book 3, parts 1-4.
Confidential response can be found at confidential Book 3, parts 1-4.**

DIV 3-85. Refer to Ms. Brigg's testimony page 58 of 91 Schedule SAB-37. Please provide a breakdown/description of the Company's Paving totaling \$9,474 (Electric) and \$1,052,888 (Gas) in the Test Year 8/31/2025 by Narragansett Electric and Gas. Please provide for the years 2022-2024. Please also provide this breakdown by the categories identified under the Operations and Maintenance expense accounts.

Response can be found at Book 4, Bates pages 1-2.

DIV 3-86. Refer to Ms. Briggs' testimony page 58 of 91 Schedule SAB-38. Please provide a breakdown/description of the Company's Other Benefits totaling \$2,096,180 (Electric) and (\$574,870) (Gas) in the Test Year 8/31/2025 by Narragansett Electric and Gas. Please provide for the years 2022-2024. Please also provide this breakdown by the categories identified under the Operations and Maintenance expense accounts.

Response can be found at Book 4, Bates pages 3-4.

DIV 3-87. Refer to Ms. Brigg's testimony page 59 of 91. Please briefly explain the need for construction reimbursements. Please provide 3 years' worth (2022-2024) of construction reimbursements for the Electric and Gas operations.

Response can be found at Book 4, Bates page 5.

DIV 3-88. Refer to Ms. Brigg's testimony page 62 of 91 and Schedule SAB-4 Gas. SAB-4-Gas reflects total amortization of regulatory deferrals of \$2,486,513, while Schedule SAB-1-Gas reflects total amortization of regulatory deferrals of \$540,605 (Credit Card Fee deferral amortization). Please reconcile these two balances.

Response can be found at Book 4, Bates page 6.

DIV 3-89. Refer to Ms. Briggs' testimony page 62 of 91. The credit card processing fee is shown as \$953,893 on Schedule SAB-4 Electric. The footnotes states that this is being amortized over five years (\$2,703,027 / 5 or \$540,605). Should this be for the Gas operations - Schedule SAB-4 Gas? Please reconcile.

Response can be found at Book 4, Bates page 7.

DIV 3-90. Refer to Ms. Brigg's testimony page 62 of 91. The credit card processing fee is shown as \$540,605. The footnotes states that this is being amortized over five years (\$4,679,467 / 5) or \$983,893. Please reconcile.

Response can be found at Book 4, Bates page 8.

DIV 3-91. Refer to Ms. Brigg's testimony page 62 of 91. Please provide the breakdown of the balance of credit card processing fee of \$4,679,467 (electric) and \$2,703,027 (gas). Please provide the breakdown of these two balances. Why was a five-year amortization period selected?

Response can be found at Book 4, Bates pages 9-10.

DIV 3-92. Refer to Ms. Briggs' testimony page 66 of 91 and Schedule SAB-7 Electric and SAB-7 Gas – Municipal Tax Expense. Has the Company filed any appears to the municipalities in which the Company pays municipal taxes in order to reduce or adjust its municipal taxes? If so, please explain the outcome.

Response can be found at Book 4, Bates page 11.

DIV 3-93. Refer to Ms. Brigg's testimony page 70 of 91 and Schedule SAB-11-Electric and SAB-11-Gas. Please provide a breakdown/description of the Company's Electric Utility Plant in Service balance of \$3,730,146,283 and Gas Utility Plant in Service balance of \$2,328,345,118 by the following accounts for the test year 8/31/2025:

a) Intangible Plant

- b) Production Plant
- c) Transmission Plant
- d) Distribution Plant
- e) Energy Storage
- f) General Plant
- g) Other
- h) Please provide the same breakdown/description for the Electric Utility Plant in Service balance for the Rate Year 2 – Electric \$2,489,036,127 and Gas \$2,614,003,456.

Response can be found at Book 4, Bates pages 12-13.

DIV 3-94. Refer to Ms. Briggs' testimony page 70 of 91 and Schedule SAB-11 Electric and Schedule SAB-11 Gas. Please provide a breakdown/description of the Company's Electric and Gas Adjustments to Rate Base of \$122,225,053 for Electric and \$145,711,793 for Gas by the following accounts for the test year 8/31/2025.

- a) FY Approved ISR Plan
- b) Information System
- c) Facilities
- d) General
- e) Applicable to Transmission
- f) Please also provide the same breakdown/description for the Electric Utility Plant in Service balance for the Rate Year 2 – Electric \$104,059,310 and Gas \$36,037,959.

Response can be found at Book 4, Bates pages 14-16.

DIV 3-95. For the Electric and Gas Plant Additions identified above, please provide a timeline of in-service dates and any adjustments from that of the as filed petition dated November 26, 2025.

Response can be found at Book 4, Bates pages 17-18.

DIV 3-96. Refer to Ms. Briggs' testimony page 75 of 91. Please show where the \$61.4 million of annual funding (with a breakdown of all the components and the calculation of the \$1,351,000 Inflation adjustment) for the Company's Storm Fund is accounted for and recorded on the Company's Operation and Maintenance expense.

Response can be found at Book 4, Bates pages 19-20.

DIV 3-97. Refer to Ms. Briggs' testimony page 76 of 91. Was the \$10.6 million of the Storm Fund balance credited to customers? If so, when? What was the average credit to customers?

Response can be found at Book 4, Bates page 21.