

Schedule SAB-40 (C)

Wheeling

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

Test Year Ended August 31, 2025			Normalizing Adjustments			Test Year Ended August 31, 2025		
(Per Books)						(as Adjusted)		
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (c)	(i) = (c) + (f)
Provider Company:								
1 Narragansett Electric Company	\$305,181,933	\$305,181,933	\$0	(\$305,181,933)	(\$305,181,933)	\$0	\$0	\$0
2 PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$305,181,933</u>	<u>\$305,181,933</u>	<u>\$0</u>	<u>(\$305,181,933)</u>	<u>(\$305,181,933)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Operation:								
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.								
12 Transmission Expenses	\$305,181,933	\$305,181,933	\$0	(\$305,181,933)	(\$305,181,933)	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses								
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$305,181,933</u>	<u>\$305,181,933</u>	<u>\$0</u>	<u>(\$305,181,933)</u>	<u>(\$305,181,933)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Maintenance:								
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27								
28 TOTAL	<u>\$305,181,933</u>	<u>\$305,181,933</u>	<u>\$0</u>	<u>(\$305,181,933)</u>	<u>(\$305,181,933)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Wheeling

		Test Year Ended August 31, 2025			Proforma Adjustments			Rate Year 1 Ending July 31, 2027		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	PPL Services Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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		Provider Company	Source	Total	Electric	Gas
Explanation of Adjustments:				(a)	(b)	(c)
1	HTY Adjustment	Page 1	Adjustments: (to normalize Historic Year)			
2		Remove HTY costs	Narragansett Electric Company	Company Books	(\$305,181,933)	
3			PPL Services Corporation			\$0
4				\$0	\$0	\$0
5				\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8						
9		TOTAL		(\$305,181,933)	(\$305,181,933)	\$0
10						
11						
12						
13		Page 2	Adjustments: (to reflect conditions in the Rate Year)			
14						
15		General inflation %				
16		5.55%	Narragansett Electric Company	\$0	\$0	\$0
17			PPL Services Corporation	\$0	\$0	\$0
18						
19						
20		TOTAL		\$0	\$0	\$0