

The Narragansett Electric Company

d/b/a National Grid

INVESTIGATION AS TO THE
PROPRIETY OF PROPOSED TARIFF
CHANGES

Settlement Agreement

Attachment 3

Attachment 8

Book 2 of 4

October 19, 2012

Submitted to:
Rhode Island Public Utilities Commission
R.I.P.U.C. Docket No. 4323

Submitted by:

nationalgrid

Attachment 3A

Class Cost of Service Study
(Schedule HSG-1-S)

**Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Index to Class Cost of Service Study**

Description	Pages
Index to Class Cost of Service Study	1
Summary of Results	2-2
Class Allocations- Total	3-7
Unit Costs By Functional Classification	8-8
Functionalization	9-13
Classification	14-18
Class Allocation- SubTransmission Demand	19-23
Class Allocation- Primary Demand	24-28
Class Allocation- Secondary Demand	29-33
Class Allocation- Secondary Customer	34-38
Class Allocation- Billing Customer	39-43
Allocator Assignments	44-48

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Summary of Results

Sum
Summary of Results
Tot
HSG-1A (Settle)

Line	Account	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	Distribution	230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
2	Other Revenue	8,147	3,547	1,317	1,591	933	477	268	15
3	Total Revenue	239,023	123,070	25,514	38,676	35,317	5,527	10,426	494
4									
5	Operating expenses	201,751	106,406	19,964	28,587	27,516	6,764	11,984	531
6	Income before tax	37,272	16,664	5,551	10,089	7,800	(1,237)	(1,558)	(37)
7	Income tax expense	8,282	3,703	1,233	2,242	1,733	(275)	(346)	(8)
8	Net income	28,990	12,961	4,317	7,847	6,067	(962)	(1,212)	(29)
9									
10	Rate Base	561,379	296,303	54,506	82,401	77,600	19,533	29,275	1,762
11									
12	Return on Rate Base	5.16%	4.37%	7.92%	9.52%	7.82%	(4.93%)	(4.14%)	(1.6%)
14	Return on Rate Base as filed	4.35%	3.65%	7.28%	7.53%	7.57%	(5.05%)	(4.98%)	(2.0%)
15	Relative Return	1.00	0.85	1.53	1.84	1.51	(0.95)	(0.80)	(0.32)
16									
17	Distribution revenue requirement	249,366	132,330	24,037	35,109	34,243	8,274	14,679	694
18	Distribution charge revenue	16	8	2	2	2	1	1	0
19	Additional M01 revenue	1,474	0	611	465	27	318	53	0
20	Forfeited discounts	6,673	3,547	706	1,125	906	159	215	15
21	Revenue Requirement	257,529	135,885	25,355	36,702	35,178	8,752	14,949	709
22									
23	Operating expenses	116,397	62,023	11,433	15,677	15,599	3,897	7,492	276
24	Uncollectibles expense	4,144	2,187	408	591	566	141	241	11
25	Depreciation expense	45,716	23,824	4,542	6,892	6,363	1,567	2,387	141
26	General tax / Other	35,725	18,533	3,579	5,389	4,971	1,214	1,932	107
27	GRT	0	0	0	0	0	0	0	0
28		201,982	106,567	19,962	28,549	27,499	6,819	12,052	534
29	Pre-tax income	55,547	29,319	5,393	8,153	7,678	1,933	2,897	174
30	Income taxes	14,679	7,748	1,425	2,155	2,029	511	765	46
31	Net income	40,868	21,571	3,968	5,999	5,649	1,422	2,131	128
32									
33	Return on Rate Base	7.2800%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%
34	Revenue increase (decrease)	18,506	12,816	(159)	(1,974)	(139)	3,225	4,523	215
36	Revenue increase (decrease) as filed	31,450	19,252	978	1,201	1,089	3,487	5,197	245
37	Revenue increase (decrease) %	7.74%	10.41%	(0.62%)	(5.10%)	(0.39%)	58.35%	43.38%	43.52%
	Revenue increase (decrease) % as filed	13.16%	15.64%	3.83%	3.10%	3.08%	63.10%	49.85%	49.64%

Total
Class Allocations- Total
Tot
HSG-1B (Settle

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocations- Total

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE									
2	A. PRODUCTION PLANT									
3	Production Plant	303	3,126	1,262	242	524	859	203	27	9
4	Production Plant		3,126	1,262	242	524	859	203	27	9
5										
6	C. TRANSMISSION PLANT									
7	Transmission Plant	361	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-	-	-	-	-	-	-	-
9										
10	D. DISTRIBUTION PLANT									
11	Land and Land Rights	360	10,065	4,741	915	1,572	2,169	540	80	49
12	Structures and Improvements	361	8,060	3,796	733	1,259	1,737	432	64	39
13	Station Equipment	362	174,903	82,380	15,902	27,312	37,693	9,379	1,385	851
14	Poles, Towers and Fixtures	364	193,788	108,221	20,890	35,685	21,372	5,318	1,819	483
15	Overhead Conductors and Device	365	264,290	135,745	26,203	44,875	43,404	10,801	2,282	980
16	Underground Conduit	366	64,645	31,974	6,172	10,583	12,095	3,010	537	273
17	Underground Conductors & Dev	367	143,514	68,436	13,210	22,680	29,917	7,444	1,150	676
18	Line Transformers	368	163,944	91,900	17,739	30,300	17,666	4,396	1,545	399
19	Services	369	79,239	68,574	8,927	1,649	88	1	-	-
20	Meters	370	51,184	33,560	9,247	6,691	1,673	12	-	-
21	Installations on Customer Premis	371	-	-	-	-	-	-	-	-
22	Street Lighting & Signal System	373	53,261	-	-	-	-	-	53,261	-
23	Plant Additions	374	72,843	37,979	7,238	11,023	10,132	2,495	3,749	226
24	Distribution Plant	360-374	1,279,735	667,306	127,178	193,629	177,946	43,828	65,871	3,977
25										
26	E. GENERAL PLANT									
27	General Plant	398	54,367	28,313	5,431	7,446	7,318	1,798	3,932	129
28	General Plant	389-399	54,367	28,313	5,431	7,446	7,318	1,798	3,932	129
29										
30	TOTAL UTILITY PLANT		1,337,227	696,882	132,850	201,600	186,123	45,829	69,830	4,114
31										
32	II. DEPRECIATION RESERVE									
33	Production Plant	108	-	-	-	-	-	-	-	-
34	Distribution Plant	108	554,328	288,968	55,072	83,892	77,147	18,997	28,534	1,719
35	General Plant	108	42,822	22,301	4,278	5,865	5,764	1,416	3,097	101
36	Depreciation Reserve	108	597,150	311,269	59,349	89,757	82,911	20,413	31,631	1,820
37										

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocations- Total

Total
Class Allocations- Total
Tot
HSG-1B (Settle

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
III. OTHER RATE BASE ITEMS										
38	Property Held for Future Use	131	-	-	-	-	-	-	-	-
39	Less: CIAC	131	(103)	(54)	(10)	(16)	(14)	(4)	(5)	(0)
40										
41	Materials and Supplies	131	6,871	3,584	687	1,039	957	235	347	21
42	Loss on Reacquired Debt	131	7,854	4,097	785	1,188	1,094	269	397	24
43	Cash Working Capital	255	4,976	2,649	490	674	669	165	317	12
44	Accumulated Deferred FIT		(186,182)	(97,027)	(18,497)	(28,069)	(25,914)	(6,381)	(9,722)	(573)
45	Customer Deposits	154	(7,206)	(1)	(1,962)	(3,520)	(1,721)	-	(2)	-
46	Injuries and Damages Reserve	131	(4,908)	(2,558)	(488)	(740)	(683)	(168)	(256)	(15)
47	Other Rate Base	131-283		(89,310)	(18,995)	(29,442)	(25,611)	(5,884)	(8,924)	(531)
48										
49										
50	TOTAL RATE BASE		561,379	296,303	54,506	82,401	77,600	19,533	29,275	1,762

I. OPERATING AND MAINTENANCE EXPENSES

C. DISTRIBUTION EXPENSE

53	Purchased Power- Borderline	555	-	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	997	469	97	151	156	37	83	3
55	Dist Oper-Load Dispatching	581	2,033	821	157	341	559	132	17	6
56	Dist Oper-Substations	582	1,139	536	104	178	245	61	9	6
57	Dist Oper-Overhead Lines	583	2,167	1,154	223	381	306	76	19	7
58	Dist Oper-Underground Lines	584	1,078	514	99	170	225	56	9	5
59	Dist Oper-Outdoor Lighting	585	349	-	-	-	-	-	349	-
60	Dist Oper-Electric Meters	586	2,355	1,544	425	308	77	1	-	-
61	Dist Oper-Customer Installation	587	1,403	558	107	232	397	94	12	4
62	Dist Oper-Misc Expenses	588	7,876	3,708	769	1,192	1,234	294	656	22
63	Dist Oper-Rents	589	129	67	13	20	18	4	7	0
64	Dist Maint-Supervision & Eng	590	70	33	7	11	11	3	6	0
65	Dist Maint-Structures	591	35	16	3	5	8	2	0	0
66	Dist Maint-Substations	592	1,907	898	173	298	411	102	15	9
67	Dist Maint-Overhead Lines	593	8,787	4,680	903	1,545	1,243	309	79	28
68	Dist Maint-Underground Lines	594	425	203	39	67	89	22	3	2
69	Dist Maint-Line Transformers	595	252	141	27	47	27	7	2	1
70	Dist Maint-Outdoor Lighting	596	1,374	-	-	-	-	-	1,374	-
71	Dist Maint-Electric Meters	597	264	173	48	35	9	0	-	-
72	Oper. & Maint. Exp.	500-599	32,640	15,517	3,195	4,980	5,014	1,200	2,641	93
73			32,640	15,517	3,195	4,980	5,014	1,200	2,641	93

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocations- Total

Total
Class Allocations- Total
Tot
HSG-1B (Settle

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
D. CUSTOMER ACCOUNTS AND SERVICE										
74	Cust Acct-Supervision	901	362	308	32	11	1	4	5	0
76	Cust Acct-Meter Reading Exp	902	1,274	835	230	167	42	0	-	-
77	Cust Records & Collection	903	9,439	8,026	846	293	25	116	132	0
78	Uncollectible Accounts	904	3,913	2,026	410	629	583	86	172	8
79	Commodity Costs/Trans Uncoll		-	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	58	50	6	1	0	0	1	0
81	Customer Accts. Exp.	901-905	15,046	11,245	1,524	1,101	651	206	311	8
82										
83	Cust Service-Supervision	907	16	6	1	3	5	1	0	0
84	Cust Assistance Expenses	908	990	394	75	164	280	66	8	3
85	Cust Service-Misc Expenses	910	928	369	71	153	263	62	8	3
86	Demo & Selling Exp	912	701	279	53	116	198	47	6	2
87	Customer Service Exp.	907-912	2,635	1,048	201	435	745	176	22	8
88	Customer Accts. & Serv. Exp.	901-919	17,681	12,293	1,725	1,536	1,396	382	333	16
89										
E. ADMINISTRATIVE AND GENERAL										
90	A&G-Salaries	920	12,538	6,530	1,252	1,717	1,688	415	907	30
92	A&G-Office Supplies	921	10,910	5,682	1,090	1,494	1,468	361	789	26
93	A&G-Outside Services Employee	923	2,776	1,446	277	380	374	92	201	7
94	Property Insurance	924	110	57	11	17	15	4	6	0
95	Injuries & Damages Insurance	925	5,625	2,931	559	848	783	193	294	17
96	Employee Pensions & Benefits	926	22,234	11,579	2,221	3,045	2,993	735	1,608	53
97	Franchise Requirements	927	(128)	(68)	(12)	(19)	(18)	(4)	(7)	(0)
98	Regulatory Comm Expenses	928	5,547	2,928	539	814	767	193	289	17
99	Miscellaneous General Expenses	930	2,164	874	167	363	595	141	18	6
100	Rents	931	7,549	3,931	754	1,034	1,016	250	546	18
101	Maintenance of general plant	935	254	132	25	35	34	8	18	1
102	Donations	426	410	216	40	60	57	14	21	1
103	Admin & Genl. Exp.	920-935	69,989	36,239	6,923	9,789	9,771	2,400	4,691	175
104										
105	Total Operating Expenses		120,310	64,049	11,843	16,305	16,182	3,983	7,665	284
106										
II. DEPRECIATION EXPENSE										
107	Depreciation Expense		45,716	23,824	4,542	6,892	6,363	1,567	2,387	141
108	Depreciation Expense	403	45,716	23,824	4,542	6,892	6,363	1,567	2,387	141
109										
110										

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocations- Total

Total
Class Allocations- Total
Tot
HSG-1B (Settle

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
III. TAXES and OTHER										
A. GENERAL TAXES										
111	Municipal tax	408	30,627	15,961	3,043	4,617	4,263	1,050	1,599	94
113	Payroll tax	408	3,707	1,931	370	508	499	123	268	9
114	Other tax	408	1,230	641	122	185	171	42	64	4
115	General Taxes		35,564	18,532	3,535	5,310	4,933	1,214	1,932	107
B. OTHER										
118	Interest on Customer deposits		161	0	44	79	38	-	0	-
119	Other		161	0	44	79	38	-	0	-
B. FEDERAL / STATE INCOME TAXES										
122	Federal Income Tax Expense		8,282	3,703	1,233	2,242	1,733	(275)	(346)	(8)
124	Amortize ITC		-	-	-	-	-	-	-	-
125	Income Taxes	409-411	8,282	3,703	1,233	2,242	1,733	(275)	(346)	(8)
126	Total Taxes	408-411	44,007	22,235	4,812	7,631	6,705	939	1,586	98
127	TOTAL EXPENSES		210,033	110,109	21,197	30,828	29,249	6,489	11,638	523
IV. OPERATING REVENUES at Present Rates										
130	Distribution Revenue		230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
131	Forfeited Discounts		1,474	-	611	465	27	318	53	-
132	Rent For Electric Property- Poles		2,267	1,266	244	417	250	62	21	6
133	Other Electric Revenues		4,406	2,281	462	708	656	96	194	9
134	Operating Revenues		239,023	123,070	25,514	38,676	35,317	5,527	10,426	494
135	TOTAL EXPENSES		210,033	110,109	21,197	30,828	29,249	6,489	11,638	523
136	V. NET INCOME at Present Rates		28,990	12,961	4,317	7,847	6,067	(962)	(1,212)	(29)

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocations- Total

Total
Class Allocations- Total
Tot
HSG-1B (Settle

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	SUMMARY REPORT									
141	OPERATING REVENUES									
142	Utility Revenues	440-446	230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
143	Other Operating Revenues	450-456	8,147	3,547	1,317	1,591	933	477	268	15
144	Total Operating Revenues		239,023	123,070	25,514	38,676	35,317	5,527	10,426	494
145										
146	OPERATING EXPENSES									
147	Distribution / Transmission	580-599	32,640	15,517	3,195	4,980	5,014	1,200	2,641	93
148	Customer Acctg & Service	901-919	17,681	12,293	1,725	1,536	1,396	382	333	16
149	Admin & General	920-932	69,989	36,239	6,923	9,789	9,771	2,400	4,691	175
150	Total Operating Expenses		120,310	64,049	11,843	16,305	16,182	3,983	7,665	284
151										
152	Depreciation Expense	403	45,716	23,824	4,542	6,892	6,363	1,567	2,387	141
153	Taxes Other Than Income Tax / i	408	35,725	18,533	3,579	5,389	4,971	1,214	1,932	107
154	INCOME BEFORE INCOME T		37,272	16,664	5,551	10,089	7,800	(1,237)	(1,558)	(37)
155	Income Taxes	409-411	8,282	3,703	1,233	2,242	1,733	(275)	(346)	(8)
156	NET INCOME		28,990	12,961	4,317	7,847	6,067	(962)	(1,212)	(29)
157										
158	RATE BASE		561,379	296,303	54,506	82,401	77,600	19,533	29,275	1,762
159	Return on Rate Base		5.16%	4.37%	7.92%	9.52%	7.82%	(4.93%)	(4.14%)	(1.64%)
160										
161	REVENUE REQUIREMENTS									
162	Target Rate of Return		7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%
163	Rate Base		561,379	296,303	54,506	82,401	77,600	19,533	29,275	1,762
164										
165	Operating expenses		116,397	62,023	11,433	15,677	15,599	3,897	7,492	276
166	Uncollectibles expense		4,144	2,187	408	591	566	141	241	11
167	Depreciation expense		45,716	23,824	4,542	6,892	6,363	1,567	2,387	141
168	General taxes / Other		35,725	18,533	3,579	5,389	4,971	1,214	1,932	107
169	Subtotal- Operating Costs to rec		201,982	106,567	19,962	28,549	27,499	6,819	12,052	534
170										
171	Target Return on Rate Base- Afu		40,868	21,571	3,968	5,999	5,649	1,422	2,131	128
172	Income taxes to recover		14,679	7,748	1,425	2,155	2,029	511	765	46
173										
174	Subtotal- Rev Req before GRT		257,529	135,885	25,355	36,702	35,178	8,752	14,949	709
175	GRT needed		0	0	0	0	0	0	0	0
176	TOTAL REVENUE REQUIREMENT		257,529	135,885	25,355	36,702	35,178	8,752	14,949	709

UnitCosts
Unit Costs By
Tot
HSG-1C (Settle)

Account Description		Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
4	Primary Demand	117,857	55,402	10,677	18,414	25,417	6,312	1,074	560
5	Secondary Demand	56,057	33,654	6,486	11,144	3,267	801	642	62
6									
7	Secondary Customer	22,265	8,103	1,079	318	163	38	12,561	3
8	Billing Customer	43,763	31,123	5,653	3,962	1,945	545	516	20
9									
10	Total revenue requirement	257,529	135,885	25,355	36,702	35,178	8,752	14,949	709
11									
12	Total revenue requirement	257,529	135,885	25,355	36,702	35,178	8,752	14,949	709
13									
14	Unit Costs								
15	SubTransmission Demand	\$0.72	\$0.66	\$0.66	\$0.75	\$0.84	\$0.81	\$0.81	\$0.54
16									
17	Primary Demand	\$5.04	\$5.03	\$5.02	\$5.04	\$5.04	\$5.03	\$5.80	\$4.92
18	Secondary Demand	\$3.46	\$3.19	\$3.19	\$3.22	-	-	\$3.62	-
19									
20	Secondary Customer	\$3.71	\$1.57	\$1.78	\$3.17	\$12.89	\$224.15	\$114.22	\$223.40
21	Billing Customer	\$7.29	\$6.02	\$9.32	\$39.45	\$153.69	\$3,241.57	\$4.69	\$1,674.78
22									
23	Total By Component								
24	Demand	\$7.88	\$8.45	\$8.43	\$8.55	\$6.32	\$6.27	\$9.73	\$5.80
25	Customer	\$11.00	\$7.58	\$11.10	\$42.62	\$166.57	\$3,465.72	\$118.91	\$1,898.18
26									
27	Units								
28	MWh-Generation	8,389,182	3,387,898	648,892	1,407,241	2,305,192	545,045	71,203	23,712
29	NCP_at_115	2,024	953	184	316	436	109	16	10
30	NCP_at_Pri	1,950	919	177	305	420	105	15	15
31	NCP_at_Sec	1,351	879	170	289	0	0	15	15
32	Customer-Months	6,002	5,172	607	100	13	0	110	0

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Functionalization

Functions
Functionalization
Fnc
HSG-1D (Settl

Line	Account	No.	Balance	Allocator	Supply	Sub/Trans- mission	Primary HT	Primary	Secondary	Billing	Labor \$	Labor %
1	I. ELECTRIC PLANT IN SERVICE											
2	A. PRODUCTION PLANT											
3	Production Plant	303	3,126	SubT	-	3,126	-	-	-	-	-	-
4	Production Plant		3,126		-	3,126	-	-	-	-	-	-
5												
6	C. TRANSMISSION PLANT											
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-
9												
10	D. DISTRIBUTION PLANT											
11	Land and Land Rights	360	10,065	Stations	-	-	-	10,065	-	-	-	-
12	Structures and Improvements	361	8,060	Stations	-	-	-	8,060	-	-	-	-
13	Station Equipment	362	174,903	Stations	-	-	-	174,903	-	-	-	-
14	Poles, Towers and Fixtures	364	193,788	Func-364	-	6,049	-	93,120	94,619	-	-	-
15	Overhead Conductors and Devices	365	264,290	Func-365	-	18,559	-	182,842	62,888	-	-	-
16	Underground Conduit	366	64,645	Func-366	-	4,670	-	51,453	8,522	-	-	-
17	Underground Conductors & Devices	367	143,514	Func-367	-	11,913	-	126,906	4,694	-	-	-
18	Line Transformers	368	163,944	Sec	-	-	-	-	163,944	-	-	-
19	Services	369	79,239	Sec	-	-	-	-	79,239	-	-	-
20	Meters	370	51,184	Bill	-	-	-	-	-	51,184	-	-
21	Installations on Customer Premises	371	-	Bill	-	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	53,261	Sec	-	-	-	-	53,261	-	-	-
23	Plant Additions	374	72,843	Dist-Pt	-	2,486	-	39,071	28,196	3,089	-	-
24	Distribution Plant	360-374	1,279,735		-	43,678	-	686,420	493,364	54,273	-	-
25												
26	E. GENERAL PLANT											
27	General Plant	398	54,367	Labor	-	6,845	-	21,460	12,020	14,041	-	-
28	General Plant	389-399	54,367		-	6,845	-	21,460	12,020	14,041	-	-
29												
30	TOTAL UTILITY PLANT		1,337,227		-	53,649	-	707,880	507,384	68,315	-	-
31												
32	II. DEPRECIATION RESERVE											
33	Production Plant	108	-	SubT	-	-	-	-	-	-	-	-
34	Distribution Plant	108	554,328	Dist-Pt	-	18,919	-	297,329	214,571	23,509	-	-
35	General Plant	108	42,822	Labor	-	5,392	-	16,903	9,468	11,060	-	-
36	Depreciation Reserve	108	597,150		-	24,311	-	314,232	224,039	34,569	-	-
37												

Line	Account	No.	Balance	Allocator	Supply	Sub/Trans- mission	Primary HT	Primary	Secondary	Billing	Labor \$	Labor %
III. OTHER RATE BASE ITEMS												
38	Property Held for Future Use	131	-	Plant	-	-	-	-	-	-	-	-
39	Less: CIAC	131	(103)	Plant	-	(4)	-	(54)	(39)	(5)	-	-
40	Materials and Supplies	131	6,871	Plant	-	276	-	3,637	2,607	351	-	-
41	Loss on Recquired Debt	131	7,854	Plant	-	315	-	4,158	2,980	401	-	-
42	Cash Working Capital	255	4,976	OpExp	-	486	-	1,879	1,098	1,512	-	-
43	Accumulated Deferred FIT		(186,182)	Plant	-	(7,470)	-	(98,558)	(70,643)	(9,511)	-	-
44	Customer Deposits	154	(7,206)	Bill	-	-	-	-	-	(7,206)	-	-
45	Injures and Damages Reserve	131	(4,908)	Plant	-	(197)	-	(2,598)	(1,862)	(251)	-	-
46	Other Rate Base	131-283	(178,698)		-	(6,594)	-	(91,537)	(65,859)	(14,709)	-	-
47												
48												
49	TOTAL RATE BASE		<u>561,379</u>		-	<u>22,744</u>	-	<u>302,112</u>	<u>217,486</u>	<u>19,037</u>	-	-
50			<u>561,379</u>	Check								
I. OPERATING AND MAINTENANCE EXPENSES												
C. DISTRIBUTION EXPENSE												
53	Purchased Power- Borderline	555.111	-	SubT	-	-	-	-	-	-	0	0.00%
54	Dist Oper-Supervision & Eng	580	997	Dist-Lab	-	148	-	464	260	126	980	98.29%
55	Dist Oper-Load Dispatching	581	2,033	SubT	-	2,033	-	-	-	-	2,020	99.36%
56	Dist Oper-Substations	582	1,139	Stations	-	-	-	1,139	-	-	925	81.21%
57	Dist Oper-Overhead Lines	583	2,167	OH_Total	-	116	-	1,305	745	-	1,581	72.96%
58	Dist Oper-Underground Lines	584	1,078	Func-367	-	89	-	953	35	-	651	60.39%
59	Dist Oper-Outdoor Lighting	585	349	Sec	-	-	-	-	349	-	313	89.68%
60	Dist Oper-Electric Meters	586	2,355	Bill	-	-	-	-	-	2,355	2,022	85.86%
61	Dist Oper-Customer Installation	587	1,403	Func-364	-	44	-	674	685	-	1,259	89.74%
62	Dist Oper-Misc Expenses	588	7,876	Dist-Lab	-	1,168	-	3,662	2,051	995	6,288	79.84%
63	Dist Oper-Rents	589	129	Dist-Pt	-	4	-	69	50	5	0	0.00%
64	Dist Maint-Supervision & Eng	590	70	Dist-Lab	-	10	-	33	18	9	7	10.00%
65	Dist Maint-Structures	591	35	Stations	-	-	-	35	-	-	9	25.71%
66	Dist Maint-Substations	592	1,907	Stations	-	-	-	1,907	-	-	1,278	67.02%
67	Dist Maint-Overhead Lines	593	8,787	OH_Total	-	472	-	5,294	3,021	-	5,351	60.90%
68	Dist Maint-Underground Lines	594	425	Func-367	-	35	-	376	14	-	359	84.47%
69	Dist Maint-Line Transformers	595	252	Sec	-	-	-	-	252	-	89	35.32%
70	Dist Maint-Outdoor Lighting	596	1,374	Sec	-	-	-	-	1,374	-	984	71.62%
71	Dist Maint-Electric Meters	597	264	Bill	-	-	-	-	-	264	121	45.83%
72	Oper. & Maint. Exp.	500-599	<u>32,640</u>		-	<u>4,121</u>	-	<u>15,910</u>	<u>8,855</u>	<u>3,754</u>	<u>24,237</u>	-
73			<u>32,640</u>		-	<u>4,121</u>	-	<u>15,910</u>	<u>8,855</u>	<u>3,754</u>	-	-

Line	Account	No.	Balance	Allocator	Supply	SubTrans- mission	Primary HT	Primary	Secondary	Billing	Labor \$	Labor %
D. CUSTOMER ACCOUNTS AND SERVICE												
74												
75	Cust Acct-Supervision	901	362	Bill	-	-	-	-	-	362	-	93.92%
76	Cust Acct-Meter Reading Exp	902	1,274	Bill	-	-	-	-	-	1,274	-	85.24%
77	Cust Records & Collection	903	9,439	Bill	-	-	-	-	-	9,439	-	29.88%
78	Uncollectible Accounts	904	3,913	Bill	-	-	-	-	-	3,913	-	0.00%
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-	0.00%
80	Cust Acct-Misc Expenses	905	58	Bill	-	-	-	-	-	58	-	112.07%
81		901-905	15,046								-	
82	Customer Accts. Exp.									15,046	-	
83	Cust Service-Supervision	907	16	Bill	-	-	-	-	-	16	-	0.00%
84	Cust Assistance Expenses	908	990	Bill	-	-	-	-	-	990	-	46.36%
85	Cust Service-Misc Expenses	910	928	Bill	-	-	-	-	-	928	-	24.25%
86	Demo & Selling Exp	912	701	Bill	-	-	-	-	-	701	-	13.55%
87	Customer Service Exp.	907-912	2,635							2,635	-	
88	Customer Accts. & Serv. Exp.	901-919	17,681							17,681	-	
89											-	
90											-	
E. ADMINISTRATIVE AND GENERAL												
91	A&G-Salaries	920	12,538	Labor	-	1,579	-	4,949	2,772	3,238	-	78.40%
92	A&G-Office Supplies	921	10,910	Labor	-	1,374	-	4,306	2,412	2,818	-	-0.16%
93	A&G-Outside Services Employed										-	0.04%
94	Property Insurance	923	2,776	Labor	-	350	-	1,096	614	717	-	1
95	Injuries & Damages Insurance	924	110	Plant	-	4	-	58	42	6	-	6.36%
96	Employee Pensions & Benefits	925	5,625	Plant	-	226	-	2,978	2,134	287	-	5.05%
97	Franchise Requirements	926	22,234	Labor	-	2,799	-	8,776	4,916	5,742	-	0.58%
98	Regulatory Comm Expenses	927	(128)	RateBase	-	(5)	-	(69)	(50)	(4)	-	7.03%
99	Miscellaneous General Expenses	928	5,547	RateBase	-	225	-	2,985	2,149	188	-	6.78%
100	Rents	930	2,164	Plant	-	87	-	1,146	821	111	-	0.00%
101	Maintenance of general plant	931	7,549	Labor	-	950	-	2,980	1,669	1,950	-	3.54%
102	Donations	935	254	Labor	-	32	-	100	56	66	-	1.97%
103	Admin & Genl. Exp.	426	410	RateBase	-	17	-	221	159	14	-	22.20%
104		920-935	69,989								-	
105	Total Operating Expenses		120,310							15,132	-	
106											-	
107											-	
II. DEPRECIATION EXPENSE												
108	Depreciation Expense		45,716	Plant	-	1,834	-	24,200	17,346	2,335	-	
109	Depreciation Expense	403	45,716		-	1,834	-	24,200	17,346	2,335	-	
110											-	

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Functionalization

Functions
Functionalization
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Line	Account	No.	Balance	Allocator	Supply	SubTrans- mission	Primary HT	Primary	Secondary	Billing	Labor \$	Labor %
111	III. TAXES and OTHER											
112	A. GENERAL TAXES											
113	Municipal tax	408.14	30,627	Plant	-	1,229	-	16,213	11,621	1,565	-	-
114	Payroll tax	408.11	3,707	Labor	-	467	-	1,463	820	957	-	-
115	Other tax	408.17	1,230	Plant	-	49	-	651	467	63	-	-
116	General Taxes		35,564		-	1,745	-	18,327	12,907	2,585	-	-
117												
118	B. OTHER											
119	Interest on Customer deposits		161	Bill	-	-	-	-	-	161	-	-
120	Other		161		-	-	-	-	-	161	-	-
121												
122	B. FEDERAL / STATE INCOME TAXES											
123	Federal Income Tax Expense		8,282	Pretax	-	305	-	4,841	3,599	(463)	-	-
124	Amortize ITC		-	Plant	-	-	-	-	-	-	-	-
125	Income Taxes	409-411	8,282		-	305	-	4,841	3,599	(463)	-	-
126	Total Taxes	408-411	44,007		-	2,050	-	23,168	16,507	2,283	-	-
127												
128	TOTAL EXPENSES		210,033		-	15,641	-	92,805	60,402	41,185	-	-
129												
130	IV. OPERATING REVENUES at Present Rates											
131	Distribution Revenue		230,876	RevReq-PF	-	16,326	-	106,626	70,548	37,376	-	-
132	Forfeited Discounts		1,474	Bill	-	-	-	-	-	1,474	-	-
133	Rent For Electric Property- Poles		2,267	Func-364	-	71	-	1,089	1,107	-	-	-
134	Other Electric Revenues		4,406	RevReq-PF	-	312	-	2,035	1,346	713	-	-
135	Operating Revenues		239,023		-	16,708	-	109,750	73,001	39,564	-	-
136												
137	TOTAL EXPENSES		210,033		-	15,641	-	92,805	60,402	41,185	-	-
138	V. NET INCOME at Present Rates		28,990		-	1,067	-	16,945	12,599	(1,622)	-	-
139			28,990	Check								

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Functionalization

Functions
Functionalization
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Line	Account	No.	Balance	Allocator	Supply	Sub/Trans- mission	Primary HT	Primary	Secondary	Billing	Labor \$	Labor %
140	SUMMARY REPORT											
141	OPERATING REVENUES											
142	Utility Revenues	440-446	230,876		-	16,326	-	106,626	70,548	37,376	-	-
143	Other Operating Revenues	450-456	8,147		-	382	-	3,124	2,453	2,187	-	-
144	Total Operating Revenues		239,023		-	16,708	-	109,750	73,001	39,564	-	-
145												
146	OPERATING EXPENSES											
147	Distribution / Transmission	580-599	32,640		-	4,121	-	15,910	8,855	3,754	-	-
148	Customer Acctg & Service	901-919	17,681		-	-	-	-	-	17,681	-	-
149	Admin & General	920-932	69,989		-	7,637	-	29,526	17,694	15,132	-	-
150	Total Operating Expenses		120,310		-	11,758	-	45,436	26,549	36,567	-	-
151												
152	Depreciation Expense	403	45,716		-	1,834	-	24,200	17,346	2,335	-	-
153	Taxes Other Than Income Tax / Other	408	35,725		-	1,745	-	18,327	12,907	2,746	-	-
154	INCOME BEFORE INCOME TAXES		37,272		-	1,372	-	21,786	16,199	(2,085)	-	-
155	Income Taxes	409-411	8,282		-	305	-	4,841	3,599	(463)	-	-
156	NET INCOME		28,990		-	1,067	-	16,945	12,599	(1,622)	-	-
157												
158	RATE BASE		561,379		-	22,744	-	302,112	217,486	19,037	-	-
159	Return on Rate Base		5.16%		-	4.69%	-	5.61%	5.79%	(8.52%)	-	-
160												
161	REVENUE REQUIREMENTS											
162	Target Rate of Return		7.28%		7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	-	-
163	Rate Base		561,379		0	22,744	0	302,112	217,486	19,037	-	-
164												
165	Operating expenses		116,397		0	11,758	0	45,436	26,549	32,654	-	-
166	Uncollectibles expense		4,144	Bill	0	0	0	0	0	4,144	-	-
167	Depreciation expense		45,716		0	1,834	0	24,200	17,346	2,335	-	-
168	General taxes / Other		35,725		0	1,745	0	18,327	12,907	2,746	-	-
169	Subtotal- Operating Costs to recover		201,982		0	15,336	0	87,964	56,802	41,880	-	-
170												
171	Target Return on Rate Base- After taxes		40,868		0	1,656	0	21,994	15,833	1,386	-	-
172	Income taxes to recover		14,679	35.92%	0	595	0	7,900	5,687	498	-	-
173				26.43%								
174	Subtotal- Rev Req before GRT		257,529		0	17,587	0	117,857	78,322	43,763	-	-
175	GRT needed				0	0	0	0	0	0	-	-
176	TOTAL REVENUE REQUIREMENT		257,529	0.00%	0	17,587	0	117,857	78,322	43,763	-	-

Narragansett Electric Company Class ACOS Study (Settlement) Future Rate Year 2014 Classification				Secondary		Secondary	
Line	Account	No.		Demand	Customer		
1	I. ELECTRIC PLANT IN SERVICE						
2	A. PRODUCTION PLANT						
3	Production Plant	303		-	-		
4	Production Plant			-	-		
5							
6	C. TRANSMISSION PLANT						
7	Transmission Plant	361		-	-		
8	Transmission Plant			-	-		
9		350-359					
10	D. DISTRIBUTION PLANT						
11	Land and Land Rights	360		-	-		
12	Structures and Improvements	361		-	-		
13	Station Equipment	362		-	-		
14	Poles, Towers and Fixtures	364		94,619	94,619		
15	Overhead Conductors and Devices	365		62,888	62,888		
16	Underground Conduit	366		8,522	8,522		
17	Underground Conductors & Device	367		4,694	4,694		
18	Line Transformers	368		163,944	163,944		
19	Services	369		79,239	79,239		
20	Meters	370		-	-		
21	Installations on Customer Premises	371		-	-		
22	Street Lighting & Signal Systems	373		53,261	53,261		
23	Plant Additions	374		28,196	28,196		
24	Distribution Plant			354,867	354,867		
25		360-374		495,364	140,497		
26	E. GENERAL PLANT						
27	General Plant	398		12,020	8,491		
28	General Plant			12,020	8,491		
29		389-399			3,529		
30	TOTAL UTILITY PLANT			507,384	363,358		
31					144,026		
32	II. DEPRECIATION RESERVE						
33	Production Plant	108		-	-		
34	Distribution Plant	108		214,571	153,714		
35	General Plant	108		9,468	6,688		
36	Depreciation Reserve			224,039	160,401		
37		108			63,637		

Classify Classification CIs HSG-1E (Settl		Narragansett Electric Company Class ACOS Study (Settlement) Future Rate Year 2014 Classification				
Line	Account	No.	Secondary	Secondary		
				Demand	Customer	
38	III. OTHER RATE BASE ITEMS					
39	Property Held for Future Use	131	-	-	-	
40	Less: CIAC	131	(39)	Sec-Pt (28)	(11) -	
41	Materials and Supplies	131	2,607	Sec-Pt 1,867	740 -	
42	Loss on Reacquired Debt	131	2,980	Sec-Pt 2,134	846 -	
43	Cash Working Capital	255	1,098	Sec-OpExp 785	313 -	
44	Accumulated Deferred FIT		(70,643)	Sec-Pt (50,590)	(20,053) -	
45	Customer Deposits	154	-	None -	-	
46	Injuries and Damages Reserve	131	(1,862)	Sec-Pt (1,334)	(529) -	
47	Other Rate Base	131-283	(65,859)	(47,166)	(18,694) -	
48						
49	TOTAL RATE BASE		217,486	155,791	61,695 -	
50						
51	I. OPERATING AND MAINTENANCE EXI					
52	C. DISTRIBUTION EXPENSE					
53	Purchased Power- Borderline	555	-	Sec-Lab -	-	
54	Dist Oper-Supervision & Eng	580	260	Sec-DxLab 183	76 -	
55	Dist Oper-Load Dispatching	581	-	None -	-	
56	Dist Oper-Substations	582	-	None -	-	
57	Dist Oper-Overhead Lines	583	745	Demand 745	-	
58	Dist Oper-Underground Lines	584	35	Demand 35	-	
59	Dist Oper-Outdoor Lighting	585	349	Customer -	349 -	
60	Dist Oper-Electric Meters	586	-	None -	-	
61	Dist Oper-Customer Installation	587	685	Demand 685	-	
62	Dist Oper-Misc Expenses	588	2,051	Sec-DxLab 1,449	602 -	
63	Dist Oper-Rents	589	50	Sec-DxPt 36	14 -	
64	Dist Maint-Supervision & Eng	590	18	Sec-DxLab 13	5 -	
65	Dist Maint-Structures	591	-	None -	-	
66	Dist Maint-Substations	592	-	None -	-	
67	Dist Maint-Overhead Lines	593	3,021	Demand 3,021	-	
68	Dist Maint-Underground Lines	594	14	Demand 14	-	
69	Dist Maint-Line Transformers	595	252	Demand 252	-	
70	Dist Maint-Outdoor Lighting	596	1,374	Customer -	1,374 -	
71	Dist Maint-Electric Meters	597	-	Sec-DxPt -	-	
72	Oper. & Maint. Exp.	500-599	8,855	6,434	2,421 -	
73			8,855	6,434	2,421 -	

Classify Classification CIs HSG-1E (Sett)	Narragansett Electric Company Class ACOS Study (Settlement) Future Rate Year 2014 Classification				Secondary		Secondary	
	Line	Account	No.		Secondary		Demand	Customer
	74	D. CUSTOMER ACCOUNTS AND SERVICE						
	75	Cust Acct-Supervision	901		-	None	-	-
	76	Cust Acct-Meter Reading Exp	902		-	None	-	-
	77	Cust Records & Collection	903		-	None	-	-
	78	Uncollectible Accounts	904		-	None	-	-
	79	Commodity Costs/Trans Uncoll			-	None	-	-
	80	Cust Acct-Misc Expenses	905		-	None	-	-
	81	Customer Accts. Exp.	901-905		-		-	-
	82							
	83	Cust Service-Supervision	907		-	None	-	-
	84	Cust Assistance Expenses	908		-	None	-	-
	85	Cust Service-Misc Expenses	910		-	None	-	-
	86	Demo & Selling Exp	912		-	None	-	-
	87	Customer Service Exp.	907-912		-		-	-
	88	Customer Accts. & Serv. Exp.	901-919		-		-	-
	89							
	90	E. ADMINISTRATIVE AND GENERAL						
	91	A&G-Salaries	920		2,772	Sec-Lab	1,958	814 -
	92	A&G-Office Supplies	921		2,412	Sec-Lab	1,704	708 -
	93	A&G-Outside Services Employed	923		614	Sec-Lab	434	180 -
	94	Property Insurance	924		42	Sec-Pt	30	12 -
	95	Injuries & Damages Insurance	925		2,134	Sec-Pt	1,528	606 -
	96	Employee Pensions & Benefits	926		4,916	Sec-Lab	3,472	1,443 -
	97	Franchise Requirements	927		(50)	Sec-RB	(36)	(14) -
	98	Regulatory Comm Expenses	928		2,149	Sec-RB	1,539	610 -
	99	Miscellaneous General Expenses	930.0		821	Sec-Pt	588	233 -
	100	Rents	931.0		1,669	Sec-Lab	1,179	490 -
	101	Maintenance of general plant	935.0		56	Sec-Lab	40	16 -
	102	Donations	426		159	Sec-RB	114	45 -
	103	Admin & Genl. Exp.	920-935		17,694		12,551	5,144 -
	104							
	105	Total Operating Expenses			26,549		18,984	7,565 -
	106							
	107	II. DEPRECIATION EXPENSE						
	108	Depreciation Expense			17,346	Sec-Pt	12,422	4,924 -
	109	Depreciation Expense	403		17,346		12,422	4,924 -
	110							

Narragansett Electric Company Class ACOS Study (Settlement) Future Rate Year 2014 Classification					Secondary	
Line	Account	No.	Secondary	Demand	Customer	
111	III. TAXES and OTHER					
112	A. GENERAL TAXES					
113	Municipal tax	408	11,621	8,322	3,299	-
114	Payroll tax	408	820	579	241	-
115	Other tax	408	467	334	132	-
116	General Taxes		12,907	9,235	3,672	-
117						
118	B. OTHER					
119	Interest on Customer deposits		-	-	-	-
120	Other		-	-	-	-
121						
122	B. FEDERAL / STATE INCOME TAXES					
123	Federal Income Tax Expense		3,599	2,656	944	-
124	Amortize ITC		-	-	-	-
125	Income Taxes	409-411	3,599	2,656	944	-
126	Total Taxes	408-411	16,507	11,891	4,616	-
127						
128	TOTAL EXPENSES		60,402	43,297	17,104	-
129						
130	IV. OPERATING REVENUES at Present Rate					
131	Distribution Revenue		70,548	50,522	20,026	-
132	Forfeited Discounts		-	-	-	-
133	Rent For Electric Property- Poles		1,107	1,107	-	-
134	Other Electric Revenues		1,346	964	382	-
135	Operating Revenues		73,001	52,593	20,408	-
136						
137	TOTAL EXPENSES		60,402	43,297	17,104	-
138	V. NET INCOME at Present Rate		12,599	9,296	3,304	-
139						

Narragansett Electric Company Class ACOS Study (Settlement) Future Rate Year 2014 Classification				Secondary	
Line	Account	No.	Secondary	Demand	Customer
140	SUMMARY REPORT				
141	OPERATING REVENUES				
142	Utility Revenues	440-446	70,548	50,522	20,026
143	Other Operating Revenues	450-456	2,453	2,071	382
144	Total Operating Revenues		73,001	52,593	20,408
145					
146	OPERATING EXPENSES				
147	Distribution / Transmission	580-599	8,855	6,434	2,421
148	Customer Accg & Service	901-919	-	-	-
149	Admin & General	920-932	17,694	12,551	5,144
150	Total Operating Expenses		26,549	18,984	7,565
151					
152	Depreciation Expense	403	17,346	12,422	4,924
153	Taxes Other Than Income Tax / Orl	408	12,907	9,235	3,672
154	INCOME BEFORE INCOME TAX		16,199	11,951	4,248
155	Income Taxes	409-411	3,599	2,656	944
156	NET INCOME		12,599	9,296	3,304
157					
158	RATE BASE		217,486	155,791	61,695
159	Return on Rate Base				
160					
161	REVENUE REQUIREMENTS				
162	Target Rate of Return		7.2800%	7.2800%	7.2800%
163	Rate Base		217,486	155,791	61,695
164					
165	Operating expenses		26,549	18,984	7,565
166	Uncollectibles expense		0	0	0
167	Depreciation expense		17,346	12,422	4,924
168	General taxes / Other		12,907	9,235	3,672
169	Subtotal- Operating Costs to recover		56,802	40,642	16,160
170					
171	Target Return on Rate Base- After t		15,833	11,342	4,491
172	Income taxes to recover	35.92%	5,687	4,074	1,613
173					
174	Subtotal- Rev Req before GRT		78,322	56,057	22,265
175	GRT needed	0.00%	0	0	0
176	TOTAL REVENUE REQUIREMENT		78,322	56,057	22,265

SubTDem
Class Allocation- SubTransmission Demand
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Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- SubTransmission Demand

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. PRODUCTION PLANT										
3	Production Plant	303	3,126	MWh-Gen	1,262	242	524	859	203	27	9
4	Production Plant		3,126		1,262	242	524	859	203	27	9
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	6,049	NCP_at_115	2,849	550	945	1,304	324	48	29
15	Overhead Conductors and Devices	365	18,559	NCP_at_115	8,742	1,687	2,898	4,000	995	147	90
16	Underground Conduit	366	4,670	NCP_at_115	2,199	425	729	1,006	250	37	23
17	Underground Conductors & Devices	367	11,913	NCP_at_115	5,611	1,083	1,860	2,567	639	94	58
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	2,486	NCP_at_115	1,171	226	388	536	133	20	12
24	Distribution Plant	360-374	43,678		20,572	3,971	6,821	9,413	2,342	346	213
25											
26	E. GENERAL PLANT										
27	General Plant	398	6,845	SubT-Lab	2,847	546	1,134	1,808	431	57	22
28	General Plant	389-399	6,845		2,847	546	1,134	1,808	431	57	22
29											
30	TOTAL UTILITY PLANT		53,649		24,682	4,759	8,479	12,080	2,976	430	243
31											
32	II. DEPRECIATION RESERVE										
33	Production Plant	108	-	MWh-Gen	-	-	-	-	-	-	-
34	Distribution Plant	108	18,919	SubT-DxPt	8,911	1,720	2,954	4,077	1,015	150	92
35	General Plant	108	5,392	SubT-Lab	2,243	430	893	1,424	339	45	17
36	Depreciation Reserve	108	24,311		11,154	2,150	3,847	5,502	1,354	195	109
37											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Sub/Transmission Demand

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Class Allocation- Sub/Transmission Demand
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
III. OTHER RATE BASE ITEMS											
38	Property Held for Future Use	131	-	SubT-Pt	-	-	-	-	-	-	-
39	Less: CIAC	131	(4)	SubT-Pt	(2)	(0)	(1)	(1)	(0)	(0)	(0)
40	Materials and Supplies	131	276	SubT-Pt	127	24	44	62	15	2	1
41	Loss on Reacquired Debt	131	315	SubT-Pt	145	28	50	71	17	3	1
42	Cash Working Capital	255	486	SubT-OpExp	204	39	80	126	30	4	2
43	Accumulated Deferred FIT		(7,470)	SubT-Pt	(3,436)	(663)	(1,180)	(1,682)	(414)	(60)	(34)
44	Customer Deposits	154	-	None	-	-	-	-	-	-	-
45	Injuries and Damages Reserve	131	(197)	SubT-Pt	(91)	(17)	(31)	(44)	(11)	(2)	(1)
46	Other Rate Base	131-283	(6,594)		(3,053)	(589)	(1,039)	(1,468)	(363)	(52)	(31)
47											
48											
49	TOTAL RATE BASE		22,744		10,475	2,020	3,593	5,111	1,260	183	103
50											

I. OPERATING AND MAINTENANCE EXPENSES

C. DISTRIBUTION EXPENSE

51	Purchased Power- Borderline	555	-	MWh-Gen	-	-	-	-	-	-	-
52	Dist Oper-Supervision & Eng	580	148	SubT-DxLab	61	12	24	39	9	1	0
53	Dist Oper-Load Dispatching	581	2,033	MWh-Gen	821	157	341	559	132	17	6
54	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
55	Dist Oper-Overhead Lines	583	116	NCP_at_115	55	11	18	25	6	1	1
56	Dist Oper-Underground Lines	584	89	NCP_at_115	42	8	14	19	5	1	0
57	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
58	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
59	Dist Oper-Customer Installation	587	44	MWh-Meter	17	3	7	12	3	0	0
60	Dist Oper-Misc Expenses	588	1,168	SubT-DxLab	486	93	193	309	74	10	4
61	Dist Oper-Rents	589	4	SubT-Pt	2	0	1	1	0	0	0
62	Dist Maint-Supervision & Eng	590	10	SubT-DxLab	4	1	2	3	1	0	0
63	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
64	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
65	Dist Maint-Overhead Lines	593	472	NCP_at_115	222	43	74	102	25	4	2
66	Dist Maint-Underground Lines	594	35	NCP_at_115	17	3	6	8	2	0	0
67	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
68	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
69	Dist Maint-Electric Meters	597	-	SubT-Pt	-	-	-	-	-	-	-
70											
71											
72	Oper. & Maint. Exp.	500-599	4,121		1,728	332	680	1,076	257	34	14
73			4,121		1,728	332	680	1,076	257	34	14

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Class Allocation- SubTransmission Demand
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Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- SubTransmission Demand

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
D. CUSTOMER ACCOUNTS AND SERVICE											
74											
75	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	Customer Accts. Exp.	901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	Customer Service Exp.	907-912	-		-	-	-	-	-	-	-
88	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-
89											
E. ADMINISTRATIVE AND GENERAL											
90	A&G-Salaries	920	1,579	SubT-Lab	657	126	261	417	99	13	5
91	A&G-Office Supplies	921	1,374	SubT-Lab	571	110	227	363	86	12	4
92	A&G-Outside Services Employed	923	350	SubT-Lab	145	28	58	92	22	3	1
93	Property Insurance	924	4	SubT-Pt	2	0	1	1	0	0	0
94	Injuries & Damages Insurance	925	226	SubT-Pt	104	20	36	51	13	2	1
95	Employee Pensions & Benefits	926	2,799	SubT-Lab	1,164	223	464	740	176	23	9
96	Franchise Requirements	927	(5)	RateBase	(3)	(1)	(1)	(1)	(0)	(0)	(0)
97	Regulatory Comm Expenses	928	225	RateBase	119	22	33	31	8	12	1
98	Miscellaneous General Expenses	930.0	87	MWh-Gen	35	7	15	24	6	1	0
99	Rents	931.0	950	SubT-Lab	395	76	157	251	60	8	3
100	Maintenance of general plant	935.0	32	SubT-Lab	13	3	5	8	2	0	0
101	Donations	426	17	RateBase	9	2	2	2	1	1	0
102											
103	Admin & Genl. Exp.	920-935	7,637		3,212	615	1,259	1,980	472	74	25
104											
105	Total Operating Expenses		11,758		4,940	947	1,939	3,056	729	109	38
106											
II. DEPRECIATION EXPENSE											
107	Depreciation Expense		1,834	SubT-Pt	844	163	290	413	102	15	8
108											
109	Depreciation Expense	403	1,834		844	163	290	413	102	15	8
110											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Sub/Transmission Demand

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Class Allocation- Sub/Transmission Demand
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	III. TAXES and OTHER										
112	A. GENERAL TAXES										
113	Municipal tax	408	1,229	SubT-Pt	565	109	194	277	68	10	6
114	Payroll tax	408	467	SubT-Lab	194	37	77	123	29	4	1
115	Other tax	408	49	SubT-Pt	23	4	8	11	3	0	0
116	General Taxes		1,745		782	151	279	411	100	14	7
117											
118	B. OTHER										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	Other		-		-	-	-	-	-	-	-
121											
122	B. FEDERAL / STATE INCOME TAXES										
123	Federal Income Tax Expense		305	SubT-Pretax	462	109	39	(308)	(125)	132	(4)
124	Amortize ITC		-	None	-	-	-	-	-	-	-
125	Income Taxes	409-411	305		462	109	39	(308)	(125)	132	(4)
126	Total Taxes	408-411	2,050		1,244	259	318	103	(25)	146	3
127											
128	TOTAL EXPENSES		15,641		7,028	1,369	2,547	3,572	806	270	50
129											
130	IV. OPERATING REVENUES at Present Rates										
131	Distribution Revenue		16,326	Total_Del_Rev	8,452	1,711	2,622	2,431	357	718	34
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		71	NCP_at_115	33	6	11	15	4	1	0
134	Other Electric Revenues		312	Total_Del_Rev	161	33	50	46	7	14	1
135	Operating Revenues		16,708		8,646	1,750	2,683	2,493	368	733	35
136											
137	TOTAL EXPENSES		15,641		7,028	1,369	2,547	3,572	806	270	50
138	V. NET INCOME at Present Rates		1,067		1,618	381	137	(1,079)	(439)	463	(15)
139											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- SubTransmission Demand

SubTDem
Class Allocation- SubTransmission Demand
CAI
HSG-1F-1 (Sett

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	SUMMARY REPORT										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	16,326		8,452	1,711	2,622	2,431	357	718	34
143	Other Operating Revenues	450-456	382		195	39	61	62	11	14	1
144	Total Operating Revenues		16,708		8,646	1,750	2,683	2,493	368	733	35
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	4,121		1,728	332	680	1,076	257	34	14
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	7,637		3,212	615	1,259	1,980	472	74	25
150	Total Operating Expenses		11,758		4,940	947	1,939	3,056	729	109	38
151											
152	Depreciation Expense	403	1,834		844	163	290	413	102	15	8
153	Taxes Other Than Income Tax / Other	408	1,745		782	151	279	411	100	14	7
154	INCOME BEFORE INCOME TAXES		1,372		2,081	490	176	(1,387)	(564)	595	(19)
155	Income Taxes	409-411	305		462	109	39	(308)	(125)	132	(4)
156	NET INCOME		1,067		1,618	381	137	(1,079)	(439)	463	(15)
157											
158	RATE BASE		22,744		10,475	2,020	3,593	5,111	1,260	183	103
159	Return on Rate Base		4.69%								
160											
161	REVENUE REQUIREMENTS										
162	Target Rate of Return		7.2800%		7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%
163	Rate Base		22,744		10,475	2,020	3,593	5,111	1,260	183	103
164											
165	Operating expenses		11,758		4,940	947	1,939	3,056	729	109	38
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		1,834		844	163	290	413	102	15	8
168	General taxes / Other		1,745		782	151	279	411	100	14	7
169	Subtotal- Operating Costs to recover		15,336		6,566	1,260	2,508	3,880	932	138	54
170											
171	Target Return on Rate Base- After tax		1,656		763	147	262	372	92	13	8
172	Income taxes to recover		595	35.92%	274	53	94	134	33	5	3
173											
174	Subtotal- Rev Req before GRT		17,587		7,602	1,460	2,863	4,385	1,056	156	64
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	TOTAL REVENUE REQUIREMENT		17,587		7,602	1,460	2,863	4,385	1,056	156	64

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Primary Demand

PrimDem
Class Allocation- Primary Demand
CAI
HSG-1F-2 (Settle)

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. PRODUCTION PLANT										
3	Production Plant	303	-	None	-	-	-	-	-	-	-
4	Production Plant		-		-	-	-	-	-	-	-
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	10,065	NCP_at_Pri	4,741	915	1,572	2,169	540	80	49
12	Structures and Improvements	361	8,060	NCP_at_Pri	3,796	733	1,259	1,737	432	64	39
13	Station Equipment	362	174,903	NCP_at_Pri	82,380	15,902	27,312	37,693	9,379	1,385	851
14	Poles, Towers and Fixtures	364	93,120	NCP_at_Pri	43,860	8,466	14,541	20,068	4,994	737	453
15	Overhead Conductors and Devices	365	182,842	NCP_at_Pri	86,119	16,624	28,552	39,404	9,805	1,447	890
16	Underground Conduit	366	51,453	NCP_at_Pri	24,235	4,678	8,035	11,089	2,759	407	250
17	Underground Conductors & Devices	367	126,906	NCP_at_Pri	59,773	11,538	19,817	27,350	6,806	1,005	618
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	39,071	NCP_at_Pri	18,403	3,552	6,101	8,420	2,095	309	190
24	Distribution Plant	360-374	686,420		323,306	62,408	107,190	147,931	36,811	5,434	3,341
25											
26	E. GENERAL PLANT										
27	General Plant	398	21,460	PriD-Lab	9,987	1,927	3,366	4,736	1,173	171	101
28	General Plant	389-399	21,460		9,987	1,927	3,366	4,736	1,173	171	101
29											
30	TOTAL UTILITY PLANT		707,880		333,293	64,335	110,556	152,666	37,983	5,605	3,442
31											
32	II. DEPRECIATION RESERVE										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	297,329	PriD-Pt	139,992	27,022	46,436	64,124	15,954	2,354	1,446
35	General Plant	108	16,903	PriD-Lab	7,866	1,518	2,651	3,730	924	134	80
36	Depreciation Reserve	108	314,232		147,858	28,540	49,088	67,854	16,878	2,489	1,526
37											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Primary Demand

PrimDem
Class Allocation- Primary Demand
CAI
HSG-1F-2 (Settle)

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
III. OTHER RATE BASE ITEMS											
38											
39	Property Held for Future Use	131	-	PrID-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(54)	PrID-Pt	(26)	(5)	(8)	(12)	(3)	(0)	(0)
41	Materials and Supplies	131	3,637	PrID-Pt	1,712	331	568	784	195	29	18
42	Loss on Reacquired Debt	131	4,158	PrID-Pt	1,957	378	649	897	223	33	20
43	Cash Working Capital	255	1,879	PrID-OpExp	881	169	294	405	100	21	9
44	Accumulated Deferred FIT		(98,558)	PrID-Pt	(46,404)	(8,957)	(15,393)	(21,256)	(5,288)	(780)	(479)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	(2,598)	PrID-Pt	(1,223)	(236)	(406)	(560)	(139)	(21)	(13)
47	Other Rate Base	131-283	(91,537)		(43,102)	(8,321)	(14,296)	(19,741)	(4,912)	(719)	(446)
48											
49	TOTAL RATE BASE		302,112		142,332	27,474	47,172	65,071	16,193	2,397	1,471
50											
I. OPERATING AND MAINTENANCE EXPENSES											
C. DISTRIBUTION EXPENSE											
51											
52											
53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	464	PrID-DxLab	216	42	73	102	25	4	2
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	1,139	NCP_at_Pri	536	104	178	245	61	9	6
57	Dist Oper-Overhead Lines	583	1,305	NCP_at_Pri	615	119	204	281	70	10	6
58	Dist Oper-Underground Lines	584	953	NCP_at_Pri	449	87	149	205	51	8	5
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	674	MWh-Meter	268	51	111	191	45	6	2
62	Dist Oper-Misc Expenses	588	3,662	PrID-DxLab	1,704	329	574	808	200	29	17
63	Dist Oper-Rents	589	69	PrID-Pt	33	6	11	15	4	1	0
64	Dist Maint-Supervision & Eng	590	33	PrID-DxLab	15	3	5	7	2	0	0
65	Dist Maint-Structures	591	35	NCP_at_Pri	16	3	5	8	2	0	0
66	Dist Maint-Substations	592	1,907	NCP_at_Pri	898	173	298	411	102	15	9
67	Dist Maint-Overhead Lines	593	5,294	NCP_at_Pri	2,493	481	827	1,141	284	42	26
68	Dist Maint-Underground Lines	594	376	NCP_at_Pri	177	34	59	81	20	3	2
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
72	Oper. & Maint. Exp.	500-599	15,910		7,421	1,432	2,494	3,496	866	126	75
73			15,910		7,421	1,432	2,494	3,496	866	126	75

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Primary Demand

PrimDem
Class Allocation- Primary Demand
CAI
HSG-1F-2 (Settlk

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
D. CUSTOMER ACCOUNTS AND SERVICE											
74											
75	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	Customer Accts. Exp.	901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	Customer Service Exp.	907-912	-		-	-	-	-	-	-	-
88	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-
89											
E. ADMINISTRATIVE AND GENERAL											
90											
91	A&G-Salaries	920	4,949	PrID-Lab	2,303	444	776	1,092	270	39	23
92	A&G-Office Supplies	921	4,306	PrID-Lab	2,004	387	675	950	235	34	20
93	A&G-Outside Services Employed	923	1,096	PrID-Lab	510	98	172	242	60	9	5
94	Property Insurance	924	58	PrID-Pt	27	5	9	13	3	0	0
95	Injuries & Damages Insurance	925	2,978	PrID-Pt	1,402	271	465	642	160	24	14
96	Employee Pensions & Benefits	926	8,776	PrID-Lab	4,084	788	1,377	1,937	480	70	41
97	Franchise Requirements	927	(69)	RateBase	(36)	(7)	(10)	(10)	(2)	(4)	(0)
98	Regulatory Comm Expenses	928	2,985	RateBase	1,576	290	438	413	104	156	9
99	Miscellaneous General Expenses	930.0	1,146	MW/h-Gen	463	89	192	315	74	10	3
100	Rents	931.0	2,980	PrID-Lab	1,387	268	467	658	163	24	14
101	Maintenance of general plant	935.0	100	PrID-Lab	47	9	16	22	5	1	0
102	Donations	426	221	RateBase	116	21	32	31	8	12	1
103	Admin & Genl. Exp.	920-935	29,526		13,882	2,663	4,610	6,304	1,560	374	133
104											
105	Total Operating Expenses		45,436		21,303	4,095	7,104	9,800	2,426	500	208
106											
II. DEPRECIATION EXPENSE											
107											
108	Depreciation Expense		24,200	PrID-Pt	11,394	2,199	3,780	5,219	1,299	192	118
109	Depreciation Expense	403	24,200		11,394	2,199	3,780	5,219	1,299	192	118
110											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Primary Demand

PrimDem
Class Allocation- Primary Demand
CAI
HSG-1F-2 (Settle

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
III. TAXES and OTHER											
A. GENERAL TAXES											
111	Municipal tax	408	16,213	PrID-Pt	7,634	1,473	2,532	3,497	870	128	79
113	Payroll tax	408	1,463	PrID-Lab	681	131	230	323	80	12	7
114	Other tax	408	651	PrID-Pt	307	59	102	140	35	5	3
115	General Taxes		<u>18,327</u>		<u>8,621</u>	<u>1,664</u>	<u>2,863</u>	<u>3,960</u>	<u>985</u>	<u>145</u>	<u>89</u>
116											
117											
B. OTHER											
118	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
119	Other		-		-	-	-	-	-	-	-
120											
121											
B. FEDERAL / STATE INCOME TAXES											
122	Federal Income Tax Expense		4,841	PrID-Pretax	3,432	784	862	(569)	(505)	878	(41)
123	Amortize ITC		-	PrID-Pt	-	-	-	-	-	-	-
124	Income Taxes	409-411	<u>4,841</u>		<u>3,432</u>	<u>784</u>	<u>862</u>	<u>(569)</u>	<u>(505)</u>	<u>878</u>	<u>(41)</u>
125	Total Taxes	408-411	<u>23,168</u>		<u>12,053</u>	<u>2,448</u>	<u>3,725</u>	<u>3,391</u>	<u>479</u>	<u>1,023</u>	<u>48</u>
126											
127											
128	TOTAL EXPENSES		<u>92,805</u>		<u>44,751</u>	<u>8,743</u>	<u>14,608</u>	<u>18,410</u>	<u>4,204</u>	<u>1,715</u>	<u>374</u>
129											
IV. OPERATING REVENUES at Present Rates											
130	Distribution Revenue		106,626	Total_Del_Rev	55,199	11,175	17,127	15,880	2,332	4,691	221
131	Forfeited Discounts		-	None	-	-	-	-	-	-	-
132	Rent For Electric Property- Poles		1,089	NCP_at Pri	513	99	170	235	58	9	5
133	Other Electric Revenues		2,035	Total_Del_Rev	1,053	213	327	303	45	90	4
134	Operating Revenues		<u>109,750</u>		<u>56,766</u>	<u>11,488</u>	<u>17,624</u>	<u>16,417</u>	<u>2,435</u>	<u>4,789</u>	<u>231</u>
135											
136											
137	TOTAL EXPENSES		<u>92,805</u>		<u>44,751</u>	<u>8,743</u>	<u>14,608</u>	<u>18,410</u>	<u>4,204</u>	<u>1,715</u>	<u>374</u>
138	V. NET INCOME at Present Rates		<u>16,945</u>		<u>12,015</u>	<u>2,745</u>	<u>3,016</u>	<u>(1,992)</u>	<u>(1,769)</u>	<u>3,074</u>	<u>(143)</u>
139											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Primary Demand

PrimDem
Class Allocation- Primary Demand
CAI
HSG-1F-2 (Settle)

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	SUMMARY REPORT										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	106,626		55,199	11,175	17,127	15,880	2,332	4,691	221
143	Other Operating Revenues	450-456	3,124		1,567	312	497	538	103	98	10
144	Total Operating Revenues		109,750		56,766	11,488	17,624	16,417	2,435	4,789	231
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	15,910		7,421	1,432	2,494	3,496	866	126	75
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	29,526		13,882	2,663	4,610	6,304	1,560	374	133
150	Total Operating Expenses		45,436		21,303	4,095	7,104	9,800	2,426	500	208
151											
152	Depreciation Expense	403	24,200		11,394	2,199	3,780	5,219	1,299	192	118
153	Taxes Other Than Income Tax / Other	408	18,327		8,621	1,664	2,863	3,960	985	145	89
154	INCOME BEFORE INCOME TAXES		21,786		15,447	3,529	3,878	(2,561)	(2,275)	3,952	(184)
155	Income Taxes	409-411	4,841		3,432	784	862	(569)	(505)	878	(41)
156	NET INCOME		16,945		12,015	2,745	3,016	(1,992)	(1,769)	3,074	(143)
157											
158	RATE BASE		302,112		142,332	27,474	47,172	65,071	16,193	2,397	1,471
159	Return on Rate Base		5.61%								
160											
161	REVENUE REQUIREMENTS										
162	Target Rate of Return		7.2800%		7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%
163	Rate Base		302,112		142,332	27,474	47,172	65,071	16,193	2,397	1,471
164											
165	Operating expenses		45,436		21,303	4,095	7,104	9,800	2,426	500	208
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		24,200		11,394	2,199	3,780	5,219	1,299	192	118
168	General taxes / Other		18,327		8,621	1,664	2,863	3,960	985	145	89
169	Subtotal- Operating Costs to recover		87,964		41,319	7,958	13,746	18,979	4,710	837	415
170											
171	Target Return on Rate Base- After tax		21,994		10,362	2,000	3,434	4,737	1,179	175	107
172	Income taxes to recover		7,900	35.92%	3,722	718	1,233	1,701	423	63	38
173											
174	Subtotal- Rev Req before GRT		117,857		55,402	10,677	18,414	25,417	6,312	1,074	560
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	TOTAL REVENUE REQUIREMENT		117,857		55,402	10,677	18,414	25,417	6,312	1,074	560

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. PRODUCTION PLANT										
3	Production Plant	303		None	-	-	-	-	-	-	-
4	Production Plant										
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361		None	-	-	-	-	-	-	-
8	Transmission Plant	350-359									
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360		None	-	-	-	-	-	-	-
12	Structures and Improvements	361		None	-	-	-	-	-	-	-
13	Station Equipment	362		None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	94,619	NCP_at_Sec	61,513	11,874	20,199	-	-	1,034	-
15	Overhead Conductors and Devices	365	62,888	NCP_at_Sec	40,884	7,892	13,425	-	-	687	-
16	Underground Conduit	366	8,522	NCP_at_Sec	5,540	1,069	1,819	-	-	93	-
17	Underground Conductors & Devices	367	4,694	NCP_at_Sec	3,052	589	1,002	-	-	51	-
18	Line Transformers	368	163,944	NCP_PriSec	91,900	17,739	30,300	17,666	4,396	1,545	399
19	Services	369		None	-	-	-	-	-	-	-
20	Meters	370		None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371		None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373		None	-	-	-	-	-	-	-
23	Plant Additions	374	20,199	SecD-Pt	12,241	2,363	4,030	1,069	266	206	24
24	Distribution Plant	360-374	354,867		215,129	41,527	70,775	18,735	4,662	3,616	423
25											
26	E. GENERAL PLANT										
27	General Plant	398	8,491	SecD-Lab	5,076	979	1,725	499	118	88	5
28	General Plant	389-399	8,491		5,076	979	1,725	499	118	88	5
29											
30	TOTAL UTILITY PLANT		363,358		220,205	42,505	72,500	19,234	4,780	3,704	428
31											
32	II. DEPRECIATION RESERVE										
33	Production Plant	108		None	-	-	-	-	-	-	-
34	Distribution Plant	108	153,714	SecD-Pt	93,155	17,981	30,670	8,137	2,022	1,567	181
35	General Plant	108	6,688	SecD-Lab	3,998	771	1,359	393	93	69	4
36	Depreciation Reserve	108	160,401		97,153	18,752	32,029	8,530	2,115	1,636	185
37											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Secondary Demand

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Class Allocation- Secondary Demand
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HSG-1F-3 (Sett

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
III. OTHER RATE BASE ITEMS											
38											
39	Property Held for Future Use	131	-	SecD-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(28)	SecD-Pt	(17)	(3)	(6)	(1)	(0)	(0)	(0)
41	Materials and Supplies	131	1,867	SecD-Pt	1,131	218	373	99	25	19	2
42	Loss on Reacquired Debt	131	2,134	SecD-Pt	1,293	250	426	113	28	22	3
43	Cash Working Capital	255	785	SecD-OpExp	463	89	155	54	13	11	1
44	Accumulated Deferred FIT		(50,590)	SecD-Pt	(30,659)	(5,918)	(10,094)	(2,678)	(666)	(516)	(60)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	(1,334)	SecD-Pt	(808)	(156)	(266)	(71)	(18)	(14)	(2)
47	Other Rate Base	131-283	(47,166)		(28,597)	(5,520)	(9,413)	(2,484)	(618)	(478)	(56)
48											
49	TOTAL RATE BASE		155,791		94,456	18,233	31,059	8,220	2,047	1,590	187
50											

I. OPERATING AND MAINTENANCE EXPENSES

C. DISTRIBUTION EXPENSE

53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	183	SecD-DxLab	110	21	37	11	3	2	0
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	745	NCP_at_Sec	484	94	159	-	-	8	-
58	Dist Oper-Underground Lines	584	35	NCP_at_Sec	23	4	8	-	-	0	-
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	685	MWh-Meter	272	52	113	194	46	6	2
62	Dist Oper-Misc Expenses	588	1,449	SecD-DxLab	866	167	294	85	20	15	1
63	Dist Oper-Rents	589	36	SecD-Pt	22	4	7	2	0	0	0
64	Dist Maint-Supervision & Eng	590	13	SecD-DxLab	8	1	3	1	0	0	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	3,021	NCP_at_Sec	1,964	379	645	-	-	33	-
68	Dist Maint-Underground Lines	594	14	NCP_at_Sec	9	2	3	-	-	0	-
69	Dist Maint-Line Transformers	595	252	NCP_PriSec	141	27	47	27	7	2	1
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
72	Oper. & Maint. Exp.	500-599	6,434		3,899	752	1,316	320	76	67	4
73			6,434		3,899	752	1,316	320	76	67	4

Narragansett Electric Company
Class ACOS Study (Settlement)
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Class Allocation- Secondary Demand

SeenDem
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HSG-1F-3 (Sett

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
D. CUSTOMER ACCOUNTS AND SERVICE											
74	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll	-	-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	Customer Accts. Exp.	901-905	-	-	-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	Customer Service Exp.	907-912	-	-	-	-	-	-	-	-	-
88	Customer Accts. & Serv. Exp.	901-919	-	-	-	-	-	-	-	-	-
89											
E. ADMINISTRATIVE AND GENERAL											
90	A&G-Salaries	920	1,958	SecD-Lab	1,171	226	398	115	27	20	1
92	A&G-Office Supplies	921	1,704	SecD-Lab	1,019	196	346	100	24	18	1
93	A&G-Outside Services Employed	923	434	SecD-Lab	259	50	88	25	6	4	0
94	Property Insurance	924	30	SecD-Pt	18	3	6	2	0	0	0
95	Injuries & Damages Insurance	925	1,528	SecD-Pt	926	179	305	81	20	16	2
96	Employee Pensions & Benefits	926	3,472	SecD-Lab	2,076	400	705	204	48	36	2
97	Franchise Requirements	927	(36)	RateBase	(19)	(3)	(5)	(5)	(1)	(2)	(0)
98	Regulatory Comm Expenses	928	1,539	RateBase	812	149	226	213	54	80	5
99	Miscellaneous General Expenses	930.0	588	MWh-Gen	237	45	99	162	38	5	2
100	Rents	931.0	1,179	SecD-Lab	705	136	240	69	16	12	1
101	Maintenance of general plant	935.0	40	SecD-Lab	24	5	8	2	1	0	0
102	Donations	426	114	RateBase	60	11	17	16	4	6	0
103	Admin & Genl. Exp.	920-935	12,551		7,288	1,398	2,432	984	237	196	14
104											
105	Total Operating Expenses		18,984		11,188	2,150	3,748	1,304	313	264	18
106											
II. DEPRECIATION EXPENSE											
107	Depreciation Expense		12,422	SecD-Pt	7,528	1,453	2,479	658	163	127	15
108	Depreciation Expense	403	12,422		7,528	1,453	2,479	658	163	127	15
109											
110											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Secondary Demand

SeenDem
Class Allocation- Secondary Demand
CAI
HSG-1F-3 (Sett

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	III. TAXES and OTHER										
112	A. GENERAL TAXES										
113	Municipal tax	408	8,322	SecD-Pt	5,043	974	1,660	441	109	85	10
114	Payroll tax	408	579	SecD-Lab	346	67	118	34	8	6	0
115	Other tax	408	334	SecD-Pt	203	39	67	18	4	3	0
116	General Taxes		9,235		5,592	1,079	1,845	492	122	94	11
117											
118	B. OTHER										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	Other		-		-	-	-	-	-	-	-
121											
122	B. FEDERAL / STATE INCOME TAXES										
123	Federal Income Tax Expense		2,656	SecD-Pretax	681	189	97	1,159	117	398	14
124	Amortize ITC		-	SecD-Pt	-	-	-	-	-	-	-
125	Income Taxes	409-411	2,656		681	189	97	1,159	117	398	14
126	Total Taxes	408-411	11,891		6,273	1,269	1,942	1,651	239	493	25
127											
128	TOTAL EXPENSES		43,297		24,989	4,872	8,168	3,612	716	883	57
129											
130	IV. OPERATING REVENUES at Present Rates										
131	Distribution Revenue		50,522	Total_Del_Rev	26,155	5,295	8,115	7,524	1,105	2,223	105
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		1,107	NCP_at_Sec	720	139	236	-	-	12	-
134	Other Electric Revenues		964	Total_Del_Rev	499	101	155	144	21	42	2
135	Operating Revenues		52,593		27,374	5,535	8,506	7,668	1,126	2,277	107
136											
137	TOTAL EXPENSES		43,297		24,989	4,872	8,168	3,612	716	883	57
138	V. NET INCOME at Present Rates		9,296		2,384	663	339	4,055	410	1,394	50
139											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Secondary Demand

SeenDem
Class Allocation- Secondary Demand
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HSG-1F-3 (Sett

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	SUMMARY REPORT										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	50,522		26,155	5,295	8,115	7,524	1,105	2,223	105
143	Other Operating Revenues	450-456	2,071		1,219	240	391	144	21	55	2
144	Total Operating Revenues		52,593		27,374	5,535	8,506	7,668	1,126	2,277	107
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	6,434		3,899	752	1,316	320	76	67	4
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	12,551		7,288	1,398	2,432	984	237	196	14
150	Total Operating Expenses		18,984		11,188	2,150	3,748	1,304	313	264	18
151											
152	Depreciation Expense	403	12,422		7,528	1,453	2,479	658	163	127	15
153	Taxes Other Than Income Tax / Other	408	9,235		5,592	1,079	1,845	492	122	94	11
154	INCOME BEFORE INCOME TAXES		11,951		3,066	853	435	5,214	527	1,793	64
155	Income Taxes	409-411	2,656		681	189	97	1,159	117	398	14
156	NET INCOME		9,296		2,384	663	339	4,055	410	1,394	50
157											
158	RATE BASE		155,791		94,456	18,233	31,059	8,220	2,047	1,590	187
159	Return on Rate Base		5.97%								
160											
161	REVENUE REQUIREMENTS										
162	Target Rate of Return		7.2800%		7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%
163	Rate Base		155,791		94,456	18,233	31,059	8,220	2,047	1,590	187
164											
165	Operating expenses		18,984		11,188	2,150	3,748	1,304	313	264	18
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		12,422		7,528	1,453	2,479	658	163	127	15
168	General taxes / Other		9,235		5,592	1,079	1,845	492	122	94	11
169	Subtotal- Operating Costs to recover		40,642		24,308	4,682	8,071	2,454	599	485	43
170											
171	Target Return on Rate Base- After tax		11,342		6,876	1,327	2,261	598	149	116	14
172	Income taxes to recover		4,074	35.92%	2,470	477	812	215	54	42	5
173											
174	Subtotal- Rev Req before GRT		56,057		33,654	6,486	11,144	3,267	801	642	62
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	TOTAL REVENUE REQUIREMENT		56,057		33,654	6,486	11,144	3,267	801	642	62

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. PRODUCTION PLANT										
3	Production Plant	303		None	-	-	-	-	-	-	-
4	Production Plant										
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361		None	-	-	-	-	-	-	-
8	Transmission Plant	350-359									
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360		None	-	-	-	-	-	-	-
12	Structures and Improvements	361		None	-	-	-	-	-	-	-
13	Station Equipment	362		None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364		None	-	-	-	-	-	-	-
15	Overhead Conductors and Devices	365		None	-	-	-	-	-	-	-
16	Underground Conduit	366		None	-	-	-	-	-	-	-
17	Underground Conductors & Devices	367		None	-	-	-	-	-	-	-
18	Line Transformers	368		None	-	-	-	-	-	-	-
19	Services	369	79,239	Services_Cost	68,574	8,927	1,649	88	1	-	-
20	Meters	370		None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371		None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	53,261	Light-Fixtures	-	-	-	-	-	53,261	-
23	Plant Additions	374	7,997	SecC-DxPt	4,139	539	100	5	0	3,215	-
24	Distribution Plant	360-374	140,497		72,713	9,466	1,749	93	1	56,475	-
25											
26	E. GENERAL PLANT										
27	General Plant	398	3,529	SecC-Lab	0	0	0	0	0	3,529	0
28	General Plant	389-399	3,529		0	0	0	0	0	3,529	0
29											
30	TOTAL UTILITY PLANT		144,026		72,713	9,466	1,749	93	1	60,005	0
31											
32	II. DEPRECIATION RESERVE										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	60,857	SecC-DxPt	31,496	4,100	758	40	0	24,463	-
35	General Plant	108	2,780	SecC-Lab	0	0	0	0	0	2,780	0
36	Depreciation Reserve	108	63,637		31,496	4,100	758	40	0	27,243	0
37											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Secondary Customer

SeenCus
Class Allocation- Secondary Customer
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HSG-1F-4 (Settl)

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
III. OTHER RATE BASE ITEMS											
38											
39	Property Held for Future Use	131	-	SecC-DxPt	-	-	-	-	-	-	-
40	Less: CIAC	131	(11)	SecC-DxPt	(6)	(1)	(0)	(0)	(0)	(4)	-
41	Materials and Supplies	131	740	SecC-DxPt	383	50	9	0	0	297	-
42	Loss on Reacquired Debt	131	846	SecC-DxPt	438	57	11	1	0	340	-
43	Cash Working Capital	255	313	SecC-OpExp	31	5	6	6	2	263	0
44	Accumulated Deferred FIT		(20,053)	SecC-Pt	(10,124)	(1,318)	(243)	(13)	(0)	(8,354)	(0)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	(529)	SecC-Pt	(267)	(35)	(6)	(0)	(0)	(220)	(0)
47	Other Rate Base	131-283	(18,694)		(9,545)	(1,242)	(224)	(6)	1	(7,679)	0
48											
49	TOTAL RATE BASE		61,695		31,672	4,124	767	47	2	25,083	0
50											

I. OPERATING AND MAINTENANCE EXPENSES

C. DISTRIBUTION EXPENSE											
53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	76	SecC-DxLab	0	0	0	0	0	76	0
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-
58	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-
59	Dist Oper-Outdoor Lighting	585	349	Light-Fixtures	-	-	-	-	-	349	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	-	None	-	-	-	-	-	-	-
62	Dist Oper-Misc Expenses	588	602	SecC-DxLab	0	0	0	0	0	602	0
63	Dist Oper-Rents	589	14	SecC-Pt	7	1	0	0	0	6	0
64	Dist Maint-Supervision & Eng	590	5	SecC-DxLab	0	0	0	0	0	5	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-
68	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	1,374	Light-Fixtures	-	-	-	-	-	1,374	-
71	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
72	Oper. & Maint. Exp.	500-599	2,421		7	1	0	0	0	2,413	0
73			2,421		7	1	0	0	0	2,413	0

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Secondary Customer

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Class Allocation- Secondary Customer
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HSG-1F-4 (Satl)

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
D. CUSTOMER ACCOUNTS AND SERVICE											
74	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
75	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
76	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
77	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
78	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
79	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
80	Customer Accts. Exp.		-		-	-	-	-	-	-	-
81		901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	Customer Service Exp.	907-912	-		-	-	-	-	-	-	-
88	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-
89											
E. ADMINISTRATIVE AND GENERAL											
90	A&G-Salaries	920	814	SecC-Lab	0	0	0	0	0	814	0
91	A&G-Office Supplies	921	708	SecC-Lab	0	0	0	0	0	708	0
92	A&G-Outside Services Employed	923	180	SecC-Lab	0	0	0	0	0	180	0
93	Property Insurance	924	12	SecC-Pt	6	1	0	0	0	5	0
94	Injuries & Damages Insurance	925	606	SecC-Pt	306	40	7	0	0	252	0
95	Employee Pensions & Benefits	926	1,443	SecC-Lab	0	0	0	0	0	1,443	0
96	Franchise Requirements	927	(14)	RateBase	(7)	(1)	(2)	(2)	(0)	(1)	(0)
97	Regulatory Comm Expenses	928	610	RateBase	322	59	89	84	21	32	2
98	Miscellaneous General Expenses	930.0	233	MWh-Gen	94	18	39	64	15	2	1
99	Rents	931.0	490	SecC-Lab	0	0	0	0	0	490	0
100	Maintenance of general plant	935.0	16	SecC-Lab	0	0	0	0	0	16	0
101	Donations	426	45	RateBase	24	4	7	6	2	2	0
102	Admin & Genl. Exp.	920-935	5,144		744	121	141	153	37	3,945	3
103											
104											
105	Total Operating Expenses		7,565		751	122	141	153	37	6,358	3
106											
II. DEPRECIATION EXPENSE											
107	Depreciation Expense		4,924	SecC-Pt	2,486	324	60	3	0	2,051	0
108	Depreciation Expense	403	4,924		2,486	324	60	3	0	2,051	0
109											
110											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Secondary Customer

SenrCus
Class Allocation- Secondary Customer
CAI
HSG-1F-4 (Settl)

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	III. TAXES and OTHER										
112	A. GENERAL TAXES										
113	Municipal tax	408	3,299	SecC-Pt	1,665	217	40	2	0	1,374	0
114	Payroll tax	408	241	SecC-Lab	0	0	0	0	0	241	0
115	Other tax	408	132	SecC-Pt	67	9	2	0	0	55	0
116	General Taxes		3,672		1,732	226	42	2	0	1,670	0
117											
118	B. OTHER										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	Other		-		-	-	-	-	-	-	-
121											
122	B. FEDERAL / STATE INCOME TAXES										
123	Federal Income Tax Expense		944	SecC-Pretax	1,243	326	675	640	91	(2,040)	9
124	Amortize ITC		-	SecC-Pt	-	-	-	-	-	-	-
125	Income Taxes	409-411	944		1,243	326	675	640	91	(2,040)	9
126	Total Taxes	408-411	4,616		2,976	552	716	642	91	(370)	9
127											
128	TOTAL EXPENSES		17,104		6,213	997	917	799	128	8,039	11
129											
130	IV. OPERATING REVENUES at Present Rates										
131	Distribution Revenue		20,026	Total_Del_Rev	10,367	2,099	3,217	2,982	438	881	42
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		-	None	-	-	-	-	-	-	-
134	Other Electric Revenues		382	Total_Del_Rev	198	40	61	57	8	17	1
135	Operating Revenues		20,408		10,565	2,139	3,278	3,039	446	898	42
136											
137	TOTAL EXPENSES		17,104		6,213	997	917	799	128	8,039	11
138	V. NET INCOME at Present Rates		3,304		4,352	1,142	2,361	2,241	318	(7,141)	31
139											

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	SUMMARY REPORT										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	20,026		10,367	2,099	3,217	2,982	438	881	42
143	Other Operating Revenues	450-456	382		198	40	61	57	8	17	1
144	Total Operating Revenues		20,408		10,565	2,139	3,278	3,039	446	898	42
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	2,421		7	1	0	0	0	2,413	0
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	5,144		744	121	141	153	37	3,945	3
150	Total Operating Expenses		7,565		751	122	141	153	37	6,358	3
151											
152	Depreciation Expense	403	4,924		2,486	324	60	3	0	2,051	0
153	Taxes Other Than Income Tax / Other	408	3,672		1,732	226	42	2	0	1,670	0
154	INCOME BEFORE INCOME TAXES		4,248		5,596	1,468	3,036	2,881	409	(9,181)	40
155	Income Taxes	409-411	944		1,243	326	675	640	91	(2,040)	9
156	NET INCOME		3,304		4,352	1,142	2,361	2,241	318	(7,141)	31
157											
158	RATE BASE		61,695		31,672	4,124	767	47	2	25,083	0
159	Return on Rate Base		5.35%								
160											
161	REVENUE REQUIREMENTS										
162	Target Rate of Return		7.2800%		7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%
163	Rate Base		61,695		31,672	4,124	767	47	2	25,083	0
164											
165	Operating expenses		7,565		751	122	141	153	37	6,358	3
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		4,924		2,486	324	60	3	0	2,051	0
168	General taxes / Other		3,672		1,732	226	42	2	0	1,670	0
169	Subtotal- Operating Costs to recover		16,160		4,969	671	242	158	37	10,079	3
170											
171	Target Return on Rate Base- After tax		4,491		2,306	300	56	3	0	1,826	0
172	Income taxes to recover		1,613	35.92%	828	108	20	1	0	656	0
173											
174	Subtotal- Rev Req before GRT		22,265		8,103	1,079	318	163	38	12,561	3
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	TOTAL REVENUE REQUIREMENT		22,265		8,103	1,079	318	163	38	12,561	3

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	I. ELECTRIC PLANT IN SERVICE										
2	A. PRODUCTION PLANT										
3	Production Plant	303	-	None	-	-	-	-	-	-	-
4	Production Plant		-		-	-	-	-	-	-	-
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	-	None	-	-	-	-	-	-	-
15	Overhead Conductors and Devices	365	-	None	-	-	-	-	-	-	-
16	Underground Conduit	366	-	None	-	-	-	-	-	-	-
17	Underground Conductors & Devices	367	-	None	-	-	-	-	-	-	-
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	51,184	Meter_Cost	33,560	9,247	6,691	1,673	12	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	3,089	Meter_Cost	2,026	558	404	101	1	-	-
24	Distribution Plant	360-374	54,273		35,586	9,806	7,095	1,774	13	-	-
25											
26	E. GENERAL PLANT										
27	General Plant	398	14,041	Bill-Lab	10,403	1,979	1,222	275	76	87	0
28	General Plant	389-399	14,041		10,403	1,979	1,222	275	76	87	0
29											
30	TOTAL UTILITY PLANT		68,315		45,989	11,785	8,317	2,048	89	87	0
31											
32	II. DEPRECIATION RESERVE										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	23,509	Bill-DxPt	15,414	4,247	3,073	768	6	-	-
35	General Plant	108	11,060	Bill-Lab	8,194	1,559	962	216	60	68	0
36	Depreciation Reserve	108	34,569		23,609	5,806	4,036	985	65	68	0
37											

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Class Allocation- Billing Customer

BillCus
Class Allocation- Billing Customer
CAI
HSG-1F-5 (Settle)

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
III. OTHER RATE BASE ITEMS											
38											
39	Property Held for Future Use	131	-	Bill-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(5)	Bill-DxPt	(3)	(1)	(1)	(0)	(0)	-	-
41	Materials and Supplies	131	351	Bill-DxPt	230	63	46	11	0	-	-
42	Loss on Reacquired Debt	131	401	Bill-DxPt	263	72	52	13	0	-	-
43	Cash Working Capital	255	1,512	Bill-OpExp	1,070	187	140	77	20	18	1
44	Accumulated Deferred FIT		(9,511)	Bill-Pt	(6,403)	(1,641)	(1,158)	(285)	(12)	(12)	(0)
45	Customer Deposits	154	(7,206)	CustDep	(1)	(1,962)	(3,520)	(1,721)	-	(2)	-
46	Injuries and Damages Reserve	131	(251)	Bill-Pt	(169)	(43)	(31)	(8)	(0)	(0)	(0)
47	Other Rate Base	131-283	(14,709)		(5,014)	(3,324)	(4,471)	(1,912)	7	3	1
48											
49	TOTAL RATE BASE		19,037		17,367	2,655	(190)	(848)	31	22	1
50											

I. OPERATING AND MAINTENANCE EXPENSES

C. DISTRIBUTION EXPENSE

53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	126	Bill-DxLab	83	23	16	4	0	0	0
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-
58	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	2,355	Meter_Cost	1,544	425	308	77	1	-	-
61	Dist Oper-Customer Installation	587	-	None	-	-	-	-	-	-	-
62	Dist Oper-Misc Expenses	588	995	Bill-DxLab	652	180	130	33	0	0	0
63	Dist Oper-Rents	589	5	Bill-DxPt	4	1	1	0	0	-	-
64	Dist Maint-Supervision & Eng	590	9	Bill-DxLab	6	2	1	0	0	0	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-
68	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	264	Bill-DxPt	173	48	35	9	0	-	-
72	Oper. & Maint. Exp.	500-599	3,754		2,462	678	491	123	1	0	0
73			3,754		2,462	678	491	123	1	0	0

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
D. CUSTOMER ACCOUNTS AND SERVICE											
74	Cust Acct-Supervision	901	362	Acct903	308	32	11	1	4	5	0
75	Cust Acct-Meter Reading Exp	902	1,274	Meter_Cost	835	230	167	42	0	-	-
76	Cust Records & Collection	903	9,439	Acct903	8,026	846	293	25	116	132	0
77	Uncollectible Accounts	904	3,913	Total_Del_Rev	2,026	410	629	583	86	172	8
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	58	Customers	50	6	1	0	0	1	0
81	Customer Accts. Exp.	901-905	15,046		11,245	1,524	1,101	651	206	311	8
82											
83	Cust Service-Supervision	907	16	MWh-Meter	6	1	3	5	1	0	0
84	Cust Assistance Expenses	908	990	MWh-Meter	394	75	164	280	66	8	3
85	Cust Service-Misc Expenses	910	928	MWh-Meter	369	71	153	263	62	8	3
86	Demo & Selling Exp	912	701	MWh-Meter	279	53	116	198	47	6	2
87	Customer Service Exp.	907-912	2,635		1,048	201	435	745	176	22	8
88	Customer Accts. & Serv. Exp.	901-919	17,681		12,293	1,725	1,536	1,396	382	333	16
89											
E. ADMINISTRATIVE AND GENERAL											
90	A&G-Salaries	920	3,238	Bill-Lab	2,399	456	282	63	17	20	0
91	A&G-Office Supplies	921	2,818	Bill-Lab	2,088	397	245	55	15	17	0
92	A&G-Outside Services Employed	923	717	Bill-Lab	531	101	62	14	4	4	0
93	Property Insurance	924	6	Bill-Pt	4	1	1	0	0	0	0
94	Injuries & Damages Insurance	925	287	Bill-Pt	193	50	35	9	0	0	0
95	Employee Pensions & Benefits	926	5,742	Bill-Lab	4,255	809	500	112	31	35	0
96	Franchise Requirements	927	(4)	RateBase	(2)	(0)	(1)	(1)	(0)	(0)	(0)
97	Regulatory Comm Expenses	928	188	RateBase	99	18	28	26	7	10	1
98	Miscellaneous General Expenses	930	111	MWh-Gen	45	9	19	30	7	1	0
99	Rents	931	1,950	Bill-Lab	1,445	275	170	38	11	12	0
100	Maintenance of general plant	935	66	Bill-Lab	49	9	6	1	0	0	0
101	Donations	426	14	RateBase	7	1	2	2	0	1	0
102	Admin & Genl. Exp.	920-935	15,132		11,112	2,126	1,348	351	93	101	1
103											
104											
105	Total Operating Expenses		36,567		25,867	4,530	3,375	1,870	476	434	17
106											
II. DEPRECIATION EXPENSE											
107	Depreciation Expense		2,335	Bill-Pt	1,572	403	284	70	3	3	0
108	Depreciation Expense	403	2,335		1,572	403	284	70	3	3	0
109											
110											

Narragansett Electric Company
Class ACOS Study (Settlement)
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Class Allocation- Billing Customer

BillCus
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	III. TAXES and OTHER										
112	A. GENERAL TAXES										
113	Municipal tax	408	1,565	Bill-Pt	1,053	270	190	47	2	2	0
114	Payroll tax	408	957	Bill-Lab	709	135	83	19	5	6	0
115	Other tax	408	63	Bill-Pt	42	11	8	2	0	0	0
116	General Taxes		<u>2,585</u>		<u>1,805</u>	<u>416</u>	<u>281</u>	<u>68</u>	<u>7</u>	<u>8</u>	<u>0</u>
117											
118	B. OTHER										
119	Interest on Customer deposits		<u>161</u>	CustDep	0	44	79	38	-	0	-
120	Other		<u>161</u>		0	44	79	38	-	0	-
121											
122	B. FEDERAL / STATE INCOME TAXES										
123	Federal Income Tax Expense		(463)	Bill-Pretax	(2,117)	(175)	570	812	148	285	14
124	Amortize ITC		-	Bill-Pt	-	-	-	-	-	-	-
125	Income Taxes	409-411	<u>(463)</u>		(2,117)	(175)	570	812	148	285	14
126	Total Taxes	408-411	<u>2,283</u>		(312)	284	930	918	155	293	14
127											
128	TOTAL EXPENSES		<u>41,185</u>		<u>27,127</u>	<u>5,217</u>	<u>4,589</u>	<u>2,857</u>	<u>634</u>	<u>730</u>	<u>31</u>
129											
130	IV. OPERATING REVENUES at Present Rates										
131	Distribution Revenue		37,376	Total_Del_Rev	19,349	3,917	6,004	5,566	818	1,644	78
132	Forfeited Discounts		1,474	Late_Pay	-	611	465	27	318	53	-
133	Rent For Electric Property- Poles		-	None	-	-	-	-	-	-	-
134	Other Electric Revenues		713	Total_Del_Rev	369	75	115	106	16	31	1
135	Operating Revenues		<u>39,564</u>		<u>19,719</u>	<u>4,603</u>	<u>6,584</u>	<u>5,699</u>	<u>1,151</u>	<u>1,729</u>	<u>79</u>
136											
137	TOTAL EXPENSES		<u>41,185</u>		<u>27,127</u>	<u>5,217</u>	<u>4,589</u>	<u>2,857</u>	<u>634</u>	<u>730</u>	<u>31</u>
138	V. NET INCOME at Present Rates		<u>(1,622)</u>		<u>(7,409)</u>	<u>(614)</u>	<u>1,995</u>	<u>2,842</u>	<u>517</u>	<u>999</u>	<u>48</u>
139											

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	SUMMARY REPORT										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	37,376		19,349	3,917	6,004	5,566	818	1,644	78
143	Other Operating Revenues	450-456	2,187		369	685	580	133	334	85	1
144	Total Operating Revenues		39,564		19,719	4,603	6,584	5,699	1,151	1,729	79
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	3,754		2,462	678	491	123	1	0	0
148	Customer Acctg & Service	901-919	17,681		12,293	1,725	1,536	1,396	382	333	16
149	Admin & General	920-932	15,132		11,112	2,126	1,348	351	93	101	1
150	Total Operating Expenses		36,567		25,867	4,530	3,375	1,870	476	434	17
151											
152	Depreciation Expense	403	2,335		1,572	403	284	70	3	3	0
153	Taxes Other Than Income Tax / Other	408	2,746		1,805	460	360	106	7	8	0
154	INCOME BEFORE INCOME TAXES		(2,085)		(9,525)	(789)	2,565	3,654	665	1,284	62
155	Income Taxes	409-411	(463)		(2,117)	(175)	570	812	148	285	14
156	NET INCOME		(1,622)		(7,409)	(614)	1,995	2,842	517	999	48
157											
158	RATE BASE		19,037		17,367	2,655	(190)	(848)	31	22	1
159	Return on Rate Base		-8.52%								
160											
161	REVENUE REQUIREMENTS										
162	Target Rate of Return		7.2800%		7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%	7.2800%
163	Rate Base		19,037		17,367	2,655	(190)	(848)	31	22	1
164											
165	Operating expenses		32,654		23,841	4,119	2,746	1,287	390	262	9
166	Uncollectibles expense		4,144	RevReq	2,187	408	591	566	141	241	11
167	Depreciation expense		2,335		1,572	403	284	70	3	3	0
168	General taxes / Other		2,746		1,805	460	360	106	7	8	0
169	Subtotal- Operating Costs to recover		41,880		29,405	5,390	3,981	2,029	542	514	20
170											
171	Target Return on Rate Base- After tax		1,386		1,264	193	(14)	(62)	2	2	0
172	Income taxes to recover		498	35.92%	454	69	(5)	(22)	1	1	0
173											
174	Subtotal- Rev Req before GRT		43,763		31,123	5,653	3,962	1,945	545	516	20
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	TOTAL REVENUE REQUIREMENT		43,763		31,123	5,653	3,962	1,945	545	516	20

Line	Account	No.	Balance	Functional	Classification			Class Allocation				
					Primary	Secondary		SubTDem	PrimDem	SecnDem	SecnCus	BillCus
1	I. ELECTRIC PLANT IN SERVICE											
2	A. PRODUCTION PLANT											
3	Production Plant	303	3,126	SubT	-	-		MWh-Gen	-	-	-	-
4	Production Plant		3,126									
5												
6	C. TRANSMISSION PLANT											
7	Transmission Plant	361	0	-	-	-		-	-	-	-	-
8	Transmission Plant	350-359	0									
9												
10	D. DISTRIBUTION PLANT											
11	Land and Land Rights	360	10,065	Stations	Demand	-		-	NCP_at_Pri	-	-	-
12	Structures and Improvements	361	8,060	Stations	Demand	-		-	NCP_at_Pri	-	-	-
13	Station Equipment	362	174,903	Stations	Demand	-		-	NCP_at_Pri	-	-	-
14	Poles, Towers and Fixtures	364	193,788	Func-364	Demand			NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
15	Overhead Conductors and Devices	365	264,290	Func-365	Demand			NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
16	Underground Conduit	366	64,645	Func-366	Demand			NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
17	Underground Conductors & Devices	367	143,514	Func-367	Demand			NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
18	Line Transformers	368	163,944	Sec	-			-	-	NCP_PriSec	-	-
19	Services	369	79,239	Sec	-	Customer		-	-	Services_Cost	-	-
20	Meters	370	51,184	Bill	-	-		-	-	-	-	Meter_Cost
21	Installations on Customer Premises	371	0	-	-	-		-	-	-	-	-
22	Street Lighting & Signal Systems	373	53,261	Sec	-	Customer		-	-	Light-Fixtures	-	-
23	Plant Additions	374	72,843	Dist-Pt	Demand	Sec-DxPt		NCP_at_115	NCP_at_Pri	SecD-Pt	SecC-DxPt	Meter_Cost
24	Distribution Plant	360-374	1,279,735									
25												
26	E. GENERAL PLANT											
27	General Plant	398	54,367	Labor	Demand			SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
28	General Plant	389-399	54,367									
29												
30	TOTAL UTILITY PLANT		1,337,227									
31												
32	II. DEPRECIATION RESERVE											
33	Production Plant	108	0	-	-	-		-	-	-	-	-
34	Distribution Plant	108	554,328	Dist-Pt	Demand	Sec-DxPt		SubT-DxPt	PriD-Pt	SecD-Pt	SecC-DxPt	Bill-DxPt
35	General Plant	108	42,822	Labor	Demand	Sec-Lab		SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
36	Depreciation Reserve	108	597,150									
37												

Line	Account	No.	Balance	Functional	Classification		Class Allocation						
					Primary	Secondary	SubTDem	PrimDem	SecnDem	SecnCus	BillCus		
38	III. OTHER RATE BASE ITEMS												
39	Property Held for Future Use	131	0	-	-	-	-	-	-	-	-	-	
40	Less: CIAC	131	(103)	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-DxPt	SecC-DxPt	Bill-DxPt	
41	Materials and Supplies	131	6,871	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-DxPt	SecC-DxPt	Bill-DxPt	
42	Loss on Reacquired Debt	131	7,854	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-DxPt	SecC-DxPt	Bill-DxPt	
43	Cash Working Capital	255	4,976	OpExp	Demand	Sec-OpExp	SubT-OpExp	PriD-OpExp	SecD-OpExp	SecC-OpExp	SecC-OpExp	Bill-OpExp	
44	Accumulated Deferred FIT		(186,182)	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	SecC-Pt	Bill-Pt	
45	Customer Deposits	154	(7,206)	Bill	-	-	-	-	-	-	-	CustDep	
46	Injuries and Damages Reserve	131	(4,908)	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	SecC-Pt	Bill-Pt	
47	Other Rate Base	131-283	(178,698)										
48													
49	TOTAL RATE BASE		561,379										
50													
51	I. OPERATING AND MAINTENANCE EXPENSES												
52	C. DISTRIBUTION EXPENSE												
53	Purchased Power- Borderline	555	0	-	-	-	SubT-DxLab	PriD-DxLab	SecD-DxLab	SecC-DxLab	SecC-DxLab	Bill-DxLab	
54	Dist Oper-Supervision & Eng	580	997	Dist-Lab	Demand	Sec-DxLab							
55	Dist Oper-Load Dispatching	581	2,033	SubT	-	-	MWh-Gen	-	-	-	-	-	
56	Dist Oper-Substations	582	1,139	Stations	Demand	-	-	NCP_at_Pri	-	-	-	-	
57	Dist Oper-Overhead Lines	583	2,167	OH_Total	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	-	
58	Dist Oper-Underground Lines	584	1,078	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	-	
59	Dist Oper-Outdoor Lighting	585	349	Sec	-	Customer	-	-	-	Light-Fixtures	-	-	
60	Dist Oper-Electric Meters	586	2,355	Bill	-	-	-	-	-	-	-	Meter_Cost	
61	Dist Oper-Customer Installation	587	1,403	Func-364	Demand	Demand	MWh-Meter	MWh-Meter	MWh-Meter	-	-	-	
62	Dist Oper-Misc Expenses	588	7,876	Dist-Lab	Demand	Sec-DxLab	SubT-DxLab	PriD-DxLab	SecD-DxLab	SecC-DxLab	SecC-DxLab	Bill-DxLab	
63	Dist Oper-Rents	589	129	Dist-Pt	Demand	Sec-DxPt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	SecC-Pt	Bill-DxPt	
64	Dist Maint-Supervision & Eng	590	70	Dist-Lab	Demand	Sec-DxLab	SubT-DxLab	PriD-DxLab	SecD-DxLab	SecC-DxLab	SecC-DxLab	Bill-DxLab	
65	Dist Maint-Structures	591	35	Stations	Demand	-	-	NCP_at_Pri	-	-	-	-	
66	Dist Maint-Substations	592	1,907	Stations	Demand	-	-	NCP_at_Pri	-	-	-	-	
67	Dist Maint-Overhead Lines	593	8,787	OH_Total	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	-	
68	Dist Maint-Underground Lines	594	425	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-	-	
69	Dist Maint-Line Transformers	595	252	Sec	-	Demand	-	-	NCP_PriSec	-	-	-	
70	Dist Maint-Outdoor Lighting	596	1,374	Sec	-	Customer	-	-	-	Light-Fixtures	-	-	
71	Dist Maint-Electric Meters	597	264	Bill	-	-	-	-	-	-	-	Bill-DxPt	
72	Oper. & Maint. Exp.	500-599	32,640										

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Allocator Assignments

Assigned
Allocator Assignments
Fac
HSG-1G (Settle)

Line	Account	No.	Balance	Functional	Classification		Class Allocation						
					Primary	Secondary	SubTDem	PrimDem	SecnDem	SecnCus	BillCus		
74	D. CUSTOMER ACCOUNTS AND SERVICE												
75	Cust Acct-Supervision	901	362	Bill	-	-	-	-	-	-	-	Acct903	
76	Cust Acct-Meter Reading Exp	902	1,274	Bill	-	-	-	-	-	-	-	Meter_Cost	
77	Cust Records & Collection	903	9,439	Bill	-	-	-	-	-	-	-	Acct903	
78	Uncollectible Accounts	904	3,913	Bill	-	-	-	-	-	-	-	Total_Del_Rev	
79	Commodity Costs/Trans Uncoll		0	-	-	-	-	-	-	-	-	-	
80	Cust Acct-Misc Expenses	905	58	Bill	-	-	-	-	-	-	-	Customers	
81	Customer Accts. Exp.	901-905	15,046										
82													
83	Cust Service-Supervision	907	16	Bill	-	-	-	-	-	-	-	MWh-Meter	
84	Cust Assistance Expenses	908	990	Bill	-	-	-	-	-	-	-	MWh-Meter	
85	Cust Service-Misc Expenses	910	928	Bill	-	-	-	-	-	-	-	MWh-Meter	
86	Demo & Selling Exp	912	701	Bill	-	-	-	-	-	-	-	MWh-Meter	
87	Customer Service Exp.	907-912	701										
88	Customer Accts. & Serv. Exp.	901-919	15,747										
89													
90	E. ADMINISTRATIVE AND GENERAL												
91	A&G-Salaries	920	12,538	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	SecC-Lab	Bill-Lab	
92	A&G-Office Supplies	921	10,910	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	SecC-Lab	Bill-Lab	
93	A&G-Outside Services Employed	923	2,776	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	SecC-Lab	Bill-Lab	
94	Property Insurance	924	110	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	SecC-Pt	Bill-Pt	
95	Injuries & Damages Insurance	925	5,625	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	SecC-Pt	Bill-Pt	
96	Employee Pensions & Benefits	926	22,234	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	SecC-Lab	Bill-Lab	
97	Franchise Requirements	927	(128)	RateBase	Demand	Sec-RB	RateBase	RateBase	RateBase	RateBase	RateBase	RateBase	
98	Regulatory Comm Expenses	928	5,547	RateBase	Demand	Sec-RB	RateBase	RateBase	RateBase	RateBase	RateBase	RateBase	
99	Miscellaneous General Expenses	930	2,164	Plant	Demand	Sec-Pt	MWh-Gen	MWh-Gen	MWh-Gen	MWh-Gen	MWh-Gen	MWh-Gen	
100	Rents	931	7,549	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	SecC-Lab	Bill-Lab	
101	Maintenance of general plant	935	254	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	SecC-Lab	Bill-Lab	
102	Donations	426	410	RateBase	Demand	Sec-RB	RateBase	RateBase	RateBase	RateBase	RateBase	RateBase	
103	Admin & Genl. Exp.	920-935	69,989										
104													
105	Total Operating Expenses		118,376										
106													
107	II. DEPRECIATION EXPENSE												
108	Depreciation Expense		45,716	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	SecC-Pt	Bill-Pt	
109	Depreciation Expense	403	45,716										
110	Depreciation Expense												

Assigned
Allocator Assignments
Fac
HSG-1G (Settle)

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Allocator Assignments

Line	Account	No.	Balance	Classification					Class Allocation				
				Functional	Primary	Secondary	SubTDem	PrimDem	SecnDem	SecnCus	BillCus		
111	III. TAXES and OTHER												
112	A. GENERAL TAXES												
113	Municipal tax	408	30,627	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt		
114	Payroll tax	408	3,707	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab		
115	Other tax	408	1,230	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt		
116	General Taxes		35,564										
117													
118	B. OTHER												
119	Interest on Customer deposits		161	Bill	-	-	-	-	-	-	CustDep		
120	Other		161										
121													
122	B. FEDERAL / STATE INCOME TAXES												
123	Federal Income Tax Expense		8,282	Pretax	Demand	Sec-PreTax	SubT-Pretax	PriD-Pretax	SecD-Pretax	SecC-Pretax	Bill-Pretax		
124	Amortize ITC		0	-	-	-	-	-	-	-	-		
125	Income Taxes	409-411	8,282										
126	Total Taxes	408-411	44,007										
127													
128	TOTAL EXPENSES		208,099										
129													
130	IV. OPERATING REVENUES at Present Rates												
131	Distribution Revenue		230,876	RevReq-PF	Demand	Sec-Pt	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev		
132	Forfeited Discounts		1,474	Bill	-	-	-	-	-	-	Late_Pay		
133	Rent For Electric Property- Poles		2,267	Func-364	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-		
134	Other Electric Revenues		4,406	RevReq-PF	Demand	Sec-Pt	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev		
135	Operating Revenues		239,023										
136													
137	TOTAL EXPENSES		208,099										
138	V. NET INCOME at Present Rates		30,924										
139													

Assigned
Allocator Assignments
Fac
HSG-1G (Settle)

Narragansett Electric Company
Class ACOS Study (Settlement)
Future Rate Year 2014
Allocator Assignments

Line	Account	No.	Balance	Classification			Class Allocation			
				Functional	Primary	Secondary	SubTDem	PrimDem	SecnDem	BillCus
140	SUMMARY REPORT									
141	OPERATING REVENUES									
142	Utility Revenues	440-446	230,876							
143	Other Operating Revenues	450-456	8,147							
144	Total Operating Revenues		239,023							
145										
146	OPERATING EXPENSES									
147	Distribution / Transmission	580-599	32,640							
148	Customer Acctg & Service	901-919	15,747							
149	Admin & General	920-932	69,989							
150	Total Operating Expenses		118,376							
151										
152	Depreciation Expense	403	45,716							
153	Taxes Other Than Income Tax / Other	408	35,725							
154	INCOME BEFORE INCOME TAXES		39,206							
155	Income Taxes	409-411	8,282							
156	NET INCOME		30,924							
157										
158	RATE BASE		561,379							
159	Return on Rate Base		5.51%							
160										
161	REVENUE REQUIREMENTS									
162	Target Rate of Return									
163	Rate Base									
164										
165	Operating expenses									
166	Uncollectibles expense		4,144	Bill	-	-	-	-	-	RevReq
167	Depreciation expense									
168	General taxes / Other									
169	Subtotal- Operating Costs to recover									
170										
171	Target Return on Rate Base- After tax									
172	Income taxes to recover									
173										
174	Subtotal- Rev Req before GRT									
175	GRT needed									
176	TOTAL REVENUE REQUIREMENT									

Attachment 3B

Proposed Distribution Revenue Allocation
(Schedule JAL-1-S)

The Narragansett Electric Company
RESULTS OF ALLOCATED COST OF SERVICE STUDY AND REVENUE ALLOCATION

Line	Total	Residential Rate A-16/ A-60	Small C&I Rate C-06	General C&I Rate G-02	200 kW Demand Rate G-32	3000 kW Demand Rate G-62	Lighting Rates S-10/S- 14	Propulsion Rate X-01
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

SECTION 1. SUMMARY OF RESULTS OF ALLOCATED COST OF SERVICE STUDY

1 Rate Base	\$561,380	\$296,303	\$54,506	\$82,401	\$77,600	\$19,533	\$29,275	\$1,762
2								
3 Proposed Rate of Return	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%
4								
5 Return on Rate Base	\$40,868	\$21,571	\$3,968	\$5,999	\$5,649	\$1,422	\$2,131	\$128
6								
7 Operating Expenses (including taxes)	\$216,661	\$114,315	\$21,387	\$30,704	\$29,528	\$7,330	\$12,817	\$580
8								
9 Total Distribution Revenue Requirement	\$257,529	\$135,886	\$25,355	\$36,703	\$35,177	\$8,752	\$14,948	\$708
10								
11 less: Other revenue	\$8,163	\$3,555	\$1,319	\$1,592	\$935	\$478	\$269	\$15
12								
13 Distribution Rate Revenue Requirement	\$249,366	\$132,331	\$24,036	\$35,111	\$34,242	\$8,274	\$14,679	\$693
14								
15 Present Total Distribution Revenue	\$239,023	\$123,070	\$25,514	\$38,676	\$35,317	\$5,527	\$10,426	\$494
16								
17 Present Other Revenue	\$8,147	\$3,547	\$1,317	\$1,591	\$933	\$477	\$268	\$15
18								
19 Present Distribution Rate Revenue	\$230,876	\$119,523	\$24,198	\$37,085	\$34,384	\$5,050	\$10,158	\$479
20								
21 Increase/(Decrease) - Total Dist Revenue	\$18,506	\$12,816	-\$159	-\$1,973	-\$139	\$3,225	\$4,522	\$214
22								
23 Percentage Increase/(Decrease)	7.7%	10.4%	-0.6%	-5.1%	-0.4%	58.4%	43.4%	43.4%
24								

SECTION 2. PROPOSED REVENUE ALLOCATION

27 <u>Revenue Requirement @ Equal ROR</u>	\$249,366	\$132,331	\$24,036	\$35,111	\$34,242	\$8,274	\$14,679	\$693
28								
29 A-60 Rate Design Subsidy	-\$6,385	-\$6,385						
30 A-60 subsidy Re-allocated on Dist Rev Req Basis	\$6,385	\$3,388	\$615	\$899	\$877	\$212	\$376	\$18
31 Reallocation of Total A-60 Subsidy	\$0	-\$2,997	\$615	\$899	\$877	\$212	\$376	\$18
32								
33 Revenue Requirement w/ Low Income Subsidy	\$249,366	\$129,334	\$24,651	\$36,010	\$35,119	\$8,486	\$15,055	\$711
34 Increase/(Decrease) incl. Low Income Subsidy	\$18,490	\$9,811	\$454	-\$1,075	\$735	\$3,436	\$4,897	\$232
35								
36 Rev Req (Unconstrained Classes)	\$225,114	\$129,334	\$24,651	\$36,010	\$35,119			
37 % of Unconstrained Rev Req		57.45%	10.95%	16.00%	15.60%			
38								
39 Increase Constraint- 2 x system average						11.6%	15.5%	15.5%
40 Apply Constraint						\$641	\$1,616	\$77
41								
42 Shortfall from Constrained Classes	-\$6,232					-\$2,795	-\$3,281	-\$155
43 Re-allocation of Shortfall on Rev Req	\$6,232	\$3,580	\$682	\$997	\$972			
44 Energy Efficiency Uncollectibles	-\$611	-\$243	-\$47	-\$101	-\$180	-\$34	-\$5	-\$2
45 Revenue Requirement	\$248,756	\$132,672	\$25,287	\$36,906	\$35,912	\$5,657	\$11,769	\$554
46								
47 Increase/(Decrease) - Dist Rate Revenue	\$17,880	\$13,149	\$1,090	-\$179	\$1,528	\$607	\$1,611	\$75
48								
49 Increase in Other Revenue	\$16	\$8	\$2	\$1	\$2	\$1	\$1	\$0
50 Recovery of Egy Eff Uncollectibles thru EE rates	\$611	\$243	\$47	\$101	\$180	\$34	\$5	\$2
51								
52 Increase/(Decrease) - Total Dist Revenue	\$18,506	\$13,400	\$1,138	-\$77	\$1,710	\$642	\$1,617	\$77
53								
54 Percentage Increase/(Decrease)	7.7%	10.9%	4.5%	-0.2%	4.8%	11.6%	15.5%	15.5%
55								
56 Return on Rate Base at Proposed Rates	7.28%	7.48%	9.66%	9.58%	9.66%	(5.95%)	(2.64%)	(0.54%)
57								

Notes:

60 Line (1): Attachment 3A, Page 1, Line (10)	Line (33): Line (27) + Line (31)
61 Line (3): Attachment 3A, Page 1, Line (32)	Line (34): Line (33) - Line (19)
62 Line (5): Line (1) x Line (3)	Line (36): Line (33) for unconstrained classes
63 Line (7): Attachment 3A, Page 1, Line (27) + Line (29)	Line (37): Line (36) + Line (36) Total
64 Line (9): Line (5) + Line (7)	Line (39): Constraint: Column (f) Line (23) Total x 1.5, Columns (g) and (h) Line (23) Total x 2
65 Line (11): Attachment 3A, Page 1, Line (17) + Line (18) + Line (19)	Line (40): Line (15) x Line (39) for constrained classes
66 Line (13): Line (9) - Line (11)	Line (42): Line (40) - Line (34)
67 Line (15): Attachment 3A, Page 1, Line (1)	Line (43): Line (37) x Line (42) Total for unconstrained classes
68 Line (17): Attachment 3A, Page 1, Line (2)	Line (44): Energy Efficiency Uncollectibles per Attachment 1, page 3
69 Line (19): Line (15) - Line (17)	Line (45): Line (33) + Line (42) + Line (43) + Line (44)
70 Line (21): Line (9) - Line (15)	Line (47): Line (45) - Line (19)
71 Line (23): Line (15) - Line (21)	Line (49): Line (11) - Line (17)
72 Line (27): Line (13)	Line (50): Line (44)
73 Line (29): Attachment 3D, (Schedule JAL-4-S: Page 2, Line (39))	Line (52): Line (47) + Line (49) + Line (50)
74 Line (30): - Line (29) allocated by Distribution Revenue Requirement on Line (13)	Line (54): Line (52) + Line (15)
75 Line (31): Line (29) + Line (30)	Line (56): [Line (45) + Line (11) - Operating Expense - Inc Taxes] + Line (1)

Attachment 3C

Summary of Proposed Electric Service Rates
(Schedule JAL-3-S)

The Narragansett Electric Company
Summary of Proposed Electric Service Rates

Line	A-16	A-60	C-06	G-02	B-32 / G-32	B-62 / G-62	X-01	S-06/S-10/S-14	M-1
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 <u>Customer Charges (per month)</u>									
2									
3 Customer Charge	\$5.00	\$0.00	\$10.00	\$135.00	\$825.00	\$17,000.00	\$16,500.00	Page 2	\$3,922.28
4 Unmetered Charge			\$6.00						
5									
6 <u>Distribution per kWh Charge</u>									
7									
8 kWh Charge	\$0.03625	\$0.02299	\$0.03213	\$0.00435	\$0.00537	\$0.00000	\$0.01557		n/a
9									
10 <u>Distribution Demand Charges (per kW)</u>									
11									
12 In excess of 10 kW				\$4.85					
13 In excess of 200 kW					\$3.70				
14 All kW						\$2.92			
15 Backup Demand Charge - in excess of 200 kW					\$0.41				
16 Backup Demand Charge per kW						-\$0.03			
17									
18 <u>Other Charges and Credits</u>									
19									
20 Additional Minimum Charge (per kVA in excess of 25 kVA)			\$1.85						
21 High Voltage Delivery Discount				(\$0.42)	(\$0.42)	(\$0.42)			
22 High Voltage Metering Discount				-1.0%	-1.0%	-1.0%			
23 Additional High Voltage Delivery Discount (115kV)					(\$2.75)	(\$2.75)			
24 Second Feeder Service					\$2.75	\$2.75			
25 Second Feeder Service - Additional Transformer Charge					\$0.42	\$0.42			
26									
27									
28									
29									
30									
31									
32 Notes:									
33 Line (3)									
34 Column (a): Attachment 3D (Schedule JAL-4-S, Page 2, Line (4) Column (f))									Line (13), Column (e): Attachment 3D (Schedule JAL-4-S, Page 5, Lines (14) & (15) Column (b))
35 Column (b): Attachment 3D (Schedule JAL-4-S, Page 2, Line (5) Column (f))									Line (14), Column (f): Attachment 3D (Schedule JAL-4-S, Page 6, Lines (14) & (15) Column (b))
36 Column (c): Attachment 3D (Schedule JAL-4-S, Page 3, Line (4) Column (b))									Line (15), Column (e): Attachment 3D (Schedule JAL-4-S, Page 5, Line (13) Column (b))
37 Column (d): Attachment 3D (Schedule JAL-4-S, Page 4, Line (4) Column (b))									Line (16), Column (f): Attachment 3D (Schedule JAL-4-S, Page 6, Line (13) Column (b))
38 Column (e): Attachment 3D (Schedule JAL-4-S, Page 5, Line (4) Column (b))									Line (20) Column (c): Attachment 3D (Schedule JAL-4-S, Page 3, Line (15) Column (b))
39 Column (f): Attachment 3D (Schedule JAL-4-S, Page 6, Line (4) Column (b))									Line (21), Attachment 3D (Schedule JAL-4-S, Page 12, Line (3))
40 Column (g): Attachment 3D (Schedule JAL-4-S, Page 7, Line (4) Column (b))									Line (22): per tariff
41 Column (i): Attachment 3D (Schedule JAL-4-S, Page 11, Line (5) Column (b))									Line (23), Attachment 3D (Schedule JAL-4-S, Page 12, Line (9))
42 Line (4), Column (c): Attachment 3D (Schedule JAL-4-S, Page 3, Line (5) Column (b))									Line (24), Attachment 3D (Schedule JAL-4-S, Page 12, Line (11))
43 Line (8)									Line (25), Attachment 3D (Schedule JAL-4-S, Page 12, Line (3))
44 Column (a): Attachment 3D (Schedule JAL-4-S, Page 2, Line (10) Column (f))									
45 Column (b): Attachment 3D (Schedule JAL-4-S, Page 2, Line (11) Column (f))									
46 Column (c): Attachment 3D (Schedule JAL-4-S, Page 3, Line (13) Column (b))									
47 Column (d): Attachment 3D (Schedule JAL-4-S, Page 4, Line (10) Column (b))									
48 Column (e): Attachment 3D (Schedule JAL-4-S, Page 5, Lines (9) & (10) Column (b))									
49 Column (f): Attachment 3D (Schedule JAL-4-S, Page 6, Lines (9) & (10) Column (b))									
50 Column (g): Attachment 3D (Schedule JAL-4-S, Page 7, Line (9) Column (b))									
51 Line (12), Column (d): Attachment 3D (Schedule JAL-4-S, Page 4, Line (12) Column (b))									

**The Narragansett Electric Company
Summary of Proposed Electric Service Rates
Street and Area Lighting
S-06, S-10 & S-14**

<u>Line</u>	<u>Lumen Size</u>	<u>Lumens Description</u>	<u>Full Service Annual Charge Per Fixture</u> (a)	<u>Temp Off Annual Charge</u> (b)
1	<u>S-10/S-14 Luminaires</u>			
2				
3	Incandescent	1,000 LUM INC RWY 105W	\$75.56	\$45.34
4		2,500 LUM INC RWY 205W	\$75.56	\$45.34
5				
6	Mercury Vapor	4,400 LUM MV RWY 100W	\$76.18	\$45.71
7		8,500 LUM MV RWY 175W	\$76.18	\$45.71
8		13,000 LUM MV RWY 250W	\$120.39	\$72.23
9		23,000 LUM MV RWY 400W	\$163.46	\$98.08
10		63,000 LUM MV RWY 1000W	\$163.46	\$98.08
11				
12		23,000 LUM MV FLD 400W	\$181.37	\$108.82
13		63,000 LUM MV FLD 1000W	\$181.37	\$108.82
14				
15		8,500 LUM MV POST 175W	\$156.80	\$94.08
16				
17	Sodium Vapor	4,000 LUM HPS RWY 50W	\$75.56	\$45.34
18		6,300 LUM HPS RWY 70W	\$75.05	\$45.03
19		9,600 LUM HPS RWY 100W	\$76.18	\$45.71
20		16,000 LUM HPS RWY 150W	\$76.69	\$46.01
21		27,500 LUM HPS RWY 250W	\$120.39	\$72.23
22		50,000 LUM HPS RWY 400W	\$163.46	\$98.08
23				
24		27,500 WALL HPS 250W 24HR	\$172.21	\$103.33
25				
26		27,500 LUM HPS FLD 250W	\$143.14	\$85.88
27		50,000 LUM HPS FLD 400W	\$181.37	\$108.82
28				
29		4,000 LUM HPS POST 50W	\$155.49	\$93.29
30		9,600 LUM HPS POST 100W	\$156.80	\$94.08
31				
32		9,600 SHOEBOX - LUM HPS REC 100W-C1	\$96.61	
33				
34	Metal Halide	32,000 LUM MH FLD 400W	\$181.37	\$108.82
35		107,800 LUM MH FLD 100W	\$181.37	\$108.82
36				
37	<u>S-10/S-14 Standards</u>			
38		POLE-WOOD	\$130.49	\$130.49
39		POLE FIBER PT EMB<25' s/out foundation	\$413.91	\$413.91
40		POLE FIBER RWY < 25' w/ foundation	\$462.11	\$462.11
41		POLE FIBER RWY => 25 w/ foundation	\$473.03	\$473.03
42		POLE METAL EMBEDDED	\$253.94	\$253.94
43		POLE METAL=>25FT (with foundation)	\$395.39	\$395.39
44				
45	<u>S-06 (Decorative) Luminaires</u>			
46				
47				
48		4,000 DEC HPS TR 50W	\$155.49	
49		9,600 DEC HPS TR 100W	\$156.80	
50		4,000 DEC HPS AG 50W	\$292.34	
51		9,600 DEC HPS AG 100W	\$280.77	
52		4,000 DEC HPS WL 50W	\$325.35	
53		9,600 DEC HPS WL 100W	\$325.30	
54				
55		4,000 DEC HPS TR-TW 50W	\$506.29	
56		9,600 DEC HPS TR-TW 100W	\$509.46	
57		4,000 DEC HPS AG-TW 50W	\$693.84	
58		9,600 DEC HPS AG-TW 100W	\$670.71	
59		4,000 DEC HPS WL-TW 50W	\$759.87	
60		9,600 DEC HPS WL-TW 100W	\$759.77	
61				
62	<u>S-6 (Decorative) Standards</u>			
63				
64		DEC VILL PT/FDN	\$566.70	
65		DEC WASH PT/FDN	\$575.78	
66				

Notes:

- 68 Lines (3) through (43), Column (a): Attachment 3D (Schedule JAL-4-S, Page 8, Column (f))
69 Lines (3) through (43), Column (b): Attachment 3D (Schedule JAL-4-S, Page 9, Column (b))
70 Lines (38) through (65), Column (a): Attachment 3D (Schedule JAL-4-S, Page 10)

Attachment 3D

Proposed Distribution Rate Design
(Schedule JAL-4-S)

The Narragansett Electric Company
Rate Design - Index

<u>Schedule</u>	<u>Page</u>
Index	1
<u>Rate Design for Residential Rates A-16 / A-60</u>	2
<u>Rate Design for Small C & I - Rate C-06</u>	3
<u>Rate Design for General C&I - Rate G-02</u>	4
<u>Rate Design for Large Demand - Rate G-32 (includes Back-up Rate B-32)</u>	5
<u>Rate Design for Optional Large Demand - Rate G-62 (includes Back-up Rate B-62)</u>	6
<u>Rate Design for Propulsion - Rate X-01</u>	7
<u>Rate Design for Street and Area Lighting</u>	8
<u>Rate Design for Street and Area Lighting - Temporary Turn-Off</u>	9
<u>Rate Design for Decorative Streetlighting- S-06</u>	10
<u>Rate Design for Station Power- Rate M-1</u>	11
<u>2.4 kV Discount and High Voltage Delivery (115 kV) Discount</u>	12
<u>Rate Year Billing Determinants at Proposed Rates</u>	13-14

**The Narragansett Electric Company
Rate Design for Residential Rates A-16 / A-60**

Line	Billing Units	Rates Before Low Income Discount	Revenue Before Low Income Subsidy	Rate Adjustment for Low Income Subsidy	Rates Including Low Income Subsidy	Proposed Rates Including Reallocation of Capped Classes Rate Rev	Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1 Revenue Allocation			<u>\$132,330,858</u>				<u>\$132,671,564</u>
2							
3 Customer Charge:							
4 Monthly Bills- A-16	4,669,275	\$5.00	\$23,346,374		\$5.00	\$5.00	\$23,346,374
5 Monthly Bills- A-60	<u>502,672</u>	<u>\$5.00</u>	<u>2,513,358</u>		<u>\$0.00</u>	<u>\$0.00</u>	<u>0</u>
6							
7 Customer Charge Revenue	5,171,946		<u>25,859,732</u>				<u>23,346,374</u>
8							
9 Energy-based Charge:							
10 kWh Sales- A-16	2,830,141,506	\$0.03410	96,507,825	\$0.00101	\$0.03511	\$0.03625	102,592,630
11 kWh Sales- A-60	<u>291,989,246</u>	<u>\$0.03410</u>	<u>9,956,833</u>		<u>\$0.02185</u>	<u>\$0.02299</u>	<u>6,712,833</u>
12	<u>3,122,130,751</u>		<u>106,464,659</u>				<u>109,305,462</u>
13							
14 Distribution Charge Revenue			<u>106,464,659</u>				<u>109,305,462</u>
15							
16 Rate A-16 Rev			119,854,200				125,939,004
17 Rate A-60 Rev			12,470,191				6,712,833
18							
19 Total Revenue			<u>\$132,324,391</u>				<u>\$132,651,837</u>
20							
21 Difference			(\$6,468)				(\$19,727)
22							
23							

24 Subsidy:	
25 Rate A-16 Customer Chg	\$5.00
26 Rate A-60 Customer Chg	<u>\$0.00</u>
27 Difference	(\$5.00)
28	
29 Billing Units	502,672
30 Subsidy - Customer Chg	(\$2,513,358)
31	
32 Rate A-16 kWh Chg	\$0.03511
33 Rate A-60 kWh Chg	<u>\$0.02185</u>
34 Difference	(\$0.01326)
35	
36 Billing Units	291,989,246
37 Subsidy - kWh Chg	(\$3,871,777)
38	
39 Total Subsidy	(\$6,385,135)
40	

Notes:

43 Line (4), Column (a): Page 13, Column (a), Line (10)	Line (4), Column (f): Column (e)
44 Line (5), Column (a): Page 13, Column (a), Line (11)	Line (5), Column (f): Column (e)
45 Line (7), Column (a): Line (4) + Line (5)	Line (10), Column (f): Column (e) + \$0.00114 per kWh, reallocation of capped classes shortfall
46 Line (10), Column (a): Page 13, Column (h), Line (10)	Line (11), Column (f): Column (e) + \$0.00114 per kWh, reallocation of capped classes shortfall
47 Line (11), Column (a): Page 13, Column (h), Line (11)	Line (1), Column (g): Attachment 3B (Schedule JAL-1-S Page 1, Line (45) Column (b) x 1,000)
48 Line (12), Column (a): Line (10) + Line (11)	Line (4), Column (g): Column (a) x Column (f)
49 Line (4), Column (b): Proposed	Line (5), Column (g): Column (a) x Column (f)
50 Line (5), Column (b): Line (4)	Line (7), Column (g): Line (4) + Line (5)
51 Line (10), Column (b): Proposed	Line (10), Column (g): Column (a) x Column (f)
52 Line (11), Column (b): Line (10)	Line (11), Column (g): Column (a) x Column (f)
53 Line (1), Column (c): Att 3B (Schedule JAL-1-S Page 1, Line (27) Col(b) x 1,000	Line (12), Column (g): Line (10) + Line (11)
54 Line (4), Column (c): Column (a) x Column (b)	Line (14), Column (g): Line (12)
55 Line (5), Column (c): Column (a) x Column (b)	Line (16), Column (g): Line (4) + Line (10)
56 Line (7), Column (c): Line (4) + Line (5)	Line (17), Column (g): Line (5) + Line (11)
57 Line (10), Column (c): Column (a) x Column (b)	Line (19), Column (g): Line (16) + Line (17)
58 Line (11), Column (c): Column (a) x Column (b)	Line (21), Column (g): Line (19) - Line (1)
59 Line (12), Column (c): Line (10) + Line (11)	Line (25), Column (a): Line (4), Column (b)
60 Line (14), Column (c): Line (12)	Line (26), Column (a): Line (5), Column (f)
61 Line (16), Column (c): Line (4) + Line (10)	Line (27), Column (a): Line (26) - Line (25)
62 Line (17), Column (c): Line (5) + Line (11)	Line (29), Column (a): Line (5), Column (a)
63 Line (19), Column (c): Line (16) + Line (17)	Line (30), Column (a): Line (27) x Line (29)
64 Line (21), Column (c): Line (19) - Line (1)	Line (32), Column (a): Line (10), Column (e)
65 Line (10), Column (d): Subsidy ÷ kWh less A-60 kWh	Line (33), Column (a): Line (11), Column (e)
66 Line (4), Column (e): Column (b)	Line (34), Column (a): Line (33) - Line (32)
67 Line (5), Column (e): Proposed	Line (36), Column (a): Line (11), Column (a)
68 Line (10), Column (e): Column (b) + Column (d)	Line (37), Column (a): Line (34) x Line (36)
69 Line (11), Column (e): Proposed	Line (39), Column (a): Line (30) + Line (37)

The Narragansett Electric Company
Rate Design for Small C & I - Rate C-06

Line		Billing Units	Proposed Rates	Revenue
		(a)	(b)	(c)
1	Revenue Allocation			<u><u>\$25,287,393</u></u>
2				
3	<u>Customer Charge:</u>			
4	Monthly Bills	Metered 599,503	\$10.00	\$5,995,033
5	Monthly Bills	Unmetered 7,152	\$6.00	42,912
6				
7	Customer Charge Revenue	<u>606,655</u>		<u>6,037,945</u>
8				
9	<u>Energy-based Charge:</u>			
10	kWh Sales- Metered	596,318,721		
11	kWh Sales- Unmetered	1,669,932		
12				
13		<u>597,988,653</u>	\$0.03213	<u>19,213,375</u>
14				
15	Over 25 kVA- Metered	7,975	\$1.85	14,754
16	Over 25 kVA- Unmetered	<u>8,724</u>	<u>\$1.85</u>	<u>16,139</u>
17		<u>16,699</u>		<u>30,893</u>
18				
19				
20	Distribution Charge Revenue			<u>19,244,269</u>
21				
22	Total Revenue			<u><u>\$25,282,214</u></u>
23				
24	Difference			(\$5,179)
25				
26				
27				
28				
29	Notes:			
30	Line (4), Column (a): Page 13, Column (a), Line (14)			
31	Line (5), Column (a): Page 13, Column (a), Line (15)			
32	Line (7), Column (a): Line (4) + Line (5)			
33	Line (10), Column (a): Page 13, Column (h), Line (14)			
34	Line (11), Column (a): Page 13, Column (h), Line (15)			
35	Line (13), Column (a): Line (10) + Line (11)			
36	Line (15), Column (a): Page 13, Column (h), Line (35)			
37	Line (16), Column (a): Page 13, Column (h), Line (39)			
38	Line (17), Column (a): Line (15) + Line (16)			
39	Line (4), Column (b): Proposed			
40	Line (5), Column (b): Proposed			
41	Line (13), Column (b): Proposed			
42	Line (15), Column (b): Proposed			
43	Line (16), Column (b): Line (15)			
44	Line (1), Column (c): Attachment 3B (Schedule JAL-1-S Page 1, Line (45) Column (c) x 1,000)			
45	Line (4), Column (c): Column (a) x Column (b)			
46	Line (5), Column (c): Column (a) x Column (b)			
47	Line (7), Column (c): Line (4) + Line (5)			
48	Line (13), Column (c): Column (a) x Column (b)			
49	Line (15), Column (c): Column (a) x Column (b)			
50	Line (16), Column (c): Column (a) x Column (b)			
51	Line (17), Column (c): Line (15) + Line (16)			
52	Line (20), Column (c): Line (13) + Line (17)			
53	Line (22), Column (c): Line (7) + Line (20)			
54	Line (24), Column (c): Line (22) - Line (1)			

The Narragansett Electric Company
Rate Design for General C&I - Rate G-02

Line	Billing Units	Proposed Rates	Revenue
	(a)	(b)	(c)
1 Revenue Allocation			<u>\$36,905,757</u>
2			
3 <u>Customer Charge:</u>			
4 Monthly Bills	100,425	\$135.00	\$13,557,332
5			
6 Customer Charge Revenue			<u>13,557,332</u>
7			
8 <u>Usage-based Charges:</u>			
9			
10 kWh Sales	1,297,414,309	\$0.00435	5,643,752
11			
12 Demand Billing Units (in excess of 10kW)	3,656,947.7	\$4.85	17,736,196
13			
14 HVD Billing Credit Units	68,986	(\$0.42)	(28,974)
15			
16 HVM Discount	36,937,281	(0.020%)	(7,387)
17			
18 Distribution Charge Revenue			<u>23,343,587</u>
19			
20 Total Revenue			<u>\$36,900,919</u>
21			
22 Difference			(\$4,837)
23			
24			
25 Notes:			
26 Line (4), Column (a): Page 13, Column (a), Line (16)			
27 Line (10), Column (a): Page 13, Column (h), Line (16)			
28 Line (12), Column (a): Page 13, Column (e), Line (16)			
29 Line (14), Column (a): Page 14, Column (k), Line (16)			
30 Line (16), Column (a): [Line (6) Column (c) + Line (10) Column (c) + Line (12) Column (c)]			
31 Line (4), Column (b): Proposed			
32 Line (10), Column (b): Proposed			
33 Line (12), Column (b): Proposed			
34 Line (14), Column (b): Page 12, Line (3)			
35 Line (16), Column (b): Based on test year billing data			
36 Line (1), Column (c): Attachment 3B (Schedule JAL-1-S, Page 1, Line (45) Column (d) x 1,000)			
37 Line (4), Column (c): Column (a) x Column (b)			
38 Line (6), Column (c): Line (4)			
39 Line (10), Column (c): Column (a) x Column (b)			
40 Line (12), Column (c): Column (a) x Column (b)			
41 Line (14), Column (c): Column (a) x Column (b)			
42 Line (16), Column (c): Column (a) x Column (b)			
43 Line (18), Column (c): Line (10) + Line (12) + Line (14) + Line (16)			
44 Line (20), Column (c): Line (6) + Line (18)			
45 Line (22), Column (c): Line (20) - Line (1)			

The Narragansett Electric Company
Rate Design for Large Demand - Rate G-32 (includes Back-up Rate B-32)

Line		Billing Units	Proposed Rates	Revenue
		(a)	(b)	(c)
1	Revenue Allocation			<u><u>\$35,911,572</u></u>
2				
3	<u>Customer Charge:</u>			
4	Monthly Bills	B-32 60	\$825.00	\$49,500
5		G-32 12,595	\$825.00	\$10,390,755
6	Customer Charge Revenue	<u>12,655</u>		<u><u>10,440,255</u></u>
7				
8	<u>Energy-based Charge:</u>			
9	kWh Sales	B-32 Supplemental 6,104,280	\$0.00537	32,780
10	kWh Sales	G-32 2,215,125,443	\$0.00537	11,895,224
11		<u>2,221,229,723</u>		<u>11,928,004</u>
12	<u>Demand Charge (Over 200 kW)</u>			
13	Demand Billing Units	B-32 Back-up 1,084	\$0.41	\$444
14		B-32 Supplemental 18,711	\$3.70	\$69,232
15		G-32 3,724,034	\$3.70	\$13,778,927
16		<u>3,743,830</u>		<u>\$13,848,603</u>
17				
18	HVD Billing Credit Units	B-32 6,665	(\$0.42)	(2,799)
19		G-32 1,625,054	(\$0.42)	(682,523)
20		<u>1,631,719</u>		<u>(685,322)</u>
21				
22	HVM Discount	\$37,147,812	-0.5%	(\$174,595)
23				
24	Second Feeder Service	293,675	\$3.17	930,950
25				
26	Distribution Charge Revenue			<u><u>25,847,640</u></u>
27				
28	Total Revenue			<u><u>\$36,287,896</u></u>
29				
30	<u>Design of Back-up Demand Charge</u>			
31				
32	Revenue Requirement (Demand and Energy Based Charges)			\$25,776,162
33				
34	Demand billing Units (Supplemental and G-32 Demands in excess of 200 kW)			<u>\$3,743,830</u>
35				
36	Back-up Demand Charge before 90% Discount			\$6.88
37				
38	Difference (Reflects recovery of lost revenue due to customer migration)			\$376,324
39				
40				
41	Notes:			
42	Line (4), Column (a): Page 13, Column (a), Line (12)		Line (23), Column (b): Page 12, Line (11)	
43	Line (5), Column (a): Schedule JAL-2, page 3, column (a), Line (16))		Line (1), Column (c): Att 3B (Schedule JAL-1-S Page 1, Line (45) Column (e) x 1,0	
44	Line (6), Column (a): Line (13) + Line (14) + Line (15)		Line (4), Column (c): Column (a) x Column (b)	
45	Line (9), Column (a): Page 13, Column (h), Line (12)		Line (5), Column (c): Column (a) x Column (b)	
46	Line (10), Column (a): Schedule JAL-2, page 3, column (h), Line (16))		Line (6), Column (c): Line (4) + Line (5)	
47	Line (11), Column (a): Line (9) + Line (10)		Line (9), Column (c): Column (a) x Column (b)	
48	Line (13), Column (a): Page 13, Column (e), Line (26)		Line (10), Column (c): Column (a) x Column (b)	
49	Line (14), Column (a): Page 13, Column (e), Line (27)		Line (11), Column (c): Line (9) + Line (10)	
50	Line (15), Column (a): Schedule JAL-2, page 3, column (e), Line (16))		Line (13), Column (c): Column (a) x Column (b)	
51	Line (16), Column (a): Line (13) + Line (14) + Line (15)		Line (14), Column (c): Column (a) x Column (b)	
52	Line (18), Column (a): Page 14, Column (k), Line (12)		Line (15), Column (c): Column (a) x Column (b)	
53	Line (19), Column (a): Schedule JAL-2, page 4, column (k), Line (16))		Line (16), Column (c): Line (13) + Line (14) + Line (15)	
54	Line (20), Column (a): Line (18) + Line (19)			
55	Line (22), Column (a): [Line (6) Column (c) + Line (11) Column (c) + Line (16) Column (c) + Line (24) Column (c)]			
56	Line (24), Column (a): Page 14, Column (o), Line (17)			
57	Line (4), Column (b): Proposed		Line (18), Column (c): Column (a) x Column (b)	
58	Line (5), Column (b): Line (4)		Line (19), Column (c): Column (a) x Column (b)	
59	Line (9), Column (b): Proposed		Line (20), Column (c): Line (18) + Line (19)	
60	Line (10), Column (b): Line (9)		Line (22), Column (c): Column (a) x Column (b)	
61	Line (13), Column (b): (Line (36), Column (c) + current O&M Factor) x 0.10		Line (23), Column (c): Column (a) x Column (b)	
62	Line (14), Column (b): Proposed		Line (26), Column (c): Line (11) + Line (16) + Line (20) + Line (22) + Line (24)	
63	Line (15), Column (b): Line (14)		Line (28), Column (c): Line (6) + Line (26)	
64	Line (18), Column (b): Page 12, Line (3)		Line (32): Line (11) + Line (14) + Line (15)	
65	Line (19), Column (b): Line (18)		Line (34): Column (a) Line (14) + column (a) Line (15)	
66	Line (22), Column (b): Based on test year billing data		Line (36): Line (32) ÷ Line (34), truncated to two decimal places	
			Line (38): Line (28) - Line (1)	

The Narragansett Electric Company
Rate Design for Optional Large Demand - Rate G-62 (includes Back-up Rate B-62)

Line		Billing Units	Proposed Rates	Revenue
		(a)	(b)	(c)
1	Revenue Allocation			<u>\$5,657,133</u>
2				
3	<u>Customer Charge:</u>			
4	Monthly Bills	B-62 24	\$17,000.00	408,000
5		G-62 144	\$17,000.00	2,448,000
6	Customer Charge Revenue	<u>168</u>		<u>2,856,000</u>
7				
8	<u>Energy-based Charge:</u>			
9	kWh Sales	B-62 Supplemental 75,685,416	\$0.00000	0
10	kWh Sales	G-62 449,506,993	\$0.00000	0
11		<u>525,192,409</u>		<u>0</u>
12	<u>Demand Charge</u>			
13	Demand Billing Units	B-62 Back-up 85,819	-\$0.03	-2,575
14		B-62 Supplemental 146,085	\$2.92	426,569
15		G-62 1,009,195	\$2.92	<u>2,946,850</u>
16		<u>1,241,100</u>		<u>3,370,845</u>
17				
18	HVD Billing Credit Units	B-62 58,127	(\$0.42)	(24,413)
19		G-62 948,442	(\$0.42)	(398,346)
20		<u>1,006,569</u>		<u>(422,759)</u>
21				
22	HVM Discount	\$6,226,845	-2.3%	<u>(140,727)</u>
23				<u>(140,727)</u>
24				
25	Distribution Charge Revenue			<u>2,807,359</u>
26				
27	Total Revenue			<u>\$5,663,359</u>
28				
29	Difference			\$6,227
30				
31				
32	Notes:			
33	Line (4), Column (a): Page 13, Column (a), Line (13)		Line (19), Column (b): Line (18)	
34	Line (5), Column (a): Schedule JAL-2, page 3, column (a), Line (17)		Line (22), Column (b): Based on test year billing data	
35	Line (6), Column (a): Line (4) + Line (5)		Line (1), Column (c): Att 3B (Schedule JAL-1-S Page 1, Line (45) Column (e) x 1,00	
36	Line (9), Column (a): Page 13, Column (h), Line (13)		Line (4), Column (c): Column (a) x Column (b)	
37	Line (10), Column (a): Schedule JAL-2, page 3, column (h), Line (17)		Line (5), Column (c): Column (a) x Column (b)	
38	Line (11), Column (a): Line (9) + Line (10)		Line (6), Column (c): Line (4) + Line (5)	
39	Line (13), Column (a): Page 13, Column (e), Line (30)		Line (9), Column (c): Column (a) x Column (b)	
40	Line (14), Column (a): Page 13, Column (e), Line (31)		Line (10), Column (c): Column (a) x Column (b)	
41	Line (10), Column (a): Schedule JAL-2, page 3, column (e), Line (17)		Line (11), Column (c): Line (9) + Line (10)	
42	Line (16), Column (a): Line (13) + Line (14) + Line (15)		Line (13), Column (c): Column (a) x Column (b)	
43	Line (18), Column (a): Page 14, Column (k), Line (13)		Line (14), Column (c): Column (a) x Column (b)	
44	Line (10), Column (a): Schedule JAL-2, page 4, column (k), Line (17)		Line (15), Column (c): Column (a) x Column (b)	
45	Line (20), Column (a): Line (18) + Line (19)		Line (16), Column (c): Line (13) + Line (14) + Line (15)	
46	Line (22), Column (a): [Line (6) Column (c) + Line (11) Column (c) + Line (16) Column (c)]			
47	Line (4), Column (b): Proposed			
48	Line (5), Column (b): Line (4)		Line (18), Column (c): Column (a) x Column (b)	
49	Line (9), Column (b): Proposed		Line (19), Column (c): Column (a) x Column (b)	
50	Line (10), Column (b): Line (9)		Line (20), Column (c): Line (18) + Line (19)	
51	Line (13), Column (b): (Line (14) + current O&M Factor) x 0.10		Line (22), Column (c): Column (a) x Column (b)	
52	Line (14), Column (b): Proposed		Line (23), Column (c): Line (22)	
53	Line (15), Column (b): Line (14)		Line (25), Column (c): Line (11) + Line (16) + Line (20) + Line (23)	
54	Line (18), Column (b): Page 12, Line (3)		Line (27), Column (c): Line (6) + Line (25)	
55			Line (28), Column (c): Line (27) - Line (1)	

**The Narragansett Electric Company
Rate Design for Propulsion - Rate X-01**

Line	Billing Units	Proposed Rates	Revenue
	(a)	(b)	(c)
1	Revenue Allocation		<u>\$553,894</u>
2			
3	<u>Customer Charge:</u>		
4	Monthly Bills 12	\$16,500.00	\$198,000
5			
6	Customer Charge Revenue		<u>198,000</u>
7			
8	<u>Energy-based Charge:</u>		
9	kWh Sales 22,848,413	\$0.01557	355,750
10			
11			
12	Distribution Charge Revenue		<u>355,750</u>
13			
14	Total Revenue		<u>\$553,750</u>
15			
16	Difference		(\$145)
17			
18			
19	Notes:		
20	Line (4), Column (a): Page 13, Column (a), Line (21)		
21	Line (9), Column (a): Page 13, Column (h), Line (21)		
22	Line (4), Column (b): Proposed		
23	Line (9), Column (b): Proposed		
24	Line (1), Column (c): Attachment 3B (Schedule JAL-1-S Page 1, Line (45) Column (h) x 1,000)		
25	Line (4), Column (c): Column (a) x Column (b)		
26	Line (6), Column (c): Line (4)		
27	Line (9), Column (c): Column (a) x Column (b)		
28	Line (12), Column (c): Line (9)		
29	Line (14), Column (c): Line (6) + Line (12)		
30	Line (16), Column (c): Line (14) - Line (1)		

The Narragansett Electric Company
Rate Design for Street and Area Lighting

Line	Type	Lumens Description	S-10 Units	S-14 Units	Current Annual Price	Current Annual Revenue	Replacement Cost Annual Price	Proposed Annual Price	Annual Revenue
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Revenue Allocation							\$11,768,538
2									
3	Incandescent	LUM INC RWY 105W	11	299	\$69.46	\$21,533		\$75.56	\$23,424
4		LUM INC RWY 205W (S-14 Only)		31	\$69.46	2,153		\$75.56	2,342
5			11	330		23,686			25,766
6									
7	Mercury Vapor Fixtures	LUM MV RWY 100W	141	4,479	\$69.46	320,905		\$76.18	351,952
8		LUM MV RWY 175W	166	779	\$72.63	68,635		\$76.18	71,990
9		LUM MV RWY 250W (S-14 Only)		111	\$72.63	8,062		\$120.39	13,363
10		LUM MV RWY 400W	55	1,055	\$120.39	133,633		\$163.46	181,441
11		LUM MV RWY 1000W	5	71	\$163.46	12,423		\$163.46	12,423
12		LUM MV FLD 400W	606	34	\$143.14	91,610		\$181.37	116,077
13		LUM MV FLD 1000W	303	5	\$181.37	55,862		\$181.37	55,862
14		LUM MV POST 175W (S-14 Only)		4	\$156.80	627		\$156.80	627
15									
16			1,276	6,538		691,757			803,735
17									
18	High Pressure Sodium Vapor Fixtures	LUM HPS RWY 50W	97	41,059	\$69.46	2,858,696	\$133.36	\$75.56	3,109,747
19		LUM HPS RWY 70W	278	12,900	\$69.72	918,770	\$132.47	\$75.05	989,009
20		LUM HPS RWY 100W	151	14,847	\$72.63	1,089,305	\$134.45	\$76.18	1,142,548
21		LUM HPS RWY 150W	13	28	\$72.63	2,978	\$135.35	\$76.69	3,144
22		LUM HPS RWY 250W	181	16,894	\$120.39	2,055,659	\$156.23	\$120.39	2,055,659
23		LUM HPS RWY 400W	55	1,938	\$163.46	325,776	\$165.47	\$163.46	325,776
24		WALL HPS 250W 24 HR	0	4	\$172.21	689	\$264.15	\$172.21	689
25		LUM HPS FLD 250W	1,110	338	\$143.14	207,267	\$251.66	\$143.14	207,267
26		LUM HPS FLD 400W	2,102	892	\$181.37	543,022	\$254.88	\$181.37	543,022
27		LUM HPS POST 50W	47	3	\$155.49	7,775	\$198.56	\$155.49	7,775
28		LUM HPS POST 100W	37	1,070	\$156.80	173,578	\$170.51	\$156.80	173,578
29		LUM HPS REC 100W-C1	25		\$92.30	2,308	\$170.51	\$96.61	2,415
30			4,096	89,973		8,185,820			8,560,628
31									
32	Metal Halide	LUM MH FLD 400W	17	2	\$181.37	3,446	\$187.95	\$181.37	3,446
33		LUM MH FLD 1000W	33	5	\$181.37	6,892	\$187.95	\$181.37	6,892
34			50	7		10,338			10,338
35									
36	Temp-Off	LUM MV RWY 400W TT		2	\$72.23	144		\$98.08	196
37		LUM HPS RWY 50W TT		380	\$41.68	15,838		\$45.34	17,228
38		LUM HPS RWY 70W TT		1,141	\$41.83	47,728		\$45.03	51,379
39		LUM HPS RWY 100W TT		191	\$43.58	8,324		\$45.71	8,730
40		LUM HPS RWY 250W TT		189	\$72.23	13,651		\$72.23	13,652
41		LUM HPS RWY 400W TT		9	\$98.08	883		\$98.08	883
42		LUM HPS POST 100W TT		5	\$94.08	470		\$94.08	470
43		LUM HPS FLD 250W TT		11	\$85.88	945		\$85.88	945
44		LUM HPS FLD 400W TT		9	\$108.82	979		\$108.82	979
45		LUM MH FLD 400W TT		2	\$108.82	218		\$108.82	218
46				1,939		89,181			94,680
47									
48		Total Luminaires	5,433	98,787		9,000,782			9,495,147
49									
50	Standards	POLE-WOOD	192	224	\$77.81	32,369	\$230.31	\$130.49	54,284
51		POLE FIBER PT <25'	101	1,082	\$105.72	125,067	\$448.21	\$253.94	300,411
52		POLE FIBER RWY <25'	16	646	\$162.86	107,813	\$730.56	\$413.91	274,008
53		POLE FIBER RWY => 25'	0	96	\$185.67	17,824	\$815.62	\$462.11	44,363
54		POLE METAL => 25'	46	3,348	\$304.55	1,033,643	\$834.90	\$473.03	1,605,464
55		POLE METAL EMBEDDED	0	0	\$253.37	0	\$697.86	\$395.39	0
56									
57		Total Standards	355	5,396		1,316,716			2,278,530
58									
59		TOTAL LIGHTS & STANDARDS	5,788	104,183		\$10,317,499			\$11,773,676
60									
61	S-10								\$914,168
62	S-14								10,859,508
63									\$11,773,676
64									
65									
66								Difference	\$5,139
67	Notes:								
68	Prices for Incandescent and Mercury Vapor luminaires set equal to prices of Sodium Vapor replacement luminaire								
69									
70	Column (a): Streetlighting Inventory as of December 31, 2011				Line (5): Sum of Lines (3) through (4)		Line (61): Revenue Related to S-10		
71	Column (b): Streetlighting Inventory as of December 31, 2011				Line (16): Sum of Lines (7) through (14)		Line (62): Revenue Related to S-14		
72	Column (c): per current tariff R.I.P.U.C. 2095, Sheet 3				Line (30): Sum of Lines (18) through (29)		Line (63): Line (61) + Line (62)		
73	Column (d): [Column (a) + Column (b)] x Column (c)				Line (34): Sum of Lines (32) through (33)		Line (65): Line (63) - Line (1)		
74	Column (e): Workpaper JAL-4				Line (46): Sum of Lines (36) through (45)				
75	Column (f): The greater of Column (c) or Column (e) x fixed % necessary to collect rev req				Line (48): Line (5) + Line (16) + Line (30) + Line (34) + Line (46)				
76	Column (g): [Column (a) + Column (b)] x Column (f)				Line (57): Sum of Lines (50) through (55)				
77	Line (1), Column (g): Att 3B (Schedule JAL-1-S, Page 1, Line (45) Column (g) x 1,000)				Line (59): Line (48) + Line (57)				

The Narragansett Electric Company
Rate Design for Street and Area Lighting - Temporary Turn-Off

Line	Type	Lumens Description	Proposed Annual Price- Full	Proposed Annual Price- Temporary Turn Off
			(a)	(b)
1	Incandescent	LUM INC RWY 105W	\$75.56	\$45.34
2		LUM INC RWY 205W (S-14 Only)	\$75.56	\$45.34
3				
4				
5	Mercury Vapor Fixtures	LUM MV RWY 100W	\$76.18	\$45.71
6		LUM MV RWY 175W	\$76.18	\$45.71
7		LUM MV RWY 250W (S-14 Only)	\$120.39	\$72.23
8		LUM MV RWY 400W	\$163.46	\$98.08
9		LUM MV RWY 1000W	\$163.46	\$98.08
10		LUM MV FLD 400W	\$181.37	\$108.82
11		LUM MV FLD 1000W	\$181.37	\$108.82
12		LUM MV POST 175W (S-14 Only)	\$156.80	\$94.08
13	High Pressure Sodium Vapor Fixtures			
14				
15		LUM HPS RWY 50W	\$75.56	\$45.34
16		LUM HPS RWY 70W	\$75.05	\$45.03
17		LUM HPS RWY 100W	\$76.18	\$45.71
18		LUM HPS RWY 150W	\$76.69	\$46.01
19		LUM HPS RWY 250W	\$120.39	\$72.23
20		LUM HPS RWY 400W	\$163.46	\$98.08
21		WALL HPS 250W 24 HR	\$172.21	\$103.33
22		LUM HPS FLD 250W	\$143.14	\$85.88
23		LUM HPS FLD 400W	\$181.37	\$108.82
24		LUM HPS POST 50W	\$155.49	\$93.29
25		LUM HPS POST 100W	\$156.80	\$94.08
26		LUM HPS REC 100W-C1	\$96.61	\$57.97
27	Metal Halide			
28				
29	Metal Halide	LUM MH FLD 400W	\$181.37	\$108.82
30		LUM MH FLD 1000W	\$181.37	\$108.82
31	Standards			
32				
33				
34				
35		POLE-WOOD	\$130.49	\$130.49
36		POLE FIBER PT <25'	\$253.94	\$253.94
37		POLE FIBER RWY <25'	\$413.91	\$413.91
38		POLE FIBER RWY => 25'	\$462.11	\$462.11
39	Standards	POLE METAL =>25'	\$473.03	\$473.03
40		POLE METAL EMBEDDED	\$395.39	\$395.39
41	Notes:			
42				
43				
44		Column (a): Page 8, Column (f)		
45		Column (b): Column (a) x 60%		

The Narragansett Electric Company
Rate Design for Street and Area Lighting - Temporary Turn-Off

Line	Type	Lumens Description	Current Annual Price	Proposed Annual Price
			(a)	(b)
1		DEC HPS TR 50W	\$155.49	\$155.49
2		DEC HPS TR 100W	\$156.80	\$156.80
3		DEC HPS AG 50W	\$239.39	\$292.34
4		DEC HPS AG 100W	\$241.52	\$280.77
5		DEC HPS WL 50W	\$269.63	\$325.35
6		DEC HPS WL 100W	\$273.09	\$325.30
7	Luminaires			
8		DEC HPS TR-TW 50W	\$334.84	\$506.29
9		DEC HPS TR-TW 100W	\$337.49	\$509.46
10		DEC HPS AG-TW 50W	\$502.64	\$693.84
11		DEC HPS AG-TW 100W	\$506.93	\$670.71
12		DEC HPS WL-TW 50W	\$563.13	\$759.87
13		DEC HPS WL-TW 100W	\$570.08	\$759.77
14				
15				
16	Standards	DEC VILL PT/FDN	\$607.38	\$566.70
17		DEC WASH PT/FDN	\$631.69	\$575.78
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	Notes:			
36	Column (a): per current tariff R.I.P.U.C. 2095, Sheet 3			
37	Column (b): Workpaper JAL-3, (DEC HPS TR 50 W and 100 W set equal to same fixture prices on S-14			

The Narragansett Electric Company
Rate Design for Station Power- Rate M-1

Line	Billing Units	Proposed Rates	Revenue
	(a)	(b)	(c)
1	Current Customer Charge	\$3,640.42	
2	System Average Percentage Increase	7.7%	
3			
4	<u>Customer Charge:</u>		
5	Monthly Bills	36	\$3,922.28
6			<u>\$141,202</u>
7			
8			
9			
10			
11			
12			
13	Notes:		
14	Line (1), Column (b): per current tariff R.I.P.U.C. 2095		
15	Line (2), Column (b): Attachment 3B (Schedule JAL-1-S, Page 1 of 1, Line (23), total)		
16	Line (5), Column (a): Page 13, Column (a), Line (42)		
17	Line (5), Column (b): Line (1) x (1 + Line (2))		
18	Line (5), Column (c): Column (a) x Column (b)		

The Narragansett Electric Company
2.4 kV Discount and High Voltage Delivery (115 kV) Discount

Line

1	<u>2.4 kV Discount</u>	
2		
3	Transformer Billing Credit per kW-month	<u>(\$0.42)</u>
4		
5		
6	<u>High Voltage Delivery (115kV) Discount</u>	
7		
8		
9	Incremental Discount - High Voltage Delivery (115kV) per kW-month	<u>(\$2.75)</u>
10		
11	Second Feeder Service Rate per kW-month	<u>\$3.17</u>
12		
13		
14	Line (3): Schedule HSG-1H, page 1	
15	Line(9): Large C&I Demand Rate @ Primary per kW of Billing Demand	
16	Line (11): - Line (3) + - Line (9)	

Rate Year Billing Determinants at Proposed Rates

[illegible]

Note: Billing units for Rates G-32 and G-62 reflect adjustments for customer migration.

Rate Year Billing Determinants at Proposed Rates (continued)

Line	Code	Description	Includes	HVD Billing Units (k)	HVD Credit Revenue (l)	HVM Billing Units (m)	HVM Credit Revenue (n)	2nd Feeder Service Billing Units (o)	2nd Feeder Service Revenue (p)	Rate Year Revenue (q)	Revenue Targets (r)	Difference (s)
1	A-16	Residential	A-16,A-60							\$132,651,837	\$132,671,564	(\$19,727)
2	C-06	Small C&I	C-06,C-08							\$25,282,214	\$25,287,393	(\$5,179)
3	G-02	General C&I	G-02	68,986	(\$28,974)	36,937,281	(\$7,387)			\$36,900,919	\$36,905,757	(\$4,837)
4	G-32	200 kW Demand	B-32,G-32	1,911,000	(\$802,620)	38,665,848	(\$182,140)	293,675	\$930,950	\$37,681,088	\$35,911,572	\$1,769,516
5	G-62	3000 kW Demand	B-62,G-62	727,288	(\$305,461)	4,306,345	(\$97,407)			\$3,903,478	\$5,657,133	(\$1,753,655)
6	S-10	Lighting	S-10,S-14							\$11,773,676	\$11,768,538	\$5,139
7	X-01	Propulsion	X-01							\$553,750	\$553,894	(\$145)
8				2,707,274	(\$1,137,055)	79,909,474	(\$286,934)	293,675	\$930,950	\$248,746,962	\$248,755,850	(\$8,888)
9						37,734,897						
10	A-16	Residential Basic		-						\$125,939,004		
11	A-60	Resid. Low Income		-						\$6,712,833		
12	B-32	C&I Back-up		6,665	(\$2,799)	151,957	(\$1,124)			\$148,033		
13	B-62	3000 kW Back-up		58,127	(\$24,413)	831,994	(\$18,886)			\$788,695		
14	C-06	Small C&I		-						\$25,169,508		
15	C-06	Small C&I Unmetrd		-						\$112,706		
16	G-02	General C&I		68,986	(\$28,974)	36,937,281	(\$7,387)			\$36,900,919		
17	G-32	200 kW Demand		1,904,335	(\$799,821)	38,513,891	(\$181,015)	293,675	\$930,950	\$37,533,055		
18	G-62	3000 kW Demand		669,161	(\$281,048)	3,474,351	(\$78,520)			\$3,114,783		
19	S-10	Private Lighting		-						\$914,168		
20	S-14	Streetlighting		-						\$10,859,508		
21	X-01			-						\$553,750		
22				2,707,274	(\$1,137,055)	79,909,474	(\$286,934)	293,675	\$930,950	\$248,746,962		
23								Rate				
24					(\$0.42)				\$3.17			
25		B-32 C&I Back-up										
26		Back-up										
27		Supplemental										
28												
29		B-62 3000 kW Back-up										
30		Back-up										
31		Supplemental										
32												
33		C-06 Small C&I										
34		kWh										
35		Over 25 kVA										
36												
37		C-08 Small C&I Unmetered										
38		kWh										
39		Over 25 kVA										
40												
41												
42	M-1	Station Power										
43												
44												
45												

Note: Billing units for Rates G-32 and G-62 reflect adjustment

Attachment 3E

Typical Bills and Street and Area Lighting Bill Impacts
(Schedule JAL-6-S)

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\[Schedule JAL-6-S-Current Rates.XLS]Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to A-16 Rate Customers

Monthly kWh	Present Rates			Proposed Rates			Increase/(Decrease)		Percentage of Custs
	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total	
150	\$25.36	\$10.82	\$14.54	\$26.95	\$10.86	\$16.09	\$1.59	6.3%	13.7%
300	\$45.96	\$21.65	\$24.31	\$47.86	\$21.72	\$26.14	\$1.90	4.1%	17.5%
400	\$59.69	\$28.86	\$30.83	\$61.78	\$28.96	\$32.82	\$2.09	3.5%	11.8%
500	\$73.42	\$36.08	\$37.34	\$75.73	\$36.21	\$39.52	\$2.31	3.1%	10.8%
600	\$87.14	\$43.29	\$43.85	\$89.64	\$43.45	\$46.19	\$2.50	2.9%	9.4%
700	\$100.88	\$50.51	\$50.37	\$103.57	\$50.69	\$52.88	\$2.69	2.7%	7.7%
1,000	\$142.07	\$72.16	\$69.91	\$145.35	\$72.41	\$72.94	\$3.28	2.3%	15.0%
2,000	\$279.35	\$144.31	\$135.04	\$284.61	\$144.81	\$139.80	\$5.26	1.9%	14.1%

Present

Customer Charge		\$3.75
LIHEAP Charge		\$0.83
Transmission Energy Charge (1)	kWh x	\$0.01942
Distribution Energy Charge (3)	kWh x	\$0.03619
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622
Renewable Energy Distribution Charge (6)	kWh x	\$0.00007
Gross Earnings Tax		4.00%
Standard Offer Charge (7)	kWh x	\$0.06927

Proposed

Proposed Customer Charge		\$5.00
LIHEAP Charge		\$0.83
Transmission Energy Charge (2)	kWh x	\$0.01948
Proposed Distribution Energy Charge (4)	kWh x	\$0.03772
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge (5)	kWh x	\$0.00629
Renewable Energy Distribution Charge	kWh x	\$0.00007
Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	\$0.06951

Note (1): Includes Base Transmission Charge of \$0.01950/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh

Note (2): Includes Base Transmission Charge of \$0.01950/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00024/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$0.03416 /kWh, O&M Factor of \$0.00161/kWh, 2013 CapEx Factor of \$0.00056/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (4): Includes Proposed Base Distribution Charge of \$0.03625 /kWh, O&M Factor of \$0.00161/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (5): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (6): Includes Long-term contracting charge of \$0.00007/kWh

Note (7): Includes Standard Offer Service Charge of \$0.06537/kWh, Standard Offer Adjustment Factor of \$0.00016/kWh, Standard Offer Service Administrative Cost Factor of \$0.00121/kWh, and Renewable Energy Standard Charge of \$0.00253/kWh

Note (8): Includes Standard Offer Service Charge of \$0.06537/kWh, Standard Offer Adjustment Factor of \$0.00016/kWh, Standard Offer Service Administrative Cost Factor of \$0.00145/kWh adjusted to reflect proposed uncollectible percentage of 1.25%, and Renewable Energy Standard Charge of \$0.00253/kWh

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Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to A-60 Rate Customers

Monthly kWh	Present Rates			Proposed Rates			Increase/(Decrease)		Percentage of Custs
	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total	
150	\$19.32	\$10.82	\$8.50	\$19.68	\$10.86	\$8.82	\$0.36	1.9%	10.7%
300	\$37.78	\$21.65	\$16.13	\$38.50	\$21.72	\$16.78	\$0.72	1.9%	23.2%
400	\$50.08	\$28.86	\$21.22	\$51.05	\$28.96	\$22.09	\$0.97	1.9%	14.9%
500	\$62.39	\$36.08	\$26.31	\$63.59	\$36.20	\$27.39	\$1.20	1.9%	12.2%
600	\$74.69	\$43.29	\$31.40	\$76.14	\$43.44	\$32.70	\$1.45	1.9%	9.6%
700	\$86.99	\$50.51	\$36.48	\$88.68	\$50.68	\$38.00	\$1.69	1.9%	7.3%
1,000	\$123.91	\$72.16	\$51.75	\$126.33	\$72.41	\$53.92	\$2.42	2.0%	12.3%
2000	\$246.95	\$144.31	\$102.64	\$251.78	\$144.81	\$106.97	\$4.83	2.0%	9.8%

Present

Customer Charge		\$0.00
LIHEAP Charge		\$0.83
Transmission Energy Charge (1)	kWh x	\$0.01942
Distribution Energy Charge (3)	kWh x	\$0.02251
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622
Renewable Energy Distribution Charge (6)	kWh x	\$0.00007

Gross Earnings Tax 4.00%

Standard Offer Charge (7) kWh x \$0.06927

Proposed

Customer Charge		\$0.00
LIHEAP Charge		\$0.83
Transmission Energy Charge (2)	kWh x	\$0.01948
Proposed Distribution Energy Charge (4)	kWh x	\$0.02446
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge(5)	kWh x	\$0.00629
Renewable Energy Distribution Charge	kWh x	\$0.00007

Gross Earnings Tax 4.00%

Standard Offer Charge (8) kWh x \$0.06951

Note (1): Includes Base Transmission Charge of \$0.01950/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh

Note (2): Includes Base Transmission Charge of \$0.01950/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00024/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$0.02048/kWh, O&M Factor of \$0.00161/kWh, 2013 CapEx Factor of \$0.00056/kWh and RDM Adj Factor of - \$0.00014/kWh

Note (4): Includes Proposed Base Distribution Charge of \$0.02299/kWh, O&M Factor of \$0.00161/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (5): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (6): Includes Long-term contracting charge of \$0.00007/kWh

Note (7): Includes Standard Offer Service Charge of \$0.06537/kWh, Standard Offer Adjustment Factor of \$0.00016/kWh, Standard Offer Service Administrative Cost Factor of \$0.00121/kWh, and Renewable Energy Standard Charge of \$0.00253/kWh

Note (8): Includes Standard Offer Service Charge of \$0.06537/kWh, Standard Offer Adjustment Factor of \$0.00016/kWh, Standard Offer Service Administrative Cost Factor of \$0.00145/kWh adjusted to reflect proposed uncollectible percentage of 1.25%, and Renewable Energy Standard Charge of \$0.00253/kWh

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Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to C-06 Rate Customers

Monthly kWh	Present Rates			Proposed Rates			Increase/(Decrease)		Percentage of Custs
	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total	
250	\$41.01	\$16.20	\$24.81	\$42.93	\$16.26	\$26.67	\$1.92	4.7%	35.2%
500	\$72.83	\$32.41	\$40.42	\$74.59	\$32.53	\$42.06	\$1.76	2.4%	17.0%
1,000	\$136.45	\$64.81	\$71.64	\$137.88	\$65.05	\$72.83	\$1.43	1.0%	19.0%
1,500	\$200.07	\$97.22	\$102.85	\$201.19	\$97.58	\$103.61	\$1.12	0.6%	9.8%
2,000	\$263.70	\$129.63	\$134.07	\$264.49	\$130.10	\$134.39	\$0.79	0.3%	19.1%

Present

Customer Charge		\$8.00
LIHEAP Charge		\$0.83
Transmission Energy Charge (1)	kWh x	\$0.01838
Distribution Energy Charge (3)	kWh x	\$0.03464
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622
Renewable Energy Distribution Charge (6)	kWh x	\$0.00007
Gross Earnings Tax		4.00%
Standard Offer Charge (7)	kWh x	\$0.06222

Proposed

Customer Charge		\$10.00
LIHEAP Charge		\$0.83
Transmission Energy Charge (2)	kWh x	\$0.01843
Proposed Distribution Energy Charge (4)	kWh x	\$0.03367
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge(5)	kWh x	\$0.00629
Renewable Energy Distribution Charge	kWh x	\$0.00007
Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	\$0.06245

Note (1): Includes Transmission Base Charge of \$0.01847/kWh, Transmission Adjustment Factor of \$-0.00026/kWh and Transmission Uncollectible Factor of \$0.00017/kWh

Note (2): Includes Transmission Base Charge of \$0.01847/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00022/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$0.03257/kWh, O&M Factor of \$0.00168/kWh, 2013 CapEx Factor of \$0.00053/kWh and RDM Adj Factor of - \$0.00014/kWh

Note (4): Includes Proposed Base Distribution Charge of \$0.03213/kWh, O&M Factor of \$0.00168/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (5): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (6): Includes Long-term contracting charge of \$0.00007/kWh

Note (7): Includes Standard Offer Service Charge of \$0.0567/kWh Standard Offer Adjustment Factor of \$0.00184/kWh, Standard Offer Service Administrative Cost Factor of \$0.00115/kWh, and Renewable Energy Standard Charge of \$0.00253/kWh

Note (8): Includes Standard Offer Service Charge of \$0.0567/kWh Standard Offer Adjustment Factor of \$0.00184/kWh, Standard Offer Service Administrative Cost Factor of \$0.00138/kWh adjusted to reflect proposed uncollectible percentage of 1.25%, and Renewable Energy Standard Charge of \$0.00253/kWh

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-02 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	4,000	\$590.95	\$259.25	\$331.70	\$595.76	\$260.21	\$335.55	\$4.81	0.8%
50	10,000	\$1,355.45	\$648.13	\$707.32	\$1,352.95	\$650.52	\$702.43	(\$2.50)	-0.2%
100	20,000	\$2,629.61	\$1,296.25	\$1,333.36	\$2,614.92	\$1,301.04	\$1,313.88	(\$14.69)	-0.6%
150	30,000	\$3,903.78	\$1,944.38	\$1,959.40	\$3,876.90	\$1,951.56	\$1,925.34	(\$26.88)	-0.7%

Present			Proposed		
Customer Charge		\$125.00	Proposed Customer Charge		\$135.00
LIHEAP Charge		\$0.83	LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.70	Transmission Demand Charge	kW x	\$2.70
Transmission Energy Charge (1)	kWh x	\$0.00835	Transmission Energy Charge (2)	kWh x	\$0.00841
Distribution Demand Charge-xcs 10 kW (3)	kW x	\$4.78	Proposed Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
Distribution Energy Charge (4)	kWh x	\$0.00743	Proposed Distribution Energy Charge (5)	kWh x	\$0.00555
Transition Energy Charge	kWh x	\$0.00063	Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622	Energy Efficiency Program Charge (6)	kWh x	\$0.00629
Renewable Energy Distribution Charge (7)	kWh x	\$0.00007	Renewable Energy Distribution Charge	kWh x	\$0.00007
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	\$0.06222	Standard Offer Charge (9)	kWh x	\$0.06245

Note (1): Includes Base Transmission Charge of \$0.00846/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00015/kWh

Note (2): Includes Base Transmission Charge of \$0.00846/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00021/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$4.63/kW and 2013 CapEx Factor of \$0.15/kW

Note (4): Includes Base Distribution Charge of \$0.00623/kWh, O&M Factor of \$0.00137/kWh, CapEx Reconciling Factor of (\$0.00003)/kWh and RDM Adj Factor of (0.00014)/kWh

Note (5): Includes Proposed Base Distribution Charge of \$0.00435/kWh, O&M Factor of \$0.00137/kWh, CapEx Reconciling Factor of (\$0.00003)/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (7): Includes Long-term contracting charge of \$0.00007/kWh

Note (8): Includes Standard Offer Charge of \$0.0567/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$0.00184/kWh, and Standard Offer Service Administrative Cost Factor of \$0.00115/kWh

Note (9): Includes Standard Offer Charge of \$0.0567/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$0.00184/kWh, and Standard Offer Service Administrative Cost Factor of \$0.00138/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-02 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	6,000	\$767.87	\$388.88	\$378.99	\$769.51	\$390.31	\$379.20	\$1.64	0.2%
50	15,000	\$1,797.74	\$972.19	\$825.55	\$1,787.32	\$975.78	\$811.54	(\$10.42)	-0.6%
100	30,000	\$3,514.20	\$1,944.38	\$1,569.82	\$3,483.67	\$1,951.56	\$1,532.11	(\$30.53)	-0.9%
150	45,000	\$5,230.65	\$2,916.56	\$2,314.09	\$5,180.02	\$2,927.34	\$2,252.68	(\$50.63)	-1.0%

<u>Present</u>			<u>Proposed</u>		
Customer Charge		\$125.00	Proposed Customer Charge		\$135.00
LIHEAP Charge		\$0.83	LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.70	Transmission Demand Charge	kW x	\$2.70
Transmission Energy Charge (1)	kWh x	\$0.00835	Transmission Energy Charge (2)	kWh x	\$0.00841
Distribution Demand Charge-xcs 10 kW (3)	kW x	\$4.78	Proposed Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
Distribution Energy Charge (4)	kWh x	\$0.00743	Proposed Distribution Energy Charge (5)	kWh x	\$0.00555
Transition Energy Charge	kWh x	\$0.00063	Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622	Energy Efficiency Program Charge (6)	kWh x	\$0.00629
Renewable Energy Distribution Charge (7)	kWh x	\$0.00007	Renewable Energy Distribution Charge	kWh x	\$0.00007
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	\$0.06222	Standard Offer Charge (9)	kWh x	\$0.06245

Note (1): Includes Base Transmission Charge of \$0.00846/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00015/kWh

Note (2): Includes Base Transmission Charge of \$0.00846/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00021/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$4.63/kW and 2013 CapEx Factor of \$0.15/kW

Note (4): Includes Base Distribution Charge of \$0.00623/kWh, O&M Factor of \$0.00137/kWh, CapEx Reconciling Factor of (\$0.00003)/kWh and RDM Adj Factor of (0.00014)/kWh

Note (5): Includes Proposed Base Distribution Charge of \$0.00435/kWh, O&M Factor of \$0.00137/kWh, CapEx Reconciling Factor of (\$0.00003)/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (7): Includes Long-term contracting charge of \$0.00007/kWh

Note (8): Includes Standard Offer Charge of \$0.0567/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$0.00184/kWh, and Standard Offer Service Administrative Cost Factor of \$0.00115/kWh

Note (9): Includes Standard Offer Charge of \$0.0567/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$0.00184/kWh, and Standard Offer Service Administrative Cost Factor of \$0.00138/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-02 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	8,000	\$944.78	\$518.50	\$426.28	\$943.26	\$520.42	\$422.84	(\$1.52)	-0.2%
50	20,000	\$2,240.03	\$1,296.25	\$943.78	\$2,221.70	\$1,301.04	\$920.66	(\$18.33)	-0.8%
100	40,000	\$4,398.78	\$2,592.50	\$1,806.28	\$4,352.42	\$2,602.08	\$1,750.34	(\$46.36)	-1.1%
150	60,000	\$6,557.53	\$3,888.75	\$2,668.78	\$6,483.16	\$3,903.13	\$2,580.03	(\$74.37)	-1.1%

Present			Proposed		
Customer Charge		\$125.00	Proposed Customer Charge		\$135.00
LIHEAP Charge		\$0.83	LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.70	Transmission Demand Charge	kW x	\$2.70
Transmission Energy Charge (1)	kWh x	\$0.00835	Transmission Energy Charge (2)	kWh x	\$0.00841
Distribution Demand Charge-xcs 10 kW (3)	kW x	\$4.78	Proposed Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
Distribution Energy Charge (4)	kWh x	\$0.00743	Proposed Distribution Energy Charge (5)	kWh x	\$0.00555
Transition Energy Charge	kWh x	\$0.00063	Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622	Energy Efficiency Program Charge (6)	kWh x	\$0.00629
Renewable Energy Distribution Charge (7)	kWh x	\$0.00007	Renewable Energy Distribution Charge	kWh x	\$0.00007
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	\$0.06222	Standard Offer Charge (9)	kWh x	\$0.06245

Note (1): Includes Base Transmission Charge of \$0.00846/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00015/kWh

Note (2): Includes Base Transmission Charge of \$0.00846/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00021/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$4.63/kW and 2013 CapEx Factor of \$0.15/kW

Note (4): Includes Base Distribution Charge of \$0.00623/kWh, O&M Factor of \$0.00137/kWh, CapEx Reconciling Factor of (\$0.00003)/kWh and RDM Adj Factor of (0.00014)/kWh

Note (5): Includes Proposed Base Distribution Charge of \$0.00435/kWh, O&M Factor of \$0.00137/kWh, CapEx Reconciling Factor of (\$0.00003)/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (7): Includes Long-term contracting charge of \$0.00007/kWh

Note (8): Includes Standard Offer Charge of \$0.0567/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$0.00184/kWh, and Standard Offer Service Administrative Cost Factor of \$0.00115/kWh

Note (9): Includes Standard Offer Charge of \$0.0567/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$0.00184/kWh, and Standard Offer Service Administrative Cost Factor of \$0.00138/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-02 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	10,000	\$1,121.70	\$648.13	\$473.57	\$1,117.01	\$650.52	\$466.49	(\$4.69)	-0.4%
50	25,000	\$2,682.32	\$1,620.31	\$1,062.01	\$2,656.07	\$1,626.30	\$1,029.77	(\$26.25)	-1.0%
100	50,000	\$5,283.37	\$3,240.63	\$2,042.74	\$5,221.17	\$3,252.60	\$1,968.57	(\$62.20)	-1.2%
150	75,000	\$7,884.40	\$4,860.94	\$3,023.46	\$7,786.28	\$4,878.91	\$2,907.37	(\$98.12)	-1.2%

Present			Proposed		
Customer Charge		\$125.00	Proposed Customer Charge		\$135.00
LIHEAP Charge		\$0.83	LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.70	Transmission Demand Charge	kW x	\$2.70
Transmission Energy Charge (1)	kWh x	\$0.00835	Transmission Energy Charge (2)	kWh x	\$0.00841
Distribution Demand Charge-xcs 10 kW (3)	kW x	\$4.78	Proposed Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
Distribution Energy Charge (4)	kWh x	\$0.00743	Proposed Distribution Energy Charge (5)	kWh x	\$0.00555
Transition Energy Charge	kWh x	\$0.00063	Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622	Energy Efficiency Program Charge (6)	kWh x	\$0.00629
Renewable Energy Distribution Charge (7)	kWh x	\$0.00007	Renewable Energy Distribution Charge	kWh x	\$0.00007
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	\$0.06222	Standard Offer Charge (9)	kWh x	\$0.06245

Note (1): Includes Base Transmission Charge of \$0.00846/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00015/kWh

Note (2): Includes Base Transmission Charge of \$0.00846/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00021/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$4.63/kW and 2013 CapEx Factor of \$0.15/kW

Note (4): Includes Base Distribution Charge of \$0.00623/kWh, O&M Factor of \$0.00137/kWh, CapEx Reconciling Factor of (\$0.00003)/kWh and RDM Adj Factor of (0.00014)/kWh

Note (5): Includes Proposed Base Distribution Charge of \$0.00435/kWh, O&M Factor of \$0.00137/kWh, CapEx Reconciling Factor of (\$0.00003)/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (7): Includes Long-term contracting charge of \$0.00007/kWh

Note (8): Includes Standard Offer Charge of \$0.0567/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$0.00184/kWh, and Standard Offer Service Administrative Cost Factor of \$0.00115/kWh

Note (9): Includes Standard Offer Charge of \$0.0567/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$0.00184/kWh, and Standard Offer Service Administrative Cost Factor of \$0.00138/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-02 Rate Customers

Hours Use: 600

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	12,000	\$1,298.61	\$777.75	\$520.86	\$1,290.77	\$780.63	\$510.14	(\$7.84)	-0.6%
50	30,000	\$3,124.62	\$1,944.38	\$1,180.24	\$3,090.44	\$1,951.56	\$1,138.88	(\$34.18)	-1.1%
100	60,000	\$6,167.95	\$3,888.75	\$2,279.20	\$6,089.93	\$3,903.13	\$2,186.80	(\$78.02)	-1.3%
150	90,000	\$9,211.28	\$5,833.13	\$3,378.15	\$9,089.40	\$5,854.69	\$3,234.71	(\$121.88)	-1.3%

Present			Proposed		
Customer Charge		\$125.00	Proposed Customer Charge		\$135.00
LIHEAP Charge		\$0.83	LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.70	Transmission Demand Charge	kW x	\$2.70
Transmission Energy Charge (1)	kWh x	\$0.00835	Transmission Energy Charge (2)	kWh x	\$0.00841
Distribution Demand Charge-xcs 10 kW (3)	kW x	\$4.78	Proposed Distribution Demand Charge-xcs 10 kW	kW x	\$4.85
Distribution Energy Charge (4)	kWh x	\$0.00743	Proposed Distribution Energy Charge (5)	kWh x	\$0.00555
Transition Energy Charge	kWh x	\$0.00063	Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622	Energy Efficiency Program Charge (6)	kWh x	\$0.00629
Renewable Energy Distribution Charge (7)	kWh x	\$0.00007	Renewable Energy Distribution Charge	kWh x	\$0.00007
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	\$0.06222	Standard Offer Charge (9)	kWh x	\$0.06245

Note (1): Includes Base Transmission Charge of \$0.00846/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00015/kWh

Note (2): Includes Base Transmission Charge of \$0.00846/kWh, Transmission Adjustment Factor of (\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00021/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$4.63/kW and 2013 CapEx Factor of \$0.15/kW

Note (4): Includes Base Distribution Charge of \$0.00623/kWh, O&M Factor of \$0.00137/kWh, CapEx Reconciling Factor of (\$0.00003)/kWh and RDM Adj Factor of (0.00014)/kWh

Note (5): Includes Proposed Base Distribution Charge of \$0.00435/kWh, O&M Factor of \$0.00137/kWh, CapEx Reconciling Factor of (\$0.00003)/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (7): Includes Long-term contracting charge of \$0.00007/kWh

Note (8): Includes Standard Offer Charge of \$0.0567/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$0.00184/kWh, and Standard Offer Service Administrative Cost Factor of \$0.00115/kWh

Note (9): Includes Standard Offer Charge of \$0.0567/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$0.00184/kWh, and Standard Offer Service Administrative Cost Factor of \$0.00138/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-32 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	40,000	\$4,522.95	\$2,208.75	\$2,314.20	\$4,497.32	\$2,217.08	\$2,280.24	(\$25.63)	-0.6%
750	150,000	\$16,122.22	\$8,282.81	\$7,839.41	\$16,619.09	\$8,314.06	\$8,305.03	\$496.87	3.1%
1,000	200,000	\$21,394.61	\$11,043.75	\$10,350.86	\$22,128.99	\$11,085.42	\$11,043.57	\$734.38	3.4%
1,500	300,000	\$31,939.41	\$16,565.63	\$15,373.78	\$33,148.79	\$16,628.13	\$16,520.66	\$1,209.38	3.8%
2,500	500,000	\$53,028.99	\$27,609.38	\$25,419.61	\$55,188.36	\$27,713.54	\$27,474.82	\$2,159.37	4.1%

Present			Proposed		
Customer Charge		\$750.00	Proposed Customer Charge		\$825.00
LIHEAP Charge		\$0.83	LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92	Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (1)	kWh x	\$0.00646	Transmission Energy Charge (2)	kWh x	\$0.00651
Distribution Demand Charge - > 200 kW (3)	kW x	\$2.29	Proposed Distribution Demand Charge - > 200 kW	kW x	\$3.70
Distribution Energy Charge (4)	kWh x	\$0.00879	Proposed Distribution Energy Charge (5)	kWh x	\$0.00598
Transition Energy Charge	kWh x	\$0.00063	Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622	Energy Efficiency Program Charge (6)	kWh x	\$0.00629
Renewable Energy Distribution Charge (7)	kWh x	\$0.00007	Renewable Energy Distribution Charge	kW x	\$0.00007
Gross Earnings Tax		4%	Gross Earnings Tax		4%
Standard Offer Charge (8)	kWh x	\$0.05301	Standard Offer Charge (9)	kWh x	\$0.05321

Note (1): Includes Base Transmission Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00013/kWh

Note (2): Includes Base Transmission Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$2.15/kW and 2013 CapEx Factor of \$0.14/kW

Note (4): Includes Base Distribution Charge of \$0.00818/kWh, O&M Factor of \$0.00075/kWh and RDM Adj Factor of (0.00014)/kWh

Note (5): Includes Proposed Base Distribution Charge of \$0.00537/kWh, O&M Factor of \$0.00075/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (7): Includes Long-term contracting charge of \$0.00007/kWh

Note (8): Includes a simple average of the October-2012 through December-2012 Standard Offer Service Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of \$0.001 /kWh

Note (9): Includes a simple average of the October-2012 through December-2012 Standard Offer Service Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of \$0.0012 /kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-32 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	60,000	\$6,089.20	\$3,313.13	\$2,776.07	\$6,011.70	\$3,325.63	\$2,686.07	(\$77.50)	-1.3%
750	225,000	\$21,995.66	\$12,424.22	\$9,571.44	\$22,298.00	\$12,471.09	\$9,826.91	\$302.34	1.4%
1,000	300,000	\$29,225.87	\$16,565.63	\$12,660.24	\$29,700.87	\$16,628.13	\$13,072.74	\$475.00	1.6%
1,500	450,000	\$43,686.28	\$24,848.44	\$18,837.84	\$44,506.60	\$24,942.19	\$19,564.41	\$820.32	1.9%
2,500	750,000	\$72,607.11	\$41,414.06	\$31,193.05	\$74,118.05	\$41,570.31	\$32,547.74	\$1,510.94	2.1%

Present			Proposed		
Customer Charge		\$750.00	Proposed Customer Charge		\$825.00
LIHEAP Charge		\$0.83	LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92	Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (1)	kWh x	\$0.00646	Transmission Energy Charge (2)	kWh x	\$0.00651
Distribution Demand Charge - > 200 kW (3)	kW x	\$2.29	Proposed Distribution Demand Charge - > 200 kW	kW x	\$3.70
Distribution Energy Charge (4)	kWh x	\$0.00879	Proposed Distribution Energy Charge (5)	kWh x	\$0.00598
Transition Energy Charge	kWh x	\$0.00063	Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622	Energy Efficiency Program Charge (6)	kWh x	\$0.00629
Renewable Energy Distribution Charge (7)	kWh x	\$0.00007	Renewable Energy Distribution Charge	kW x	\$0.00007
Gross Earnings Tax		4%	Gross Earnings Tax		4%
Standard Offer Charge (8)	kWh x	\$0.05301	Standard Offer Charge (9)	kWh x	\$0.05321

Note (1): Includes Base Transmission Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00013/kWh

Note (2): Includes Base Transmission Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$2.15/kW and 2013 CapEx Factor of \$0.14/kW

Note (4): Includes Base Distribution Charge of \$0.00818/kWh, O&M Factor of \$0.00075/kWh and RDM Adj Factor of (0.00014)/kWh

Note (5): Includes Proposed Base Distribution Charge of \$0.00537/kWh, O&M Factor of \$0.00075/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (7): Includes Long-term contracting charge of \$0.00007/kWh

Note (8): Includes a simple average of the October-2012 through December-2012 Standard Offer Service Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of \$0.001 /kWh

Note (9): Includes a simple average of the October-2012 through December-2012 Standard Offer Service Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of \$0.0012 /kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-32 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	80,000	\$7,655.45	\$4,417.50	\$3,237.95	\$7,526.08	\$4,434.17	\$3,091.91	(\$129.37)	-1.7%
							\$89.41		
750	300,000	\$27,869.10	\$16,565.63	\$11,303.47	\$27,976.91	\$16,628.13	\$11,348.78	\$107.81	0.4%
							\$89.41		
1,000	400,000	\$37,057.11	\$22,087.50	\$14,969.61	\$37,272.74	\$22,170.83	\$15,101.91	\$215.63	0.6%
							\$89.41		
1,500	600,000	\$55,433.16	\$33,131.25	\$22,301.91	\$55,864.41	\$33,256.25	\$22,608.16	\$431.25	0.8%
							\$89.41		
2,500	1,000,000	\$92,185.24	\$55,218.75	\$36,966.49	\$93,047.74	\$55,427.08	\$37,620.66	\$862.50	0.9%

Present				Proposed			
Customer Charge			\$750.00	Proposed Customer Charge			\$825.00
LIHEAP Charge			\$0.83	LIHEAP Charge			\$0.83
Transmission Demand Charge	kW x		\$2.92	Transmission Demand Charge	kW x		\$2.92
Transmission Energy Charge (1)	kWh x		\$0.00646	Transmission Energy Charge (2)	kWh x		\$0.00651
Distribution Demand Charge - > 200 kW (3)	kW x		\$2.29	Proposed Distribution Demand Charge - > 200 kW	kW x		\$3.70
Distribution Energy Charge (4)	kWh x		\$0.00879	Proposed Distribution Energy Charge (5)	kWh x		\$0.00598
Transition Energy Charge	kWh x		\$0.00063	Transition Energy Charge	kWh x		\$0.00063
Energy Efficiency Program Charge	kWh x		\$0.00622	Energy Efficiency Program Charge (6)	kWh x		\$0.00629
Renewable Energy Distribution Charge (7)	kWh x		\$0.00007	Renewable Energy Distribution Charge	kW x		\$0.00007
Gross Earnings Tax			4%	Gross Earnings Tax			4%
Standard Offer Charge (8)	kWh x		\$0.05301	Standard Offer Charge (9)	kWh x		\$0.05321

Note (1): Includes Base Transmission Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00013/kWh

Note (2): Includes Base Transmission Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$2.15/kW and 2013 CapEx Factor of \$0.14/kW

Note (4): Includes Base Distribution Charge of \$0.00818/kWh, O&M Factor of \$0.00075/kWh and RDM Adj Factor of (0.00014)/kWh

Note (5): Includes Proposed Base Distribution Charge of \$0.00537/kWh, O&M Factor of \$0.00075/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (7): Includes Long-term contracting charge of \$0.00007/kWh

Note (8): Includes a simple average of the October-2012 through December-2012 Standard Offer Service Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of \$0.001 /kWh

Note (9): Includes a simple average of the October-2012 through December-2012 Standard Offer Service Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of \$0.0012 /kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-32 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	100,000	\$9,221.70	\$5,521.88	\$3,699.82	\$9,040.45	\$5,542.71	\$3,497.74	(\$181.25)	-2.0%
750	375,000	\$33,742.53	\$20,707.03	\$13,035.50	\$33,655.82	\$20,785.16	\$12,870.66	(\$86.71)	-0.3%
1,000	500,000	\$44,888.37	\$27,609.38	\$17,278.99	\$44,844.61	\$27,713.54	\$17,131.07	(\$43.76)	-0.1%
1,500	750,000	\$67,180.03	\$41,414.06	\$25,765.97	\$67,222.22	\$41,570.31	\$25,651.91	\$42.19	0.1%
2,500	1,250,000	\$111,763.37	\$69,023.44	\$42,739.93	\$111,977.42	\$69,283.85	\$42,693.57	\$214.05	0.2%

Present			Proposed		
Customer Charge		\$750.00	Proposed Customer Charge		\$825.00
LIHEAP Charge		\$0.83	LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92	Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (1)	kWh x	\$0.00646	Transmission Energy Charge (2)	kWh x	\$0.00651
Distribution Demand Charge - > 200 kW (3)	kW x	\$2.29	Proposed Distribution Demand Charge - > 200 kW	kW x	\$3.70
Distribution Energy Charge (4)	kWh x	\$0.00879	Proposed Distribution Energy Charge (5)	kWh x	\$0.00598
Transition Energy Charge	kWh x	\$0.00063	Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622	Energy Efficiency Program Charge (6)	kWh x	\$0.00629
Renewable Energy Distribution Charge (7)	kWh x	\$0.00007	Renewable Energy Distribution Charge	kW x	\$0.00007
Gross Earnings Tax		4%	Gross Earnings Tax		4%
Standard Offer Charge (8)	kWh x	\$0.05301	Standard Offer Charge (9)	kWh x	\$0.05321

Note (1): Includes Base Transmission Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00013/kWh

Note (2): Includes Base Transmission Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$2.15/kW and 2013 CapEx Factor of \$0.14/kW

Note (4): Includes Base Distribution Charge of \$0.00818/kWh, O&M Factor of \$0.00075/kWh and RDM Adj Factor of (0.00014)/kWh

Note (5): Includes Proposed Base Distribution Charge of \$0.00537/kWh, O&M Factor of \$0.00075/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (7): Includes Long-term contracting charge of \$0.00007/kWh

Note (8): Includes a simple average of the October-2012 through December-2012 Standard Offer Service Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of \$0.001 /kWh

Note (9): Includes a simple average of the October-2012 through December-2012 Standard Offer Service Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of \$0.0012 /kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-32 Rate Customers

Hours Use: 600

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	120,000	\$10,787.95	\$6,626.25	\$4,161.70	\$10,554.82	\$6,651.25	\$3,903.57	(\$233.13)	-2.2%
750	450,000	\$39,615.97	\$24,848.44	\$14,767.53	\$39,334.72	\$24,942.19	\$14,392.53	(\$281.25)	-0.7%
1,000	600,000	\$52,719.61	\$33,131.25	\$19,588.36	\$52,416.49	\$33,256.25	\$19,160.24	(\$303.12)	-0.6%
1,500	900,000	\$78,926.91	\$49,696.88	\$29,230.03	\$78,580.04	\$49,884.38	\$28,695.66	(\$346.87)	-0.4%
2,500	1,500,000	\$131,341.49	\$82,828.13	\$48,513.36	\$130,907.12	\$83,140.63	\$47,766.49	(\$434.37)	-0.3%

Present			Proposed		
Customer Charge		\$750.00	Proposed Customer Charge		\$825.00
LIHEAP Charge		\$0.83	LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92	Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (1)	kWh x	\$0.00646	Transmission Energy Charge (2)	kWh x	\$0.00651
Distribution Demand Charge - > 200 kW (3)	kW x	\$2.29	Proposed Distribution Demand Charge - > 200 kW	kW x	\$3.70
Distribution Energy Charge (4)	kWh x	\$0.00879	Proposed Distribution Energy Charge (5)	kWh x	\$0.00598
Transition Energy Charge	kWh x	\$0.00063	Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622	Energy Efficiency Program Charge (6)	kWh x	\$0.00629
Renewable Energy Distribution Charge (7)	kWh x	\$0.00007	Renewable Energy Distribution Charge	kW x	\$0.00007
Gross Earnings Tax		4%	Gross Earnings Tax		4%
Standard Offer Charge (8)	kWh x	\$0.05301	Standard Offer Charge (9)	kWh x	\$0.05321

Note (1): Includes Base Transmission Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00013/kWh

Note (2): Includes Base Transmission Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$2.15/kW and 2013 CapEx Factor of \$0.14/kW

Note (4): Includes Base Distribution Charge of \$0.00818/kWh, O&M Factor of \$0.00075/kWh and RDM Adj Factor of (0.00014)/kWh

Note (5): Includes Proposed Base Distribution Charge of \$0.00537/kWh, O&M Factor of \$0.00075/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (7): Includes Long-term contracting charge of \$0.00007/kWh

Note (8): Includes a simple average of the October-2012 through December-2012 Standard Offer Service Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of \$0.001 /kWh

Note (9): Includes a simple average of the October-2012 through December-2012 Standard Offer Service Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of \$0.0012 /kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-62 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	600,000	\$77,777.95	\$33,131.25	\$44,646.70	\$78,671.70	\$33,256.25	\$45,415.45	\$893.75	1.1%
5,000	1,000,000	\$117,823.78	\$55,218.75	\$62,605.03	\$119,313.36	\$55,427.08	\$63,886.28	\$1,489.58	1.3%
7,500	1,500,000	\$167,881.08	\$82,828.13	\$85,052.95	\$170,115.45	\$83,140.63	\$86,974.82	\$2,234.37	1.3%
10,000	2,000,000	\$217,938.36	\$110,437.50	\$107,500.86	\$220,917.53	\$110,854.17	\$110,063.36	\$2,979.17	1.4%
20,000	4,000,000	\$418,167.53	\$220,875.00	\$197,292.53	\$424,125.86	\$221,708.33	\$202,417.53	\$5,958.33	1.4%

Present

Customer Charge		\$17,000.00
LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (1)	kWh x	\$0.00646
Distribution Demand Charge (3)	kW x	\$3.03
Distribution Energy Charge (5)	kWh x	(\$0.00003)
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622
Renewable Energy Distribution Charge (8)	kWh x	\$0.00007

Gross Earnings Tax 4%

Standard Offer Charge (9) kWh x \$0.05301

Proposed

Proposed Customer Charge		\$17,000.00
LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (2)	kWh x	\$0.00651
Proposed Distribution Demand Charge (4)	kW x	\$3.27
Proposed Distribution Energy Charge (6)	kWh x	-\$0.00012
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge (7)	kWh x	\$0.00629
Renewable Energy Distribution Charge	kW x	\$0.00007

Gross Earnings Tax 4%

Standard Offer Charge (10) kWh x \$0.05321

Note (1): Includes Transmission Base Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00013/kWh

Note (2): Includes Transmission Base Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$2.57/kW, O&M kW Charge of \$0.35/kW and 2013 CapEx kW Charge of \$0.11/kW

Note (4): Includes Proposed Base Distribution Charge of \$2.92/kW and O&M kW Charge of \$0.35/kW

Note (5): Includes Base Distribution Charge of \$0.00009/kWh, O&M Factor of \$0.00002/kWh and RDM Adj Factor of \$(0.00014)/kWh

Note (6): Includes O&M Factor of \$0.00002/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (7): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (8): Includes Long-term contracting charge of \$0.00007/kWh

Note (9): Includes a simple average of the October-2012 through December-2012 Standard Offer Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of \$0.001 /kWh

Note (10): Includes a simple average of the October-2012 through December-2012 Standard Offer Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of \$0.0012 /kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-62 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	900,000	\$98,515.45	\$49,696.88	\$48,818.57	\$99,481.08	\$49,884.38	49,597	\$965.63	1.0%
5,000	1,500,000	\$152,386.29	\$82,828.13	\$69,558.16	\$153,995.66	\$83,140.63	70,855	\$1,609.37	1.1%
7,500	2,250,000	\$219,724.83	\$124,242.19	\$95,482.64	\$222,138.89	\$124,710.94	97,428	\$2,414.06	1.1%
10,000	3,000,000	\$287,063.36	\$165,656.25	\$121,407.11	\$290,282.11	\$166,281.25	124,001	\$3,218.75	1.1%
20,000	6,000,000	\$556,417.53	\$331,312.50	\$225,105.03	\$562,855.03	\$332,562.50	230,293	\$6,437.50	1.2%

Present

Customer Charge		\$17,000.00
LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (1)	kWh x	\$0.00646
Distribution Demand Charge (3)	kW x	\$3.03
Distribution Energy Charge (5)	kWh x	(\$0.00003)
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622
Renewable Energy Distribution Charge (8)	kWh x	\$0.00007

Gross Earnings Tax 4%

Standard Offer Charge (9) kWh x \$0.05301

Proposed

Proposed Customer Charge		\$17,000.00
LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (2)	kWh x	\$0.00651
Proposed Distribution Demand Charge (4)	kW x	\$3.27
Proposed Distribution Energy Charge (6)	kWh x	-\$0.00012
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge (7)	kWh x	\$0.00629
Renewable Energy Distribution Charge	kW x	\$0.00007

Gross Earnings Tax 4%

Standard Offer Charge (10) kWh x \$0.05321

Note (1): Includes Transmission Base Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00013/kWh

Note (2): Includes Transmission Base Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(\$0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$2.57/kW, O&M kW Charge of \$0.35/kW and 2013 CapEx kW Charge of \$0.11/kW

Note (4): Includes Proposed Base Distribution Charge of \$2.92/kW and O&M kW Charge of \$0.35/kW

Note (5): Includes Base Distribution Charge of \$0.00009/kWh, O&M Factor of \$0.00002/kWh and RDM Adj Factor of (\$0.00014)/kWh

Note (6): Includes O&M Factor of \$0.00002/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (7): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (8): Includes Long-term contracting charge of \$0.00007/kWh

Note (9): Includes a simple average of the October-2012 through December-2012 Standard Offer Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(\$0.00332)/kWh and Standard Offer Service Administrative Cost Factor of \$0.001 /kWh

Note (10): Includes a simple average of the October-2012 through December-2012 Standard Offer Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(\$0.00332)/kWh and Standard Offer Service Administrative Cost Factor of \$0.0012 /kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-62 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	1,200,000	\$119,252.95	\$66,262.50	\$52,990.45	\$120,290.45	\$66,512.50	\$53,777.95	\$1,037.50	0.9%
5,000	2,000,000	\$186,948.78	\$110,437.50	\$76,511.28	\$188,677.95	\$110,854.17	\$77,823.78	\$1,729.17	0.9%
7,500	3,000,000	\$271,568.57	\$165,656.25	\$105,912.32	\$274,162.32	\$166,281.25	\$107,881.07	\$2,593.75	1.0%
10,000	4,000,000	\$356,188.36	\$220,875.00	\$135,313.36	\$359,646.69	\$221,708.33	\$137,938.36	\$3,458.33	1.0%
20,000	8,000,000	\$694,667.53	\$441,750.00	\$252,917.53	\$701,584.20	\$443,416.67	\$258,167.53	\$6,916.67	1.0%

Present			Proposed		
Customer Charge		\$17,000.00	Proposed Customer Charge		\$17,000.00
LIHEAP Charge		\$0.83	LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92	Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (1)	kWh x	\$0.00646	Transmission Energy Charge (2)	kWh x	\$0.00651
Distribution Demand Charge (3)	kW x	\$3.03	Proposed Distribution Demand Charge (4)	kW x	\$3.27
Distribution Energy Charge (5)	kWh x	(\$0.00003)	Proposed Distribution Energy Charge (6)	kWh x	-\$0.00012
Transition Energy Charge	kWh x	\$0.00063	Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622	Energy Efficiency Program Charge (7)	kWh x	\$0.00629
Renewable Energy Distribution Charge (8)	kWh x	\$0.00007	Renewable Energy Distribution Charge	kW x	\$0.00007
Gross Earnings Tax		4%	Gross Earnings Tax		4%
Standard Offer Charge (9)	kWh x	\$0.05301	Standard Offer Charge (10)	kWh x	\$0.05321

Note (1): Includes Transmission Base Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00013/kWh

Note (2): Includes Transmission Base Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$2.57/kW, O&M kW Charge of \$0.35/kW and 2013 CapEx kW Charge of \$0.11/kW

Note (4): Includes Proposed Base Distribution Charge of \$2.92/kW and O&M kW Charge of \$0.35/kW

Note (5): Includes Base Distribution Charge of \$0.00009/kWh, O&M Factor of \$0.00002/kWh and RDM Adj Factor of (\$0.00014)/kWh

Note (6): Includes O&M Factor of \$0.00002/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (7): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (8): Includes Long-term contracting charge of \$0.00007/kWh

Note (9): Includes a simple average of the October-2012 through December-2012 Standard Offer Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of \$0.001 /kWh

Note (10): Includes a simple average of the October-2012 through December-2012 Standard Offer Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of \$0.0012 /kWh adjusted to reflect proposed uncollectible percentage of 1.25%

File: R:\2012 neco\General Rate Case (4323)\Settlement\Attachment 3\Revised Schedules - Working Folder\Schedule JAL-6-S-Current Rates.XLS\Input Section

Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-62 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	1,500,000	\$139,990.45	\$82,828.13	\$57,162.32	\$141,099.83	\$83,140.63	\$57,959.20	\$1,109.38	0.8%
5,000	2,500,000	\$221,511.29	\$138,046.88	\$83,464.41	\$223,360.24	\$138,567.71	\$84,792.53	\$1,848.95	0.8%
7,500	3,750,000	\$323,412.32	\$207,070.31	\$116,342.01	\$326,185.76	\$207,851.56	\$118,334.20	\$2,773.44	0.9%
10,000	5,000,000	\$425,313.36	\$276,093.75	\$149,219.61	\$429,011.28	\$277,135.42	\$151,875.86	\$3,697.92	0.9%
20,000	10,000,000	\$832,917.53	\$552,187.50	\$280,730.03	\$840,313.36	\$554,270.83	\$286,042.53	\$7,395.83	0.9%

Present

Customer Charge		\$17,000.00
LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (1)	kWh x	\$0.00646
Distribution Demand Charge (3)	kW x	\$3.03
Distribution Energy Charge (5)	kWh x	(\$0.00003)
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622
Renewable Energy Distribution Charge (8)	kWh x	\$0.00007

Gross Earnings Tax 4%

Standard Offer Charge (9) kWh x \$0.05301

Proposed

Proposed Customer Charge		\$17,000.00
LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (2)	kWh x	\$0.00651
Proposed Distribution Demand Charge (4)	kW x	\$3.27
Proposed Distribution Energy Charge (6)	kWh x	-\$0.00012
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge (7)	kWh x	\$0.00629
Renewable Energy Distribution Charge	kW x	\$0.00007

Gross Earnings Tax 4%

Standard Offer Charge (10) kWh x \$0.05321

Note (1): Includes Transmission Base Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00013/kWh

Note (2): Includes Transmission Base Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$2.57/kW, O&M kW Charge of \$0.35/kW and 2013 CapEx kW Charge of \$0.11/kW

Note (4): Includes Proposed Base Distribution Charge of \$2.92/kW and O&M kW Charge of \$0.35/kW

Note (5): Includes Base Distribution Charge of \$0.00009/kWh, O&M Factor of \$0.00002/kWh and RDM Adj Factor of (\$0.00014)/kWh

Note (6): Includes O&M Factor of \$0.00002/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (7): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (8): Includes Long-term contracting charge of \$0.00007/kWh

Note (9): Includes a simple average of the October-2012 through December-2012 Standard Offer Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of \$0.001 /kWh

Note (10): Includes a simple average of the October-2012 through December-2012 Standard Offer Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of \$0.0012 /kWh adjusted to reflect proposed uncollectible percentage of 1.25%

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Date: 12-Oct-12
Time: 01:12 PM

Calculation of Monthly Typical Bill
Illustrative Total Bill Impact of Proposed
Rates Applicable to G-62 Rate Customers

Hours Use: 600

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	1,800,000	\$160,727.95	\$99,393.75	\$61,334.20	\$161,909.20	\$99,768.75	\$62,140.45	\$1,181.25	0.7%
5,000	3,000,000	\$256,073.78	\$165,656.25	\$90,417.53	\$258,042.53	\$166,281.25	\$91,761.28	\$1,968.75	0.8%
7,500	4,500,000	\$375,256.08	\$248,484.38	\$126,771.70	\$378,209.20	\$249,421.88	\$128,787.32	\$2,953.12	0.8%
10,000	6,000,000	\$494,438.36	\$331,312.50	\$163,125.86	\$498,375.86	\$332,562.50	\$165,813.36	\$3,937.50	0.8%
20,000	12,000,000	\$971,167.53	\$662,625.00	\$308,542.53	\$979,042.53	\$665,125.00	\$313,917.53	\$7,875.00	0.8%

Present

Customer Charge		\$17,000.00
LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (1)	kWh x	\$0.00646
Distribution Demand Charge (3)	kW x	\$3.03
Distribution Energy Charge (5)	kWh x	(\$0.00003)
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge	kWh x	\$0.00622
Renewable Energy Distribution Charge (8)	kWh x	\$0.00007

Gross Earnings Tax 4%

Standard Offer Charge (9) kWh x \$0.05301

Proposed

Proposed Customer Charge		\$17,000.00
LIHEAP Charge		\$0.83
Transmission Demand Charge	kW x	\$2.92
Transmission Energy Charge (2)	kWh x	\$0.00651
Proposed Distribution Demand Charge (4)	kW x	\$3.27
Proposed Distribution Energy Charge (6)	kWh x	-\$0.00012
Transition Energy Charge	kWh x	\$0.00063
Energy Efficiency Program Charge (7)	kWh x	\$0.00629
Renewable Energy Distribution Charge	kW x	\$0.00007

Gross Earnings Tax 4%

Standard Offer Charge (10) kWh x \$0.05321

Note (1): Includes Transmission Base Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00013/kWh

Note (2): Includes Transmission Base Charge of \$0.00659/kWh, Transmission Adjustment Factor of \$(0.00026)/kWh and Transmission Uncollectible Factor of \$0.00018/kWh adjusted to reflect proposed uncollectible percentage of 1.25%

Note (3): Includes Base Distribution Charge of \$2.57/kW, O&M kW Charge of \$0.35/kW and 2013 CapEx kW Charge of \$0.11/kW

Note (4): Includes Proposed Base Distribution Charge of \$2.92/kW and O&M kW Charge of \$0.35/kW

Note (5): Includes Base Distribution Charge of \$0.00009/kWh, O&M Factor of \$0.00002/kWh and RDM Adj Factor of (\$0.00014)/kWh

Note (6): Includes O&M Factor of \$0.00002/kWh and RDM Adj Factor of -\$0.00014/kWh

Note (7): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage of 1.25%

Note (8): Includes Long-term contracting charge of \$0.00007/kWh

Note (9): Includes a simple average of the October-2012 through December-2012 Standard Offer Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of \$0.001 /kWh

Note (10): Includes a simple average of the October-2012 through December-2012 Standard Offer Charge of \$0.05280/kWh, Renewable Energy Standard Charge of \$0.00253/kWh, Standard Offer Adjustment Factor of \$(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of \$0.0012 /kWh adjusted to reflect proposed uncollectible percentage of 1.25%

The Narragansett Electric Company
Streetlights Annual Bill Impact

			Annual	Current	Current	Current	Proposed	Proposed	Proposed	Annual	Annual
			kWh	Lum/Std	Volumetric	Revenue	Lum/Std	Volumetric	Revenue	Bill	%
Line	uminaire/Standard Typ	Lumens Description	(b)	(c)	per kWh	(e)	(f)	per kWh	(h)	(i)	(j)
1	Incandescent	LUM INC RWY 105W	438	\$69.46	\$0.08932	\$108.58	\$75.56	\$0.09141	\$115.60	\$7.02	6.5%
2		LUM INC RWY 205W (S-14 Only)	856	\$69.46	\$0.08932	\$145.92	\$75.56	\$0.09141	\$153.81	\$7.89	5.4%
3											
4	Mercury Vapor	LUM MV RWY 100W	543	\$69.46	\$0.08932	\$117.96	\$76.18	\$0.09141	\$125.82	\$7.85	6.7%
5		LUM MV RWY 175W	881	\$72.63	\$0.08932	\$151.32	\$76.18	\$0.09141	\$156.71	\$5.39	3.6%
6		LUM MV RWY 250W (S-14 Only)	1,282	\$72.63	\$0.08932	\$187.14	\$120.39	\$0.09141	\$237.58	\$50.44	27.0%
7		LUM MV RWY 400W	1,991	\$120.39	\$0.08932	\$298.23	\$163.46	\$0.09141	\$345.46	\$47.23	15.8%
8		LUM MV RWY 1000W	4,572	\$163.46	\$0.08932	\$571.83	\$163.46	\$0.09141	\$581.39	\$9.56	1.7%
9		LUM MV FLD 400W	1,991	\$143.14	\$0.08932	\$320.98	\$181.37	\$0.09141	\$363.37	\$42.39	13.2%
10		LUM MV FLD 1000W	4,572	\$181.37	\$0.08932	\$589.74	\$181.37	\$0.09141	\$599.30	\$9.56	1.6%
11		LUM MV POST 175W (S-14 Only)	881	\$156.80	\$0.08932	\$235.49	\$156.80	\$0.09141	\$237.33	\$1.84	0.8%
12											
13	High Pressure Sodium Vapor Fixtures	LUM HPS RWY 50W	255	\$69.46	\$0.08932	\$92.24	\$75.56	\$0.09141	\$98.87	\$6.63	7.2%
14		LUM HPS RWY 70W	359	\$69.72	\$0.08932	\$101.79	\$75.05	\$0.09141	\$107.87	\$6.08	6.0%
15		LUM HPS RWY 100W	493	\$72.63	\$0.08932	\$116.66	\$76.18	\$0.09141	\$121.25	\$4.58	3.9%
16		LUM HPS RWY 150W	722	\$72.63	\$0.08932	\$137.12	\$76.69	\$0.09141	\$142.69	\$5.57	4.1%
17		LUM HPS RWY 250W	1,269	\$120.39	\$0.08932	\$233.74	\$120.39	\$0.09141	\$236.39	\$2.65	1.1%
18		LUM HPS RWY 400W	1,962	\$163.46	\$0.08932	\$338.71	\$163.46	\$0.09141	\$342.81	\$4.10	1.2%
19		WALL HPS 250W 24 HR	2,663	\$172.21	\$0.08932	\$410.07	\$172.21	\$0.09141	\$415.63	\$5.57	1.4%
20		LUM HPS POST 50W	255	\$155.49	\$0.08932	\$178.27	\$155.49	\$0.09141	\$178.80	\$0.53	0.3%
21		LUM HPS POST 100W	493	\$156.80	\$0.08932	\$200.83	\$156.80	\$0.09141	\$201.87	\$1.03	0.5%
22		LUM HPS FLD 250W	1,269	\$143.14	\$0.08932	\$256.49	\$143.14	\$0.09141	\$259.14	\$2.65	1.0%
23		LUM HPS FLD 400W	1,962	\$181.37	\$0.08932	\$356.62	\$181.37	\$0.09141	\$360.72	\$4.10	1.1%
24		LUM HPS REC 100W-C1	493	\$92.30	\$0.08932	\$136.33	\$96.61	\$0.09141	\$141.68	\$5.34	3.9%
25											
26	Metal Halide	LUM MH FLD 400W	1883	\$181.37	\$0.08932	\$349.56	\$181.37	\$0.09141	\$353.50	\$3.94	1.1%
27		LUM MH FLD 1000W	4502	\$181.37	\$0.08932	\$583.49	\$181.37	\$0.09141	\$592.90	\$9.41	1.6%
28											
29	Temporary Turn-Off	LUM MV RWY 400W TT	N/A	\$72.23		\$72.23	\$98.08		\$98.08	\$25.85	35.8%
30		LUM HPS RWY 50W TT	N/A	\$41.68		\$41.68	\$45.34		\$45.34	\$3.66	8.8%
31		LUM HPS RWY 70W TT	N/A	\$41.83		\$41.83	\$45.03		\$45.03	\$3.20	7.7%
32		LUM HPS RWY 100W TT	N/A	\$43.58		\$43.58	\$45.71		\$45.71	\$2.13	4.9%
33		LUM HPS RWY 250W TT	N/A	\$72.23		\$72.23	\$72.23		\$72.23	\$0.00	0.0%
34		LUM HPS RWY 400W TT	N/A	\$98.08		\$98.08	\$98.08		\$98.08	(\$0.00)	0.0%
35		LUM HPS POST 100W TT	N/A	\$94.08		\$94.08	\$94.08		\$94.08	\$0.00	0.0%
36		LUM HPS FLD 250W TT	N/A	\$85.88		\$85.88	\$85.88		\$85.88	\$0.00	0.0%
37		LUM HPS FLD 400W TT	N/A	\$108.82		\$108.82	\$108.82		\$108.82	\$0.00	0.0%
38		LUM HPS FLD 250W TT	N/A	\$108.82		\$108.82	\$108.82		\$108.82	\$0.00	0.0%
39											
40											
41	Standards	POLE-WOOD		\$77.81			\$130.49		\$130.49	\$52.68	68%
42		POLE FIBER PT <25'		\$105.72			\$253.94		\$253.94	\$148.22	140%
43		POLE FIBER RWY <25'		\$162.86			\$413.91		\$413.91	\$251.05	154%
44		POLE FIBER RWY => 25'		\$185.67			\$462.11		\$462.11	\$276.44	149%
45		POLE METAL =>25'		\$304.55			\$473.03		\$473.03	\$168.48	55%
46		POLE METAL EMBEDDED		\$253.37			\$395.39		\$395.39	\$142.02	56%
47											
48	Column Description:										
49	(a) - (c)	per current tariff R.I.P.U.C. 2095, Sheet 3									
50	(d)	per tariff									
51	(e)	Column (c) + [Column (b) x Column (d)]									
52	(f)	Attachment 3C (Schedule JAL-3-S, Page 2)									
53	(g)	proposed changes to distribution charges; per tariff for currently effective charges, plus adjustments to reflect proposed uncollectibles percentage of 1.25% for various reconciling charges									
54	(h)	Column (f) + [Column (b) x Column (g)]									
55	(i)	Column (h) - Column (e)									
56	(j)	Column (i) ÷ Column (e)									

Attachment 8A

Gas Cost of Service Study - Summary
(Schedule PMN-2-S)

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8A
Schedule PMN-2-S
Page 1 of 5

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

SUMMARY OF RESULTS-1		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
RATE BASE					
1	GAS PLANT IN SERVICE		773,551,949	36,006,304	494,600,663
2	LESS: DEPREC & AMORT RES		338,626,962	19,468,472	228,305,163
3	NET UTILITY PLANT IN SERVICE		434,924,987	16,537,832	266,295,500
PLUS: CWIP					
4	PLUS: CWIP		66,070,148	3,115,868	42,161,630
5	LESS: CONTRIB IN AID OF CONST		5,584,444	244,659	3,586,968
6	NET PLANT		495,410,691	19,409,040	304,870,162
ADD:					
7	MATERIALS & SUPPLIES		3,257,435	153,621	2,078,881
8	PREPAID EXPENSES		2,749,025	127,958	1,757,697
9	DEFERRED DEBITS		404,000	18,805	258,313
10	CASH WORKING CAPITAL		8,974,216	412,220	5,834,262
DEDUCT:					
11	ACCUMULATED DEFERRED FIT		108,004,321	5,027,247	69,056,782
12	MERGER HOLD HARMLESS ADJ		25,475,687	1,185,810	16,288,876
13	CUSTOMER DEPOSITS		4,620,876	92	21,221
14	INJURIES & DAMAGES RESERVE		190,000	10,313	125,375
15	RATE BASE		372,504,484	13,898,183	229,306,860
DEVELOPMENT OF RETURN					
9	SALES OF GAS TO ULTIMATE CUST		151,903,864	5,400,551	97,101,882
10	OTHER OPERATING REVENUES		2,914,691	68,593	1,331,273
11	TOTAL GAS OPERATING REVENUES		154,818,555	5,469,145	98,433,155
LESS:					
12	PURCHASED GAS COSTS		0	0	0
13	OTHER OPER & MAINT EXPENSE		82,121,543	4,656,530	55,077,525
14	DEPRECIATION & AMORTIZATION EXP		29,811,204	1,405,766	19,109,026
15	OTHER TAXES		16,166,398	769,289	10,381,096
16	INCOME TAXES		5,190,939	(632,886)	2,313,039
17	INTEREST ON CUSTOMER DEPOSITS		127,506	3	586
18	TOTAL OPERATING EXPENSE		133,417,589	6,198,901	86,881,271
19	OPERATING INCOME		21,400,966	(729,757)	11,551,884
20	RATE OF RETURN		5.75%	-5.25%	5.04%
21	RELATIVE RATE OF RETURN		1.000	-0.914	0.877

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8A
Schedule PMN-2-S
Page 2 of 5

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

SUMMARY OF RESULTS-1		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
RATE BASE								
1	GAS PLANT IN SERVICE		67,765,292	92,857,800	38,639,922	14,788,402	4,925,769	23,967,799
2	LESS: DEPREC & AMORT RES		29,919,021	33,384,354	12,933,256	4,832,354	1,707,592	8,076,750
3	NET UTILITY PLANT IN SERVICE		37,846,270	59,473,445	25,706,666	9,956,048	3,218,177	15,891,048
4	PLUS: CWIP		5,765,370	7,927,220	3,309,695	1,293,269	420,805	2,076,291
5	LESS: CONTRIB IN AID OF CONST		459,796	666,542	301,142	119,276	33,336	172,724
6	NET PLANT		43,151,844	66,734,123	28,715,219	11,130,041	3,605,647	17,794,615
ADD:								
7	MATERIALS & SUPPLIES		284,248	390,833	163,177	63,762	20,747	102,367
8	PREPAID EXPENSES		240,822	329,995	137,317	52,555	17,505	85,176
9	DEFERRED DEBITS		35,392	48,496	20,180	7,723	2,573	12,518
10	CASH WORKING CAPITAL		788,881	1,026,650	404,751	137,938	68,923	300,591
DEDUCT:								
11	ACCUMULATED DEFERRED FIT		9,461,477	12,964,926	5,394,956	2,064,776	687,742	3,346,415
12	MERGER HOLD HARMLESS ADJ		2,231,741	3,058,122	1,272,544	487,032	162,222	789,341
13	CUSTOMER DEPOSITS		2,294,288	1,888,509	277,189	67,166	0	72,411
14	INJURIES & DAMAGES RESERVE		16,655	20,035	7,929	3,068	1,140	5,486
15	RATE BASE		30,497,027	50,598,507	22,488,028	8,769,977	2,864,289	14,081,613
DEVELOPMENT OF RETURN								
9	SALES OF GAS TO ULTIMATE CUST		13,065,018	19,020,373	7,676,647	2,415,831	1,398,144	5,825,418
10	OTHER OPERATING REVENUES		442,712	623,997	223,996	69,057	30,645	124,418
11	TOTAL GAS OPERATING REVENUES		13,507,729	19,644,370	7,900,643	2,484,888	1,428,789	5,949,836
LESS:								
12	PURCHASED GAS COSTS		0	0	0	0	0	0
13	OTHER OPER & MAINT EXPENSE		7,131,067	8,144,412	3,191,568	1,230,436	465,523	2,224,482
14	DEPRECIATION & AMORTIZATION EXP		2,611,657	3,544,297	1,468,815	562,943	188,968	918,733
15	OTHER TAXES		1,416,335	1,908,931	789,680	302,606	102,144	496,317
16	INCOME TAXES		461,482	1,542,850	609,723	39,638	203,926	653,967
17	INTEREST ON CUSTOMER DEPOSITS		63,307	52,111	7,649	1,853	0	1,998
18	TOTAL OPERATING EXPENSE		11,683,848	15,192,601	6,067,434	2,137,476	960,561	4,295,497
19	OPERATING INCOME		1,823,882	4,451,769	1,833,209	347,412	468,229	1,654,339
20	RATE OF RETURN		5.98%	8.80%	8.15%	3.96%	16.35%	11.75%
21	RELATIVE RATE OF RETURN		1.041	1.531	1.419	0.690	2.845	2.045

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8A
Schedule PMN-2-S
Page 3 of 5

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

REVENUE REQUIREMENTS-21		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
PRESENT RATES					
1	RATE BASE		372,504,484	13,898,183	229,306,860
2	NET OPER INC (PRESENT RATES)		21,400,966	(729,757)	11,551,884
3	RATE OF RETURN (PRES RATES)		5.75%	-5.25%	5.04%
4	RELATIVE RATE OF RETURN		1.000	-0.914	0.877
5	SALES REVENUE (PRE RATES)		149,921,782	5,374,057	96,103,110
6	ANNUAL BOOKED CCF SALES		356,780,722	5,113,079	171,836,781
7	SALE REV \$/CCF (PRE RATES)		\$0.4202	\$1.0510	\$0.5593
CLAIMED RATE OF RETURN					
8	CLAIMED RATE OF RETURN		7.65%	7.65%	7.65%
9	RETURN REQ FOR CLAIMED ROR		28,496,593	1,063,211	17,541,975
10	SALES REVENUE REQ CLAIMED ROR		160,836,131	8,132,469	105,318,634
11	REVENUE DEFICIENCY SALES REV		10,916,350	2,758,412	9,215,524
12	PERCENT INCREASE REQUIRED		7.28%	51.33%	9.59%
13	ANNUAL BOOKED CCF SALES		356,780,722	5,113,079	171,836,781
14	SALES REV REQUIRED \$/CCF		\$0.4508	\$1.5905	\$0.6129
15	REVENUE DEFICIENCY \$/CCF		\$0.0306	\$0.5395	\$0.0536
PROPOSED REVENUES					
16	PROPOSED SALES REVENUES		160,837,702	6,018,190	104,081,305
17	REVENUE DEFICIENCY SALES REV		10,915,920	644,133	7,978,195
18	PERCENT INCREASE PROPOSED		7.28%	11.99%	8.30%
19	PROPOSED RATE OF RETURN		7.65%	-2.24%	7.30%
20	RETURN REQ FOR PROPOSED REV		28,496,314	(311,070)	16,737,710
21	ANNUAL BOOKED CCF SALES		356,780,722	5,113,079	171,836,781
22	SALES REV REQUIRED \$/CCF		\$0.4508	\$1.1770	\$0.6057
23	REVENUE DEFICIENCY \$/CCF		\$0.0306	\$0.1260	\$0.0464

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8A
Schedule PMN-2-S
Page 4 of 5

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

REVENUE REQUIREMENTS-21		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
PRESENT RATES								
1	RATE BASE		30,497,027	50,598,507	22,488,028	8,769,977	2,864,289	14,081,613
2	NET OPER INC (PRESENT RATES)		1,823,882	4,451,769	1,833,209	347,412	468,229	1,654,339
3	RATE OF RETURN (PRES RATES)		5.98%	8.80%	8.15%	3.96%	16.35%	11.75%
4	RELATIVE RATE OF RETURN		1.041	1.531	1.419	0.690	2.845	2.045
5	SALES REVENUE (PRE RATES)		12,919,975	18,706,916	7,525,883	2,355,908	1,351,881	5,584,052
6	ANNUAL BOOKED CCF SALES		24,776,962	56,381,579	25,898,807	12,329,000	8,315,525	52,128,989
7	SALE REV \$(CCF (PRE RATES)		\$0.5215	\$0.3318	\$0.2906	\$0.1911	\$0.1626	\$0.1071
CLAIMED RATE OF RETURN								
8	CLAIMED RATE OF RETURN		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
9	RETURN REQ FOR CLAIMED ROR		2,333,023	3,870,786	1,720,334	670,903	219,118	1,077,243
10	SALES REVENUE REQ CLAIMED ROR		13,703,269	17,813,095	7,352,230	2,853,587	968,635	4,696,212
11	REVENUE DEFICIENCY SALES REV		783,294	(893,821)	(173,653)	497,679	(383,247)	(887,839)
12	PERCENT INCREASE REQUIRED		6.06%	-4.78%	-2.31%	21.12%	-28.35%	-15.90%
13	ANNUAL BOOKED CCF SALES		24,776,962	56,381,579	25,898,807	12,329,000	8,315,525	52,128,989
14	SALES REV REQUIRED \$(CCF		\$0.5531	\$0.3159	\$0.2839	\$0.2315	\$0.1165	\$0.0901
15	REVENUE DEFICIENCY \$(CCF		\$0.0316	-\$0.0159	-\$0.0067	\$0.0404	-\$0.0461	-\$0.0170
PROPOSED REVENUES								
16	PROPOSED SALES REVENUES		13,714,870	19,469,601	7,831,025	2,553,513	1,399,097	5,770,101
17	REVENUE DEFICIENCY SALES REV		794,894	762,686	305,142	197,606	47,216	186,049
18	PERCENT INCREASE PROPOSED		6.15%	4.08%	4.05%	8.39%	3.49%	3.33%
19	PROPOSED RATE OF RETURN		7.67%	9.78%	9.03%	5.43%	17.42%	12.61%
20	RETURN REQ FOR PROPOSED REV		2,340,563	4,947,515	2,031,551	475,856	498,919	1,775,271
21	ANNUAL BOOKED CCF SALES		24,776,962	56,381,579	25,898,807	12,329,000	8,315,525	52,128,989
22	SALES REV REQUIRED \$(CCF		\$0.5535	\$0.3453	\$0.3024	\$0.2071	\$0.1683	\$0.1107
23	REVENUE DEFICIENCY \$(CCF		\$0.0321	\$0.0135	\$0.0118	\$0.0160	\$0.0057	\$0.0036

NATIONAL GRID - RHODE ISLAND
Summary of Cost Study Results
Derivation of Base Rate Increase

		TOTAL COMPANY
<u>REVENUES GAS SALES</u>		
1	BASE REVENUE SALES	118,691,955
2	BASE REVENUE F-1 TRANSP	12,099,310
3	BASE REVENUE F-2 TRANSP	8,297,979
4	GAS LIGHTING REVENUES	19,303
5	INFRASTRUCURE, SAF & RELIAB (ISR)	6,924,425
6	RDA REVENUES	3,888,810
7	TOTAL REVENUES FOR BASE RATES	149,921,782
8		
9	<u>OTHER OPERATING REVENUES</u>	
10	SPECIAL CONTRACT	182,083
11	NON FIRM MARGINS	1,800,000
12	LATE PAYMENT CHARGES	807,755
13	ALGONQUIN LNG DISPLACEMNT	841,139
14	RENTAL EXPENSE	305,178
15	AFUDC - EQUITY/DEBT	960,168
16	OTHER	451
17	TOTAL OTHER OPERATING REVENUES	4,896,773
18		
19	TOTAL REVENUES PER COST OF SERVICE	154,818,555
<u>REVENUES PER REVENUE REQUIREMENT</u>		
20	TOTAL REVENUES PER COST OF SERVICE	Line 19 154,818,555
21	LESS: ISR REVENUES	Line 5 6,924,425
22	LESS: RDA REVENUES	Line 6 3,888,810
23	TOTAL PRESENT RATE REV PER REV REQ	144,005,320 Schedule MDL-2-GAS Page 3 of 65, Line 5 less Line31
<u>BASE RATE REV PER REVENUE REQUIRE</u>		
24	COST OF SERVICE BASE RATE REVENUES	Line 7 149,921,782
25	LESS: GAS LIGHTING REVENUES	Line 4 19,303
26	LESS: ISR REVENUES	Line 5 6,924,425
27	LESS: RDA REVENUES	Line 6 3,888,810
28	TOTAL BASE RATE REV PER REV REQ	139,089,244 Schedule MDL-2-GAS Page 3 of 65, Line 5
<u>BASE RATE INCREASE</u>		
29	CLAIMED REVENUES PER COST OF SERVICE	160,838,131 COS Page 21, Line 10
30	LESS: TOTAL REVENUES FOR BASE RATES	Line 7 149,921,782
31	INCREASE PER COS	10,916,350
32	PLUS: ISR REVENUES	Line 5 6,924,425
33	PLUS: RDA REVENUES	Line 6 3,888,810
34	TOTAL INCREASE PER REV REQUIR	21,729,584 Schedule MDL-2-GAS Page 3 of 65, Line 35

Attachment 8B

Gas Cost of Service Study - Detail
(Schedule PMN-3-S)

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 1 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

SUMMARY OF RESULTS-1				
	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
RATE BASE				
1 GAS PLANT IN SERVICE		773,551,949	36,006,304	494,600,663
2 LESS: DEPREC & AMORT RES		338,626,962	19,468,472	228,305,163
3 NET UTILITY PLANT IN SERVICE		434,924,987	16,537,832	266,295,500
4 PLUS: CWIP		66,070,148	3,115,868	42,161,630
5 LESS: CONTRIB IN AID OF CONST		5,584,444	244,659	3,586,968
6 NET PLANT		495,410,691	19,409,040	304,870,162
ADD:				
7 MATERIALS & SUPPLIES		3,257,435	153,621	2,078,681
8 PREPAID EXPENSES		2,749,025	127,958	1,757,697
9 DEFERRED DEBITS		404,000	18,805	258,313
10 CASH WORKING CAPITAL		8,974,216	412,220	5,834,262
DEDUCT:				
11 ACCUMULATED DEFERRED FIT		108,004,321	5,027,247	69,056,782
12 MERGER HOLD HARMLESS ADJ		25,475,687	1,185,810	16,288,876
13 CUSTOMER DEPOSITS		4,620,876	92	21,221
14 INJURIES & DAMAGES RESERVE		190,000	10,313	125,375
15 RATE BASE		372,504,484	13,898,183	229,306,860
DEVELOPMENT OF RETURN				
9 SALES OF GAS TO ULTIMATE CUST		151,903,864	5,400,551	97,101,882
10 OTHER OPERATING REVENUES		2,914,691	68,593	1,331,273
11 TOTAL GAS OPERATING REVENUES		154,818,555	5,469,145	98,433,155
LESS:				
12 PURCHASED GAS COSTS		0	0	0
13 OTHER OPER & MAINT EXPENSE		82,121,543	4,656,530	55,077,525
14 DEPRECIATION & AMORTIZATION EXP		29,811,204	1,405,766	19,109,026
15 OTHER TAXES		16,166,398	769,289	10,381,096
16 INCOME TAXES		5,190,939	(632,686)	2,313,039
17 INTEREST ON CUSTOMER DEPOSITS		127,506	3	586
18 TOTAL OPERATING EXPENSE		133,417,589	6,198,901	86,881,271
19 OPERATING INCOME		21,400,966	(729,757)	11,551,884
20 RATE OF RETURN		5.75%	-5.25%	5.04%
21 RELATIVE RATE OF RETURN		1.000	-0.914	0.877

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 2 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

SUMMARY OF RESULTS-1									
	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24		
RATE BASE									
1 GAS PLANT IN SERVICE		67,765,292	92,857,800	38,639,922	14,788,402	4,925,769	23,967,799		
2 LESS: DEPREC & AMORT RES		29,919,021	33,384,354	12,933,256	4,832,354	1,707,592	8,076,750		
3 NET UTILITY PLANT IN SERVICE		37,846,270	59,473,445	25,706,666	9,956,048	3,218,177	15,891,048		
4 PLUS: CWIP		5,765,370	7,927,220	3,309,695	1,293,269	420,805	2,076,291		
5 LESS: CONTRIB IN AID OF CONST		459,796	666,542	301,142	119,276	33,336	172,724		
6 NET PLANT		43,151,844	66,734,123	28,715,219	11,130,041	3,605,647	17,794,615		
ADD:									
7 MATERIALS & SUPPLIES		284,248	390,833	163,177	63,762	20,747	102,367		
8 PREPAID EXPENSES		240,822	329,995	137,317	52,555	17,505	85,176		
9 DEFERRED DEBITS		35,392	48,496	20,180	7,723	2,573	12,518		
10 CASH WORKING CAPITAL		788,881	1,026,650	404,751	137,938	68,923	300,591		
DEDUCT:									
11 ACCUMULATED DEFERRED FIT		9,461,477	12,964,926	5,394,956	2,064,776	687,742	3,346,415		
12 MERGER HOLD HARMLESS ADJ		2,231,741	3,058,122	1,272,544	487,032	162,222	789,341		
13 CUSTOMER DEPOSITS		2,294,288	1,888,509	277,189	67,166	0	72,411		
14 INJURIES & DAMAGES RESERVE		16,655	20,035	7,929	3,068	1,140	5,486		
15 RATE BASE		30,497,027	50,598,507	22,488,028	8,769,977	2,864,289	14,081,613		
DEVELOPMENT OF RETURN									
9 SALES OF GAS TO ULTIMATE CUST		13,065,018	19,020,373	7,676,647	2,415,831	1,398,144	5,825,418		
10 OTHER OPERATING REVENUES		442,712	623,997	223,996	69,057	30,645	124,418		
11 TOTAL GAS OPERATING REVENUES		13,507,729	19,644,370	7,900,643	2,484,888	1,428,789	5,949,836		
LESS:									
12 PURCHASED GAS COSTS		0	0	0	0	0	0		
13 OTHER OPER & MAINT EXPENSE		7,131,067	8,144,412	3,191,568	1,230,436	465,523	2,224,482		
14 DEPRECIATION & AMORTIZATION EXP		2,611,657	3,544,297	1,469,815	562,943	188,968	918,733		
15 OTHER TAXES		1,416,335	1,908,931	789,680	302,606	102,144	496,317		
16 INCOME TAXES		461,482	1,542,850	608,723	39,638	203,926	653,967		
17 INTEREST ON CUSTOMER DEPOSITS		63,307	52,111	7,649	1,853	0	1,998		
18 TOTAL OPERATING EXPENSE		11,683,848	15,192,601	6,067,434	2,137,476	960,561	4,295,497		
19 OPERATING INCOME		1,823,882	4,451,769	1,833,209	347,412	468,229	1,654,339		
20 RATE OF RETURN		5.98%	8.80%	8.15%	3.96%	16.35%	11.75%		
21 RELATIVE RATE OF RETURN		1.041	1.531	1.419	0.690	2.845	2.045		

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVELOPMENT OF RATE BASE-2		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
GAS PLANT IN SERVICE					
INTANGIBLE PLANT					
1	302-GAS FRANCHISES & CONSENTS	PLANT	213,499	9,938	136,509
2	303-MISC INTANGIBLE PLT - CIS	LABOR	1,240,160	67,317	818,343
3	303-MISC INTANGIBLE PLT - SL	LABOR	28,673,625	1,556,425	18,920,842
4	TOTAL INTANGIBLE PLANT		30,127,284	1,633,680	19,875,694
PRODUCTION PLANT LPG					
5	304-LAND & LAND RIGHTS	DEMLPG	208,196	2,523	148,348
6	305-STRUCTURES & IMPROVEMENTS	DEMLPG	1,446,351	17,530	1,030,585
7	307-OTHER POWER EQUIP	DEMLPG	45,873	556	32,687
8	311-LPG GAS EQUIPMENT	DEMLPG	1,057,412	12,816	753,450
9	320-OTHER EQUIPMENT	DEMLPG	313,197	3,796	223,166
10	TOTAL PRODUCTION PLANT LPG		3,071,029	37,221	2,188,236
PRODUCTION PLANT LNG					
11	360-LAND & LAND RIGHTS	DSWNLNG	249,472	2,869	154,800
12	361-STRUCTURES & IMPROVEMENTS	DSWNLNG	5,122,410	58,918	3,178,513
13	362-GAS HOLDERS & LNG EQUIP	DSWNLNG	5,486,864	63,110	3,404,660
14	363-PURIFICATION EQUIP	DSWNLNG	9,543,177	109,766	5,921,648
15	TOTAL PRODUCTION PLANT LNG		20,401,924	234,663	12,659,621

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVELOPMENT OF RATE BASE-2		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
GAS PLANT IN SERVICE								
INTANGIBLE PLANT								
1	302-GAS FRANCHISES & CONSENTS	PLANT	18,703	25,629	10,665	4,082	1,360	6,615
2	303-MISC INTANGIBLE PLT - CIS	LABOR	108,707	130,770	51,753	20,022	7,441	35,807
3	303-MISC INTANGIBLE PLT - SL	LABOR	2,513,394	3,023,522	1,196,579	462,930	172,034	827,899
4	TOTAL INTANGIBLE PLANT		2,640,804	3,179,920	1,258,997	487,034	180,835	870,321
PRODUCTION PLANT LPG								
5	304-LAND & LAND RIGHTS	DEMLPG	22,840	24,814	7,143	1,242	341	944
6	305-STRUCTURES & IMPROVEMENTS	DEMLPG	158,669	172,385	49,622	8,629	2,372	6,558
7	307-OTHER POWER EQUIP	DEMLPG	5,032	5,467	1,574	274	75	208
8	311-LPG GAS EQUIPMENT	DEMLPG	116,001	126,029	36,278	6,309	1,734	4,794
9	320-OTHER EQUIPMENT	DEMLPG	34,359	37,329	10,745	1,869	514	1,420
10	TOTAL PRODUCTION PLANT LPG		336,901	366,025	105,363	18,322	5,037	13,924
PRODUCTION PLANT LNG								
11	360-LAND & LAND RIGHTS	DSWNLNG	23,911	39,526	16,925	3,201	1,983	6,257
12	361-STRUCTURES & IMPROVEMENTS	DSWNLNG	490,965	811,588	347,526	65,723	40,710	128,466
13	362-GAS HOLDERS & LNG EQUIP	DSWNLNG	525,897	869,332	372,252	70,400	43,607	137,606
14	363-PURIFICATION EQUIP	DSWNLNG	914,681	1,512,009	647,450	122,444	75,845	239,335
15	TOTAL PRODUCTION PLANT LNG		1,955,454	3,232,456	1,384,154	261,768	162,145	511,663

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 4 of 74

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 5 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVELOPMENT OF RATE BASE CONT-3			RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
	ALLOC	TOTAL COMPANY		
DISTRIBUTION PLANT				
1 374-LAND & LAND RIGHTS	DISTR	768,799	10,276	387,398
2 375-GAS DIST STATION STRUCTURES	DISTR	8,463,024	113,123	4,264,522
3 376-MAINS 4" AND BELOW	DISTR L4	211,248,644	3,300,002	124,494,417
4 376-MAINS ABOVE 4"	DISTR	140,832,429	1,882,464	70,965,532
5 377-DIST COMP STATION EQ	DISTR	248,656	3,324	125,298
6 378-GAS MEAS & REG STATION EQ	DISTR	14,063,183	187,978	7,086,445
7 379-DIST MEAS & REG GS EQ	DISTR	7,311,159	97,726	3,684,097
8 380-SERVICES	CUST380	206,086,825	19,271,333	163,059,284
9 381-METERS	CUST381	55,074,476	4,131,852	36,167,804
10 382-METER INSTALLATION	CUST382	49,794,015	3,735,696	32,700,087
11 383-HOUSE REGULATORS	CUST383	469,616	35,232	308,400
12 384-HOUSE REGULATORS INSTALLS	CUST384	614,691	46,116	403,672
13 385-IND MEAS & REG STA EQUIP	CUST385	317,555	4,245	160,016
14 386-OTHER PROP CUST PREM	CUST386	381,896	5,105	192,438
15 387-DIST OTHER EQUIP	DISTR	486,647	6,505	245,222
16 TOTAL DISTRIBUTION PLANT		696,161,615	32,830,977	444,244,632
GENERAL PLANT				
17 389-LAND & LAND RIGHTS	LABOR	285,357	15,489	188,298
18 390-STRUCTURES & IMPROV	LABOR	3,822,301	207,477	2,522,219
19 391-OFFICE EQUIPMENT	LABOR	8,729,632	473,851	5,760,415
20 392-TRANSPORTATION EQUIP	LABOR	2,106,980	114,368	1,390,331
21 393-STORES EQUIPMENT	DISTRPLT	56,255	2,653	35,898
22 394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	2,635,609	124,295	1,681,872
23 395-LABORATORY EQUIPMENT	DISTRPLT	338,874	15,981	216,247
24 396-POWER OPERATED EQUIP	DISTRPLT	0	0	0
25 397-COMMUNICATION EQUIP	LABOR	2,883,149	156,499	1,902,501
26 398-MISCELLANEOUS EQUIP	LABOR	2,931,941	159,148	1,934,698
27 399-OTHER INTANGIBLE PLANT	LABOR	0	0	0
28 TOT GENERAL PLANT		23,790,097	1,269,763	15,632,480
29 TOTAL GAS PLANT IN SERVICE		773,551,949	36,006,304	494,600,663

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVELOPMENT OF RATE BASE CONT-3		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DISTRIBUTION PLANT								
1	374-LAND & LAND RIGHTS	DISTR	56,258	121,582	58,477	23,243	17,944	93,620
2	375-GAS DIST STATION STRUCTURES	DISTR	619,298	1,338,390	643,724	255,858	197,532	1,030,579
3	376-MAINS 4" AND BELOW	DISTR L4	18,120,799	39,070,971	18,804,078	7,458,377	0	0
4	376-MAINS ABOVE 4"	DISTR	10,305,678	22,272,022	10,712,150	4,257,704	3,287,109	17,149,771
5	377-DIST COMP STATION EQ	DISTR	18,196	39,324	18,914	7,517	5,804	30,280
6	378-GAS MEAS & REG STATION EQ	DISTR	1,029,100	2,224,030	1,069,689	425,164	328,243	1,712,534
7	379-DIST MEAS & REG GS EQ	DISTR	535,008	1,156,227	556,109	221,034	170,647	890,311
8	380-SERVICES	CUST380	17,530,366	5,278,209	583,067	205,625	44,826	114,114
9	381-METERS	CUST381	6,469,717	6,153,645	1,214,701	382,791	184,067	369,899
10	382-METER INSTALLATION	CUST382	5,849,410	5,563,643	1,098,237	346,090	166,419	334,433
11	383-HOUSE REGULATORS	CUST383	55,167	52,472	10,358	3,264	1,570	3,154
12	384-HOUSE REGULATORS INSTALLS	CUST384	72,209	68,681	13,557	4,272	2,054	4,128
13	385-IND MEAS & REG STA EQUIP	CUST385	23,238	50,220	24,154	9,600	7,412	38,670
14	386-OTHER PROP CUST PREM	CUST386	27,946	60,395	29,048	11,546	8,914	46,505
15	387-DIST OTHER EQUIP	DISTR	35,611	76,961	37,016	14,713	11,359	59,261
16	TOTAL DISTRIBUTION PLANT		60,747,999	83,526,771	34,873,279	13,626,797	4,433,899	21,877,260
GENERAL PLANT								
17	388-LAND & LAND RIGHTS	LABOR	25,013	30,090	11,908	4,607	1,712	8,239
18	390-STRUCTURES & IMPROV	LABOR	335,045	403,047	159,508	61,710	22,933	110,362
19	391-OFFICE EQUIPMENT	LABOR	765,198	920,506	364,296	140,938	52,376	252,052
20	392-TRANSPORTATION EQUIP	LABOR	184,688	222,173	87,926	34,017	12,641	60,835
21	393-STORES EQUIPMENT	DISTRPLT	4,909	6,750	2,818	1,101	358	1,768
22	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	229,887	316,225	132,027	51,590	16,786	82,825
23	395-LABORATORY EQUIPMENT	DISTRPLT	29,571	40,659	16,975	6,633	2,158	10,649
24	396-POWER OPERATED EQUIP	DISTRPLT	0	0	0	0	0	0
25	397-COMMUNICATION EQUIP	LABOR	252,723	304,017	120,317	46,548	17,298	83,246
26	398-MISCELLANEOUS EQUIP	LABOR	257,000	309,162	122,353	47,336	17,591	84,654
27	399-OTHER INTANGIBLE PLANT	LABOR	0	0	0	0	0	0
28	TOT GENERAL PLANT		2,084,133	2,552,627	1,018,130	394,480	143,854	694,631
29	TOTAL GAS PLANT IN SERVICE		67,765,292	92,857,800	38,639,922	14,788,402	4,925,769	23,967,799

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 6 of 74

		11-Oct-12	03:47 PM	NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014				
						RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13	
DEVELOPMENT OF RATE BASE CONT-4		ALLOC		TOTAL COMPANY				
DEPRECIATION & AMORTIZATION RESERVE								
INTANGIBLE PLANT RESERVE								
1	302-GAS FRANCHISES & CONSENTS	PLT302		2,690		125	1,720	
2	303-MISC INTANGIBLE PLT - CIS	PLT303		2,390,372		129,751	1,577,333	
3	303-MISC INTANGIBLE PLT - SL	PLT303SL		21,768,850		1,181,629	14,364,593	
4	TOT INTANGIBLE PLT RESERVE			24,161,912		1,311,505	15,943,646	
PRODUCTION PLANT LPG								
5	304-LAND & LAND RIGHTS	PLT304		3,519		43	2,507	
6	305-STRUCTURES	PLT305		3,013,096		36,519	2,146,956	
7	307-OTHER POWER EQUIP	PLT307		86,677		1,051	61,761	
8	311-LPG GAS EQUIPMENT	PLT311		142,117		1,722	101,264	
9	320-OTHER EQUIPMENT	PLT320		70,668		856	50,354	
10	TOTAL PRODUCTION RESERVE			3,316,076		40,191	2,362,843	
PRODUCTION PLANT LNG								
11	360-LAND & LAND RIGHTS	PLT360		13,351		154	8,284	
12	361-STRUCTURES & IMPROVEMENTS	PLT361		2,040,418		23,469	1,266,102	
13	362-GAS HOLDERS & LNG EQUIP	PLT362		5,347,486		61,507	3,318,175	
14	363-PURIFICATION EQUIP	PLT363		4,462,858		51,332	2,769,253	
15	TOTAL PRODUCTION PLANT LNG			11,864,113		136,461	7,361,814	

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 8 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVELOPMENT OF RATE BASE CONT-4		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEPRECIATION & AMORTIZATION RESERVE								
INTANGIBLE PLANT RESERVE								
1	302-GAS FRANCHISES & CONSENTS	PLT302	236	323	134	51	17	83
2	303-MISC INTANGIBLE PLT - CIS	PLT303	209,529	252,055	99,753	38,592	14,342	69,018
3	303-MISC INTANGIBLE PLT - SL	PLT303SL	1,908,154	2,295,440	908,436	351,454	130,608	628,536
4	TOT INTANGIBLE PLT RESERVE		2,117,919	2,547,818	1,008,323	390,097	144,966	697,637
PRODUCTION PLANT LPG								
5	304-LAND & LAND RIGHTS	PLT304	386	419	121	21	6	16
6	305-STRUCTURES	PLT305	330,546	359,120	103,375	17,976	4,942	13,661
7	307-OTHER POWER EQUIP	PLT307	9,509	10,331	2,974	517	142	393
8	311-LPG GAS EQUIPMENT	PLT311	15,591	16,938	4,876	848	233	644
9	320-OTHER EQUIPMENT	PLT320	7,752	8,423	2,425	422	116	320
10	TOTAL PRODUCTION RESERVE		363,784	395,231	113,770	19,784	5,439	15,035
PRODUCTION PLANT LNG								
11	360-LAND & LAND RIGHTS	PLT360	1,280	2,115	906	171	106	335
12	361-STRUCTURES & IMPROVEMENTS	PLT361	195,567	323,281	138,431	26,180	16,216	51,172
13	362-GAS HOLDERS & LNG EQUIP	PLT362	512,538	847,249	362,796	68,611	42,499	134,110
14	363-PURIFICATION EQUIP	PLT363	427,750	707,090	302,779	57,261	35,469	111,925
15	TOTAL PRODUCTION PLANT LNG		1,137,134	1,879,736	804,912	152,223	94,290	297,542

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVELOPMENT OF RATE BASE CONT-5		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DISTRIBUTION PLANT RESERVE					
1	374-LAND & LAND RIGHTS	PLT374	12,993	174	6,547
2	375-GAS DIST STATION STRUCTURES	PLT375	6,309,398	84,336	3,179,309
3	376-MAINS	PLT376	101,006,359	1,486,766	56,074,295
4	377-DIST COMP STATION EQ	PLT377	678,826	9,074	342,061
5	378-GAS MEAS & REG STATION EQ	PLT378	1,777,381	23,758	895,623
6	379-DIST MEAS & REG GS EQ	PLT379	3,728,748	49,841	1,878,918
7	380-SERVICES	PLT380	135,941,898	12,712,029	107,559,464
8	381-METERS	PLT381	28,642,746	2,148,865	18,809,897
9	382-METER INSTALLATION	PLT382	14,346,000	1,076,280	9,421,121
10	383-HOUSE REGULATORS	PLT383	542,281	40,684	386,120
11	384-HOUSE REGULATORS INSTALLS	PLT384	454,005	34,061	298,149
12	385-IND MEAS & REG STA EQUIP	PLT385	301,913	4,036	152,134
13	386-OTHER PROP CUST PREM	PLT386	340,071	4,546	171,362
14	387-DIST OTHER EQUIP	PLT387	420,673	5,623	211,977
15	TOTAL DISTRIBUTION PLANT		294,503,291	17,680,069	199,356,976
GENERAL PLT RESERVE					
16	389-LAND & LAND RIGHTS	PLT389	(242,057)	(13,139)	(159,726)
17	390-STRUCTURES & IMPROV	PLT390	(261,348)	(14,186)	(172,455)
18	391-OFFICE EQUIPMENT	PLT391	6,297,885	341,854	4,155,780
19	392-TRANSPORTATION EQUIP	PLT392	978,876	53,134	645,930
20	393-STORES EQUIPMENT	PLT393	44,748	2,110	28,555
21	394-TOOLS, SHOP & GARAGE EQ	PLT394	529,342	24,964	337,791
22	395-LABORATORY EQUIPMENT	PLT395	192,087	9,059	122,577
23	396-POWER OPERATED EQUIP	DISTRPLT	(3,938)	(186)	(2,513)
24	397-COMMUNICATION EQUIP	PLT397	2,644,779	143,561	1,745,208
25	398-MISCELLANEOUS EQUIP	PLT398	1,091,208	59,232	720,055
26	TOTAL GENERAL PLT RESERVE		11,271,582	606,402	7,421,203
27	RWIP	DISTRPLT	(6,633,753)	(312,848)	(4,233,226)
28	RESERVE ADJUSTMENT	PLANT	143,742	6,691	91,907
29	TOTAL DEPRECIATION RESERVE		338,626,962	19,468,472	228,305,163

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 9 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVELOPMENT OF RATE BASE CONT-5		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DISTRIBUTION PLANT RESERVE								
1	374-LAND & LAND RIGHTS	PLT374	951	2,055	988	393	303	1,582
2	375-GAS DIST STATION STRUCTURES	PLT375	461,702	997,803	479,912	190,748	147,265	768,323
3	376-MAINS	PLT376	8,155,096	17,598,311	8,467,728	3,361,154	943,018	4,919,992
4	377-DIST COMP STATION EQ	PLT377	49,674	107,353	51,634	20,523	15,844	82,664
5	378-GAS MEAS & REG STATION EQ	PLT378	130,063	281,085	135,193	53,735	41,485	216,439
6	379-DIST MEAS & REG GS EQ	PLT379	272,858	589,685	283,620	112,729	87,031	454,066
7	380-SERVICES	PLT380	11,563,627	3,481,687	384,611	135,637	29,569	75,274
8	381-METERS	PLT381	3,364,725	3,200,345	631,733	199,079	95,728	192,374
9	382-METER INSTALLATION	PLT382	1,685,235	1,602,924	316,410	98,711	47,946	96,353
10	383-HOUSE REGULATORS	PLT383	63,703	60,591	11,960	3,769	1,812	3,642
11	384-HOUSE REGULATORS INSTALLS	PLT384	53,333	50,727	10,013	3,156	1,517	3,049
12	385-IND MEAS & REG STA EQUIP	PLT385	22,093	47,746	22,964	9,128	7,047	36,765
13	386-OTHER PROP CUST PREM	PLT386	24,885	53,781	25,867	10,281	7,937	41,412
14	387-DIST OTHER EQUIP	PLT387	30,784	66,527	31,998	12,718	9,819	51,227
15	TOTAL DISTRIBUTION PLANT		25,878,749	28,140,620	10,854,631	4,212,760	1,436,323	6,943,161
GENERAL PLT RESERVE								
16	389-LAND & LAND RIGHTS	PLT389	(21,218)	(25,524)	(10,101)	(3,908)	(1,452)	(6,989)
17	390-STRUCTURES & IMPROV	PLT390	(22,909)	(27,558)	(10,906)	(4,219)	(1,568)	(7,546)
18	391-OFFICE EQUIPMENT	PLT391	552,043	664,087	262,817	101,678	37,786	181,840
19	392-TRANSPORTATION EQUIP	PLT392	85,804	103,219	40,849	15,804	5,873	28,263
20	393-STORES EQUIPMENT	PLT393	3,905	5,369	2,242	876	285	1,406
21	394-TOOLS, SHOP & GARAGE EQ	PLT394	46,191	63,511	26,517	10,361	3,371	16,635
22	395-LABORATORY EQUIPMENT	PLT395	16,762	23,047	9,622	3,760	1,223	6,036
23	396-POWER OPERATED EQUIP	DISTRPLT	(344)	(472)	(197)	(77)	(25)	(124)
24	397-COMMUNICATION EQUIP	PLT397	231,829	278,882	110,369	42,699	15,868	76,363
25	398-MISCELLANEOUS EQUIP	PLT398	95,650	115,064	45,537	17,617	6,547	31,507
26	TOTAL GENERAL PLT RESERVE		987,713	1,199,624	476,749	184,592	67,908	327,392
27	RWIP	DISTRPLT	(578,870)	(795,930)	(332,309)	(129,850)	(42,251)	(208,469)
28	RESERVE ADJUSTMENT	PLANT	12,592	17,255	7,180	2,748	915	4,454
29	TOTAL DEPRECIATION RESERVE		29,919,021	33,384,354	12,933,256	4,832,354	1,707,592	8,076,750

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 10 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVELOPMENT OF RATE BASE CONT-6		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL GAS PLANT IN SERVICE		773,551,949	36,006,304	494,600,663
2	LESS: ACCUM DEPREC RESERVE		338,626,962	19,468,472	228,305,163
3	NET UTILITY PLANT IN SERVICE		434,924,987	16,537,832	266,295,500
4	PLUS: CWIP	DISTRPLT	66,070,148	3,115,868	42,161,630
5	LESS: CONTRIB IN AID OF CONST	PLT37680	5,584,444	244,659	3,586,968
6	NET PLANT		495,410,691	19,409,040	304,870,162
ADDITIONS TO NET PLANT					
7	MATERIALS & SUPPLIES	DISTRPLT	3,257,435	153,621	2,078,681
8	UNAMORTIZED INTEREST & DEBT	PLANT	2,749,025	127,958	1,757,697
9	DEFERRED DEBITS	PLANT	404,000	18,805	258,313
10	CASH WORKING CAPITAL	CWCEXP	8,974,216	412,220	5,834,262
11	TOTAL ADDITIONS TO NET PLT		15,384,676	712,604	9,928,953

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVELOPMENT OF RATE BASE CONT-6		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL GAS PLANT IN SERVICE		67,765,292	92,857,800	38,639,922	14,788,402	4,925,769	23,967,799
2	LESS: ACCUM DEPREC RESERVE		29,919,021	33,384,354	12,933,256	4,832,354	1,707,592	8,076,750
3	NET UTILITY PLANT IN SERVICE		37,846,270	59,473,445	25,706,666	9,956,048	3,218,177	15,891,048
4	PLUS: CWIP	DISTRPLT	5,765,370	7,927,220	3,309,695	1,293,269	420,805	2,076,291
5	LESS: CONTRIB IN AID OF CONST	PLT37680	459,796	666,542	301,142	119,276	33,336	172,724
6	NET PLANT		43,151,844	66,734,123	28,715,219	11,130,041	3,605,647	17,794,615
7	ADDITIONS TO NET PLANT							
8	MATERIALS & SUPPLIES	DISTRPLT	284,248	390,833	163,177	63,762	20,747	102,367
9	UNAMORTIZED INTEREST & DEBT	PLANT	240,822	329,995	137,317	52,555	17,505	85,176
10	DEFERRED DEBITS	PLANT	35,392	48,496	20,180	7,723	2,573	12,518
11	CASH WORKING CAPITAL	CWCEXP	788,881	1,026,650	404,751	137,938	68,923	300,591
11	TOTAL ADDITIONS TO NET PLT		1,349,343	1,795,974	725,426	261,977	109,747	500,651

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 12 of 74

11-Oct-12 03:47 PM		NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014	
DEVELOPMENT OF RATE BASE CONT-7		RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
	ALLOC		
TOTAL COMPANY			
1 DEDUCTIONS TO NET PLANT			
2 ACCUMULATED DEFERRED FIT	PLANT	5,027,247	69,056,782
3 MERGER HOLD HARMLESS ADJ	PLANT	1,185,810	16,288,876
4 CUSTOMER DEPOSITS	CUSTDEP	92	21,221
5 INJURIES & DAMAGES RESERVE	EXP925	10,313	125,375
6 TOTAL DEDUCTIONS TO NET PLT		6,223,461	85,492,255
TOTAL RATE BASE		13,898,183	229,306,860

		11-Oct-12	03:47 PM	NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014						
				ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVELOPMENT OF RATE BASE CONT-7										
DEDUCTIONS TO NET PLANT										
1	ACCUMULATED DEFERRED FIT			PLANT	9,461,477	12,964,926	5,394,956	2,064,776	687,742	3,346,415
2	MERGER HOLD HARMLESS ADJ			PLANT	2,231,741	3,058,122	1,272,544	487,032	162,222	789,341
3	CUSTOMER DEPOSITS			CUSTDEP	2,294,288	1,888,509	277,189	67,166	0	72,411
4	INJURIES & DAMAGES RESERVE			EXP925	16,655	20,035	7,929	3,068	1,140	5,486
5	TOTAL DEDUCTIONS TO NET PLT				14,004,161	17,931,591	6,952,617	2,622,041	851,104	4,213,653
TOTAL RATE BASE					30,497,027	50,598,507	22,488,028	8,769,977	2,864,289	14,081,613

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

REVENUES-8		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
GAS OPERATING REVENUES					
1	TOTAL FIRM SALES OF GAS		149,921,782	5,374,057	96,103,110
2	SPECIAL CONTRACT	DISTR	182,083	2,434	91,752
3	NON FIRM MARGINS	DISTR	1,800,000	24,060	907,021
4	TOTAL REVENUE SALES OF GAS		151,903,864	5,400,551	97,101,882
OTHER OPERATING REVENUES					
LATE PAYMENT CHARGES					
5	C & I SMALL RATE 21	C488R21	251,204	0	0
6	C & I MEDIUM RATE 22	C488R22	338,781	0	0
7	C & I LARGE LLF RATE 33	C488R33	103,701	0	0
8	C & I LARGE HLF RATE 23	C488R23	34,066	0	0
9	C & I XLARGE LLF RATE 34	C488R34	15,900	0	0
10	C & I XLARGE HLF RATE 24	C488R24	64,103	0	0
11	TOTAL LATE PAYMENT CHARGES		807,755	0	0
12	ALGONQUIN LNG DISPLACEMENT	DSWNLNG	841,139	9,675	521,936
13	RENTAL EXPENSE	PLANT	305,178	14,205	195,127
14	AFUDC - EQUITY/DEBT	PLANT	960,168	44,693	613,921
15	OTHER	PLANT	451	21	288
16	TOTAL OTHER OPERATING REV		2,914,691	68,593	1,331,273
17	TOTAL GAS OPERATING REVENUE		154,818,555	5,469,145	98,433,155

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

REVENUES-8		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
GAS OPERATING REVENUES								
1	TOTAL FIRM SALES OF GAS		12,919,975	18,706,916	7,525,883	2,355,908	1,351,881	5,584,052
2	SPECIAL CONTRACT	DISTR	13,324	28,796	13,850	5,505	4,250	22,173
3	NON FIRM MARGINS	DISTR	131,718	284,662	136,914	54,418	42,013	219,194
4	TOTAL REVENUE SALES OF GAS		13,065,018	19,020,373	7,676,647	2,415,831	1,398,144	5,825,418
OTHER OPERATING REVENUES								
LATE PAYMENT CHARGES								
5	C & I SMALL RATE 21	C488R21	251,204	0	0	0	0	0
6	C & I MEDIUM RATE 22	C488R22	0	338,781	0	0	0	0
7	C & I LARGE LLF RATE 33	C488R33	0	0	103,701	0	0	0
8	C & I LARGE HLF RATE 23	C488R23	0	0	0	34,066	0	0
9	C & I XLARGE LLF RATE 34	C488R34	0	0	0	0	15,900	0
10	C & I XLARGE HLF RATE 24	C488R24	0	0	0	0	0	64,103
11	TOTAL LATE PAYMENT CHARGES		251,204	338,781	103,701	34,066	15,900	64,103
12	ALGONQUIN LNG DISPLACEMNT	DSWNLNG	80,620	133,269	57,066	10,792	6,885	21,095
13	RENTAL EXPENSE	PLANT	26,734	36,634	15,244	5,834	1,943	9,456
14	AFUDC - EQUITY/DEBT	PLANT	84,113	115,259	47,962	18,356	6,114	29,750
15	OTHER	PLANT	40	54	23	9	3	14
16	TOTAL OTHER OPERATING REV		442,712	623,997	223,996	69,057	30,645	124,418
17	TOTAL GAS OPERATING REVENUE		13,507,729	19,644,370	7,900,643	2,484,888	1,428,789	5,949,836

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

OPER & MAINT EXPENSE-9		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
OPERATION & MAINTENANCE EXPENSE					
LIQUEFIED PROPANE GAS PRODUCTION					
OPERATION EXPENSE					
1	710-SUPERVISION	TLABPO	0	0	0
2	717-LP GAS EXPENSES	DEMLPG	49	1	35
3	718-OTHER PROCESS PROD EXP	DEMLPG	0	0	0
4	723-FUEL LPG GAS PROCESS	EGAS	0	0	0
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0
6	735-MISCELLANEOUS	DEMLPG	14,572	177	10,383
7	736-RENTS	DEMLPG	0	0	0
8	TOTAL OPERATION EXPENSE		14,621	177	10,418
MAINTENANCE					
9	740-SUPERVISION	TLABPM	0	0	0
10	741-MAINTENANCE OF PLANT	DEMLPG	(14,528)	(176)	(10,352)
11	742-MAINT OF EQUIPMENT	DEMLPG	0	0	0
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	0	0	0
13	TOTAL MAINTENANCE EXPENSE		(14,528)	(176)	(10,352)
14	TOTAL MANUF GAS PROD EXP		93	1	66

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

OPER & MAINT EXPENSE-9		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
OPERATION & MAINTENANCE EXPENSE								
LIQUEFIED PROPANE GAS PRODUCTION								
OPERATION EXPENSE								
1	710-SUPERVISION	TLABPO	0	0	0	0	0	0
2	717-LP GAS EXPENSES	DEMLPG	5	6	2	0	0	0
3	718-OTHER PROCESS PROD EXP	DEMLPG	0	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS	EGAS	0	0	0	0	0	0
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	1,599	1,737	500	87	24	66
7	736-RENTS	DEMLPG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		1,604	1,743	502	87	24	66
MAINTENANCE								
9	740-SUPERVISION	TLABPM	0	0	0	0	0	0
10	741-MAINTENANCE OF PLANT	DEMLPG	(1,594)	(1,732)	(498)	(87)	(24)	(66)
11	742-MAINT OF EQUIPMENT	DEMLPG	0	0	0	0	0	0
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	0	0	0	0	0	0
13	TOTAL MAINTENANCE EXPENSE		(1,594)	(1,732)	(498)	(87)	(24)	(66)
14	TOTAL MANUF GAS PROD EXP		10	11	3	1	0	0

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 18 of 74

		11-Oct-12	03:47 PM	NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014		
				TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
		ALLOC				
OPER & MAINT EXPENSE CONT-10						
PURCHASED GAS SUPPLY EXPENSES						
PURCHASED GAS SUPPLY						
804 PURCHASED GAS COSTS						
1	TOTAL DIRECT GAS COSTS	EGAS		0	0	0
2	TOTAL DIRECT GAS COSTS			0	0	0
3	812-GAS USED OTHER UTILITY OP	EGAS		0	0	0
4	813-OTH GAS SUPPLY EXP	EGAS		0	0	0
5	TOTAL GAS SUPPLY EXPENSE			0	0	0
6	TOTAL PRODUCTION EXPENSE			93	1	66
LOCAL STORAGE EXPENSES						
7	840-OPERATION LABOR & EXPENSES	DISTRPS		198,656	2,655	100,103
8	844-LNG PROC TERMINAL LAB & EXP	DISTRPS		571,276	7,636	287,866
9	845-LNG TERM & PROC EXP FUEL	DISTRPS		(896)	(12)	(452)
10	847-MAINT OF LNG PLT BLDGS	DISTRPS		222,118	2,969	111,925
11	LNG ADJUSTMENT GCR COSTS	DISTRPS		(1,148,276)	(15,349)	(578,617)
12	TOTAL STORAGE EXPENSES			(157,123)	(2,100)	(79,174)

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

OPER & MAINT EXPENSE CONT-10		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
PURCHASED GAS SUPPLY EXPENSES								
PURCHASED GAS SUPPLY								
804 PURCHASED GAS COSTS								
1	TOTAL DIRECT GAS COSTS	EGAS	0	0	0	0	0	0
2	TOTAL DIRECT GAS COSTS		0	0	0	0	0	0
3	812-GAS USED OTHER UTILITY OP	EGAS	0	0	0	0	0	0
4	813-OTH GAS SUPPLY EXP	EGAS	0	0	0	0	0	0
5	TOTAL GAS SUPPLY EXPENSE		0	0	0	0	0	0
6	TOTAL PRODUCTION EXPENSE		10	11	3	1	0	0
LOCAL STORAGE EXPENSES								
7	840-OPERATION LABOR & EXPENSES	DISTRPS	14,537	31,416	15,110	6,006	4,637	24,191
8	844-LNG PROC TERMINAL LAB & EXP	DISTRPS	41,804	90,345	43,453	17,271	13,334	69,567
9	845-LNG TERM & PROC EXP FUEL	DISTRPS	(66)	(142)	(68)	(27)	(21)	(109)
10	847-MAINT OF LNG PLT BLDGS	DISTRPS	16,254	35,127	16,895	6,715	5,184	27,048
11	LNG ADJUSTMENT GCR COSTS	DISTRPS	(84,027)	(181,595)	(87,341)	(34,715)	(26,801)	(139,831)
12	TOTAL STORAGE EXPENSES		(11,498)	(24,848)	(11,951)	(4,750)	(3,667)	(19,134)

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 21 of 74

11-Oct-12				03:47 PM		NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014		
OPER & MAINT EXPENSE CONT-11				ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13	
DISTRIBUTION EXPENSES								
OPERATION EXPENSE								
1	850-OPER SUPER & ENGINEERING	TLABDO	153	8	96			
2	863-MAINTENANCE OF MAINS	PLT376	13,528	199	7,510			
3	870-SUPER & ENGINEERING	TLABDO	946,436	50,401	589,353			
4	871-SYS CONTROL & LOAD DISP	DISTR	492,543	6,584	248,193			
5	873-COMP STATION FUEL & POWER	PLT377	(8,675)	(116)	(4,371)			
6	874-MAINS & SERVICE EXPENSE	PLT37680	2,532,494	110,951	1,626,657			
7	875-OPER STATION EXP - GENERAL	PLT3789	722,484	9,657	364,060			
8	876-OPER STATION EXP - INDUST	PLT385	242,846	3,246	122,370			
9	878-METER & HOUSE REG EXP	PLT3814	3,350,742	251,383	2,200,456			
10	879-CUSTOMER INSTALL EXP	PLT3804	2,592	226	1,932			
11	880-OTHER EXPENSES	EXP8719	4,434,326	230,893	2,756,284			
12	882-TRANSPORTATION EXPENSE	PLT392	0	0	0			
13	TOTAL OPERATION EXPENSE		12,729,470	663,432	7,912,540			
MAINTENANCE								
14	885-SUPERVISION	TLABDM	1,202,442	56,711	767,050			
15	886-MAINT STRUCT & IMPROVE	PLT375	0	0	0			
16	887-MAINTENANCE OF MAINS	PLT376	5,988,513	88,148	3,324,560			
17	889-MT OF MEAS & REG STA EQ	PLT3789	310,866	4,155	156,646			
18	890-MT OF REG EQ (INDUST)	PLT385	4,644	62	2,340			
19	891-MT OF REG EQ (CITY GATE)	PLT3789	133,043	1,778	67,040			
20	892-MAINTENANCE OF SERVICES	PLT380	4,433,545	414,584	3,507,893			
21	893-MAINT METER & HOUSE REG	PLT3814	1,389,460	104,241	912,469			
22	894-MAINT OTHER EQUIP	PLT387	62,100	830	31,292			
23	TOTAL MAINTENANCE EXPENSE		13,524,613	670,510	8,769,290			
24	TOTAL DISTRIBUTION EXPENSES		26,254,083	1,333,942	16,681,830			

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

OPER & MAINT EXPENSE CONT-11		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DISTRIBUTION EXPENSES								
1	850-OPER SUPER & ENGINEERING	TLABDO	15	19	7	2	1	6
2	863-MAINTENANCE OF MAINS	PLT376	1,092	2,357	1,134	450	126	659
3	870-SUPER & ENGINEERING	TLABDO	92,556	116,481	40,277	15,144	7,602	34,621
4	871-SYS CONTROL & LOAD DISP	DISTR	36,043	77,894	37,464	14,891	11,496	59,979
5	873-COMP STATION FUEL & POWER	PLT377	(635)	(1,372)	(660)	(262)	(202)	(1,056)
6	874-MAINS & SERVICE EXPENSE	PLT37680	208,513	302,271	136,565	54,091	15,118	78,329
7	875-OPER STATION EXP - GENERAL	PLT3789	52,869	114,258	54,954	21,842	16,863	87,980
8	876-OPER STATION EXP - INDUST	PLT385	17,771	38,405	18,472	7,342	5,668	29,572
9	878-METER & HOUSE REG EXP	PLT3814	393,619	374,389	73,903	23,289	11,199	22,505
10	879-CUSTOMER INSTALL EXP	PLT3804	249	142	24	8	3	7
11	880-OTHER EXPENSES	EXP8719	428,275	547,706	193,890	73,271	36,360	167,649
12	882-TRANSPORTATION EXPENSE	PLT392	0	0	0	0	0	0
13	TOTAL OPERATION EXPENSE		1,230,367	1,572,549	556,030	210,067	104,234	480,250
MAINTENANCE								
14	885-SUPERVISION	TLABDM	104,853	144,101	60,166	23,511	7,754	38,295
15	886-MAINT STRUCT & IMPROVE	PLT375	0	0	0	0	0	0
16	887-MAINTENANCE OF MAINS	PLT376	483,503	1,043,377	502,039	199,278	55,910	291,699
17	889-MT OF MEAS & REG STA EQ	PLT3789	22,748	49,162	23,645	9,398	7,256	37,855
18	890-MT OF REG EQ (INDUST)	PLT385	340	734	353	140	108	566
19	891-MT OF REG EQ (CITY GATE)	PLT3789	9,736	21,040	10,120	4,022	3,105	16,201
20	892-MAINTENANCE OF SERVICES	PLT380	377,131	113,550	12,544	4,424	964	2,455
21	893-MAINT METER & HOUSE REG	PLT3814	163,223	155,249	30,645	9,657	4,644	9,332
22	894-MAINT OTHER EQUIP	PLT387	4,544	9,821	4,724	1,877	1,449	7,562
23	TOTAL MAINTENANCE EXPENSE		1,166,078	1,537,035	644,236	252,308	81,192	403,965
24	TOTAL DISTRIBUTION EXPENSES		2,396,445	3,109,584	1,200,266	462,375	185,425	884,215

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

OPER & MAINT EXPENSE CONT-12		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
CUSTOMER ACCOUNT					
1	901-SUPERVISION	TLABCA	397,721	33,611	325,838
2	902-METER READING EXPENSE	CUST902	648,396	59,866	507,265
3	903-BILLING, POSTAGE & CALLS	CUST903	5,869,692	561,273	4,755,863
4	903-CUST CREDIT & COLLECTION	CUST903C	2,280,730	120,110	1,956,373
904-UNCOLLECTIBLE ACCTS					
5	RESID NON HTG RATE 10.11 & 80	REVCLAIM	276,863	13,999	181,293
6	RESID HEATING RATE 12 & 13	REVCLAIM	4,242,702	214,524	2,778,169
7	COMM & IND SMALL RATE 21	REVCLAIM	277,718	14,042	181,853
8	COMM & IND MEDIUM RATE 22	REVCLAIM	78,388	3,964	51,329
9	C & I LARGE LLF RATE 33	REVCLAIM	49,105	2,483	32,155
10	C & I LARGE HLF RATE 23	REVCLAIM	10,058	509	6,586
11	C & I XLARGE LLF RATE 34	REVCLAIM	6,959	352	4,557
12	C & I XLARGE HLF RATE 24	REVCLAIM	14,103	713	9,235
13	BAD DEBT EXPENSE ADJ	EXP904B	359,104	18,157	235,145
14	TOTAL ACCOUNT 904		5,315,000	268,743	3,480,322
15	905-MISC CUSTOMER ACCTS EXP	EXP9023	163,726	13,793	134,339
16	TOTAL CUSTOMER ACCTS EXP		14,675,265	1,057,396	11,160,000
CUSTOMER SERVICES & INFO EXP					
17	907-CUST SERV & INFO SUPRV	TLABSE	12,697	1,057	8,955
18	908-CUST ASSISTANCE EXP & DSM	CUST908	646,957	53,849	456,284
19	909-INFO & INST ADV EXP & EE	CUST908	9,228	768	6,509
20	910-CUST SERVICE MISC EXP	CUST908	408,297	33,985	287,962
21	TOT CUST SERV & INFO EXP		1,077,180	89,659	759,711
SALES EXPENSES					
22	911-SUPERVISION	TLABSA	688	38	445
23	912-DEMO & SELLING EXP	CUST912	419,189	23,046	270,769
24	913-ADVERTISING EXP	CUST912	4,484	246	2,896
25	916-MISCELLANEOUS SALES EXP	CUST912	84,488	4,645	54,574
26	TOTAL SALES EXPENSE		508,849	27,975	328,684

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 23 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

OPER & MAINT EXPENSE CONT-12		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
CUSTOMER ACCOUNT								
1	901-SUPERVISION	TLABCA	27,248	8,229	1,650	462	195	489
2	902-METER READING EXPENSE	CUST902	45,761	28,831	3,855	1,525	367	925
3	903-BILLING, POSTAGE & CALLS	CUST903	429,031	107,644	9,590	3,718	726	1,847
4	903-CUST CREDIT & COLLECTION	CUST903C	127,411	38,523	22,528	4,614	3,193	7,978
904-UNCOLLECTIBLE ACCTS								
5	RESID NON HTG RATE 10.11 & 80	REVCLAIM	23,588	30,663	12,656	4,912	1,667	8,084
6	RESID HEATING RATE 12 & 13	REVCLAIM	361,475	469,886	193,942	75,274	25,551	123,880
7	COMM & IND SMALL RATE 21	REVCLAIM	23,661	30,758	12,695	4,927	1,673	8,109
8	COMM & IND MEDIUM RATE 22	REVCLAIM	6,679	8,682	3,583	1,391	472	2,289
9	C & I LARGE LLF RATE 33	REVCLAIM	4,184	5,439	2,245	871	296	1,434
10	C & I LARGE HLF RATE 23	REVCLAIM	857	1,114	460	178	61	294
11	C & I X LARGE LLF RATE 34	REVCLAIM	593	771	318	123	42	203
12	C & I X LARGE HLF RATE 24	REVCLAIM	1,202	1,562	645	250	85	412
13	BAD DEBT EXPENSE ADJ	EXP904B	30,595	39,771	16,415	6,371	2,163	10,485
14	TOTAL ACCOUNT 904		452,833	588,645	242,959	94,299	32,009	155,189
15	905-MISC CUSTOMER ACCTS EXP	EXP9023	11,206	3,256	669	183	80	200
16	TOTAL CUSTOMER ACCTS EXP		1,093,490	775,129	281,252	104,801	36,570	166,628
CUSTOMER SERVICES & INFO EXP								
17	907-CUST SERV & INFO SUPRV	TLABSE	1,610	404	406	157	31	78
18	908-CUST ASSISTANCE EXP & DSM	CUST908	82,018	20,578	20,669	8,014	1,564	3,982
19	909-INFO & INST ADV EXP & EE	CUST908	1,170	294	295	114	22	57
20	910-CUST SERVICE MISC EXP	CUST908	51,762	12,987	13,044	5,057	987	2,513
21	TOT CUST SERV & INFO EXP		136,559	34,262	34,413	13,343	2,604	6,629
SALES EXPENSES								
22	911-SUPERVISION	TLABSA	49	61	26	12	8	50
23	912-DEMO & SELLING EXP	CUST912	29,875	36,966	15,557	7,376	4,911	30,690
24	913-ADVERTISING EXP	CUST912	320	395	166	79	53	328
25	916-MISCELLANEOUS SALES EXP	CUST912	6,021	7,450	3,136	1,487	990	6,186
26	TOTAL SALES EXPENSE		36,265	44,872	18,884	8,953	5,961	37,254

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 24 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

OPER & MAINT EXPENSE CONT-13		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
ADMINISTRATIVE & GENERAL EXPENSE					
1	920-ADMIN & GENERAL SALARY	LABOR	8,354,816	453,505	5,513,085
2	921-OFFICE SUPPLIES & EXP	LABOR	5,384,736	292,287	3,553,222
3	923-OUTSIDE SERV EMPLOYED	LABOR	1,820,325	98,809	1,201,176
4	924-PROPERTY INSURANCE	PLANT	10,768	501	6,885
5	925-INJURIES & DAMAGES	LABOR	1,935,344	105,052	1,277,074
6	926-EMPLOYED PENSION & BENF	LABOR	14,503,235	787,246	9,570,238
7	927-FRANCHISE REQUIREMENTS	REVCLAIM	(8)	(0)	(5)
8	928-REGULATORY COMM EXPENSE	REVCLAIM	2,091,569	105,756	1,369,583
9	929-DUPLICATE CHARGES - CREDIT	LABOR	772	42	510
10	930-MISCELLANEOUS GEN EXP	LABOR	2,055,152	111,555	1,386,131
11	931-RENTS	LABOR	3,310,133	179,676	2,184,255
12	TOTAL OPERATION EXPENSE		39,466,841	2,134,430	26,032,153
13	MAINTENANCE				
14	935-MAINT OF GENERAL PLT	GENPLT	86,512	4,617	56,847
15	TOTAL ADMIN & GEN EXPENSE		39,553,352	2,139,047	26,089,000
16	DONATIONS ADJUSTMENT	REVCLAIM	209,845	10,610	137,409
17	OTHER ADJUSTMENTS	REVCLAIM	0	0	0
18	TOTAL GAS O & M EXPENSE		82,121,543	4,656,530	55,077,525

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 25 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

OPER & MAINT EXPENSE CONT-13		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
ADMINISTRATIVE & GENERAL EXPENSE								
1	920-ADMIN & GENERAL SALARY	LABOR	732,344	880,983	348,655	134,887	50,127	241,230
2	921-OFFICE SUPPLIES & EXP	LABOR	472,000	567,799	224,710	86,936	32,307	155,474
3	923-OUTSIDE SERVICE EMPLOYED	LABOR	159,561	191,946	75,964	29,389	10,921	52,559
4	924-PROPERTY INSURANCE	PLANT	943	1,293	538	206	69	334
5	925-INJURIES & DAMAGES	LABOR	169,643	204,074	80,764	31,246	11,612	55,880
6	926-EMPLOYED PENSION & BENF	LABOR	1,271,285	1,529,309	605,234	234,152	87,016	418,754
7	927-FRANCHISE REQUIREMENTS	REVCLAIM	(1)	(1)	(0)	(0)	(0)	(0)
8	928-REGULATORY COMM EXPENSE	REVCLAIM	178,200	231,645	95,610	37,109	12,596	61,070
9	929-DUPLICATE CHARGES - CREDIT	LABOR	68	81	32	12	5	22
10	930-MISCELLANEOUS GEN EXP	LABOR	180,145	216,708	85,764	33,180	12,330	59,339
11	931-RENTS	LABOR	290,151	349,041	138,135	53,441	19,860	95,574
12	TOTAL OPERATION EXPENSE		3,454,339	4,172,878	1,655,406	640,557	236,842	1,140,236
13	MAINTENANCE							
14	935-MAINT OF GENERAL PLT	GENPLT	7,579	9,283	3,702	1,435	523	2,526
15	TOTAL ADMIN & GEN EXPENSE		3,461,917	4,182,161	1,659,108	641,992	237,365	1,142,762
16	DONATIONS ADJUSTMENT	REVCLAIM	17,879	23,241	9,592	3,723	1,264	6,127
17	OTHER ADJUSTMENTS	REVCLAIM	0	0	0	0	0	0
18	TOTAL GAS O & M EXPENSE		7,131,067	8,144,412	3,191,568	1,230,436	465,523	2,224,482

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 26 of 74

		11-Oct-12	03:47 PM	NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014					
				DEPRECIATION & AMORTIZATION-14	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13	
				DEPRECIATION & AMORTIZATION EXPENSE					
				AMORTIZATION EXPENSE					
1	Y2K & CIS LEGACY SYSTEM			LABOR		373,979	20,300	246,777	
2	ENVIRONMENTAL COST			PLANT		1,310,000	60,976	837,600	
3	TOTAL AMORTIZATION EXPENSE					1,683,979	81,276	1,084,377	
				DEPRECIATION EXPENSE					
				INTANGIBLE PLANT					
4	302-GAS FRANCHISES & CONSENTS			PLT302		7,216	336	4,614	
5	303-MISC INTANGIBLE PLT - CIS			PLT303		1,819,606	98,770	1,200,702	
6	303-MISC INTANGIBLE PLT - SL			PLT303SL		1,171,064	63,566	772,749	
7	TOTAL INTANGIBLE EXPENSE					2,997,886	162,672	1,978,065	
				PRODUCTION PLANT LPG					
8	304-LAND & LAND RIGHTS			PLT304		7,037	85	5,014	
9	305-STRUCTURES			PLT305		48,887	593	34,834	
10	307-OTHER POWER EQUIP			PLT307		1,551	19	1,105	
11	311-LPG GAS EQUIPMENT			PLT311		35,741	433	25,467	
12	320-OTHER EQUIPMENT			PLT320		10,586	128	7,543	
13	TOTAL PRODUCTION PLANT					103,801	1,258	73,962	
				PRODUCTION PLANT LNG					
14	360-LAND & LAND RIGHTS			PLT360		8,432	97	5,232	
15	361-STRUCTURES & IMPROVEMENTS			PLT361		173,137	1,991	107,434	
16	362-GAS HOLDERS & LNG EQUIP			PLT362		185,456	2,133	115,078	
17	363-PURIFICATION EQUIP			PLT363		322,559	3,710	200,152	
18	TOTAL PRODUCTION PLANT LNG					689,585	7,932	427,895	

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEPRECIATION & AMORTIZATION-14		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEPRECIATION & AMORTIZATION EXPENSE								
AMORTIZATION EXPENSE								
1	Y2K & CIS LEGACY SYSTEM	LABOR	32,781	39,435	15,607	6,038	2,244	10,798
2	ENVIRONMENTAL COST	PLANT	114,760	157,253	65,436	25,044	8,342	40,589
3	TOTAL AMORTIZATION EXPENSE		147,541	196,688	81,043	31,082	10,586	51,387
DEPRECIATION EXPENSE								
INTANGIBLE PLANT								
4	302-GAS FRANCHISES & CONSENTS	PLT302	632	866	360	138	46	224
5	303-MISC INTANGIBLE PLT - CIS	PLT303	159,498	191,870	75,934	29,377	10,917	52,538
6	303-MISC INTANGIBLE PLT - SL	PLT303SL	102,650	123,484	48,870	18,907	7,026	33,812
7	TOTAL INTANGIBLE EXPENSE		262,780	316,221	125,164	48,422	17,989	86,574
PRODUCTION PLANT LPG								
8	304-LAND & LAND RIGHTS	PLT304	772	839	241	42	12	32
9	305-STRUCTURES	PLT305	5,363	5,827	1,677	292	80	222
10	307-OTHER POWER EQUIP	PLT307	170	185	53	9	3	7
11	311-LPG GAS EQUIPMENT	PLT311	3,921	4,260	1,226	213	59	162
12	320-OTHER EQUIPMENT	PLT320	1,161	1,262	363	63	17	48
13	TOTAL PRODUCTION PLANT		11,387	12,372	3,561	619	170	471
PRODUCTION PLANT LNG								
14	360-LAND & LAND RIGHTS	PLT360	808	1,336	572	108	67	211
15	361-STRUCTURES & IMPROVEMENTS	PLT361	16,595	27,432	11,746	2,221	1,376	4,342
16	362-GAS HOLDERS & LNG EQUIP	PLT362	17,775	29,383	12,582	2,380	1,474	4,651
17	363-PURIFICATION EQUIP	PLT363	30,916	51,106	21,884	4,139	2,564	8,090
18	TOTAL PRODUCTION PLANT LNG		66,094	109,257	46,784	8,848	5,480	17,294

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 28 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEPRECIATION & AMORTIZATION-15		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DISTRIBUTION EXPENSE					
1	374-LAND & LAND RIGHTS	PLT374	25,985	347	13,094
2	375-GAS DIST STATION STRUCTURES	PLT375	286,050	3,824	144,141
3	376-MAINS	PLT376	11,901,925	175,191	6,607,426
4	377-DIST COMP STATION EQ	PLT377	8,405	112	4,235
5	378-GAS MEAS & REG STATION EQ	PLT378	475,336	6,354	239,522
6	379-DIST MEAS & REG GS EQ	PLT379	247,117	3,303	124,522
7	380-SERVICES	PLT380	6,965,735	651,371	5,511,404
8	381-METERS	PLT381	1,861,517	139,657	1,222,472
9	382-METER INSTALLATION	PLT382	1,663,038	126,267	1,105,263
10	383-HOUSE REGULATORS	PLT383	15,873	1,191	10,424
11	384-HOUSE REGULATORS INSTALLS	PLT384	20,777	1,559	13,644
12	385-IND MEAS & REG STA EQUIP	PLT385	10,733	143	5,409
13	386-OTHER PROP CUST PREM	PLT386	12,908	173	6,504
14	387-DIST OTHER EQUIP	PLT387	16,449	220	8,288
15	TOTAL DISTRIBUTION PLANT		23,531,848	1,109,710	15,016,348
GENERAL PLANT EXP					
16	389-LAND & LAND RIGHTS	PLT389	9,645	524	6,364
17	390-STRUCTURES & IMPROV	PLT390	129,194	7,013	85,251
18	391-OFFICE EQUIPMENT	PLT391	295,062	16,016	194,702
19	392-TRANSPORTATION EQUIP	PLT392	71,216	3,866	46,993
20	393-STORES EQUIPMENT	PLT393	1,901	90	1,213
21	394-TOOLS, SHOP & GARAGE EQ	PLT394	89,084	4,201	56,847
22	395-LABORATORY EQUIPMENT	PLT395	11,454	540	7,309
23	396-POWER OPERATED EQUIP	PLT396	0	0	0
24	397-COMMUNICATION EQUIP	PLT397	97,450	5,290	64,305
25	398-MISCELLANEOUS EQUIP	PLT398	99,100	5,379	65,393
26	TOTAL GENERAL PLANT EXP		804,105	42,918	528,378
27	TOTAL DEPR & AMORT EXPENSE		29,811,204	1,405,766	19,109,026

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 29 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEPRECIATION & AMORTIZATION-15								
DISTRIBUTION EXPENSE								
1	374-LAND & LAND RIGHTS	PLT374	1,902	4,109	1,977	786	607	3,164
2	375-GAS DIST STATION STRUCTURES	PLT375	20,932	45,238	21,758	8,648	6,677	34,634
3	376-MAINS	PLT376	960,943	2,073,669	997,781	396,056	111,119	579,739
4	377-DIST COMP STATION EQ	PLT377	615	1,329	639	254	196	1,023
5	378-GAS MEAS & REG STATION EQ	PLT378	34,784	75,172	36,155	14,371	11,095	57,884
6	379-DIST MEAS & REG GS EQ	PLT379	18,083	39,080	18,796	7,471	5,768	30,093
7	380-SERVICES	PLT380	592,526	178,403	19,708	6,950	1,515	3,857
8	381-METERS	PLT381	218,676	207,993	41,057	12,938	6,221	12,503
9	382-METER INSTALLATION	PLT382	197,710	188,051	37,120	11,698	5,625	11,304
10	383-HOUSE REGULATORS	PLT383	1,865	1,774	350	110	53	107
11	384-HOUSE REGULATORS INSTALLS	PLT384	2,441	2,321	458	144	69	140
12	385-IND MEAS & REG STA EQUIP	PLT385	785	1,697	816	324	251	1,307
13	386-OTHER PROP CUST PREM	PLT386	945	2,041	982	390	301	1,572
14	387-DIST OTHER EQUIP	PLT387	1,204	2,601	1,251	497	384	2,003
15	TOTAL DISTRIBUTION PLANT		2,053,410	2,823,481	1,178,850	460,638	149,881	739,529
GENERAL PLANT EXP								
16	389-LAND & LAND RIGHTS	PLT389	845	1,017	402	156	58	278
17	390-STRUCTURES & IMPROV	PLT390	11,325	13,623	5,391	2,086	775	3,730
18	391-OFFICE EQUIPMENT	PLT391	25,864	31,113	12,313	4,764	1,770	8,519
19	392-TRANSPORTATION EQUIP	PLT392	6,242	7,509	2,972	1,150	427	2,056
20	393-STORES EQUIPMENT	PLT393	166	228	95	37	12	60
21	394-TOOLS, SHOP & GARAGE EQ	PLT394	7,774	10,688	4,463	1,744	567	2,800
22	395-LABORATORY EQUIPMENT	PLT395	999	1,374	574	224	73	360
23	396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
24	397-COMMUNICATION EQUIP	PLT397	8,542	10,276	4,067	1,573	585	2,814
25	398-MISCELLANEOUS EQUIP	PLT398	8,687	10,450	4,136	1,600	595	2,861
26	TOTAL GENERAL PLANT EXP		70,444	86,279	34,413	13,333	4,862	23,479
27	TOTAL DEPR & AMORT EXPENSE		2,611,657	3,544,297	1,469,815	562,943	188,968	918,733

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 30 of 74

		11-Oct-12	03:47 PM	NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014			
					TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
		STATE & FED TAXES & OTHER EXP-16		ALLOC			
		TAXES OTHER THAN INCOME					
1	PROPERTY TAX		PLANT		13,994,652	651,405	8,948,028
2	PAYROLL TAXES		LABOR		2,171,746	117,884	1,433,068
3	TOTAL TAXES OTHER THAN INC				16,166,398	769,289	10,381,096
4	TOTAL INCOME TAX EXPENSE				5,190,939	(632,686)	2,313,039
5	INTEREST ON CUSTOMER DEPOSITS		CUSTDEP		127,506	3	586
6	TOTAL EXPENSES				133,417,589	6,198,901	86,881,271

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

STATE & FED TAXES & OTHER EXP-16		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
TAXES OTHER THAN INCOME								
1	PROPERTY TAX	PLANT	1,225,970	1,679,929	699,051	267,543	89,114	433,611
2	PAYROLL TAXES	LABOR	190,365	229,002	90,629	35,062	13,030	62,705
3	TOTAL TAXES OTHER THAN INC		1,416,335	1,908,931	789,680	302,606	102,144	496,317
4	TOTAL INCOME TAX EXPENSE		461,482	1,542,850	608,723	39,638	203,926	653,967
5	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	63,307	52,111	7,649	1,853	0	1,998
6	TOTAL EXPENSES		11,683,848	15,192,601	6,067,434	2,137,476	960,561	4,295,497

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

INCOME TAXES-17		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
FEDERAL & STATE TAX CALCULAT					
1	OPERATING REVENUES		154,818,555	5,469,145	98,433,155
OPERATING EXPENSES					
2	OPERATION & MAINTENANCE EXP		82,121,543	4,656,530	55,077,525
3	DEPRECIATION & AMORTIZATION		29,811,204	1,405,766	19,109,026
4	TAXES OTHER THAN INCOME		16,166,398	769,289	10,381,096
5	INTEREST ON CUSTOMER DEPOSITS		127,506	3	586
6	AFUDC ADJUSTMENT	PLANT	697,268	32,456	445,826
7	OPERATING INC BEFORE FED TAX		25,894,636	(1,394,898)	13,419,098
LESS:					
8	INTEREST EXPENSE		11,063,383	412,776	6,810,414
9	NET OPERATING INC BEFORE TXS		14,831,253	(1,807,675)	6,608,684
LESS:					
10	STATE INCOME TAX @ 0.00%		0	0	0
11	FEDERAL TAXABLE BASIS		14,831,253	(1,807,675)	6,608,684
12	FEDERAL INCOME TAX @ 35.00%		5,190,939	(632,686)	2,313,039
13	ADJUSTMENT	PLANT	0	0	0
14	ADJUSTMENT	PLANT	0	0	0
12	TOTAL INCOME TAX EXPENSE		5,190,939	(632,686)	2,313,039
13	NET INCOME AFTER TAX		21,400,966	(729,757)	11,551,884
EFFECTIVE STATE TAX RATE					
			0.00%		
			35.00%		
			0.65000		
			0.35000		
			0.35000		
			1.53846		
			2.9700%		

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

INCOME TAXES-17		ALOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
FEDERAL & STATE TAX CALCULAT								
1	OPERATING REVENUES		13,507,729	19,644,370	7,900,643	2,484,888	1,428,789	5,949,836
OPERATING EXPENSES								
2	OPERATION & MAINTENANCE EXP		7,131,067	8,144,412	3,191,568	1,230,436	465,523	2,224,482
3	DEPRECIATION & AMORTIZATION		2,611,657	3,544,297	1,469,815	562,943	188,968	918,733
4	TAXES OTHER THAN INCOME		1,416,335	1,908,931	789,680	302,606	102,144	496,317
5	INTEREST ON CUSTOMER DEPOSITS		63,307	52,111	7,649	1,853	0	1,998
6	AFUDC ADJUSTMENT	PLANT	61,083	83,701	34,829	13,330	4,440	21,604
7	OPERATING INC BEFORE FED TAX		2,224,281	5,910,919	2,407,102	373,720	667,714	2,286,702
LESS:								
8	INTEREST EXPENSE		905,762	1,502,776	667,894	260,468	85,069	418,224
9	NET OPERATING INC BEFORE TXS		1,318,519	4,408,143	1,739,207	113,252	582,645	1,868,478
LESS:								
10	STATE INCOME TAX @ 0.00%		0	0	0	0	0	0
11	FEDERAL TAXABLE BASIS		1,318,519	4,408,143	1,739,207	113,252	582,645	1,868,478
12	FEDERAL INCOME TAX @ 35.00%		461,482	1,542,850	608,723	39,638	203,926	653,967
13	ADJUSTMENT	PLANT	0	0	0	0	0	0
14	ADJUSTMENT	PLANT	0	0	0	0	0	0
12	TOTAL INCOME TAX EXPENSE		461,482	1,542,850	608,723	39,638	203,926	653,967
13	NET INCOME AFTER TAX		1,823,882	4,451,769	1,833,209	347,412	468,229	1,654,339

EFFECTIVE STATE TAX RATE
FEDERAL TAX RATE - CURRENT
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS
INTEREST EXPENSE PERCENTAGE

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEVELOPMENT OF LABOR ALLOC-18					
DEVELOPMENT OF LABOR ALLOCATOR					
LPG & LNG GAS PRODUCTION					
1	710-SUPERVISION	LABPO	0	0	0
2	717-PROPANE EXPENSES	EXP717	0	0	0
3	718-OTHER PROCESS PROD EXP	EXP718	0	0	0
4	735-MISCELLANEOUS	EXP735	0	0	0
5	TOTAL OPERATION LABOR		0	0	0
MAINTENANCE					
6	740-SUPERVISION	LABPM	0	0	0
7	741-MAINTENANCE OF PLANT	EXP741	0	0	0
8	742-MAINTENANCE OF EQUIP	EXP742	0	0	0
9	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0
10	TOTAL MAINTENANCE LABOR		0	0	0
11	TOT MANUFACTURED GAS LABOR		0	0	0
LOCAL STORAGE LABOR					
12	840-OPERATION LABOR	EXP840	0	0	0
13	844-LNG PROC TERMINAL LAB & EXP	EXP844	0	0	0
14	847-MAINT OF LNG PLT BLDGS	EXP847	0	0	0
15	TOTAL STORAGE LABOR		0	0	0
16	TOTAL PROD & STORAGE LABOR		0	0	0

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24	
DEVELOPMENT OF LABOR ALLOC-18									
DEVELOPMENT OF LABOR ALLOCATOR									
LPG & LNG GAS PRODUCTION									
1	710-SUPERVISION	LABPO	0	0	0	0	0	0	0
2	717-PROPANE EXPENSES	EXP717	0	0	0	0	0	0	0
3	718-OTHER PROCESS PROD EXP	EXP718	0	0	0	0	0	0	0
4	735-MISCELLANEOUS	EXP735	0	0	0	0	0	0	0
5	TOTAL OPERATION LABOR		0	0	0	0	0	0	0
MAINTENANCE									
6	740-SUPERVISION	LABPM	0	0	0	0	0	0	0
7	741-MAINTENANCE OF PLANT	EXP741	0	0	0	0	0	0	0
8	742-MAINTENANCE OF EQUIP	EXP742	0	0	0	0	0	0	0
9	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0	0	0	0	0
10	TOTAL MAINTENANCE LABOR		0	0	0	0	0	0	0
11	TOT MANUFACTURED GAS LABOR		0	0	0	0	0	0	0
LOCAL STORAGE LABOR									
12	840-OPERATION LABOR	EXP840	0	0	0	0	0	0	0
13	844-LNG PROC TERMINAL LAB & EXP	EXP844	0	0	0	0	0	0	0
14	847-MAINT OF LNG PLT BLDGS	EXP847	0	0	0	0	0	0	0
15	TOTAL STORAGE LABOR		0	0	0	0	0	0	0
16	TOTAL PROD & STORAGE LABOR		0	0	0	0	0	0	0

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVEL OF LABOR ALLOC CONT-19		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
TRANSMISSION & DISTRIBUTION LABOR					
1	OPERATION				
2	LABDO		124,782	6,645	77,702
3	870-SUPER & ENGINEERING				
4	EXP871		360,059	4,813	181,434
5	871-SYSTEM CONTROL & DISP				
6	EXP873		0	0	0
7	873-COMP STATION FUEL & POWER				
8	EXP874		1,733,980	75,967	1,113,760
9	874-MAINS & SERVICE EXPENSE				
10	EXP875		533,696	7,134	268,930
11	875-OPER STATION EXP - GENERAL				
12	EXP876		208,654	2,789	105,141
13	876-OPER STATION EXP - INDUST				
14	EXP877		2,954,854	221,682	1,940,474
15	878-METER & HOUSE REG EXP				
16	EXP878		3,442	300	2,566
17	879-CUSTOMER INSTALL EXP				
18	EXP879		3,459,436	180,131	2,150,312
19	880-OTHER EXPENSE				
20	EXP880		9,378,903	499,461	5,840,320
21	TOTAL OPERATION LABOR				
22	MAINTENANCE				
23	LABDM		705,366	33,267	449,960
24	885-SUPERVISION				
25	EXP886		0	0	0
26	886-MAINT STRUCT & IMPROVE				
27	EXP887		3,536,957	52,062	1,963,563
28	887-MAINTENANCE OF MAINS				
29	EXP889		204,044	2,727	102,818
30	889-MT OF MEAS & REG STA EQ				
31	EXP890		0	0	0
32	890-MT OF REG EQ (INDUST)				
33	EXP891		113,914	1,523	57,402
34	891-MT OF REG EQ (CITY GATE)				
35	EXP892		2,098,365	196,220	1,660,261
36	892-MAINTENANCE OF SERVICES				
37	EXP893		1,073,134	80,510	704,735
38	893-MAINT METER & HOUSE REG				
39	EXP894		48,925	654	24,653
40	894-MAINT OF OTHER EQUIP				
41	EXP894		7,780,706	366,963	4,963,392
42	TOTAL MAINTENANCE LABOR				
43	EXP894		17,159,608	866,424	10,803,712
44	TOTAL DISTRIB & TRANS LABOR				
45	CUSTOMER ACCOUNTS LABOR				
46	LABCA		383,614	32,419	314,280
47	901-SUPERVISION				
48	EXP902		509,343	47,027	398,479
49	902-METER READING EXPENSE				
50	EXP903		4,359,481	364,457	3,590,227
51	903-CUST RECORDS & COLLECT				
52	EXP905		108,175	9,113	88,758
53	905-MISC CUSTOMER ACCTS EXP				
54	EXP905		5,360,613	453,016	4,391,744
55	TOTAL CUSTOMER ACCTS LABOR				

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 37 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

DEVEL OF LABOR ALLOC CONT-19		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
TRANSMISSION & DISTRIBUTION LABOR								
1	870-SUPER & ENGINEERING	LABDO	12,203	15,357	5,310	1,997	1,002	4,565
2	871-SYSTEM CONTROL & DISP	EXP871	26,348	56,942	27,387	10,885	8,404	43,846
3	873-COMP STATION FUEL & POWER	EXP873	0	0	0	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	142,768	206,963	93,505	37,035	10,351	53,631
5	875-OPER STATION EXP - GENERAL	EXP875	39,054	84,402	40,595	16,135	12,457	64,990
6	876-OPER STATION EXP - INDUST	EXP876	15,269	32,988	15,871	6,308	4,870	25,409
7	878-METER & HOUSE REG EXP	EXP878	347,113	330,155	65,171	20,537	9,876	19,846
8	879-CUSTOMER INSTALL EXP	EXP879	331	189	32	10	4	9
9	880-OTHER EXPENSE	EXP880	334,118	427,292	151,263	57,162	28,366	130,791
10	TOTAL OPERATION LABOR		917,203	1,154,297	399,135	150,070	75,330	343,087
MAINTENANCE								
11	885-SUPERVISION	LABDM	61,508	84,531	35,294	13,792	4,549	22,464
12	886-MAINT STRUCT & IMPROVE	EXP886	0	0	0	0	0	0
13	887-MAINTENANCE OF MAINS	EXP887	285,568	616,243	296,516	117,698	33,022	172,284
14	889-MT OF MEAS & REG STA EQ	EXP889	14,931	32,269	15,520	6,169	4,762	24,847
15	890-MT OF REG EQ (INDUST)	EXP890	0	0	0	0	0	0
16	891-MT OF REG EQ (CITY GATE)	EXP891	8,336	18,015	8,665	3,444	2,659	13,872
17	892-MAINTENANCE OF SERVICES	EXP892	178,493	53,742	5,937	2,094	456	1,162
18	893-MAINT METER & HOUSE REG	EXP893	126,063	119,905	23,669	7,459	3,587	7,208
19	894-MAINT OF OTHER EQUIP	EXP894	3,580	7,737	3,721	1,479	1,142	5,958
20	TOTAL MAINTENANCE LABOR		678,481	932,442	389,322	152,134	50,177	247,795
21	TOTAL DISTRIB & TRANS LABOR		1,595,684	2,086,740	788,456	302,205	125,507	590,881
CUSTOMER ACCOUNTS LABOR								
22	901-SUPERVISION	LABCA	26,282	7,937	1,592	445	188	471
23	902-METER READING EXPENSE	EXP902	35,947	22,648	3,028	1,198	288	727
24	903-CUST RECORDS & COLLECT	EXP903	297,628	78,181	17,179	4,457	2,096	5,255
25	905-MISC CUSTOMER ACCTS EXP	EXP905	7,404	2,151	442	121	53	132
26	TOTAL CUSTOMER ACCTS LABOR		367,261	110,918	22,241	6,221	2,625	6,585

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 38 of 74

		11-Oct-12	03:47 PM	NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014					
				DEVEL OF LABOR ALLOC CONT-20	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13	
				CUSTOMER SERVICES & INFO EXP					
1	908-CUST ASSISTANCE EXP			EXP908		389,060	32,383	274,395	
2	910-CUST SERVICE MISC EXP			EXP910		337,839	28,120	238,270	
3	TOT CUST SERV & INFO LABOR					726,899	60,503	512,666	
				SALES EXPENSES					
4	911-SUPERVISION			LABSA		590	32	381	
5	912-DEMO & SELLING EXP			EXP912		501,979	27,597	324,246	
6	916-MISCELLANEOUS SALES EXP			EXP916		109,761	6,034	70,898	
7	TOTAL SALES LABOR					612,330	33,664	395,526	
				ADMINISTRATIVE & GENERAL LABOR					
				OPERATION LABOR					
8	920-ADMIN & GENERAL SALARY			EXP920		5,998,900	325,625	3,958,489	
9	921-OFFICE SUPPLIES & EXP			EXP921		0	0	0	
10	923-OUTSIDE SERV EMPLOYED			EXP923		269	15	177	
11	924-PROPERTY INSURANCE			EXP924		41	2	26	
12	925-INJURIES & DAMAGES			EXP925		203,374	11,039	134,200	
13	928-EMPLOYED PENSION & BENF			EXP926		65,120	3,535	42,971	
14	928-REGULATORY COMM EXPENSE			EXP928		344,497	17,419	225,580	
15	928-DUPPLICATE CHARGES - CREDIT			EXP929		614	33	405	
16	930-MISCELLANEOUS GEN EXP			EXP930		319,092	17,321	210,559	
17	931-RENTS			EXP931		3,254	177	2,147	
18	TOTAL OPERATION EXPENSE					6,935,161	375,165	4,574,556	
19	MAINTENANCE								
20	935-MAINT OF GENERAL PLT			EXP935		24,987	1,334	16,419	
21	TOTAL ADMIN & GEN LABOR					6,960,147	376,498	4,590,974	
22	TOTAL GAS O & M LABOR					30,819,598	1,790,105	20,694,622	
23	CONSTRUCTION LABOR			DISTRPLT		15,070,179	710,710	9,616,799	
24	RWIP LABOR			DISTRPLT		1,388,138	65,465	885,819	
25	SUM OF ALLOCATED LABOR EXP					47,277,915	2,566,280	31,197,240	

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 40 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEVEL OF LABOR ALLOC CONT-20								
CUSTOMER SERVICES & INFO EXP								
1	908-CUST ASSISTANCE EXP	EXP908	49,323	12,375	12,429	4,819	941	2,394
2	910-CUST SERVICE MISC EXP	EXP910	42,829	10,746	10,793	4,185	817	2,079
3	TOT CUST SERV & INFO LABOR		92,152	23,121	23,222	9,004	1,757	4,473
SALES EXPENSES								
4	911-SUPERVISION	LABSA	42	52	22	10	7	43
5	912-DEMO & SELLING EXP	EXP912	35,776	44,266	18,629	8,832	5,881	36,751
6	916-MISCELLANEOUS SALES EXP	EXP916	7,823	9,679	4,073	1,931	1,286	8,036
7	TOTAL SALES LABOR		43,640	53,938	22,725	10,774	7,174	44,830
ADMINISTRATIVE & GENERAL LABOR								
OPERATION LABOR								
8	920-ADMIN & GENERAL SALARY	EXP920	525,835	632,561	250,340	96,851	35,992	173,207
9	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0	0	0
10	923-OUTSIDE SERV EMPLOYED	EXP923	24	28	11	4	2	8
11	924-PROPERTY INSURANCE	EXP924	4	5	2	1	0	1
12	925-INJURIES & DAMAGES	EXP925	17,827	21,445	8,487	3,283	1,220	5,872
13	928-EMPLOYED PENSION & BENF	EXP926	5,708	6,867	2,718	1,051	391	1,880
14	928-REGULATORY COMM EXPENSE	EXP928	29,351	38,154	15,748	6,112	2,075	10,059
15	928-DUPPLICATE CHARGES - CREDIT	EXP929	54	65	26	10	4	18
16	930-MISCELLANEOUS GEN EXP	EXP930	27,970	33,647	13,316	5,152	1,914	9,213
17	931-RENTS	EXP931	285	343	136	53	20	94
18	TOTAL OPERATION EXPENSE		607,057	733,114	290,783	112,517	41,617	200,352
19	MAINTENANCE							
20	TOTAL ADMIN & GEN LABOR	EXP935	2,189	2,681	1,069	414	151	730
21	TOTAL GAS O & M LABOR		609,246	735,795	291,852	112,931	41,768	201,082
22	CONSTRUCTION LABOR	DISTRPLT	2,707,983	3,010,572	1,148,497	441,135	178,831	847,852
23	RWIP LABOR	DISTRPLT	1,315,044	1,808,148	754,920	294,986	95,983	473,589
24	SUM OF ALLOCATED LABOR EXP		121,131	166,551	69,537	27,172	8,841	43,623
			4,144,158	4,985,271	1,972,955	763,293	283,655	1,365,064

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 41 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

REVENUE REQUIREMENTS-21		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
PRESENT RATES					
1	RATE BASE		372,504,484	13,898,183	229,306,860
2	NET OPER INC (PRESENT RATES)		21,400,966	(729,757)	11,551,884
3	RATE OF RETURN (PRES RATES)		5.75%	-5.25%	5.04%
4	RELATIVE RATE OF RETURN		1.000	-0.914	0.877
5	SALES REVENUE (PRE RATES)		149,921,782	5,374,057	96,103,110
6	ANNUAL BOOKED CCF SALES		356,780,722	5,113,079	171,836,781
7	SALE REV \$/CCF (PRE RATES)		\$0.4202	\$1.0510	\$0.5593
CLAIMED RATE OF RETURN					
8	CLAIMED RATE OF RETURN		7.65%	7.65%	7.65%
9	RETURN REQ FOR CLAIMED ROR		28,496,593	1,063,211	17,541,975
10	SALES REVENUE REQ CLAIMED ROR		160,838,131	8,132,469	105,318,634
11	REVENUE DEFICIENCY SALES REV		10,916,350	2,758,412	9,215,524
12	PERCENT INCREASE REQUIRED		7.28%	51.33%	9.59%
13	ANNUAL BOOKED CCF SALES		356,780,722	5,113,079	171,836,781
14	SALES REV REQUIRED \$/CCF		\$0.4508	\$1.5905	\$0.6129
15	REVENUE DEFICIENCY \$/CCF		\$0.0306	\$0.5395	\$0.0536
PROPOSED REVENUES					
16	PROPOSED SALES REVENUES		160,837,702	6,018,190	104,081,305
17	REVENUE DEFICIENCY SALES REV		10,915,920	644,133	7,978,195
18	PERCENT INCREASE PROPOSED		7.28%	11.99%	8.30%
19	PROPOSED RATE OF RETURN		7.65%	-2.24%	7.30%
20	RETURN REQ FOR PROPOSED REV		28,496,314	(311,070)	16,737,710
21	ANNUAL BOOKED CCF SALES		356,780,722	5,113,079	171,836,781
22	SALES REV REQUIRED \$/CCF		\$0.4508	\$1.1770	\$0.6057
23	REVENUE DEFICIENCY \$/CCF		\$0.0306	\$0.1260	\$0.0464

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 42 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

REVENUE REQUIREMENTS-21		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
PRESENT RATES								
1	RATE BASE		30,497,027	50,598,507	22,488,028	8,769,977	2,864,289	14,081,613
2	NET OPER INC (PRESENT RATES)		1,823,882	4,451,769	1,833,209	347,412	468,229	1,654,339
3	RATE OF RETURN (PRES RATES)		5.98%	8.80%	8.15%	3.96%	16.35%	11.75%
4	RELATIVE RATE OF RETURN		1.041	1.531	1.419	0.690	2.845	2.045
5	SALES REVENUE (PRE RATES)		12,919,975	18,706,916	7,525,883	2,355,908	1,351,881	5,584,052
6	ANNUAL BOOKED CCF SALES		24,776,962	56,381,579	25,898,807	12,329,000	8,315,525	52,128,989
7	SALE REV \$/CCF (PRE RATES)		\$0.5215	\$0.3318	\$0.2906	\$0.1911	\$0.1626	\$0.1071
CLAIMED RATE OF RETURN								
8	CLAIMED RATE OF RETURN		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
9	RETURN REQ FOR CLAIMED ROR		2,333,023	3,870,786	1,720,334	670,903	219,118	1,077,243
10	SALES REVENUE REQ CLAIMED ROR		13,703,269	17,813,095	7,352,230	2,853,587	968,635	4,696,212
11	REVENUE DEFICIENCY SALES REV		783,294	(893,821)	(173,653)	497,679	(383,247)	(887,839)
12	PERCENT INCREASE REQUIRED		6.06%	-4.78%	-2.31%	21.12%	-28.35%	-15.90%
13	ANNUAL BOOKED CCF SALES		24,776,962	56,381,579	25,898,807	12,329,000	8,315,525	52,128,989
14	SALES REV REQUIRED \$/CCF		\$0.5531	\$0.3159	\$0.2839	\$0.2315	\$0.1165	\$0.0901
15	REVENUE DEFICIENCY \$/CCF		\$0.0316	-\$0.0159	-\$0.0067	\$0.0404	-\$0.0461	-\$0.0170
PROPOSED REVENUES								
16	PROPOSED SALES REVENUES		13,714,870	19,459,601	7,831,025	2,553,513	1,399,097	5,770,101
17	REVENUE DEFICIENCY SALES REV		794,894	762,686	305,142	197,606	47,216	186,049
18	PERCENT INCREASE PROPOSED		6.15%	4.08%	4.05%	8.39%	3.49%	3.33%
19	PROPOSED RATE OF RETURN		7.67%	9.78%	9.03%	5.43%	17.42%	12.61%
20	RETURN REQ FOR PROPOSED REV		2,340,563	4,947,515	2,031,551	475,856	498,919	1,775,271
21	ANNUAL BOOKED CCF SALES		24,776,962	56,381,579	25,898,807	12,329,000	8,315,525	52,128,989
22	SALES REV REQUIRED \$/CCF		\$0.5535	\$0.3453	\$0.3024	\$0.2071	\$0.1683	\$0.1107
23	REVENUE DEFICIENCY \$/CCF		\$0.0321	\$0.0135	\$0.0118	\$0.0160	\$0.0057	\$0.0036

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

ALLOCATION FACTOR TABLE-22		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
DEMAND RELATED					
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANING DEMNDS - SALES		2,439,742	29,570	1,738,418
3	LPG PROD ALLOC-PROD DD		2,439,742	29,570	1,738,418
4	LPG PRODUCTION REM DEMAND DD	DEMLPG			
5					
6					
7					
8					
9	DESIGN WINTER ALLOC DTH NOV-MAR		18,840,776	208,890	12,179,738
10					
11	LNG PROD ALLOC-PROD DES WN		18,840,776	208,890	12,179,738
12	LNG PROD ALLOC-DISTR PRES SUP		100,00000%	1.3367%	50.3901%
13	LNG PROD ALLOC-DISTR PRES SUP				
14	LNG PROD DEM WEIGHTED ALLOC	DSWNLNG			
15					
16	LNG PRESSURE SUPPORT PERCENT		18.20%		
17					
18					
DISTRIBUTION ALLOCATORS					
1	DISTRIBUTION RSUM ALLOCATOR	DISTR	100,00000%	1.3367%	50.3901%
2	DISTR RSUM ALLOC LESS THAN 4"	DISTR4	100,00000%	1.5621%	58.9326%
3	DISTR RSUM ALLOC PRESSURE SUP	DISTRPS	100,00000%	1.3367%	50.3901%
4					
5					
6					
7					
8					
9					
10					
11					
12					
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

ALLOCATION FACTOR TABLE-22		COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
DEMAND RELATED		ALLOC					
.....							
1	PRODUCTION ALLOCATORS						
2	DES DAY REMANING DEMNDS - SALES	267.647	290.784	83.704	14.556	4.002	11.061
3	LPG PROD ALLOC-PROD DD	267.647	290.784	83.704	14.556	4.002	11.061
4	LPG PRODUCTION REM DEMAND DD						
5	DEMLPG						
6							
7							
8							
9	DESIGN WINTER ALLOC DTH NOV-MAR	1,900.854	2,986.339	1,243.786	168.790	85.211	67.169
10							
11	LNG PROD ALLOC-PROD DES WN	1,900.854	2,986.339	1,243.786	168.790	85.211	67.169
12	LNG PROD ALLOC-DISTR PRES SUP	7.3177%	15.8146%	7.6063%	3.0232%	2.3341%	12.1774%
13	LNG PROD DEM WEIGHTED ALLOC						
14	DSWNLNG						
15	LNG PRESSURE SUPPORT PERCENT						
16							
17							
18							
DISTRIBUTION ALLOCATORS							
.....							
1	DISTRIBUTION RSUM ALLOCATOR	7.3177%	15.8146%	7.6063%	3.0232%	2.3341%	12.1774%
2	DISTR RSUM ALLOC LESS THAN 4"	8.5779%	18.4953%	8.9014%	3.5306%	0.0000%	0.0000%
3	DISTR RSUM ALLOC PRESSURE SUP	7.3177%	15.8146%	7.6063%	3.0232%	2.3341%	12.1774%
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5	DISTR4						
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11-Oct-12 03:47 PM		NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014	
ALLOCATION FACTOR TABLE CONT-23		RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
COMMODITY RELATED		TOTAL COMPANY	
ALLOC		EGAS	
1	ANNUAL FIRM THERMS SALES	245,910,417	171,836,781
2	ANNUAL FIRM THERMS SALES & TRANS	356,780,722	171,836,781
3	DIRECT GAS COST ALLOCATOR	0	0
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11-Oct-12 03:47 PM		NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014									
ALLOCATION FACTOR TABLE CONT-23		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24			
COMMODITY RELATED											
1	ANNUAL FIRM THERMS SALES		24,776,962	31,970,336	7,242,539	2,746,868	385,991	1,837,861			
2	ANNUAL FIRM THERMS SALES & TRANS		24,776,962	56,381,579	25,898,807	12,329,000	8,315,525	52,128,989			
3	DIRECT GAS COST ALLOCATOR	EGAS	0	0	0	0	0	0			
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

ALLOCATION FACTOR TABLE CONT-24

CUSTOMER RELATED

	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1 ACCT 380-SERVICES	CUST380	190,409,076	17,805,295	150,654,791
2 ACCT 381-METERS	CUST381	100,000,000%	7,50230%	65,67072%
3 ACCT 382-METER INSTALLATION	CUST382	100,000,000%	7,50230%	65,67072%
4 ACCT 383-HOUSE REGULATORS	CUST383	100,000,000%	7,50230%	65,67072%
5 ACCT 384-HOUSE REGUL INSTALLS	CUST384	100,000,000%	7,50230%	65,67072%
6 ACCT 385-IND MEAS & REG STA EQ	CUST385	100,000,000%	1,3367%	50,3901%
7 ACCT 386-OTHER PROP CUST PREM	CUST386	100,000,000%	1,3367%	50,3901%
8 CUSTOMER DEPOSIT'S	CUSTDEP	4,764,539	95	21,881
9 ACCT 902-METER READ EXP	CUST902	3,116,358	287,732	2,438,049
10 ACCT 903-BILLING, POSTAGE & CALLS	CUST903	6,539,271	625,300	5,298,383
11 ACCT 903-CUST CREDIT & COIL	CUST903C	2,549,103	134,243	2,186,579
12 ACCT 908-CUST ASSISTANCE EXP	CUST908	5,046,933	420,081	3,559,488
13 ACCT 912-DEMO & SELLING EXP	CUST912	100,000,000%	5,4977%	64,5936%
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15				
16				
17				
18 ANNUAL NO SALES CUSTOMERS		2,982,215	287,732	2,438,049
19 ANNUAL NO OF TRANS CUSTOMERS		26,829	0	0
20 TOTAL ANNUAL CUSTOMERS		3,009,043	287,732	2,438,049
21 RATIO SETTLEMENT TO FILED		0.9999	0.9456	1.0051
22				
23 FILED NUMBER OF CUSTOMERS				
24 ANNUAL NO SALES CUSTOMERS		2,986,045	304,280	2,425,678
25 ANNUAL NO OF TRANS CUSTOMERS		23,328	0	0
26 TOTAL ANNUAL CUSTOMERS		3,009,373	304,280	2,425,678
27				
28				
29 ANNUAL NO GAS LIGHT CUSTOMERS		288	288	0
30 NOT INCLUDED ABOVE				
31				
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The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 47 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

ALLOCATION FACTOR TABLE CONT-24		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
CUSTOMER RELATED								
1	ACCT 380-SERVICES	CUST380	16,196,769	4,876,677	538,711	189,983	41,416	105,433
2	ACCT 381-METERS	CUST381	11,747,211	11,173,321	2,205,561	0.69504%	0.33421%	0.67163%
3	ACCT 382-METER INSTALLATION	CUST382	11,747,211	11,173,321	2,205,561	0.69504%	0.33421%	0.67163%
4	ACCT 383-HOUSE REGULATORS	CUST383	11,747,211	11,173,321	2,205,561	0.69504%	0.33421%	0.67163%
5	ACCT 384-HOUSE REGUL. INSTALLS	CUST384	11,747,211	11,173,321	2,205,561	0.69504%	0.33421%	0.67163%
6	ACCT 385-IND MEAS & REG STA EQ	CUST385	7,317,771	15,814,611	7,606,311	3,023,211	2,334,111	12,177,411
7	ACCT 386-OTHER PROP CUST PREM	CUST386	7,317,771	15,814,611	7,606,311	3,023,211	2,334,111	12,177,411
8	CUSTOMER DEPOSITS	CUSTDEP	2,365,617	1,947,222	285,807	69,254	0	74,663
9	ACCT 902-METER READ EXP	CUST902	219,939	138,569	18,528	7,330	1,764	4,447
10	ACCT 903-BILLING, POSTAGE & CALLS	CUST903	477,972	119,923	10,684	4,142	809	2,058
11	ACCT 903-CUST CREDIT & COIL	CUST903C	142,403	43,056	25,179	5,157	3,569	8,916
12	ACCT 908-CUST ASSISTANCE EXP	CUST908	639,822	160,531	161,236	62,514	12,201	31,060
13	ACCT 912-DEMO & SELLING EXP	CUST912	7,126,911	8,818,411	3,711,211	1,759,511	1,171,511	7,321,211
14								
15								
16								
17					410	159	31	79
18	ANNUAL NO SALES CUSTOMERS		219,939	34,336	1,513	550	24	72
19	ANNUAL NO OF TRANS CUSTOMERS		0	20,847	3,403	1,356	348	875
20	TOTAL ANNUAL CUSTOMERS		219,939	55,182	4,916	1,906	372	947
21	RATIO SETTLEMENT TO FILED		1,0000	1,0712	1,0000	1,0000	1,0000	1,2331
22								
23	FILED NUMBER OF CUSTOMERS							
24	ANNUAL NO SALES CUSTOMERS		219,939	33,989	1,513	550	24	72
25	ANNUAL NO OF TRANS CUSTOMERS		0	17,525	3,403	1,356	348	696
26	TOTAL ANNUAL CUSTOMERS		219,939	51,514	4,916	1,906	372	768
27								
28								
29	ANNUAL NO GAS LIGHT CUSTOMERS		0	0	0	0	0	0
30	NOT INCLUDED ABOVE							
31								
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The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 48 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

ALLOCATION FACTOR TABLE CONT-25		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS					
1	RESID NON HTG RATE 10.11 & 80	C904RNH	8,132,469	8,132,469	0
2	RESID HEATING RATE 12 7 13	C904RH	105,318,634	0	105,318,634
3	COMM & IND SMALL RATE 21	C904R21	13,703,269	0	0
4	COMM & IND MEDIUM RATE 22	C904R22	17,813,095	0	0
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33	7,352,230	0	0
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23	2,853,587	0	0
7	C & I XLARGE LOW LOAD FAC RATE 34	C904R34	988,635	0	0
8	C & I XLARGE HIGH LOAD FAC RATE 24	C904R24	4,696,212	0	0
			160,838,131		
INTERNALLY DEVELOPED LATE PAYMENT CHARGES					
9	COMM & IND SMALL RATE 21	C488R21	13,703,269	0	0
10	COMM & IND MEDIUM RATE 22	C488R22	17,813,095	0	0
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33	7,352,230	0	0
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23	2,853,587	0	0
13	C & I XLARGE LOW LOAD FAC RATE 34	C488R34	988,635	0	0
14	C & I XLARGE HIGH LOAD FAC RATE 24	C488R24	4,696,212	0	0
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

ALLOCATION FACTOR TABLE CONT-25		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS								
1	RESID NON HTG RATE 10,11 & 80	C904RNH	0	0	0	0	0	0
2	RESID HEATING RATE 12 7 13	C904RH	0	0	0	0	0	0
3	COMM & IND SMALL RATE 21	C904R21	13,703,269	0	0	0	0	0
4	COMM & IND MEDIUM RATE 22	C904R22	0	17,813,095	0	0	0	0
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33	0	0	7,352,230	0	0	0
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23	0	0	0	2,853,587	0	0
7	C & I X LARGE LOW LOAD FAC RATE 34	C904R34	0	0	0	0	968,635	0
8	C & I X LARGE HIGH LOAD FAC RATE 24	C904R24	0	0	0	0	0	4,696,212
INTERNALLY DEVELOPED LATE PAYMENT CHARGES								
9	COMM & IND SMALL RATE 21	C488R21	13,703,269	0	0	0	0	0
10	COMM & IND MEDIUM RATE 22	C488R22	0	17,813,095	0	0	0	0
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33	0	0	7,352,230	0	0	0
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23	0	0	0	2,853,587	0	0
13	C & I X LARGE LOW LOAD FAC RATE 34	C488R34	0	0	0	0	968,635	0
14	C & I X LARGE HIGH LOAD FAC RATE 24	C488R24	0	0	0	0	0	4,696,212
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

INTERNALLY DEVELOPED-26		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL GAS PLANT IN SERVICE	PLANT	773,551,949	36,006,304	494,600,663
2	SUM OF ALLOCATED LABOR EXP	LABOR	47,277,915	2,566,280	31,197,240
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1,446,351	17,530	1,030,585
4	ACCT 311-LP GAS EQUIP	PLT311	1,057,412	12,816	753,450
5	ACCT 320-OTHER EQUIPMENT	PLT320	313,197	3,796	223,166
6	ACCT 375-GAS DIST STATION STR	PLT375	8,463,024	113,123	4,264,522
7	ACCT 376-MAINS	PLT376	352,081,073	5,182,466	195,459,949
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	14,063,183	187,978	7,086,445
9	ACCT 380-SERVICES	PLT380	206,086,825	19,271,333	163,059,284
10	ACCT 381-METERS	PLT381	55,074,476	4,131,852	36,167,804
11	ACCT 382-METER INSTALLATION	PLT382	49,794,015	3,735,696	32,700,087
12	ACCT 386-OTHER PROP CUST PREM	PLT386	381,896	5,105	192,438
13	ACCT 383-HOUSE REGULATORS	PLT383	469,616	35,232	308,400
14	ACCT 395-POWER OPERATED EQUIP	PLT395	0	0	0
15	ACCT 390-STRUCTURES & IMPROV	PLT390	3,822,301	207,477	2,522,219
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	8,729,632	473,851	5,760,415
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	2,106,980	114,368	1,390,331
18	ACCT 393-STORES EQUIPMENT	PLT393	56,255	2,653	35,898
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	2,635,609	124,295	1,681,872
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	338,874	15,981	216,247
21	ACCT 397-COMMUNICATION EQUIP	PLT397	2,883,149	156,499	1,902,501
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	2,931,941	159,148	1,934,698
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	558,167,898	24,453,799	358,519,233
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	696,161,615	32,830,977	444,244,632
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	105,952,798	7,943,896	69,579,964
26	ACCT 871-879 DIST OPER EXP	EXP8719	7,335,026	381,930	4,589,297
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	160,838,131	8,132,469	105,318,634
28	TOTAL GENERAL PLANT	GENPLT	23,790,097	1,269,763	15,632,480
29	TOTAL WORKING CASH EXPENSE	CWCEXP	95,883,150	4,404,280	62,334,965
30	ACCT 304-LAND & LAND RIGHTS	PLT304	208,196	2,523	148,348
31	ACCT 360-LAND & LAND RIGHTS	PLT360	249,472	2,869	154,800
32	ACCT 374-LAND & LAND RIGHTS	PLT374	768,799	10,276	387,398

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 52 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED-26								
1	TOTAL GAS PLANT IN SERVICE	PLANT	67,765,292	92,857,800	38,639,922	14,788,402	4,925,769	23,967,799
2	SUM OF ALLOCATED LABOR EXP	LABOR	4,144,158	4,985,271	1,972,955	763,293	283,655	1,365,064
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	158,669	172,385	49,622	8,629	2,372	6,558
4	ACCT 311-LP GAS EQUIP	PLT311	116,001	126,029	36,278	6,309	1,734	4,794
5	ACCT 320-OTHER EQUIPMENT	PLT320	34,359	37,329	10,745	1,869	514	1,420
6	ACCT 375-GAS DIST STATION STR	PLT375	619,298	1,338,390	643,724	255,858	197,532	1,030,579
7	ACCT 375-MAINS	PLT376	28,426,477	61,342,993	29,516,228	11,716,081	3,287,109	17,149,771
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	1,029,100	2,224,030	1,069,689	425,164	328,243	1,712,534
9	ACCT 380-SERVICES	PLT380	17,530,366	5,278,209	583,067	205,625	44,826	114,114
10	ACCT 381-METERS	PLT381	6,469,717	6,153,645	1,214,701	382,791	184,067	369,899
11	ACCT 382-METER INSTALLATION	PLT382	5,849,410	5,563,643	1,098,237	346,090	166,419	334,433
12	ACCT 386-OTHER PROP CUST PREM	PLT386	27,946	60,395	29,048	11,546	8,914	46,505
13	ACCT 383-HOUSE REGULATORS	PLT383	55,167	52,472	10,358	3,264	1,570	3,154
14	ACCT 395-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
15	ACCT 390-STRUCTURES & IMPROV	PLT390	335,045	403,047	159,508	61,710	22,933	110,362
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	765,198	920,506	364,296	140,938	52,376	252,052
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	184,688	222,173	87,926	34,017	12,641	60,835
18	ACCT 393-STORES EQUIPMENT	PLT393	4,909	6,750	2,818	1,101	358	1,768
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	229,987	316,225	132,027	51,590	16,786	82,825
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	29,571	40,659	16,975	6,633	2,158	10,649
21	ACCT 397-COMMUNICATION EQUIP	PLT397	252,723	304,017	120,317	46,548	17,298	83,246
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	257,000	309,162	122,353	47,336	17,591	84,654
23	ACCT 376-MAINS & 380 SERVICES	PLT37680	45,956,843	66,621,202	30,099,295	11,921,706	3,331,935	17,263,885
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	60,747,999	83,526,771	34,873,279	13,626,797	4,433,899	21,877,260
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	12,446,502	11,838,441	2,336,853	736,417	354,110	711,614
26	ACCT 871-879 DIST OPER EXP	EXP8719	708,429	905,986	320,723	121,200	60,145	277,316
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	13,703,269	17,813,095	7,352,230	2,853,587	968,635	4,696,212
28	TOTAL GENERAL PLANT	GENPLT	2,084,133	2,552,627	1,018,130	394,480	143,854	694,631
29	TOTAL WORKING CASH EXPENSE	CWCEXP	8,428,640	10,969,025	4,324,483	1,473,767	736,390	3,211,599
30	ACCT 304-LAND & LAND RIGHTS	PLT304	22,840	24,814	7,143	1,242	341	944
31	ACCT 360-LAND & LAND RIGHTS	PLT360	23,911	39,526	16,925	3,201	1,983	6,257
32	ACCT 374-LAND & LAND RIGHTS	PLT374	56,258	121,582	58,477	23,243	17,944	93,620

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 53 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

INTERNALLY DEVELOPED CONT-27		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	ACCT 717-LP GAS EXPENSES	EXP717	49	1	35
2	ACCT 718-OTHER PROC PROD EXP	EXP718	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	14,572	177	10,383
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	(14,528)	(176)	(10,352)
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0	0	0
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	492,543	6,584	248,193
8	ACCT 873-COMP STA FUEL & POW	EXP873	(8,675)	(116)	(4,371)
9	ACCT 874-MAINS & SERVICE EXP	EXP874	2,532,494	110,951	1,626,657
10	ACCT 875-OPER STATION EXP - GEN	EXP875	722,484	9,657	364,060
11	ACCT 878-METER & HOUSE REG EXP	EXP878	3,350,742	251,383	2,200,456
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	2,592	226	1,932
13	ACCT 880-OTHER EXPENSE	EXP880	4,434,326	230,893	2,756,284
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	5,988,513	88,148	3,324,560
15	ACCT 889-MT OF M & R STA EQ	EXP889	310,866	4,155	156,646
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	4,644	62	2,340
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	133,043	1,778	67,040
18	ACCT 892-MAINTENANCE OF SERV	EXP892	4,433,545	414,584	3,507,893
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	1,389,460	104,241	912,469
20	ACCT 902-METER READING EXP	EXP902	648,396	59,866	507,265
21	ACCT 903-CUST RECORDS & COLL	EXP903	8,150,422	681,383	6,712,236
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	646,957	53,849	456,284
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	5,315,000	268,743	3,480,322
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	4,955,896	250,585	3,245,177
25	ACCT 920-ADMIN & GEN SALARY	EXP920	8,354,816	453,505	5,513,085
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1,820,325	98,809	1,201,176
27	ACCT 930-MISC GEN EXP	EXP930	2,055,152	111,555	1,356,131
28	ACCT 935-MAINT OF GENERAL PLT	EXP935	86,512	4,617	56,847
29	GAS PROD LABOR ACCTS 717-735	LABPO	0	0	0
30	GAS PROD LABOR ACCTS 741-743	LABPM	0	0	0
31	DIST LABOR OPER ACCT 871 - 880	LABDO	9,254,121	492,816	5,762,617
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	7,075,339	333,696	4,513,432
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	4,976,999	420,597	4,077,464
34	SALES LABOR ACCT 912 - 916	LABSA	611,740	33,631	395,145
35	TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0
36	TOTAL GAS PROD MAINT LABOR	TLABPM	0	0	0
37	TOTAL DISTR OPER LABOR	TLABDO	9,378,903	499,461	5,840,320
38	TOTAL DISTR MAINT LABOR	TLABDM	7,780,706	366,963	4,963,392
39	TOTAL SALES LABOR	TLABSA	612,330	33,664	395,526
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The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 54 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED CONT-27								
1	ACCT 717-LP GAS EXPENSES	EXP717	5	6	2	0	0	0
2	ACCT 718-OTHER PROC PROD EXP	EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	1,599	1,737	500	87	24	66
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	(1,594)	(1,732)	(498)	(87)	(24)	(66)
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0	0	0	0	0	0
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0	0	0	0
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	36,043	77,894	37,464	14,891	11,496	59,979
8	ACCT 873-COMP STA FUEL & POW	EXP873	(635)	(1,372)	(660)	(262)	(202)	(1,056)
9	ACCT 874-MAINS & SERVICE EXP	EXP874	208,513	302,271	136,565	54,091	15,118	78,329
10	ACCT 875-OPER STATION EXP - GEN	EXP875	52,869	114,258	54,954	21,842	16,863	87,980
11	ACCT 878-METER & HOUSE REG EXP	EXP878	393,619	374,389	73,903	23,289	11,199	22,505
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	249	142	24	8	3	7
13	ACCT 880-OTHER EXPENSE	EXP880	428,275	547,706	193,890	73,271	36,360	167,649
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	483,503	1,043,377	502,039	199,278	55,910	291,699
15	ACCT 889-MT OF M & R STA EQ	EXP889	22,748	49,162	23,645	9,398	7,256	37,855
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	340	734	353	140	108	566
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	9,736	21,040	10,120	4,022	3,105	16,201
18	ACCT 892-MAINTENANCE OF SERV	EXP892	377,131	113,550	12,544	4,424	964	2,455
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	163,223	155,249	30,645	9,657	4,644	9,332
20	ACCT 902-METER READING EXP	EXP902	45,761	28,831	3,855	1,525	367	925
21	ACCT 903-CUST RECORDS & COLL	EXP903	556,441	146,167	32,118	8,332	3,919	9,825
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	82,018	20,578	20,669	8,014	1,564	3,982
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	452,833	588,645	242,959	94,299	32,009	155,189
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	422,238	548,874	226,544	87,927	29,846	144,700
25	ACCT 920-ADMIN & GEN SALARY	EXP920	732,344	880,983	348,655	134,887	50,127	241,230
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	159,561	191,946	75,964	29,389	10,921	52,559
27	ACCT 930-MISC GEN EXP	EXP930	180,145	216,708	85,764	33,180	12,330	59,339
28	ACCT 935-MAINT OF GENERAL PLT	EXP935	7,579	9,283	3,702	1,435	523	2,526
29	GAS PROD LABOR ACCTS 717-735	LAPBO	0	0	0	0	0	0
30	GAS PROD LABOR ACCTS 741-743	LAPBM	0	0	0	0	0	0
31	DIST LABOR OPER ACCT 871 - 880	LABDO	905,000	1,138,940	393,824	148,074	74,328	338,522
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	616,972	847,911	354,028	138,342	45,628	225,331
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	340,979	102,981	20,650	5,776	2,437	6,114
34	SALES LABOR ACCT 912 - 916	LABSA	43,598	53,946	22,703	10,763	7,167	44,787
35	TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0	0	0	0
36	TOTAL GAS PROD MAINT LABOR	TLABPM	917,203	1,154,297	399,135	150,070	75,330	343,087
37	TOTAL DISTR OPER LABOR	TLABDO	678,481	932,442	389,322	152,134	50,177	247,795
38	TOTAL DISTR MAINT LABOR	TLABDM	43,640	53,988	22,725	10,774	7,174	44,830
39	TOTAL SALES LABOR	TLABSA						
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

INTERNALLY DEVELOPED CONT-28		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL CUST ACCTS LABOR	TLABCA	5,360,613	453,016	4,391,744
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	726,899	60,503	512,666
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0	0	0
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	62,100	830	31,292
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	5,384,736	292,287	3,553,222
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	14,503,235	787,246	9,570,238
7	ACCT 380-384-SERV METRS & REGUL	PLT3804	312,039,623	27,220,230	232,639,248
8	ACCT 925-INJURIES & DAMAGES	EXP925	1,935,344	105,052	1,277,074
9	ACCT 302-GAS FRANCHISES & CON	PLT302	213,499	9,938	136,509
10	ACCT 303-MISC INTANGIBLE PLT - CIS	PLT303	1,240,160	67,317	818,343
11	ACCT 303-MISC INTANGIBLE PLT - SL	PLT303SL	28,673,625	1,556,425	18,920,842
12	ACCT 307-OTHER POWER EQUIP	PLT307	45,873	556	32,687
13	ACCT 361-STRUCTURES & IMPROV	PLT361	5,122,410	58,918	3,178,513
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	5,486,864	63,110	3,404,660
15	ACCT 363-PURIFICATION EQUIP	PLT363	9,543,177	109,766	5,921,648
16	ACCT 377-DIST COMP STATION EQ	PLT377	248,656	3,324	125,298
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	7,311,159	97,726	3,684,097
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	614,691	46,116	403,672
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	317,555	4,245	160,016
20	ACCT 387-DIST OTHER EQUIP	PLT387	486,647	6,505	245,222
21	ACCT 389-LAND & LAND RIGHTS	PLT389	285,357	15,489	188,298
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	21,374,342	285,704	10,770,542
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	8,798,818	741,249	7,219,501
24	ACCT 840-OPERATION LABOR & EXP	EXP840	198,656	2,655	100,103
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	242,846	3,246	122,370
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	163,726	13,793	134,339
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	408,297	33,985	287,962
28	ACCT 912-DEMO & SELLING EXP	EXP912	419,189	23,046	270,769
29	ACCT 916-MISC SALES EXP	EXP916	84,488	4,645	54,574
30	ACCT 924-PROPERTY INSURANCE	EXP924	10,768	501	6,885
31	ACCT 928-REGULATORY COMM EXP	EXP928	2,091,569	105,756	1,369,583
32	ACCT 929-DUPLICATE CHRQ - CREDIT	EXP929	772	42	510
33	ACCT 931-RENTS	EXP931	3,310,133	179,676	2,184,255
34	ACCT 844-LNG PROC TERM LAB & EXP	EXP844	571,276	7,636	287,866
35	ACCT 847-MAINT OF LNG PLT BLDGS	EXP847	222,118	2,969	111,925
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The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 56 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

INTERNALLY DEVELOPED CONT-28		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL CUST ACCTS LABOR	TLABCA	367,261	110,918	22,241	6,221	2,625	6,585
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	92,152	23,121	23,222	9,004	1,757	4,473
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0	0	0	0	0	0
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	4,544	9,821	4,724	1,877	1,449	7,562
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	472,000	567,799	224,710	86,936	32,307	155,474
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	1,271,285	1,529,309	605,234	234,152	87,016	418,754
7	ACCT 380-384-SERV METRS & REGUL	PLT3804	29,976,868	17,116,650	2,919,920	942,042	398,936	825,729
8	ACCT 925-INJURIES & DAMAGES	EXP925	169,643	204,074	80,764	31,246	11,612	55,880
9	ACCT 302-GAS FRANCHISES & CON	PLT302	18,703	25,629	10,665	4,082	1,360	6,615
10	ACCT 303-MISC INTANGIBLE PLT - CIS	PLT303	108,707	130,770	51,753	20,022	7,441	35,807
11	ACCT 303-MISC INTANGIBLE PLT - SL	PLT303SL	2,513,394	3,023,522	1,196,579	462,930	172,034	827,899
12	ACCT 307-OTHER POWER EQUIP	PLT307	5,032	5,467	1,574	274	75	208
13	ACCT 361-STRUCTURES & IMPROV	PLT361	490,965	811,588	347,526	65,723	40,710	128,466
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	525,897	869,332	372,252	70,400	43,607	137,606
15	ACCT 363-PURIFICATION EQUIP	PLT363	914,681	1,512,009	647,450	122,444	75,845	239,335
16	ACCT 377-DIST COMP STATION EQ	PLT377	18,196	39,324	18,914	7,517	5,804	30,280
17	ACCT 379-DIST MEAS & REG GSEQ	PLT379	535,008	1,156,227	556,109	221,034	170,647	890,311
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	72,209	68,681	13,557	4,272	2,054	4,128
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	23,238	50,220	24,154	9,600	7,412	38,670
20	ACCT 387-DIST OTHER EQUIP	PLT387	35,611	76,961	37,016	14,713	11,359	59,261
21	ACCT 389-LAND & LAND RIGHTS	PLT389	25,013	30,090	11,908	4,607	1,712	8,239
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	1,564,108	3,380,257	1,625,799	646,198	498,889	2,602,846
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	602,202	174,998	35,973	9,857	4,286	10,750
24	ACCT 840-OPERATION LABOR & EXP	EXP840	14,537	31,416	15,110	6,006	4,637	24,191
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	17,771	38,405	18,472	7,342	5,668	29,572
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	11,206	3,256	669	183	80	200
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	51,762	12,987	13,044	5,057	987	2,513
28	ACCT 912-DEMO & SELLING EXP	EXP912	29,875	36,966	15,557	7,376	4,911	30,690
29	ACCT 916-MISC SALES EXP	EXP916	6,021	7,450	3,136	1,487	990	6,186
30	ACCT 924-PROPERTY INSURANCE	EXP924	943	1,293	538	206	69	334
31	ACCT 928-REGULATORY COMM EXP	EXP928	178,200	231,645	95,610	37,109	12,596	61,070
32	ACCT 929-DUPLICATE CHR - CREDIT	EXP929	68	81	32	12	5	22
33	ACCT 931-RENTS	EXP931	290,151	349,041	138,135	53,441	19,860	95,574
34	ACCT 844-LNG PROC TERM LAB & EXP	EXP844	41,804	90,345	43,453	17,271	13,334	69,567
35	ACCT 847-MAINT OF LNG PLT BLDGS	EXP847	16,254	35,127	16,895	6,715	5,184	27,048

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
INTERNALLY DEVELOPED CONT-29				
REVENUES FROM GAS SALES				
1 REVENUES FIRM SALES OF GAS		149,921,782	5,374,057	96,103,110
2 BASE REVENUE SALES		118,691,955	4,927,024	89,150,576
3 BASE REVENUE F-1 TRANSP		12,099,310	0	0
4 BASE REVENUE F-2 TRANSP		8,297,979	0	0
5 GAS LIGHTING REVENUES		19,303	19,303	0
6 INFRASTRUCTURE, SAF & RELIAB (ISR)		6,924,425	350,694	4,363,542
7 RDA REVENUES		3,888,810	77,037	2,588,992
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REVENUE REQUIREMENT INPUTS				
1 CLAIMED RATE OF RETURN		7.650%	7.650%	7.650%
2 ANNUAL THERM SALES & TRANS		356,780,722	5,113,079	171,836,781
3 PROPOSED SALES REVENUES		160,837,702	6,018,190	104,081,305
4 TOTAL ANNUAL CUSTOMERS		3,009,043	287,732	2,438,049
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

	ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED CONT-29							
REVENUES FROM GAS SALES							
1 REVENUES FIRM SALES		12,919,975	18,706,916	7,525,883	2,355,908	1,351,881	5,584,052
2 BASE REVENUE SALES		11,980,486	9,847,180	1,990,361	540,651	47,002	208,675
3 BASE REVENUE F-1 TRANSP		0	2,224,857	2,706,270	1,098,594	1,123,062	4,946,527
4 BASE REVENUE F-2 TRANSP		0	4,924,825	2,422,231	587,198	123,145	240,580
5 GAS LIGHTING REVENUES		0	0	0	0	0	0
6 INFRASTRUCTURE, SAF & RELIAB (ISR)		566,185	860,576	407,021	129,465	58,672	188,270
7 RDA REVENUES		373,304	849,477	0	0	0	0
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REVENUE REQUIREMENT INPUTS

1 CLAIMED RATE OF RETURN	7.650%						
2 ANNUAL THERM SALES & TRANS		24,776,962	56,381,579	25,896,807	12,329,000	8,315,525	52,128,989
3 PROPOSED SALES REVENUES		13,714,870	19,489,601	7,831,025	2,553,513	1,399,097	5,770,101
4 TOTAL ANNUAL CUSTOMERS		219,939	55,182	4,916	1,906	372	947
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

RESIDENTIAL
NON-HEATING
RATE 10.11 & 80

RESIDENTIAL
HEATING
RATE 12 & 13

TOTAL
COMPANY

ALLOC

RATIO TABLE-30

CAPACITY RELATED

1 PRODUCTION ALLOCATORS
2 DES DAY REMANNG DEMNDS - SALES
3 LPG PROD ALLOC-PROD DD
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6 LPG PRODUCTION REM DEMAND DD
7 DEM LPG
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10 DESIGN WINTER ALLOC DTH NOV-MAR
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12 LNG PROD ALLOC-PROD DES WN
13 LNG PROD ALLOC-DISTR PRES SUP
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15 LNG PROD DEM WEIGHTED ALLOC
16 LNG PRESSURE SUPPORT PERCENT
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DISTRIBUTION ALLOCATORS

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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

RATIO TABLE-30		ALOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
CAPACITY RELATED								
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANING DEMANDS - SALES		0.10970	0.11919	0.03431	0.00597	0.00164	0.00453
3	LPG PROD ALLOC-PROD DD		0.10970	0.11919	0.03431	0.00597	0.00164	0.00453
4								
5								
6	LPG PRODUCTION REM DEMAND DD	DEMLPG	0.10970	0.11919	0.03431	0.00597	0.00164	0.00453
7								
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9								
10	DESIGN WINTER ALLOC DTH NOV-MAR		0.10089	0.15850	0.06602	0.00896	0.00452	0.00357
11								
12	LNG PROD ALLOC-PROD DES WN		0.10089	0.15850	0.06602	0.00896	0.00452	0.00357
13	LNG PROD ALLOC-DISTR PRES SUP		0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
14								
15	LNG PROD DEM WEIGHTED ALLOC	DSWNLNG	0.09585	0.15844	0.06784	0.01283	0.00795	0.02508
16	LNG PRESSURE SUPPORT PERCENT							
17								
18								
DISTRIBUTION ALLOCATORS								
1	DISTRIBUTION RSUM ALLOCATOR	DISTR	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
2	DISTR RSUM ALLOC LESS THAN 4"	DISTR L4	0.08578	0.18495	0.08901	0.03531	0.00000	0.00000
3	DISTR RSUM ALLOC PRESSURE SUP	DISTR PS	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

RATIO TABLE CONT-31	ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1 ANNUAL FIRM THERMS SALES		1.00000	0.02079	0.69878
2 ANNUAL FIRM THERMS SALES & TRANS		1.00000	0.01433	0.48163
3 DIRECT GAS COST ALLOCATOR	EGAS	0.00000	0.00000	0.00000

COMMODITY RELATED

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11-Oct-12		03:47 PM		NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014											
RATIO TABLE CONT-31		ALLOC		COMM & IND SMALL RATE 21		COMM & IND MEDIUM RATE 22		C & I LARGE LOW LOAD FAC RATE 33		C & I LARGE HIGH LOAD FAC RATE 23		C & I X LARGE LOW LOAD FAC RATE 34		C & I X LARGE HIGH LOAD FAC RATE 24	
COMMODITY RELATED															
1.	ANNUAL FIRM THERMS SALES														
2.	ANNUAL FIRM THERMS SALES & TRANS														
3.	DIRECT GAS COST ALLOCATOR														
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

RATIO TABLE CONT-32		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
CUSTOMER RELATED					
1	ACCT 380-SERVICES	CUST380	1.00000	0.09351	0.79122
2	ACCT 381-METERS	CUST381	1.00000	0.07502	0.65671
3	ACCT 382-METER INSTALLATION	CUST382	1.00000	0.07502	0.65671
4	ACCT 383-HOUSE REGULATORS	CUST383	1.00000	0.07502	0.65671
5	ACCT 384-HOUSE REGUL INSTALLS	CUST384	1.00000	0.07502	0.65671
6	ACCT 385-IND MEAS & REG STA EQ	CUST385	1.00000	0.01337	0.50390
7	ACCT 386-OTHER PROP CUST PREM	CUST386	1.00000	0.01337	0.50390
8	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.00002	0.00459
9	ACCT 902-METER READ EXP	CUST902	1.00000	0.09233	0.78234
10	ACCT 903-BILLING, POSTAGE & CALLS	CUST903	1.00000	0.09562	0.81024
11	ACCT 903-CUST CREDIT & COIL	CUST903C	1.00000	0.05266	0.85778
12	ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.08323	0.70528
13	ACCT 912-DEMO & SELLING EXP	CUST912	1.00000	0.05498	0.64594

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

RATIO TABLE CONT-32		ALLO	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
CUSTOMER RELATED								
1	ACCT 380-SERVICES	CUST380	0.08506	0.02561	0.00283	0.00100	0.00022	0.00055
2	ACCT 381-METERS	CUST381	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
3	ACCT 382-METER INSTALLATION	CUST382	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
4	ACCT 383-HOUSE REGULATORS	CUST383	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
5	ACCT 384-HOUSE REGUL INSTALLS	CUST384	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
6	ACCT 385-IND MEAS & REG STA EQ	CUST385	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
7	ACCT 386-OTHER PROP CUST PREM	CUST386	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
8	CUSTOMER DEPOSIT'S	CUSTDEP	0.49651	0.40869	0.05999	0.01454	0.00000	0.01567
9	ACCT 902-METER READ EXP	CUST902	0.07058	0.04447	0.00595	0.00235	0.00057	0.00143
10	ACCT 903-BILLING, POSTAGE & CALLS	CUST903	0.07309	0.01834	0.00163	0.00063	0.00012	0.00031
11	ACCT 903-CUST CREDIT & COIL	CUST903C	0.05586	0.01689	0.00988	0.00202	0.00140	0.00350
12	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.12677	0.03181	0.03195	0.01239	0.00242	0.00615
13	ACCT 912-DEMO & SELLING EXP	CUST912	0.07127	0.08818	0.03711	0.01759	0.01172	0.07321

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

RATIO TABLE CONT-33		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS					
1	RESID NON HTG RATE 10.11 & 80	C904RNH	1.00000	1.00000	0.00000
2	RESID HEATING RATE 12 7 13	C904RH	1.00000	0.00000	1.00000
3	COMM & IND SMALL RATE 21	C904R21	1.00000	0.00000	0.00000
4	COMM & IND MEDIUM RATE 22	C904R22	1.00000	0.00000	0.00000
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33	1.00000	0.00000	0.00000
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23	1.00000	0.00000	0.00000
7	C & I XLARGE LOW LOAD FAC RATE 34	C904R34	1.00000	0.00000	0.00000
8	C & I XLARGE HIGH LOAD FAC RATE 24	C904R24	1.00000	0.00000	0.00000
INTERNALLY DEVELOPED LATE PAYMENT CHARGES					
9	COMM & IND SMALL RATE 21	C488R21	1.00000	0.00000	0.00000
10	COMM & IND MEDIUM RATE 22	C488R22	1.00000	0.00000	0.00000
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33	1.00000	0.00000	0.00000
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23	1.00000	0.00000	0.00000
13	C & I XLARGE LOW LOAD FAC RATE 34	C488R34	1.00000	0.00000	0.00000
14	C & I XLARGE HIGH LOAD FAC RATE 24	C488R24	1.00000	0.00000	0.00000
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NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

RATIO TABLE CONT-33		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS								
1	RESID NON HTG RATE 10,11 & 80	C904RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE 12 7 13	C904RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	COMM & IND SMALL RATE 21	C904R21	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	COMM & IND MEDIUM RATE 22	C904R22	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
5	C & I LARGE LOW LOAD FAC RATE 33	C904R33	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
6	C & I LARGE HIGH LOAD FAC RATE 23	C904R23	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
7	C & I XLARGE LOW LOAD FAC RATE 34	C904R34	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	C & I XLARGE HIGH LOAD FAC RATE 24	C904R24	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
INTERNALLY DEVELOPED LATE PAYMENT CHARGES								
9	COMM & IND SMALL RATE 21	C488R21	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	COMM & IND MEDIUM RATE 22	C488R22	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
11	C & I LARGE LOW LOAD FAC RATE 33	C488R33	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
12	C & I LARGE HIGH LOAD FAC RATE 23	C488R23	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
13	C & I XLARGE LOW LOAD FAC RATE 34	C488R34	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	C & I XLARGE HIGH LOAD FAC RATE 24	C488R24	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
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The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 67 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

		ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
INTERNALLY DEVELOPED-34					
1	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.04655	0.63839
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.05428	0.65987
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1.00000	0.01212	0.71254
4	ACCT 311-LP GAS EQUIP	PLT311	1.00000	0.01212	0.71254
5	ACCT 320-OTHER EQUIPMENT	PLT320	1.00000	0.01212	0.71254
6	ACCT 375-GAS DIST STATION STR	PLT375	1.00000	0.01337	0.50390
7	ACCT 376-MAINS	PLT376	1.00000	0.01472	0.55516
8	ACCT 378-GAS MEAS & REG STA EQ	PLT378	1.00000	0.01337	0.50390
9	ACCT 380-SERVICES	PLT380	1.00000	0.09351	0.79122
10	ACCT 381-METERS	PLT381	1.00000	0.07502	0.65671
11	ACCT 382-METER INSTALLATION	PLT382	1.00000	0.07502	0.65671
12	ACCT 386-OTHER PROP CUST PREM	PLT386	1.00000	0.01337	0.50390
13	ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.07502	0.65671
14	ACCT 395-POWER OPERATED EQUIP	PLT395	0.00000	0.00000	0.00000
15	ACCT 390-STRUCTURES & IMPROV	PLT390	1.00000	0.05428	0.65987
16	ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.05428	0.65987
17	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.05428	0.65987
18	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.04716	0.63813
19	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.04716	0.63813
20	ACCT 395-LABORATORY EQUIPMENT	PLT395	1.00000	0.04716	0.63813
21	ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.05428	0.65987
22	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1.00000	0.05428	0.65987
23	ACCT 376 MAINS & 380 SERVICES	PLT37680	1.00000	0.04381	0.64231
24	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.04716	0.63813
25	ACCT 381 - 384 METER & HSE REGUL	PLT3814	1.00000	0.07502	0.65671
26	ACCT 871-879 DIST OPER EXP	EXP8719	1.00000	0.05207	0.62158
27	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.05056	0.65481
28	TOTAL GENERAL PLANT	GENPLT	1.00000	0.05337	0.65710
29	TOTAL WORKING CASH EXPENSE	CWCEXP	1.00000	0.04593	0.65011
30	ACCT 304-LAND & LAND RIGHTS	PLT304	1.00000	0.01212	0.71254
31	ACCT 360-LAND & LAND RIGHTS	PLT360	1.00000	0.01150	0.62051
32	ACCT 374-LAND & LAND RIGHTS	PLT374	1.00000	0.01337	0.50390

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 68 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

ALLOC		COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED-34							
1	TOTAL GAS PLANT IN SERVICE	0.08760	0.12004	0.04995	0.01912	0.00637	0.03098
2	SUM OF ALLOCATED LABOR EXP	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
3	ACCT 305-STRUCTURES & IMPROVE	0.10970	0.11919	0.03431	0.00597	0.00164	0.00453
4	ACCT 311-LP GAS EQUIP	0.10970	0.11919	0.03431	0.00597	0.00164	0.00453
5	ACCT 320-OTHER EQUIPMENT	0.10970	0.11919	0.03431	0.00597	0.00164	0.00453
6	ACCT 375-GAS DIST STATION STR	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
7	ACCT 376-MAINS	0.08074	0.17423	0.08383	0.03328	0.00934	0.04871
8	ACCT 378-GAS MEAS & REG STA EQ	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
9	ACCT 380-SERVICES	0.08506	0.02561	0.00283	0.00100	0.00022	0.00055
10	ACCT 381-METERS	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
11	ACCT 382-METER INSTALLATION	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
12	ACCT 386-OTHER PROP CUST PREM	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
13	ACCT 383-HOUSE REGULATORS	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
14	ACCT 396-POWER OPERATED EQUIP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	ACCT 390-STRUCTURES & IMPROV	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
16	ACCT 391-OFFICE FURN & EQUIP	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
17	ACCT 392-TRANSPORTATION EQUIP	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
18	ACCT 393-STORES EQUIPMENT	0.08726	0.11998	0.05009	0.01957	0.00637	0.03143
19	ACCT 394-TOOLS, SHOP & GAR EQ	0.08726	0.11998	0.05009	0.01957	0.00637	0.03143
20	ACCT 395-LABORATORY EQUIPMENT	0.08726	0.11998	0.05009	0.01957	0.00637	0.03143
21	ACCT 397-COMMUNICATION EQUIP	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
22	ACCT 398-MISCELLANEOUS EQUIP	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
23	ACCT 376 MAINS & 380 SERVICES	0.08234	0.11936	0.05393	0.02136	0.00597	0.03093
24	TOTAL DISTRIBUTION PLANT	0.08726	0.11998	0.05009	0.01957	0.00637	0.03143
25	ACCT 381 - 384 METER & HSE REGUL	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
26	ACCT 871-879 DIST OPER EXP	0.09658	0.12352	0.04372	0.01652	0.00820	0.03781
27	REV CLAIMED ROR LESS GAS COSTS	0.08520	0.11075	0.04571	0.01774	0.00602	0.02920
28	TOTAL GENERAL PLANT	0.08761	0.10730	0.04280	0.01658	0.00605	0.02920
29	TOTAL WORKING CASH EXPENSE	0.08791	0.11440	0.04510	0.01537	0.00768	0.03349
30	ACCT 304-LAND & LAND RIGHTS	0.10970	0.11919	0.03431	0.00597	0.00164	0.00453
31	ACCT 360-LAND & LAND RIGHTS	0.09585	0.15844	0.06784	0.01283	0.00795	0.02508
32	ACCT 374-LAND & LAND RIGHTS	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

INTERNALLY DEVELOPED CONT-35			ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	ACCT 717-LP GAS EXPENSES	EXP717		1.00000	0.01212	0.71254
2	ACCT 718-OTHER PROC PROD EXP	EXP718		0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735		1.00000	0.01212	0.71254
4	ACCT 741-MAINTENANCE OF PLANT	EXP741		1.00000	0.01212	0.71254
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742		0.00000	0.00000	0.00000
6	ACCT 743-GAS SYS PROD TRAINING	EXP743		0.00000	0.00000	0.00000
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871		1.00000	0.01337	0.50390
8	ACCT 873-COMP STA FUEL & POW	EXP873		1.00000	0.01337	0.50390
9	ACCT 874-MAINS & SERVICE EXP	EXP874		1.00000	0.04381	0.64231
10	ACCT 875-OPER STATION EXP - GEN	EXP875		1.00000	0.01337	0.50390
11	ACCT 878-METER & HOUSE REG EXP	EXP878		1.00000	0.07502	0.65671
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879		1.00000	0.08723	0.74554
13	ACCT 880-OTHER EXPENSE	EXP880		1.00000	0.05207	0.62158
14	ACCT 887-MAINTENANCE OF MAINS	EXP887		1.00000	0.01472	0.55516
15	ACCT 889-MT OF M & R STA EQ	EXP889		1.00000	0.01337	0.50390
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890		1.00000	0.01337	0.50390
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891		1.00000	0.01337	0.50390
18	ACCT 892-MAINTENANCE OF SERV	EXP892		1.00000	0.09351	0.79122
19	ACCT 893-MAINT MET & HOUSE REG	EXP893		1.00000	0.07502	0.65671
20	ACCT 902-METER READING EXP	EXP902		1.00000	0.09233	0.78234
21	ACCT 903-CUST RECORDS & COLL	EXP903		1.00000	0.08360	0.82354
22	ACCT 908-CUST ASSISTANCE EXP	EXP908		1.00000	0.08323	0.70528
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904		1.00000	0.05056	0.65481
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B		1.00000	0.05056	0.65481
25	ACCT 920-ADMIN & GEN SALARY	EXP920		1.00000	0.05428	0.65987
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923		1.00000	0.05428	0.65987
27	ACCT 930-MISC GEN EXP	EXP930		1.00000	0.05428	0.65987
28	ACCT 935-MAINT OF GENERAL PLT	EXP935		1.00000	0.05337	0.65710
29	GAS PROD LABOR ACCTS 717-735	LABPO		0.00000	0.00000	0.00000
30	GAS PROD LABOR ACCTS 741-743	LABPM		0.00000	0.00000	0.00000
31	DIST LABOR OPER ACCT 871 - 880	LABDO		1.00000	0.05325	0.62271
32	DIST LABOR MAINT ACCT 886 - 894	LABDM		1.00000	0.04716	0.63791
33	CUST ACCTS LAB ACCT 902.903 & 905	LABCA		1.00000	0.08451	0.81926
34	SALES LABOR ACCT 912 - 916	LABSA		1.00000	0.05498	0.64594
35	TOTAL GAS PROD OPER LABOR	TLABPO		0.00000	0.00000	0.00000
36	TOTAL GAS PROD MAINT LABOR	TLABPM		0.00000	0.00000	0.00000
37	TOTAL DISTR OPER LABOR	TLABDO		1.00000	0.05325	0.62271
38	TOTAL DISTR MAINT LABOR	TLABDM		1.00000	0.04716	0.63791
39	TOTAL SALES LABOR	TLABSA		1.00000	0.05498	0.64594
40						

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 70 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED CONT-35								
1	ACCT 717-LP GAS EXPENSES	EXP717	0.10970	0.11919	0.03431	0.00597	0.00164	0.00453
2	ACCT 718-OTHER PROC PROD EXP	EXP718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	0.10970	0.11919	0.03431	0.00597	0.00164	0.00453
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.10970	0.11919	0.03431	0.00597	0.00164	0.00453
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 871-SYSTEM CONTROL & DISP	EXP871	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
8	ACCT 873-COMP STA FUEL & POW	EXP873	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
9	ACCT 874-MAINS & SERVICE EXP	EXP874	0.08234	0.11936	0.05393	0.02136	0.00597	0.03093
10	ACCT 875-OPER STATION EXP - GEN	EXP875	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
11	ACCT 878-METER & HOUSE REG EXP	EXP878	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
12	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.09607	0.05485	0.00936	0.00302	0.00128	0.00265
13	ACCT 880-OTHER EXPENSE	EXP880	0.09658	0.12352	0.04372	0.01652	0.00820	0.03781
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.08074	0.17423	0.08383	0.03328	0.00934	0.04871
15	ACCT 889-MT OF M & R STA EQ	EXP889	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
16	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
17	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
18	ACCT 892-MAINTENANCE OF SERV	EXP892	0.08506	0.02561	0.00283	0.00100	0.00022	0.00055
19	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
20	ACCT 902-METER READING EXP	EXP902	0.07058	0.04447	0.00595	0.00235	0.00057	0.00143
21	ACCT 903-CUST RECORDS & COLL	EXP903	0.06827	0.01793	0.00394	0.00102	0.00048	0.00121
22	ACCT 908-CUST ASSISTANCE EXP	EXP908	0.12677	0.03181	0.03195	0.01239	0.00242	0.00615
23	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.08520	0.11075	0.04571	0.01774	0.00602	0.02920
24	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0.08520	0.11075	0.04571	0.01774	0.00602	0.02920
25	ACCT 920-ADMIN & GEN SALARY	EXP920	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
26	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
27	ACCT 930-MISC GEN EXP	EXP930	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
28	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.08761	0.10730	0.04280	0.01658	0.00605	0.02920
29	GAS PROD LABOR ACCTS 717-735	LABPO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	GAS PROD LABOR ACCTS 741-743	LABPM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31	DIST LABOR OPER ACCT 871 - 880	LABDO	0.09779	0.12307	0.04256	0.01600	0.00803	0.03658
32	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.08720	0.11984	0.05004	0.01955	0.00645	0.03185
33	CUST ACCTS LAB ACCT 902,903 & 905	LABCA	0.06851	0.02069	0.00415	0.00116	0.00049	0.00123
34	SALES LABOR ACCT 912 - 916	LABSA	0.07127	0.08818	0.03711	0.01759	0.00172	0.07321
35	TOTAL GAS PROD OPER LABOR	TLABPO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	TOTAL GAS PROD MAINT LABOR	TLABPM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	TOTAL DISTR OPER LABOR	TLABDO	0.09779	0.12307	0.04256	0.01600	0.00803	0.03658
38	TOTAL DISTR MAINT LABOR	TLABDM	0.08720	0.11984	0.05004	0.01955	0.00645	0.03185
39	TOTAL SALES LABOR	TLABSA	0.07127	0.08818	0.03711	0.01759	0.00172	0.07321
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The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 71 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

INTERNALLY DEVELOPED CONT-36			ALLOC	TOTAL COMPANY	RESIDENTIAL NON-HEATING RATE 10.11 & 80	RESIDENTIAL HEATING RATE 12 & 13
1	TOTAL CUST ACCTS LABOR	TLABCA	1.00000		0.08451	0.81926
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	1.00000		0.08323	0.70528
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	1.00000		0.00000	0.00000
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000		0.01337	0.50390
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	1.00000		0.05428	0.65987
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	1.00000		0.05428	0.65987
7	ACCT 380-384-SERV.METRS & REGUL	PLT3804	1.00000		0.08723	0.74554
8	ACCT 925-INJURIES & DAMAGES	EXP925	1.00000		0.05428	0.65987
9	ACCT 302-GAS FRANCHISES & CON	PLT302	1.00000		0.04655	0.63939
10	ACCT 303-MISC INTANGIBLE PLT - CIS	PLT303	1.00000		0.05428	0.65987
11	ACCT 303-MISC INTANGIBLE PLT - SL	PLT303SL	1.00000		0.05428	0.65987
12	ACCT 307-OTHER POWER EQUIP	PLT307	1.00000		0.01212	0.71254
13	ACCT 361-STRUCTURES & IMPROV	PLT361	1.00000		0.01150	0.62051
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	1.00000		0.01150	0.62051
15	ACCT 363-PURIFICATION EQUIP	PLT363	1.00000		0.01150	0.62051
16	ACCT 377-DIST COMP STATION EQ	PLT377	1.00000		0.01337	0.50390
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	1.00000		0.01337	0.50390
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	1.00000		0.07502	0.65671
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	1.00000		0.01337	0.50390
20	ACCT 387-DIST OTHER EQUIP	PLT387	1.00000		0.01337	0.50390
21	ACCT 389-LAND & LAND RIGHTS	PLT389	1.00000		0.05428	0.65987
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	1.00000		0.01337	0.50390
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	1.00000		0.08424	0.82051
24	ACCT 840-OPERATION LABOR & EXP	EXP840	1.00000		0.01337	0.50390
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	1.00000		0.01337	0.50390
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	1.00000		0.08424	0.82051
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	1.00000		0.08323	0.70528
28	ACCT 912-DEMO & SELLING EXP	EXP912	1.00000		0.05498	0.64594
29	ACCT 916-MISC SALES EXP	EXP916	1.00000		0.05498	0.64594
30	ACCT 924-PROPERTY INSURANCE	EXP924	1.00000		0.04655	0.63939
31	ACCT 928-REGULATORY COMM EXP	EXP928	1.00000		0.05056	0.65481
32	ACCT 929-DUPLICATE CHR - CREDIT	EXP929	1.00000		0.05428	0.65987
33	ACCT 931-RENTS	EXP931	1.00000		0.05428	0.65987
34	ACCT 844-LNG PROC TERM LAB & EXP	EXP844	1.00000		0.01337	0.50390
35	ACCT 847-MAINT OF LNG PLT BLDGS	EXP847	1.00000		0.01337	0.50390

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8B
Schedule PMN-3-S
Page 72 of 74

NATIONAL GRID - RHODE ISLAND
GAS COST OF SERVICE STUDY
12 MONTHS ENDED JANUARY 31, 2014

11-Oct-12 03:47 PM

INTERNALLY DEVELOPED CONT-36		ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
1	TOTAL CUST ACCTS LABOR	TLABCA	0.06851	0.02069	0.00415	0.00116	0.00049	0.00123
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.12677	0.03181	0.03195	0.01239	0.00242	0.00615
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
7	ACCT 380-384-SERV METRS & REGUL	PLT3804	0.09607	0.05485	0.00936	0.00302	0.00128	0.00265
8	ACCT 925-INJURIES & DAMAGES	EXP925	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
9	ACCT 302-GAS FRANCHISES & CON	PLT302	0.08766	0.12004	0.04995	0.01912	0.00637	0.03098
10	ACCT 303-MISC INTANGIBLE PLT - CIS	PLT303	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
11	ACCT 303-MISC INTANGIBLE PLT - SL	PLT303SL	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
12	ACCT 307-OTHER POWER EQUIP	PLT307	0.10870	0.11919	0.03431	0.00597	0.00164	0.00453
13	ACCT 361-STRUCTURES & IMPROV	PLT361	0.09585	0.15844	0.06784	0.01283	0.00795	0.02508
14	ACCT 362-GAS HOLDERS & LNG EQ	PLT362	0.09585	0.15844	0.06784	0.01283	0.00795	0.02508
15	ACCT 363-PURIFICATION EQUIP	PLT363	0.09585	0.15844	0.06784	0.01283	0.00795	0.02508
16	ACCT 377-DIST COMP STATION EQ	PLT377	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
17	ACCT 379-DIST MEAS & REG GS EQ	PLT379	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
18	ACCT 384-HOUSE REGUL INSTALLS	PLT384	0.11747	0.11173	0.02206	0.00695	0.00334	0.00672
19	ACCT 385-IND MEAS & REG STA EQ	PLT385	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
20	ACCT 387-DIST OTHER EQUIP	PLT387	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
21	ACCT 389-LAND & LAND RIGHTS	PLT389	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
22	ACCT 378 & 379-GAS M & R STAT EQ	PLT3789	0.06844	0.01989	0.00409	0.00112	0.00049	0.00122
23	CUSTOMER ACCTS EXP 902 - 903	EXP9023	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
24	ACCT 840-OPERATION LABOR & EXP	EXP840	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
25	ACCT 876-OPER STAT EXP - INDUST	EXP876	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	0.06844	0.01989	0.00409	0.00112	0.00049	0.00122
27	ACCT 910-CUST SERVICE MISC EXP	EXP910	0.12677	0.03181	0.03195	0.01239	0.00242	0.00615
28	ACCT 912-DEMO & SELLING EXP	EXP912	0.07127	0.08818	0.03711	0.01759	0.01172	0.07321
29	ACCT 916-MISC SALES EXP	EXP916	0.07127	0.08818	0.03711	0.01759	0.01172	0.07321
30	ACCT 924-PROPERTY INSURANCE	EXP924	0.08760	0.12004	0.04995	0.01912	0.00637	0.03098
31	ACCT 928-REGULATORY COMM EXP	EXP928	0.08520	0.11075	0.04571	0.01774	0.00602	0.02920
32	ACCT 928-DUPLICATE CHR - CREDIT	EXP929	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
33	ACCT 931-RENTS	EXP931	0.08766	0.10545	0.04173	0.01614	0.00600	0.02887
34	ACCT 844-LNG PROC TERM LAB & EXP	EXP844	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
35	ACCT 847-MAINT OF LNG PLT BLDGS	EXP847	0.07318	0.15815	0.07606	0.03023	0.02334	0.12177
36								
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11-Oct-12		03:47 PM	NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014	

11-Oct-12		03:47 PM	NATIONAL GRID - RHODE ISLAND GAS COST OF SERVICE STUDY 12 MONTHS ENDED JANUARY 31, 2014						
			ALLOC	COMM & IND SMALL RATE 21	COMM & IND MEDIUM RATE 22	C & I LARGE LOW LOAD FAC RATE 33	C & I LARGE HIGH LOAD FAC RATE 23	C & I X LARGE LOW LOAD FAC RATE 34	C & I X LARGE HIGH LOAD FAC RATE 24
INTERNALLY DEVELOPED CONT-37									

1	REVENUES FROM GAS SALES			0.08618	0.12478	0.05020	0.01571	0.00902	0.03725
2	REVENUES FIRM SALES OF GAS								
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
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Attachment 8C

Proposed Gas Rate Design
(Schedule PMN-7-S)

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8C
Schedule PMN-7-S
Page 1 of 5

NG RI PROPOSED GAS RATE DESIGN

		(A)	(B)	(C)	(D)		(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
				Existing Customer Charge	Weather Normalized Sales		Transp (therms)		Total Therms	Annual Proposed Blocking Therms	First Block % usage	First Block Therms	Tail Block Therms	MADQ Demand Therms	Dist Chrg Head Per Therms	Dist Chrg Tail Per Therms	Demand Per Therms	
		Annual Customers	Sales (therms)															
1		CURRENT RATES																
2	Rate																	
3																		
4																		
5																		
6	80 Gas Lights		2,434	\$7.93														
7	10 Residential, Non-Heat		284,065	\$10.00	4,947,155	0			4,947,155	NA	100.00%	4,947,155	0		\$0.4029			
8	11 Residential, Low Income Non-Heat		3,667	\$9.00	165,924	0			165,924	NA	100.00%	165,924	0		\$0.3626			
9	Total Non Heat		287,732		5,113,079	0			5,113,079			5,113,079	0					
10																		
11	12 Residential, Heat Peak		1,100,431	\$12.00	124,505,636	0			124,505,636	125	24.45%	91,785,725	32,719,911		\$0.3881	\$0.2500		
12	12 Residential, Heat Off-Peak		1,081,105	\$12.00	28,986,365	0			28,986,365	30	24.45%	23,453,171	5,533,193		\$0.3881	\$0.2500		
13	13 Residential, Low Income Heat Peak		129,392	\$10.80	14,202,286	0			14,202,286	125	24.27%	11,216,073	2,986,214		\$0.3493	\$0.2250		
14	13 Residential, Low Inc Heat Off-Peak		127,120	\$10.80	4,142,494	0			4,142,494	30	24.27%	3,158,282	984,212		\$0.3493	\$0.2250		
15	Total Heating		2,438,049		171,836,781	0			171,836,781			129,613,251	42,223,530					
16																		
17	21 Comm & Indust Small Peak		111,565	\$18.60	20,503,114	0			20,503,114	135	13.83%	8,898,615	11,604,499		\$0.4845	\$0.2000		
18	21 Comm & Indust Small Off-Peak		108,374	\$18.60	4,273,848	0			4,273,848	20	13.83%	1,415,022	2,898,826		\$0.4845	\$0.2000		
19	Total Comm & Indust Small		219,939		24,776,962	0			24,776,962			10,313,637	14,463,325					
20																		
21	22 Comm & Indust Medium Sales		34,336	\$60.00	31,970,336	0			31,970,336	NA	100.00%	31,970,336	0	2,218,498	\$0.1603	\$1.20		
22	22 Comm & Indust Medium FT-1		5,404	\$60.00	0	8,171,900	0		8,171,900	NA	100.00%	8,171,900	0	492,199	\$0.1603	\$1.20		
23	22 Comm & Indust Medium FT-2		15,442	\$60.00	0	16,239,343	0		16,239,343	NA	100.00%	16,239,343	0	1,162,604	\$0.1603	\$1.20		
24	Total Comm & Indust Medium		55,182		31,970,336	24,411,242			56,381,579			56,381,579	0	3,873,301				
25																		
26	33 Comm & Indust Large LLF Sales		1,513	\$120.00	7,242,539	0			7,242,539	NA	100.00%	7,242,539	0	518,728	\$0.1638	\$1.20		
27	33 Comm & Indust Large LLF FT-1		1,791	\$120.00	0	9,529,039	0		9,529,039	NA	100.00%	9,529,039	0	775,412	\$0.1638	\$1.20		
28	33 Comm & Indust Large LLF FT-2		1,612	\$120.00	0	9,127,229	0		9,127,229	NA	100.00%	9,127,229	0	611,461	\$0.1638	\$1.20		
29	Total Comm & Indust Large LLF		4,916		7,242,539	18,656,268			25,898,807			25,898,807	0	1,905,602				
30																		
31	23 Comm & Indust Large HLF Sales		550	\$120.00	2,746,868	0			2,746,868	NA	100.00%	2,746,868	0	138,000	\$0.0894	\$1.66		
32	23 Comm & Indust Large HLF FT-1		828	\$120.00	0	6,461,986	0		6,461,986	NA	100.00%	6,461,986	0	253,936	\$0.0894	\$1.66		
33	23 Comm & Indust Large HLF FT-2		528	\$120.00	0	3,120,146	0		3,120,146	NA	100.00%	3,120,146	0	147,528	\$0.0894	\$1.66		
34	Total Comm & Indust Large HLF		1,906		2,746,868	9,582,132			12,329,000			12,329,000	0	539,464				
35																		
36	34 Comm & Indust Extra Large LLF Sales		24	\$300.00	385,991	0			385,991	NA	100.00%	385,991	0	21,976	\$0.0348	\$1.20		
37	34 Comm & Indust Extra Large LLF FT-1		288	\$300.00	0	6,893,020	0		6,893,020	NA	100.00%	6,893,020	0	663,988	\$0.0348	\$1.20		
38	34 Comm & Indust Extra Large LLF FT-2		60	\$300.00	0	1,036,515	0		1,036,515	NA	100.00%	1,036,515	0	57,563	\$0.0348	\$1.20		
39	Total Comm & Indust Extra Large LLF		372		385,991	7,929,534			8,315,525			8,315,525	0	743,527				
40																		
41	24 Comm & Indust Extra Large HLF Sales		72	\$300.00	1,837,861	0			1,837,861	NA	100.00%	1,837,861	0	83,025	\$0.0268	\$1.66		
42	24 Comm & Indust Extra Large HLF FT-1		779	\$300.00	0	48,118,084	0		48,118,084	NA	100.00%	48,118,084	0	2,062,207	\$0.0268	\$1.66		
43	24 Comm & Indust Extra Large HLF FT-2		96	\$300.00	0	2,173,045	0		2,173,045	NA	100.00%	2,173,045	0	92,496	\$0.0268	\$1.66		
44	Total Comm & Indust Extra Large HLF		947		1,837,861	50,291,129			52,128,989			52,128,989	0	2,237,728				
45																		
46	Total		3,009,043		245,910,417	110,870,305			356,780,722			300,093,867	56,686,855	9,299,622				
47	Excl Lights												356,780,722					
48																		
49																		
50																		

NG RI PROPOSED GAS RATE DESIGN

	(A)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
		Cost of Service Results										
		Existing	Existing	Equalized	Revenue	Percent	Proposed	Shortfall \$	Prelim	Target Rev		Prelim
		Revenues	ROR	ROR	to Equalize	Increase	Capex @	Allocation on	Class	Ret for Class		Base
						Equal ROR	8.37%	Equal ROR REV	Increase			Percent
												Increase
1												
2												
3												
4	Rate											
5												
6	80 Gas Lights	\$19,303		\$29,211	\$9,908	51.33%	\$2,347		\$2,347	\$21,650		12.16%
7	10 Residential, Non-Heat	\$5,247,710		\$7,941,267	\$2,693,557	51.33%	\$638,114		\$638,114	\$5,885,824		12.16%
8	11 Residential, Low Income Non-Heat	\$107,046		\$161,991	\$54,945	51.33%	\$13,017		\$13,017	\$120,063		12.16%
9	Total Non Heat	\$5,374,059	-5.25%	\$8,132,469	\$2,758,410	51.33%	\$653,478		\$653,478	\$6,027,537		12.16%
10												
11	12 Residential, Heat Peak	\$62,044,701		\$67,994,297	\$5,949,596	9.59%	\$5,195,345		\$5,195,345	\$67,240,046		8.37%
12	12 Residential, Heat Off-Peak	\$24,631,530		\$26,993,499	\$2,361,969	9.59%	\$2,062,534		\$2,062,534	\$26,694,064		8.37%
13	13 Residential, Low Income Heat Peak	\$6,561,737		\$7,190,955	\$629,219	9.59%	\$549,450		\$549,450	\$7,111,187		8.37%
14	13 Residential, Low Inc Heat Off-Peak	\$2,865,138		\$3,139,882	\$274,744	9.59%	\$239,914		\$239,914	\$3,105,052		8.37%
15	Total Heating	\$96,103,106	5.04%	\$105,318,634	\$9,215,528	9.59%	\$8,047,244		\$8,047,244	\$104,150,350		8.37%
16												
17	21 Comm & Indust Small Peak	\$9,484,822		\$10,059,853	\$575,031	6.06%	\$575,031		\$575,031	\$10,059,853		6.06%
18	21 Comm & Indust Small Off-Peak	\$3,405,155		\$3,643,416	\$208,261	6.06%	\$208,261		\$208,261	\$3,643,416		6.06%
19	Total Comm & Indust Small	\$12,919,977	5.96%	\$13,703,269	\$783,292	6.06%	\$783,292		\$783,292	\$13,703,269		6.06%
20												
21	22 Comm & Indust Medium Sales	\$10,816,843		\$10,300,008	(\$516,835)	-4.78%	\$432,674	(\$30,638)	\$402,036	\$11,218,879		3.72%
22	22 Comm & Indust Medium FT-1	\$2,472,714		\$2,354,566	(\$118,148)	-4.78%	\$98,909	(\$7,004)	\$91,905	\$2,564,618		3.72%
23	22 Comm & Indust Medium FT-2	\$5,417,366		\$5,158,521	(\$258,845)	-4.78%	\$216,695	(\$15,344)	\$201,350	\$5,618,716		3.72%
24	Total Comm & Indust Medium	\$18,706,922	8.80%	\$17,813,095	(\$893,828)	-4.78%	\$748,277	(\$52,986)	\$695,291	\$19,402,213		3.72%
25						Minimum	4.00%					
26	33 Comm & Indust Large LLF Sales	\$2,104,184		\$2,055,631	(\$48,553)	-2.31%	\$84,167	(\$6,115)	\$78,053	\$2,182,237		3.71%
27	33 Comm & Indust Large LLF FT-1	\$2,856,028		\$2,790,126	(\$65,902)	-2.31%	\$114,241	(\$8,299)	\$105,942	\$2,961,970		3.71%
28	33 Comm & Indust Large LLF FT-2	\$2,565,676		\$2,506,473	(\$59,202)	-2.31%	\$102,627	(\$7,456)	\$95,171	\$2,660,847		3.71%
29	Total Comm & Indust Large LLF	\$7,525,888	8.15%	\$7,352,230	(\$173,658)	-2.31%	\$301,036	(\$21,870)	\$279,166	\$7,805,054		3.71%
30						Minimum	4.00%					
31	23 Comm & Indust Large HLF Sales	\$569,495		\$689,799	\$120,304	21.12%	\$47,687		\$47,687	\$617,182		8.37%
32	23 Comm & Indust Large HLF FT-1	\$1,166,451		\$1,412,861	\$246,409	21.12%	\$97,673		\$97,673	\$1,264,125		8.37%
33	23 Comm & Indust Large HLF FT-2	\$619,962		\$750,927	\$130,965	21.12%	\$51,913		\$51,913	\$671,875		8.37%
34	Total Comm & Indust Large HLF	\$2,355,908	3.96%	\$2,853,587	\$497,679	21.12%	\$197,273		\$197,273	\$2,553,181		8.37%
35												
36	34 Comm & Ind Extra Large LLF Sales	\$49,727		\$35,630	(\$14,097)	-28.35%	\$1,989	(\$106)	\$1,883	\$51,610		3.79%
37	34 Comm & Ind Extra Large LLF FT-1	\$1,171,698		\$839,530	(\$332,168)	-28.35%	\$46,868	(\$2,497)	\$44,371	\$1,216,069		3.79%
38	34 Comm & Ind Extra Large LLF FT-2	\$130,460		\$93,475	(\$36,984)	-28.35%	\$5,218	(\$278)	\$4,940	\$135,400		3.79%
39	Total Comm & Ind Extra Large LLF	\$1,351,885	16.35%	\$968,635	(\$383,250)	-28.35%	\$54,075	(\$2,881)	\$51,194	\$1,403,079		3.79%
40						Minimum	4.00%					
41	24 Comm & Ind Extra Large HLF Sales	\$215,314		\$181,080	(\$34,234)	-15.90%	\$8,613	(\$539)	\$8,074	\$223,388		3.75%
42	24 Comm & Ind Extra Large HLF FT-1	\$5,120,312		\$4,306,202	(\$814,110)	-15.90%	\$204,812	(\$12,809)	\$192,003	\$5,312,315		3.75%
43	24 Comm & Ind Extra Large HLF FT-2	\$248,429		\$208,930	(\$39,499)	-15.90%	\$9,937	(\$621)	\$9,316	\$257,745		3.75%
44	Total Comm & Ind Extra Large HLF	\$5,584,055	11.75%	\$4,696,212	(\$887,843)	-15.90%	\$223,362	(\$13,969)	\$209,393	\$5,793,448		3.75%
45						Minimum	4.00%					
46	Total	\$149,921,801	5.75%	\$160,838,131	\$10,916,331	7.28%	\$11,008,037	-\$91,706	\$10,916,331	\$160,838,131		7.28%
47						115% cap	\$91,706					
48						Capped Incr. on Base \$	\$ Rev shortfall due to cap		12.16%	1.67times sys avg		
49						50% min						
50						Minimum Incr. on Base \$	54.93%					

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8C
Schedule PMN-7-S
Page 3 of 5

NG RI PROPOSED GAS RATE DESIGN

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	CURRENT & PROPOSED RATES	Annual Customers	Existing Customer Charge	Cost Study @ Equalized ROR Cust.\$ (1)	Proposed Customer Charges	Existing Dist Charges Head Per Therm	Existing Dist Charges Tail Per Therm	Therm Blocks First	Therm Blocks Second	MDD	Average Rate	Final Adjust. Increase col(V) x	Proposed RORS	Equal % Block Increase	Existing
51					1.20										
52															
53															
54															
55															
56															
57	80 Gas Lights	2,434	\$7.93	\$24.31	\$9.52	\$0.4029	\$0.4433	\$0.4433	\$0.3990	\$0.4437	\$0.4433	0.003400			-5.25%
58	10 Residential, Non-Heat	284,065	\$10.00	\$24.31	\$13.00	\$0.3626	\$0.4688	\$0.4688	\$0.3020	\$0.4688	\$0.4650				-5.25%
59	11 Residential, Low Income Non-Heat	3,667	\$9.00	\$24.31	\$11.70		\$0.4437	\$0.4437	\$0.3020	\$0.4437	\$0.4437		-2.24%		-5.25%
60	Total Non Heat	287,732													
61															
62	12 Residential, Heat Peak	1,100,431	\$12.00	\$25.51	\$13.00	\$0.3881	\$0.4688	\$0.4688	\$0.3020	\$0.4688	\$0.4252				5.04%
63	12 Residential, Heat Off-Peak	1,081,105	\$12.00	\$25.51	\$13.00	\$0.3881	\$0.4688	\$0.4688	\$0.3020	\$0.4688	\$0.4361				5.04%
64	Total Residential Heat	2,181,536	\$12.00	\$25.51	\$13.00	\$0.3881	\$0.4688	\$0.4688	\$0.3020	\$0.4688	\$0.4272		7.30%	1.208 20.80%	5.04%
65															
66	13 Residential, Low Income Heat Peak	129,392	\$10.80	\$25.51	\$11.70	\$0.3493	\$0.4219	\$0.4219	\$0.2718	\$0.4219	\$0.3941				5.04%
67	13 Residential, Low Inc Heat Off-Peak	127,120	\$10.80	\$25.51	\$11.70	\$0.3493	\$0.4219	\$0.4219	\$0.2718	\$0.4219	\$0.3905				5.04%
68	Total Heating Low Income	256,513	\$10.80	\$25.51	\$11.70	\$0.3493	\$0.4219	\$0.4219	\$0.2718	\$0.4219	\$0.3933		7.30%		5.04%
69															
70	21 Comm & Indust Small Peak	111,565	\$18.60	\$34.30	\$22.00	\$0.4845	\$0.5451	\$0.5451	\$0.2250	\$0.5451	\$0.3709				5.98%
71	21 Comm & Indust Small Off-Peak	108,374	\$18.60	\$34.30	\$22.00	\$0.4845	\$0.5451	\$0.5451	\$0.2250	\$0.5451	\$0.2946				5.98%
72	Total Comm & Indust Small	219,939	\$18.60	\$34.30	\$22.00	\$0.4845	\$0.5451	\$0.5451	\$0.2250	\$0.5451	\$0.3578		7.67%	1.125 12.50%	5.98%
73						Demand				Prop.Dem.					
74	22 Comm & Indust Medium Sales	34,336	\$60.00	\$82.79	\$70.00	\$0.1603	\$0.1875	\$0.1875	\$0.130	\$0.1875	\$0.0100				8.80%
75	22 Comm & Indust Medium FT-1	5,404	\$60.00	\$82.79	\$70.00	\$0.1603	\$0.1875	\$0.1875	\$0.130	\$0.1875					8.80%
76	22 Comm & Indust Medium FT-2	15,442	\$60.00	\$82.79	\$70.00	\$0.1603	\$0.1875	\$0.1875	\$0.130	\$0.1875		\$65.968	9.78%		8.80%
77	Total Comm & Indust Medium	55,182	\$60.00	\$82.79	\$70.00	\$0.1603	\$0.1875	\$0.1875	\$0.130	\$0.1875					8.80%
78															
79	33 Comm & Indust Large LLF Sales	1,513	\$120.00	\$194.53	\$175.00	\$0.1638	\$0.1735	\$0.1735	\$0.130	\$0.1735					8.15%
80	33 Comm & Indust Large LLF FT-1	1,791	\$120.00	\$194.53	\$175.00	\$0.1638	\$0.1735	\$0.1735	\$0.130	\$0.1735					8.15%
81	33 Comm & Indust Large LLF FT-2	1,612	\$120.00	\$194.53	\$175.00	\$0.1638	\$0.1735	\$0.1735	\$0.130	\$0.1735		\$26.537	9.03%		8.15%
82	Total Comm & Indust Large LLF	4,916	\$120.00	\$194.53	\$175.00	\$0.1638	\$0.1735	\$0.1735	\$0.130	\$0.1735					8.15%
83															
84	23 Comm & Indust Large HLF Sales	550	\$120.00	\$168.97	\$175.00	\$0.0894	\$0.1013	\$0.1013	\$0.180	\$0.1013					3.96%
85	23 Comm & Indust Large HLF FT-1	828	\$120.00	\$168.97	\$175.00	\$0.0894	\$0.1013	\$0.1013	\$0.180	\$0.1013					3.96%
86	23 Comm & Indust Large HLF FT-2	528	\$120.00	\$168.97	\$175.00	\$0.0894	\$0.1013	\$0.1013	\$0.180	\$0.1013					3.96%
87	Total Comm & Indust Large HLF	1,906	\$120.00	\$168.97	\$175.00	\$0.0894	\$0.1013	\$0.1013	\$0.180	\$0.1013			5.43%		3.96%
88															
89	34 Comm & Indust Large LLF Sales	24	\$300.00	\$408.48	\$425.00	\$0.0348	\$0.0330	\$0.0330	\$0.130	\$0.0330					16.35%
90	34 Comm & Indust Large LLF FT-1	288	\$300.00	\$408.48	\$425.00	\$0.0348	\$0.0330	\$0.0330	\$0.130	\$0.0330					16.35%
91	34 Comm & Indust Large LLF FT-2	60	\$300.00	\$408.48	\$425.00	\$0.0348	\$0.0330	\$0.0330	\$0.130	\$0.0330					16.35%
92	Total Comm & Indust Large LLF	372	\$300.00	\$408.48	\$425.00	\$0.0348	\$0.0330	\$0.0330	\$0.130	\$0.0330		-\$4,000	17.42%		16.35%
93															
94	24 Comm & Indust Large HLF Sales	72	\$300.00	\$463.94	\$425.00	\$0.0268	\$0.0257	\$0.0257	\$1.80	\$0.0257					11.75%
95	24 Comm & Indust Large HLF FT-1	779	\$300.00	\$463.94	\$425.00	\$0.0268	\$0.0257	\$0.0257	\$1.80	\$0.0257					11.75%
96	24 Comm & Indust Large HLF FT-2	96	\$300.00	\$463.94	\$425.00	\$0.0268	\$0.0257	\$0.0257	\$1.80	\$0.0257					11.75%
97	Total Comm & Indust Large HLF	947	\$300.00	\$463.94	\$425.00	\$0.0268	\$0.0257	\$0.0257	\$1.80	\$0.0257		-\$24,000	12.61%		11.75%
98															
99	Total	3,009,043										\$64,505	7.65%		5.75%
	(1) Schedule PMN-5, Page 5, Line 20									Increase @ system avg.					

NG RI PROPOSED GAS RATE DESIGN

	(A)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
	CURRENT & PROPOSED RATES											
	Customer Charges	Proposed Revenue Recovery		Therms First Block	Therms Second Block	MDD	Revenues @ Prop Rates	Class Target Rev Req	\$ Variance to target with & Discount	Final Class Increase		Final Base Percent Increase
51												
52												
53												
54												
55												
56												
57	80 Gas Lights	\$23,164					\$23,164	\$21,650	\$1,513	\$3,861		20.00%
58	10 Residential, Non-Heat	\$3,692,847		2,193,074	\$0		\$5,885,921	\$5,885,824	\$97	\$638,211		12.16%
59	11 Residential, Low Income Non-Heat	\$42,902		66,204	\$0		\$109,106	\$120,063	-\$10,957	\$2,060		1.92%
60	Total Non Heat	\$3,758,913		\$2,259,278	\$0		\$6,018,190	\$6,027,537	-\$9,347	\$644,131		12.03%
61												
62	12 Residential, Heat Peak	\$14,305,603		\$43,029,148	\$9,881,413		\$67,216,164	\$67,240,046	-\$23,882	\$5,171,463		8.34%
63	12 Residential, Heat Off-Peak	\$14,054,370		\$10,994,847	\$1,671,024		\$26,720,241	\$26,694,064	\$26,177	\$2,088,711		8.48%
64	Total Residential Heat	\$28,359,974		\$54,023,994	\$11,552,438		\$93,936,406	\$93,934,111	\$2,295	\$7,260,175		8.38%
65												
66	13 Residential, Low Income Heat Peak	\$1,513,892		\$4,732,061	\$811,653		\$7,057,606	\$7,111,187	-\$53,582	\$495,869		7.56%
67	13 Residential, Low Inc Heat Off-Peak	\$1,487,305		\$1,332,479	\$267,509		\$3,087,293	\$3,105,052	-\$17,759	\$222,155		7.75%
68	Total Heating Low Income	\$3,001,197		\$6,064,540	\$1,079,162		\$10,144,899	\$10,216,239	-\$71,341	\$718,024		7.62%
69												
70	21 Comm & Indust Small Peak	\$2,454,430		\$4,850,635	\$2,611,012		\$9,916,077	\$10,059,853	-\$143,776	\$431,256		4.55%
71	21 Comm & Indust Small Off-Peak	\$2,384,228		\$771,329	\$643,236		\$3,798,792	\$3,643,416	\$155,376	\$363,637		10.59%
72	Total Comm & Indust Small	\$4,838,658		\$5,621,964	\$3,254,248		\$13,714,870	\$13,703,269	\$11,601	\$794,893		6.15%
73												
74	22 Comm & Indust Medium Sales	\$2,403,497		\$5,994,438		\$2,884,048	\$11,281,982	\$11,218,879	\$63,104	\$465,139		4.30%
75	22 Comm & Indust Large LLF FT-1	\$378,309		\$1,532,231	\$639,859		\$2,550,400	\$2,564,618	-\$14,219	\$77,686		3.14%
76	22 Comm & Indust Medium FT-2	\$1,080,958		\$3,044,877	\$1,511,385		\$5,637,219	\$5,618,716	\$18,503	\$219,854		4.06%
77	Total Comm & Indust Medium	\$3,862,763		\$10,571,546	\$5,035,292		\$19,469,601	\$19,402,213	\$67,388	\$762,679		4.08%
78												
79	33 Comm & Indust Large LLF Sales	\$264,775		\$1,256,581	\$674,347		\$2,195,702	\$2,182,237	\$13,465	\$91,518		4.35%
80	33 Comm & Indust Large LLF FT-1	\$313,425		\$1,653,288	\$1,008,036		\$2,974,749	\$2,961,970	\$12,779	\$118,721		4.16%
81	33 Comm & Indust Large LLF FT-2	\$282,100		\$1,583,574	\$794,899		\$2,660,574	\$2,660,847	-\$273	\$94,898		3.70%
82	Total Comm & Indust Large LLF	\$860,300		\$4,493,443	\$2,477,282		\$7,831,025	\$7,805,054	\$25,971	\$305,137		4.05%
83												
84	23 Comm & Indust Large LLF Sales	\$96,250		\$278,258	\$248,400		\$622,908	\$617,182	\$5,726	\$53,413		9.38%
85	23 Comm & Indust Large LLF FT-1	\$144,900		\$654,599	\$457,085		\$1,256,584	\$1,264,125	-\$7,541	\$90,133		7.73%
86	23 Comm & Indust Large LLF FT-2	\$92,400		\$316,071	\$265,551		\$674,022	\$671,875	\$2,147	\$54,060		8.72%
87	Total Comm & Indust Large LLF	\$333,550		\$1,248,928	\$971,036		\$2,553,513	\$2,553,181	\$332	\$197,605		8.39%
88												
89	34 Comm & Ind Extra Large LLF Sales	\$10,200		\$12,738	\$28,569		\$51,507	\$51,610	-\$104	\$1,779		3.58%
90	34 Comm & Ind Extra Large LLF FT-1	\$122,400		\$227,470	\$863,184		\$1,213,054	\$1,216,069	-\$3,015	\$41,356		3.53%
91	34 Comm & Ind Extra Large LLF FT-2	\$25,500		\$34,205	\$74,832		\$134,537	\$135,400	-\$863	\$4,077		3.13%
92	Total Comm & Ind Extra Large LLF	\$158,100		\$274,412	\$966,585		\$1,399,097	\$1,403,079	-\$3,982	\$47,212		3.49%
93												
94	24 Comm & Ind Extra Large LLF Sales	\$30,600		\$47,233	\$149,445		\$227,278	\$223,388	\$3,890	\$11,964		5.56%
95	24 Comm & Ind Extra Large LLF FT-1	\$331,075		\$1,236,635	\$3,711,973		\$5,279,682	\$5,312,315	-\$32,633	\$159,370		3.11%
96	24 Comm & Ind Extra Large LLF FT-2	\$40,800		\$56,847	\$166,493		\$263,140	\$257,745	\$5,395	\$14,711		5.92%
97	Total Comm & Ind Extra Large LLF	\$402,475		\$1,339,715	\$4,027,911		\$5,770,101	\$5,793,448	-\$23,348	\$186,046		3.33%
98												
99	Total	\$45,575,930		\$85,897,820	\$15,885,847	\$13,478,105	\$160,837,702	\$160,838,131	-\$429	\$10,915,902		7.28%

(1) Schedule PMN-5, Page 5, Line 20

NG RI PROPOSED GAS RATE DESIGN

Line No.	Rate Class (A)	Revenues					20% Discount (E)	Discounted Revenue (F)	Distribution Throughput (G)	Rate per Therm (H)	Current		Cap Increase (K)	Cap Rates (L)	Final Rates per Therm (M)
		Demand (B)	Distribution (C)	Total (D)							Rate per Therm (I)	Percent Increase (J)			
1	Medium C&I	\$ 5,035,292	\$ 10,571,546	\$ 15,606,838			\$ (3,121,368)	\$ 12,485,470	56,381,579	\$ 0.2214	0.1923	15%	19%	\$ 0.2288	\$ 0.2214
2	Large Low Load Factor C&I	\$ 2,477,282	\$ 4,493,443	\$ 6,970,725			\$ (1,394,145)	\$ 5,576,580	25,898,807	\$ 0.2153	0.2015	7%	19%	\$ 0.2398	\$ 0.2153
3	Large High Load Factor C&I	\$ 971,036	\$ 1,248,928	\$ 2,219,963			\$ (443,993)	\$ 1,775,971	12,329,000	\$ 0.1440	0.1372	5%	19%	\$ 0.1633	\$ 0.1440
4	Extra Large Low Load Factor C&I	\$ 966,585	\$ 274,412	\$ 1,240,997			\$ (248,199)	\$ 992,798	8,315,525	\$ 0.1194	0.0766	56%	19%	\$ 0.0912	\$ 0.0912
5	Extra Large High Load Factor C&I	\$ 4,027,911	\$ 1,339,715	\$ 5,367,626			\$ (1,073,525)	\$ 4,294,101	52,128,989	\$ 0.0824	0.0616	34%	19%	\$ 0.0733	\$ 0.0733

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. 4323
Attachment 8C
Schedule PMN-7-S
Page 5 of 5

Attachment 8D

Bill Impact Analysis
(Schedule PMN-8-S)

National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Bill Impact Analysis with Rate Year Average Customer Consumption in Docket 4323:
Current Distribution, GCR, DAC, and ISR Rates thru January 2014

Residential Heating:

Feb - Jan Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Base Rates	Difference due to:			EnergyEff
						GCR	DAC	ISR	
550	\$829	\$788	\$41	5.3%	\$56	\$0	\$0	(\$15)	\$0
608	\$900	\$855	\$45	5.2%	\$61	\$0	\$0	(\$16)	\$0
667	\$971	\$924	\$48	5.2%	\$66	\$0	\$0	(\$18)	\$0
727	\$1,043	\$992	\$51	5.1%	\$70	\$0	\$0	(\$20)	\$0
788	\$1,113	\$1,060	\$53	5.0%	\$74	\$0	\$0	(\$21)	\$0
846	\$1,178	\$1,123	\$55	4.9%	\$78	\$0	\$0	(\$23)	\$0
904	\$1,244	\$1,186	\$57	4.8%	\$82	\$0	\$0	(\$24)	\$0
966	\$1,313	\$1,254	\$60	4.7%	\$86	\$0	\$0	(\$26)	\$0
1,023	\$1,377	\$1,316	\$62	4.7%	\$89	\$0	\$0	(\$28)	\$0
1,081	\$1,442	\$1,378	\$64	4.6%	\$93	\$0	\$0	(\$29)	\$0
1,145	\$1,512	\$1,446	\$66	4.5%	\$96	\$0	\$0	(\$31)	\$0

Residential Heating Low Income:

Feb - Jan Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Base Rates	Difference due to:			EnergyEff
						GCR	Base DAC	ISR	
550	\$788	\$752	\$36	4.8%	\$51	\$0	\$0	(\$15)	\$0
608	\$856	\$817	\$38	4.7%	\$55	\$0	\$0	(\$16)	\$0
667	\$924	\$883	\$41	4.6%	\$59	\$0	\$0	(\$18)	\$0
727	\$994	\$950	\$43	4.6%	\$63	\$0	\$0	(\$20)	\$0
788	\$1,061	\$1,016	\$46	4.5%	\$67	\$0	\$0	(\$21)	\$0
846	\$1,124	\$1,077	\$47	4.4%	\$70	\$0	\$0	(\$23)	\$0
904	\$1,188	\$1,139	\$49	4.3%	\$73	\$0	\$0	(\$24)	\$0
966	\$1,255	\$1,204	\$51	4.2%	\$77	\$0	\$0	(\$26)	\$0
1,023	\$1,317	\$1,264	\$53	4.2%	\$80	\$0	\$0	(\$28)	\$0
1,081	\$1,379	\$1,325	\$54	4.1%	\$83	\$0	\$0	(\$29)	\$0
1,145	\$1,447	\$1,391	\$56	4.0%	\$87	\$0	\$0	(\$31)	\$0

National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Bill Impact Analysis with Rate Year Average Customer Consumption in Docket 4323:
Current Distribution, GCR, DAC, and ISR Rates thru January 2014

Residential Non-Heating:

Feb - Jan Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Base Rates	Difference due to:			EnergyEff
						GCR	DAC	ISR	
140	\$318	\$285	\$32	11.3%	\$42	\$0	\$0	(\$10)	\$0
155	\$335	\$303	\$32	10.5%	\$42	\$0	\$0	(\$11)	\$0
171	\$353	\$322	\$31	9.7%	\$43	\$0	\$0	(\$12)	\$0
184	\$368	\$337	\$31	9.2%	\$43	\$0	\$0	(\$12)	\$0
198	\$385	\$354	\$31	8.6%	\$44	\$0	\$0	(\$13)	\$0
214	\$403	\$372	\$30	8.1%	\$45	\$0	\$0	(\$15)	\$0
228	\$419	\$389	\$30	7.6%	\$45	\$0	\$0	(\$15)	\$0
244	\$438	\$408	\$29	7.2%	\$46	\$0	\$0	(\$17)	\$0
258	\$454	\$425	\$29	6.8%	\$46	\$0	\$0	(\$18)	\$0
275	\$473	\$445	\$28	6.4%	\$47	\$0	\$0	(\$19)	\$0
288	\$488	\$460	\$28	6.1%	\$48	\$0	\$0	(\$20)	\$0

Average Customer

Residential Non-Heating Low Income:

Feb - Jan Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Base Rates	Difference due to:			EnergyEff
						GCR	DAC	ISR	
140	\$296	\$268	\$28	10.4%	\$37	\$0	\$0	\$10	\$0
155	\$312	\$285	\$28	9.7%	\$38	\$0	\$0	\$11	\$0
171	\$330	\$303	\$27	8.9%	\$39	\$0	\$0	\$12	\$0
184	\$345	\$318	\$27	8.4%	\$39	\$0	\$0	\$12	\$0
198	\$360	\$334	\$26	7.8%	\$40	\$0	\$0	\$13	\$0
214	\$378	\$352	\$26	7.3%	\$40	\$0	\$0	\$15	\$0
228	\$393	\$368	\$25	6.9%	\$41	\$0	\$0	\$15	\$0
244	\$411	\$386	\$25	6.4%	\$41	\$0	\$0	\$17	\$0
258	\$427	\$403	\$24	6.0%	\$42	\$0	\$0	\$18	\$0
275	\$446	\$422	\$24	5.6%	\$42	\$0	\$0	\$19	\$0
288	\$460	\$437	\$23	5.3%	\$43	\$0	\$0	\$20	\$0

Average Customer

National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Bill Impact Analysis with Rate Year Average Customer Consumption in Docket 4323:
Current Distribution, GCR, DAC, and ISR Rates thru January 2014

C & I Small:

Feb - Jan Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Base Rates	Difference due to:			EnergyEff
						GCR	DAC	ISR	
880	\$1,366	\$1,298	\$68	5.2%	\$89	\$0	\$0	(\$22)	\$0
973	\$1,469	\$1,400	\$69	4.9%	\$93	\$0	\$0	(\$24)	\$0
1,067	\$1,572	\$1,502	\$70	4.7%	\$97	\$0	\$0	(\$26)	\$0
1,162	\$1,674	\$1,603	\$71	4.4%	\$100	\$0	\$0	(\$29)	\$0
1,258	\$1,772	\$1,700	\$72	4.2%	\$103	\$0	\$0	(\$31)	\$0
Average Customer	\$1,866	\$1,794	\$72	4.0%	\$105	\$0	\$0	(\$33)	\$0
1,446	\$1,961	\$1,889	\$72	3.8%	\$108	\$0	\$0	(\$36)	\$0
1,542	\$2,058	\$1,985	\$73	3.7%	\$111	\$0	\$0	(\$38)	\$0
1,635	\$2,152	\$2,079	\$73	3.5%	\$113	\$0	\$0	(\$40)	\$0
1,730	\$2,247	\$2,173	\$73	3.4%	\$116	\$0	\$0	(\$43)	\$0
1,825	\$2,341	\$2,268	\$73	3.2%	\$119	\$0	\$0	(\$45)	\$0

C & I Medium:

Feb - Jan Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Base Rates	Difference due to:			EnergyEff
						GCR	DAC	ISR	
7,941	\$9,039	\$8,787	\$251	2.9%	\$391	\$0	\$0	(\$140)	\$0
8,796	\$9,922	\$9,656	\$265	2.7%	\$420	\$0	\$0	(\$155)	\$0
9,650	\$10,803	\$10,524	\$280	2.7%	\$449	\$0	\$0	(\$170)	\$0
10,505	\$11,687	\$11,393	\$294	2.6%	\$479	\$0	\$0	(\$185)	\$0
11,361	\$12,570	\$12,262	\$308	2.5%	\$508	\$0	\$0	(\$200)	\$0
Average Customer	\$13,454	\$13,132	\$322	2.5%	\$537	\$0	\$0	(\$215)	\$0
13,073	\$14,338	\$14,001	\$336	2.4%	\$566	\$0	\$0	(\$230)	\$0
13,928	\$15,220	\$14,870	\$350	2.4%	\$595	\$0	\$0	(\$245)	\$0
14,782	\$16,102	\$15,738	\$364	2.3%	\$625	\$0	\$0	(\$260)	\$0
15,637	\$16,985	\$16,606	\$379	2.3%	\$654	\$0	\$0	(\$275)	\$0
16,492	\$17,868	\$17,475	\$393	2.2%	\$683	\$0	\$0	(\$290)	\$0

National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Bill Impact Analysis with Rate Year Average Customer Consumption in Docket 4323:
Current Distribution, GCR, DAC, and ISR Rates thru January 2014

C & I LLF Large:

Feb - Jan Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Base Rates	Difference due to:			EnergyEff
						GCR	DAC	ISR	
41,066	\$42,600	\$41,912	\$688	1.6%	\$1,370	\$0	\$0	(\$682)	\$0
45,488	\$46,961	\$46,270	\$691	1.5%	\$1,446	\$0	\$0	(\$755)	\$0
49,910	\$51,322	\$50,629	\$694	1.4%	\$1,522	\$0	\$0	(\$828)	\$0
54,334	\$55,685	\$54,988	\$697	1.3%	\$1,599	\$0	\$0	(\$902)	\$0
58,757	\$60,047	\$59,347	\$700	1.2%	\$1,675	\$0	\$0	(\$975)	\$0
Average Customer	\$64,409	\$63,706	\$703	1.1%	\$1,752	\$0	\$0	(\$1,049)	\$0
67,600	\$68,769	\$68,063	\$706	1.0%	\$1,828	\$0	\$0	(\$1,122)	\$0
72,023	\$73,131	\$72,422	\$709	1.0%	\$1,904	\$0	\$0	(\$1,196)	\$0
76,447	\$77,494	\$76,782	\$712	0.9%	\$1,981	\$0	\$0	(\$1,269)	\$0
80,870	\$81,856	\$81,141	\$715	0.9%	\$2,057	\$0	\$0	(\$1,342)	\$0
85,292	\$86,217	\$85,499	\$718	0.8%	\$2,134	\$0	\$0	(\$1,416)	\$0

C & I HLF Large:

Feb - Jan Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Base Rates	Difference due to:			EnergyEff
						GCR	DAC	ISR	
50,411	\$45,152	\$44,153	\$999	2.3%	\$1,599	\$0	\$0	(\$600)	\$0
55,841	\$49,789	\$48,754	\$1,036	2.1%	\$1,700	\$0	\$0	(\$665)	\$0
61,273	\$54,428	\$53,356	\$1,072	2.0%	\$1,801	\$0	\$0	(\$729)	\$0
66,699	\$59,063	\$57,954	\$1,109	1.9%	\$1,903	\$0	\$0	(\$794)	\$0
72,129	\$63,700	\$62,554	\$1,145	1.8%	\$2,004	\$0	\$0	(\$858)	\$0
Average Customer	\$68,336	\$67,154	\$1,182	1.8%	\$2,105	\$0	\$0	(\$923)	\$0
82,989	\$72,974	\$71,755	\$1,218	1.7%	\$2,206	\$0	\$0	(\$988)	\$0
88,416	\$77,609	\$76,354	\$1,255	1.6%	\$2,307	\$0	\$0	(\$1,052)	\$0
93,847	\$82,247	\$80,955	\$1,291	1.6%	\$2,408	\$0	\$0	(\$1,117)	\$0
99,275	\$86,883	\$85,555	\$1,328	1.6%	\$2,509	\$0	\$0	(\$1,181)	\$0
104,705	\$91,520	\$90,155	\$1,365	1.5%	\$2,611	\$0	\$0	(\$1,246)	\$0

National Grid - RI Gas
Gas Cost Recovery (GCR) Filing
Bill Impact Analysis with Rate Year Average Customer Consumption in Docket 4323:
Current Distribution, GCR, DAC, and ISR Rates thru January 2014

C & I LLF Extra-Large:

Consumption (Therms)	Feb - Jan	Proposed Rates	Current Rates	Difference	% Chg	Base Rates	Difference due to:			EnergyEff
							GCR	DAC	ISR	
	174,357	\$151,364	\$150,177	\$1,187	0.8%	\$2,425	\$0	\$0	(\$1,238)	\$0
	193,136	\$167,117	\$165,963	\$1,153	0.7%	\$2,525	\$0	\$0	(\$1,371)	\$0
	211,912	\$182,868	\$181,748	\$1,120	0.6%	\$2,624	\$0	\$0	(\$1,505)	\$0
	230,688	\$198,619	\$197,533	\$1,086	0.5%	\$2,724	\$0	\$0	(\$1,638)	\$0
	249,466	\$214,371	\$213,318	\$1,052	0.5%	\$2,824	\$0	\$0	(\$1,771)	\$0
Average Customer	268,243	\$230,122	\$229,103	\$1,019	0.4%	\$2,923	\$0	\$0	(\$1,905)	\$0
	287,018	\$245,872	\$244,887	\$985	0.4%	\$3,023	\$0	\$0	(\$2,038)	\$0
	305,796	\$261,625	\$260,674	\$951	0.4%	\$3,123	\$0	\$0	(\$2,171)	\$0
	324,573	\$277,376	\$276,459	\$918	0.3%	\$3,222	\$0	\$0	(\$2,304)	\$0
	343,350	\$293,128	\$292,244	\$884	0.3%	\$3,322	\$0	\$0	(\$2,438)	\$0
	362,127	\$308,879	\$308,029	\$850	0.3%	\$3,421	\$0	\$0	(\$2,571)	\$0

C & I HLF Extra-Large:

Consumption (Therms)	Feb - Jan	Proposed Rates	Current Rates	Difference	% Chg	Base Rates	Difference due to:			EnergyEff
							GCR	DAC	ISR	
	447,421	\$348,108	\$346,568	\$1,540	0.4%	\$3,643	\$0	\$0	(\$2,103)	\$0
	495,605	\$385,047	\$383,503	\$1,545	0.4%	\$3,874	\$0	\$0	(\$2,329)	\$0
	543,789	\$421,987	\$420,438	\$1,549	0.4%	\$4,105	\$0	\$0	(\$2,556)	\$0
	591,972	\$458,926	\$457,372	\$1,554	0.3%	\$4,336	\$0	\$0	(\$2,782)	\$0
	640,155	\$495,864	\$494,306	\$1,558	0.3%	\$4,567	\$0	\$0	(\$3,009)	\$0
Average Customer	688,340	\$532,805	\$531,242	\$1,562	0.3%	\$4,797	\$0	\$0	(\$3,235)	\$0
	736,523	\$569,743	\$568,177	\$1,567	0.3%	\$5,028	\$0	\$0	(\$3,462)	\$0
	784,708	\$606,683	\$605,112	\$1,571	0.3%	\$5,259	\$0	\$0	(\$3,688)	\$0
	832,891	\$643,623	\$642,047	\$1,575	0.2%	\$5,490	\$0	\$0	(\$3,915)	\$0
	881,074	\$680,561	\$678,981	\$1,580	0.2%	\$5,721	\$0	\$0	(\$4,141)	\$0
	929,259	\$717,502	\$715,918	\$1,584	0.2%	\$5,952	\$0	\$0	(\$4,368)	\$0