

October 23, 2015

VIA HAND DELIVERY & ELECTRONIC MAIL

Luly E. Massaro, Commission Clerk
Rhode Island Public Utilities Commission
89 Jefferson Boulevard
Warwick, RI 02888

**RE: Docket 4323 – Gas Earnings Sharing Mechanism
Final Earnings Report – Twelve Months Ended March 31, 2014
Earnings Report – Twelve Months Ended March 31, 2015
Responses to Division Data Requests – Set 2**

Dear Ms. Massaro:

On behalf of National Grid¹, I enclose ten (10) copies of the Company's responses to the second set of data requests issued by the Division of Public Utilities and Carriers on October 12, 2015 regarding the above-referenced reports.

The Company filed its Final Earnings Report for the twelve months ended March 31, 2014 and Earnings Report for the twelve months ended March 31, 2015 on August 28, 2015. Subsequently, the Company filed Revised Earnings Reports for the above-referenced periods on October 15, 2015.

In this transmittal, the Company is providing responses to the following data requests: Division 2-1 through Division 2-6; and Division 2-12 through Division 2-14. The Company's responses to the Division's remaining data requests in this set will be forthcoming shortly.

Thank you for your attention to this filing. If you have any questions, please contact me directly at 781-907-2153.

Very truly yours,



Celia B. O'Brien

Enclosures

cc: Docket 4323 Service List
Steve Scialabba, Division
David Efron, Division
Sharon Colby-Camara

¹ The Narragansett Electric Company d/b/a National Grid (National Grid or the Company).

Certificate of Service

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

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

Joanne M. Scanlon

October 8, 2015
Date

**National Grid (NGrid) – Request for Change in Electric & Gas Distribution Rates
Docket No. 4323 – Service List updated on 9/15/15**

| Name/Address | E-mail Distribution | Phone |
|---|--|--------------|
| Celia B. O'Brien, Esq. Jennifer Hutchinson, Esq. National Grid 280 Melrose St. Providence, RI 02907 | Celia.obrien@nationalgrid.com ; Jennifer.hutchinson@nationalgrid.com ; Joanne.scanlon@nationalgrid.com ; Thomas.teehan@nationalgrid.com ; | 781-907-2153 |
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| Ellen M. Evans, Sr. Trial Atty. Naval Facilities Engineering Command Litigation Office 720 Kennon St., Bldg. 36, Room 233 Washington Navy Yard, DC 20374-5051 | ellen.evans@navy.mil ; | 202-685-2235 |
| Dr. Kay Davoodi, P.E. Utility Rates and Studies Office NAVFACHQ- Building 33 1322 Patterson Ave SE Washington Navy Yard, D.C. 20374-5065 | Khojasteh.davoodi@navy.mil ; Larry.r.allen@navy.mil ; | 202-685-3319 |
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| | | |
|---|--|--------------|
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| File original & 9 copies w/: Luly E. Massaro, Commission Clerk Public Utilities Commission 89 Jefferson Blvd. Warwick, RI 02888 | Luly.massaro@puc.ri.gov ; | 401-780-2107 |
| | Amy.dalessandro@puc.ri.gov ; | |
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The Narragansett Electric Company
d/b/a National Grid
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Responses to Division’s Second Set of Data Requests
Issued on October 12, 2015

Division 2-1

Request:

The following requests are based on the August 28, 2015 submission from National Grid of the Earnings Reports and the Gas Earnings Sharing Mechanism pertaining to its natural gas operations, as well as the Company’s Responses to Div Set 1 on the earnings reports, filed on October 7, 2015.

Referring to Attachment to DIV 1-2, Page 1, please provide the revenues related to the Gross Earnings Tax included in FY 2014 Other Revenues. The response should include supporting documentation.

Response:

The amount of revenue related to the Gross Earnings Tax included in FY2014 Other Revenues is \$131,489. It represents the Gross Earnings Tax revenue accrued based on total LIHEAP (Low-Income Home Energy Assistance Program) Enhancement Surcharge revenue (also included in Other Revenue). A summary of FY2014 LIHEAP revenue from the General Ledger is provided below:

| G/L Account | Reference # | Description | FY2014 Total |
|-----------------------------|------------------------|-----------------------------------|---------------------|
| NGUS/U4950120 | 5360NE0826/5360NE9903B | LIHEAP Revenue | 3,342,896 |
| | 5360NE0826 | LIHEAP Gross Earnings Tax Revenue | 131,489 |
| Total LIHEAP Revenue | | | 3,474,385 |
| Gross Earnings Tax % | | | 4% |

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Division 2-2

Request:

Referring to Attachment to DIV 1-2, Page 2, please explain why the “Energy Efficiency Incentives” are removed from the FY 2014 Total Operating Revenues.

Response:

The Company believes that its gas earnings sharing mechanism (ESM) should be prepared in a manner consistent with the treatment of revenues and expenses in a general base rate case. Energy efficiency incentives are earned by the Company for promoting and implementing programs to achieve goals associated with reductions in gas consumption. These incentives, therefore, are not included in the earnings that are to be shared with customers under the ESM. The Company removed energy efficiency incentives from total operating revenues in its FY 2014 gas ESM consistent with how energy efficiency incentives are removed from operating revenues when the Company prepares a revenue requirement that forms the basis for new rates in a general base rate proceeding. In the Company’s last rate case in Docket No. 4323, the Company excluded energy efficiency incentives in the determination of the revenue requirement in that proceeding for both its gas and electric businesses. Energy efficiency incentives are also removed from earnings sharing filings for the Company’s electric business.

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Division 2-3

Request:

Referring to Attachment to DIV 1-2, Page 2, please explain what the adjustment for “Contract Sharing” represents.

Response:

The \$745,288 for “Contract Sharing” found in Division 1-2, Page 2 represents a revenue adjustment of \$738,591 related to the annual proxy true-up for storage adjustments and a final adjustment of \$6,597 for the 2013-2014 Natural Gas Portfolio Management Plan (NGPMP).

The Company’s share of the NGPMP is the sum of the following items found in the Company’s response to Division 1-2:

| | |
|---|--------------------|
| Natural Gas Portfolio Management Plan Guarantee | \$1,000,000 |
| Off System Gas Sales | (\$8,538,636) |
| Contract Sharing | \$745,288 |
| Excess Sharing | <u>\$5,434,678</u> |
| Total | (\$1,358,670) |

The Company’s share is derived by multiplying the sum of the (Off System Gas sales + NGPMP Guarantee + Contract sharing) x 20% = \$1,000,000 + (\$8,538,636) + \$745,288 = \$6,793,348 x 20% = \$1,358,670.

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Division 2-4

Request:

Referring to Attachment to DIV 1-2, Page 2, please explain what the adjustment to “Uncollectible expense to reflect Bad Debt Write Offs” represents and why this adjustment is appropriate. The response should also provide supporting workpapers.

Response:

The Company is of the opinion that its gas earnings sharing mechanism (ESM) should be prepared in a manner consistent with the treatment of revenues and expenses in a general base rate case. The Company’s uncollectible expense per its books is an estimate based on the Company’s judgment as to which population of its accounts receivable due from customers will eventually become bad debts and will need to be written off. Understandably, regulatory commissions, including the PUC, generally do not allow utilities to recover their judgment-based booked uncollectible expense. Instead, the level of recovery in rates is based on actual net write offs. Consequently, the Company made an adjustment in its FY 14 gas ESM to reflect the amount of accounts receivable, net of any recoveries, actually written off during the year. In the Company’s last rate case in Docket No. 4323, the Company used actual net write offs in the determination of the revenue requirement in that proceeding.

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Division 2-5

Request:

Referring to Attachment to DIV 1-2, Page 2, please explain what the “Additional Gas/Electric segment adjustments” represent and why this adjustment is appropriate. The response should also provide supporting workpapers.

Response:

The Company believes that its gas earnings sharing mechanism (ESM) should be prepared in a manner consistent with the treatment of revenues and expenses in a general base rate case. As part of the preparation of a general base rate case, the Company makes adjustments to its test year revenues and expenses to normalize such revenues and expenses by adding or subtracting one-time items or amounts recorded in the incorrect year (referred to as out of period amounts) that would not be expected to occur in a normal year or to adjust for costs incorrectly reflected on the books of the Company. In this instance, total costs to the Company are correct; however, the amounts per books were determined to be incorrectly reflected in the gas and electric results as described below, and were therefore adjusted to reflect the appropriate level of cost for the gas ESM filing in the same manner that costs would be adjusted in a base rate case filing.

In fiscal year 2014, the Company incurred a total of \$42,247,881 in the 926 “Employee Pensions and Benefits” account. The fiscal year 2014 gas annual report identified \$16,614,985 as the gas portion of this total. Upon further review, the Company determined the reported amount did not reflect the appropriate segmentation.

This adjustment is supported by an analysis that documents the Pension and FAS 106 rate allowances for gas and electric. These amounts were included since the Company records a deferral entry that adjusts this account for any difference between the allowance and actuals costs. The remaining benefit segmentation is based on a labor split of 60% electric and 40% gas. This resulted in 926 account gas expenses of \$18,541,442, which was \$1,926,458 higher than the reported total of \$16,614,985. A summary of the analysis is provided below.

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Division 2-5, page 2

| | Electric | Gas | Total |
|---|-------------------|-------------------|--------------------|
| Pension and FAS 106 Rate Allowance (Electric includes a transmission component) | 13,998,241 | 12,002,656 | 26,000,897 |
| Other Benefits | 9,721,244 60% | 6,538,786 40% | 16,260,030 100% |
| Total | 23,719,485 | 18,541,442 | 42,260,927 |
| Total Reported for Fiscal Year 2014 | 25,645,943 | 16,614,984 | 42,260,927 |
| Difference | (1,926,458) | 1,926,458 | (0) |

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Division 2-6

Request:

Referring to Attachment to DIV 1-2, Page 2, please explain what the adjustment to “Add Back Out of Period Credits Booked in FY15” represents and why this adjustment is appropriate. The response should also provide supporting workpapers.

Response:

The Company believes that its gas earnings sharing mechanism (ESM) should be prepared in a manner consistent with the treatment of revenues and expenses in a general base rate case. As part of the preparation of a general base rate case, the Company makes adjustments to its test year revenues and expenses to normalize such revenues and expenses by adding or subtracting one-time items or amounts recorded in the incorrect year (referred to as out of period amounts) that would not be expected to occur in a normal year or to adjust for costs incorrectly reflected on the books of the Company. In this instance, costs related to FY 14 were incorrectly recorded in that year and were corrected in the following fiscal year, and were therefore adjusted to reflect the appropriate level of cost for the gas ESM filing in the same manner that costs would be adjusted in a base rate case filing.

As part of its review of Service Company allocations, the Company noted that certain allocators were not appropriately updated post SAP implementation. All companies were reviewed and updated if necessary. An adjusting entry was recorded in the FY15 financial statements to adjust for the impact of correcting those Service Company allocations since SAP implementation, therefore for FY13 through FY15. The out of period adjustment in the earnings sharing report removes the impact of the FY13 and FY14 debit adjustment of \$331,822 and \$1,211,179, respectively, from FY15 expenses and reflects the FY14 expense in the FY14 Earnings Sharing report. Please see Attachment DIV 2-14 provided with the Company’s response to Division 2-14 for the supporting documentation for this adjustment.

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Division 2-12

Request:

Referring to Attachment to DIV 1-7, Page 1, please provide the revenues related to the Gross Earnings Tax included in FY 201[5] Other Revenues. The response should include supporting documentation.

Response:

The amount of revenue related to the Gross Earnings Tax included in FY2015 Other Revenues is (\$5,254), which includes \$243,924 accrued based on total LIHEAP (Low-Income Home Energy Assistance Program) Enhancement Surcharge revenue, offset by (\$249,178) accrued based on year-end unbilled RDM margin deferral. A summary of FY2015 LIHEAP Enhancement Surcharge revenue from the General Ledger is provided below:

| <u>G/L Account</u> | <u>Journal Entry</u> | <u>Description</u> | <u>FY2015 Total</u> |
|----------------------|------------------------|-----------------------------------|---------------------|
| NGUS/U4950120 | 5360NE0826 | LIHEAP Revenue | \$5,806,020 |
| | 5360NE0826/5360NE0826A | LIHEAP Gross Earnings Tax Revenue | <u>\$243,924</u> |
| Total LIHEAP Revenue | | | \$6,049,944 |

Also reflected in Other Revenue effective March 2015 is Gross Earnings Tax on RDM unbilled margin deferrals as shown below:

| | <u>G/L Account</u> | <u>Reference #</u> | <u>FY2015</u> |
|---|--------------------|--------------------|---------------|
| Unbilled Margin as of March 31, 2015 | C4800000 | 5360RA1687 | \$9,423,557 |
| RDM Rate Class % among billing therms of March 2015 | | | <u>82.85%</u> |
| RDM Unbilled Margin Deferral Amount | U4950090 | 5560NE0909A | (\$7,807,519) |
| Gross Earnings Tax | U4950090 | 5560NE0909A | (\$249,178) |

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Division 2-13

Request:

Referring to Attachment to DIV 1-7, Page 2, please explain what the adjustment to “Uncollectible expense to reflect Bad Debt Write Offs” represents and why this adjustment is appropriate. The response should also provide supporting workpapers.

Response:

The Company is of the opinion that its gas earnings sharing mechanism (ESM) should be prepared in a manner consistent with the treatment of revenues and expenses in a general base rate case. The Company’s uncollectible expense per its books is an estimate based on the Company’s judgment as to which population of its accounts receivable due from customers will eventually become bad debts and will need to be written off. Understandably, regulatory commissions, including the PUC, generally do not allow utilities to recover their judgment-based booked uncollectible expense. Instead, the level of recovery in rates is based on actual net write offs. Consequently, the Company made an adjustment in its FY 15 gas ESM to reflect the amount of accounts receivable, net of any recoveries, actually written off during the year. In the Company’s last rate case in Docket No. 4323, the Company used actual net write offs in the determination of the revenue requirement in that proceeding.

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Division 2-14

Request:

Referring to Attachment to DIV 1-7, Page 2, please explain what the adjustment to “Remove Out of Period Entries Booked in FY15” represents and why this adjustment is appropriate. The response should also provide supporting workpapers.

Response:

The Company believes that its gas earning sharing mechanism (ESM) should be prepared in a manner consistent with the treatment of revenues and expenses in a general base rate case. As part of the preparation of a general base rate case, the Company makes adjustments to its test year revenues and expenses to normalize such revenues and expenses by adding or subtracting one-time items or amounts recorded in the incorrect year (referred to as out of period amounts) that would not be expected to occur in a normal year or to adjust for costs incorrectly reflected on the books of the Company. In this instance, costs related to FY 13 and FY 14 were incorrectly recorded in those years and were corrected in FY 15, and were therefore adjusted to reflect the appropriate level of cost for the gas ESM filing in the same manner that costs would be adjusted in a base rate case filing.

As part of its review of Service Company allocations, the Company noted that certain allocators were not appropriately updated post SAP implementation. All companies were reviewed and updated if necessary. An adjusting entry was recorded in the FY15 financial statements to adjust for the impact of correcting those Service Company allocations since SAP implementation, therefore for FY13 through FY15. The out of period adjustment in the earnings sharing report totaling \$1,543,001, removes the impact of the FY13 and FY14 debit adjustment of \$331,822 and \$1,211,179, respectively, from FY15 expenses and reflects the FY14 expense in the FY14 Earnings Sharing report. Please see Attachment DIV 2-14 for the supporting documentation for this adjustment.

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National Grid - RI Gas
Out of Period Adjustments
FY 2014

| | OPEX | | | STORES | | | OTHER INC STMT | | | CAPEX | | |
|-------|------------------------------------|---------------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|---------------------------|----------------------|
| | Actuals Charged by New % by Co/Seg | Actuals charged by Co/Seg | Adjustment by Co/Seg | Actuals Charged by New % by Co/Seg | Actuals charged by Co/Seg | Adjustment by Co/Seg | Actuals Charged by New % by Co/Seg | Actuals charged by Co/Seg | Adjustment by Co/Seg | Actuals Charged by New % by Co/Seg | Actuals charged by Co/Seg | Adjustment by Co/Seg |
| 5210E | 6,846,490.37 | 9,920,735.74 | (3,074,245.37) | 990,973.53 | 1,804,260.27 | (813,286.74) | (123.69) | (231.79) | 108.10 | 457,603.18 | 567,207.65 | (109,604.47) |
| 5210G | 2,334,488.72 | 1,982,895.60 | 351,593.13 | 275,986.06 | 238,354.01 | 37,632.05 | (69.00) | (61.32) | (7.68) | 14,794.41 | 13,063.73 | 1,730.68 |
| 5210T | 3,312,334.01 | 2,352,309.24 | 960,024.77 | 620,715.68 | 97,883.81 | 522,831.86 | (76.98) | - | (76.98) | 276,814.73 | 287,473.97 | (10,659.23) |
| 5220G | 8,295,127.93 | 8,133,732.27 | 161,395.67 | 2,324,381.76 | 2,298,699.42 | 25,682.34 | (201.28) | (223.01) | 21.74 | 43,256.50 | 36,072.02 | 7,184.48 |
| 5230G | 5,423,928.64 | 5,639,710.99 | (215,782.35) | 1,519,895.64 | 1,600,244.25 | (80,348.61) | (131.62) | (156.75) | 25.12 | 28,280.60 | 23,595.50 | 4,685.11 |
| 5310E | 15,973,668.83 | 14,471,254.23 | 1,502,414.60 | 4,073,661.69 | 4,601,494.77 | (527,833.08) | (225.20) | (228.95) | 3.75 | 1,011,419.77 | 872,604.16 | 138,815.61 |
| 5310T | 450,279.62 | 264,451.37 | 185,828.25 | 106,452.70 | 18,380.52 | 88,072.18 | (13.41) | (9.58) | (3.84) | 23,191.70 | 14,089.40 | 9,102.30 |
| 5320E | 129,883.45 | 115,230.86 | 14,652.60 | 35,731.47 | 40,116.25 | (4,384.77) | (1.77) | (1.77) | (0.01) | 6,583.08 | 5,972.66 | 610.42 |
| 5330G | 13,881,187.88 | 15,616,976.48 | (1,735,788.60) | 2,292,325.66 | 2,785,496.65 | (493,170.99) | (187.32) | (180.90) | (6.42) | 2,159,024.47 | 2,330,253.10 | (171,228.63) |
| 5340G | 2,625,707.18 | 2,385,210.56 | 240,496.62 | 433,339.35 | 422,152.05 | 11,187.29 | (35.46) | (24.72) | (10.74) | 408,283.68 | 365,034.91 | 43,248.77 |
| 5360E | 2,511,822.85 | 5,487,579.29 | (2,975,756.43) | 693,519.57 | 1,974,196.04 | (1,280,676.46) | (34.77) | (89.69) | 54.92 | 172,020.06 | 348,845.82 | (176,825.75) |
| 5360G | 3,712,951.43 | 2,501,750.89 | 1,211,200.54 | 781,398.53 | 577,442.97 | 203,955.57 | (63.91) | (41.88) | (22.03) | 735,977.73 | 462,817.24 | 273,160.50 |
| 5360T | 4,690,743.46 | 1,933,840.64 | 2,756,902.82 | 1,332,889.04 | 228,558.92 | 1,104,330.12 | (159.74) | (58.43) | (101.30) | 291,192.26 | 132,775.69 | 158,416.57 |
| 5410T | 6,770,664.84 | 6,346,303.56 | 424,361.28 | 1,515,005.74 | 312,652.99 | 1,202,352.75 | (260.81) | (276.18) | 15.37 | 330,886.74 | 323,368.67 | 7,518.08 |
| 5411F | 17,983.51 | 25,548.19 | (7,564.68) | 1,662.66 | 385.05 | 1,277.61 | - | - | - | - | - | - |
| 5412F | 25,159.73 | 28,198.89 | (3,039.16) | 2,385.56 | 547.17 | 1,838.38 | - | - | - | - | - | - |
| 5413F | 7,950.04 | 6,162.04 | 1,788.00 | 722.90 | 182.39 | 540.50 | - | - | - | - | - | - |
| 5420G | - | - | - | - | - | - | - | - | - | - | - | - |
| 5430P | 340,247.17 | 113,337.06 | 226,910.11 | - | - | - | - | - | - | - | - | - |
| 5381E | - | 9,320.64 | (9,320.64) | - | - | - | - | - | - | - | - | - |
| 5391G | - | 13,596.04 | (13,596.04) | - | - | - | - | - | - | - | 172,714.29 | (172,714.29) |
| | 77,350,619.67 | 77,348,144.57 | 2,475.10 | 17,001,047.53 | 17,001,047.53 | (0.00) | (1,584.96) | (1,584.96) | (0.00) | 5,959,328.93 | 5,955,888.79 | 3,440.14 |

The Narragansett Electric Company
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National Grid - RI Gas
Out of Period Adjustments
FY 2013

| | OPEX | | | STORES | | | OTHER INCOME STMT | | | CAPEX | | |
|-------|------------------------------------|---------------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|---------------------------|----------------------|
| | Actuals Charged by New % by Co/Seg | Actuals charged by Co/Seg | Adjustment by Co/Seg | Actuals Charged by New % by Co/Seg | Actuals charged by Co/Seg | Adjustment by Co/Seg | Actuals Charged by New % by Co/Seg | Actuals charged by Co/Seg | Adjustment by Co/Seg | Actuals Charged by New % by Co/Seg | Actuals charged by Co/Seg | Adjustment by Co/Seg |
| 5210E | 3,242,502.74 | 5,041,487.99 | (1,798,985.25) | 552,575.08 | 1,186,259.35 | (633,684.27) | (37.96) | (66.90) | 28.94 | 177,554.89 | 233,845.71 | (56,290.82) |
| 5210G | 891,241.19 | 747,318.26 | 143,922.94 | 153,891.35 | 131,474.95 | 22,416.40 | (0.25) | (0.21) | (0.04) | - | - | - |
| 5210T | 1,290,826.09 | 860,472.20 | 430,353.89 | 346,141.64 | - | 346,141.64 | (18.67) | - | (18.67) | 73,842.87 | 94,355.52 | (20,512.64) |
| 5220G | 3,111,426.78 | 3,261,857.47 | (150,430.68) | 849,147.24 | 868,077.53 | (18,930.29) | (0.53) | (0.58) | 0.05 | - | - | - |
| 5230G | 2,034,495.08 | 2,292,916.84 | (258,421.77) | 555,188.52 | 610,224.50 | (55,035.98) | (0.35) | (0.41) | 0.06 | - | - | - |
| 5310E | 6,855,455.54 | 5,868,737.80 | 986,717.75 | 1,680,381.11 | 2,030,694.43 | (350,313.32) | (57.48) | (51.27) | (6.21) | 278,712.75 | 187,352.64 | 91,360.11 |
| 5310T | 150,859.27 | 67,577.64 | 83,281.63 | 43,894.24 | - | 43,894.24 | - | - | - | 4,663.48 | 2,975.17 | 1,688.30 |
| 5320E | 56,824.97 | 48,087.25 | 8,737.72 | 14,710.25 | 17,820.95 | (3,110.70) | (0.50) | (0.45) | (0.05) | 1,417.86 | 962.05 | 455.80 |
| 5330G | 4,645,884.79 | 4,792,663.02 | (146,778.24) | 958,631.55 | 1,000,541.36 | (41,909.80) | (0.67) | (0.61) | (0.06) | 127,349.50 | 135,805.70 | (8,456.19) |
| 5340G | 878,801.00 | 655,158.06 | 223,642.94 | 181,181.52 | 136,903.85 | 44,277.67 | (0.13) | (0.08) | (0.04) | 24,082.62 | 18,549.07 | 5,533.55 |
| 5360E | 1,106,801.46 | 2,438,244.44 | (1,331,442.98) | 286,074.01 | 911,320.26 | (625,246.25) | (9.78) | (23.00) | 13.22 | 47,412.77 | 84,052.55 | (36,639.78) |
| 5360G | 1,124,254.26 | 792,431.93 | 331,822.33 | 326,794.35 | 231,763.06 | 95,031.30 | (0.23) | (0.14) | (0.09) | 43,411.06 | 31,447.69 | 11,963.37 |
| 5360T | 1,543,854.62 | 347,976.74 | 1,195,877.88 | 549,826.00 | - | 549,826.00 | - | - | - | 58,509.01 | 18,478.46 | 40,030.55 |
| 5410T | 2,156,748.22 | 1,970,053.57 | 186,694.65 | 624,832.42 | - | 624,832.42 | (16.79) | - | (16.79) | 66,492.11 | 86,583.64 | (20,091.52) |
| 5411F | 4,682.99 | 5,912.33 | (1,229.34) | 631.09 | - | 631.09 | (0.01) | - | (0.01) | - | - | - |
| 5412F | 6,548.49 | 6,165.98 | 382.51 | 905.48 | - | 905.48 | (0.02) | - | (0.02) | - | - | - |
| 5413F | 2,073.18 | 1,189.74 | 883.44 | 274.39 | - | 274.39 | (0.01) | - | (0.01) | - | - | - |
| 5420G | - | - | - | - | - | - | - | - | - | - | - | - |
| 5430P | 109,133.72 | - | 109,133.72 | - | - | - | (0.31) | - | (0.31) | - | - | - |
| 5381E | - | 5,475.84 | (5,475.84) | - | - | - | - | - | - | - | - | - |
| 5391G | - | 8,687.27 | (8,687.27) | - | - | - | - | - | - | - | 9,040.72 | (9,040.72) |
| | 29,212,414.39 | 29,212,414.39 | (0.00) | 7,125,080.23 | 7,125,080.23 | 0.00 | (143.66) | (143.66) | 0.00 | 903,448.92 | 903,448.92 | 0.00 |