

August 3, 2015

VIA HAND DELIVERY & ELECTRONIC MAIL

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

RE: Docket 4573 - 2015 Distribution Adjustment Charge (DAC)

Dear Ms. Massaro:

In accordance with the provisions of the Distribution Adjustment Clause of the Company's gas Tariff, RIPUC NG No. 101, Section 3, Schedule A, enclosed please find ten (10) copies of National Grid's¹ annual DAC filing and proposed Distribution Adjustment Charge (DAC). The DAC was established in Docket No. 3401 to provide for the recovery and reconciliation of the costs of identifiable special programs. Thus, the DAC is comprised of several factors relative to the specific underlying programs².

The 2015 DAC includes rate-specific Infrastructure, Safety and Reliability (ISR) reconciliation factors based on the reconciliation of the Fiscal Year (FY) 2015 revenue requirement contained in the Company's FY 2015 Gas ISR Reconciliation filing filed under separate cover today in Docket No. 4474 and revenue billed through the ISR Plan factors during the same period. Additionally, the proposed 2015 DAC includes a Revenue Decoupling Adjustment (RDA) factor to reconcile actual revenue-per-customer by rate class with the target revenue-per-customer as set forth in the Company's annual RDA factor filing that the Company filed with the Rhode Island Public Utilities Commission (PUC) on June 26, 2015 pursuant to the Revenue Decoupling Mechanism, which the PUC approved in Docket No. 4206.

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

² The DAC includes a System Pressure factor, an Advanced Gas Technology factor, a Low Income Assistance Program factor, an Environmental Response Cost factor, a Pension Adjustment factor, an On-System Margin Credit factor, a Service Quality Performance factor, a Revenue Decoupling Adjustment factor, rate-class specific Infrastructure, Safety and Reliability factors, two Reconciliation factors, and an Earnings Sharing Mechanism factor. Also, for the first time this year, the Company is including a Firm Revenue Credit factor.

Luly E. Massaro, Commission Clerk
Docket 4573 - 2015 DAC Filing
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This filing consists of the pre-filed direct testimony of Suhila Nouri Nutile and her associated schedules in support of the proposed DAC factors. In her testimony, Ms. Nutile also provides the reconciliation of the various components of the DAC and proposes updated factors to be effective November 1, 2015.

Since the underlying data for certain components of the DAC become available only after August 1, the Company will supplement this filing on September 1, 2015. That supplemental filing will provide proposed DAC rates for effect November 1, 2015 which incorporate factors for all updated DAC components and will include a bill-impact analysis. Also, the Company is not including the System Pressure factor, Pension and Postretirement Benefits Other Than Pensions costs, or the Earnings Sharing Mechanism factor in this filing. The Company will submit those components as part of its September 1 supplemental filing.

Thank you for your attention to this filing. If you have any questions, please do not hesitate to contact me at (401) 784-7288.

Very truly yours,

A handwritten signature in black ink, appearing to read "Jennifer Brooks Hutchinson". The signature is fluid and cursive, with a long horizontal line extending to the right.

Jennifer Brooks Hutchinson

Enclosure

cc: Leo Wold, Esq.
Steve Scialabba, Division
Bruce Oliver, Division

The Narragansett Electric Company
d/b/a National Grid

Distribution Adjustment Charge Filing

Testimony and Schedules of
Suhila Nouri Nutile

August 3, 2015

Submitted to:
Rhode Island Public Utilities Commission
RIPUC Docket No. 4573

Submitted by:

nationalgrid

**Testimony of
Subila Nouri Nutile**

**THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC DOCKET NO. 4573
DISTRIBUTION ADJUSTMENT CHARGE FILING
WITNESS: SUHILA NOURI NUTILE
AUGUST 3, 2015**

DIRECT TESTIMONY

OF

SUHILA NOURI NUTILE

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1 **I. Introduction and Qualifications**

2 **Q. Please state your name and business address.**

3 A. My name is Suhila Nouri Nutile and my business address is Reservoir Woods, 40 Sylvan
4 Road, Waltham, Massachusetts 02451.

5

6 **Q. What is your position and responsibilities?**

7 A. I am a Senior Analyst for New England Pricing in the Regulation and Pricing Department
8 of National Grid USA Service Company, Inc. (National Grid) supporting the gas pricing
9 activities of The Narragansett Electric Company d/b/a National Grid (the Company). My
10 responsibilities include the design, implementation, and administration of the Company's
11 rates and tariffs for natural gas service.

12

13 **Q. Please provide your educational background.**

14 A. I received a Bachelor of Science in Mathematics with a concentration in Computer
15 Science from the University of New Hampshire in Durham, NH and a Master of Science
16 in Financial Mathematics from Worcester Polytechnic Institute in Worcester, MA.

17

18 **Q. Please provide your professional background.**

19 A. I was employed by John Hancock in Boston from July 2006 through November 2012 as a
20 Senior Analyst in the Pension Pricing Department. Beginning in November 2012, I was
21 employed by Computer Science Corporation as a Lead Analyst in the Cloud Business

1 Unit. In these roles, I designed and developed pricing strategies and provided cost
2 analyses. In October 2013, I became a Senior Analyst at National Grid in Regulation and
3 Pricing, the position I hold today.

4

5 **Q. Have you previously testified before the Rhode Island Public Utilities Commission**
6 **(the PUC)?**

7 A. Yes, I testified in the fiscal year 2016 Gas Infrastructure, Safety and Reliability Plan
8 proceeding, Docket No. 4540, earlier this year.

9

10 **II. Purpose of Testimony**

11 **Q. What is the purpose of your testimony?**

12 A. The purpose of this testimony is to describe the changes to and reconciliation of the
13 various components of the Distribution Adjustment Clause (DAC) and to propose new
14 factors to become effective November 1, 2015. This filing is submitted pursuant to the
15 Company's DAC Provision, R.I.P.U.C. NG-Gas No. 101, under Section 3, Schedule A
16 (DAC Provision).

17

18 **Q. Are you sponsoring any schedules with your testimony?**

19 A. Yes. I am sponsoring the following schedules that accompany my testimony:

20 • Schedule SLN-1 Summary of DAC Factors

21 • Schedule SLN-2 System Pressure Factor

- 1 • Schedule SLN-3 Advanced Gas Technology Program Factor
- 2 • Schedule SLN-4 Environmental Response Cost Factor
- 3 • Schedule SLN-5 Pensions and Postretirement Benefits Factor
- 4 • Schedule SLN-6 On-System Margin Credits Factor
- 5 • Schedule SLN-7 Revenue Decoupling Adjustment Factor
- 6 • Schedule SLN-8 ISR Reconciliation Factors
- 7 • Schedule SLN-9 Firm Revenue Credit Factor
- 8 • Schedule SLN-10 Reconciliation Factors
- 9 • Schedule SLN-11 Reconciliations for FY 15

10

11 **III. DAC Summary**

12 **Q. Please provide an overview of the DAC and its components.**

13 A. The DAC was established in Docket No. 3401 to provide for the recovery and
14 reconciliation of the costs of identifiable special programs. As described in the
15 Company's DAC Provision, the DAC includes several components: an annual System
16 Pressure (SP) factor; an Advanced Gas Technology (AGT) factor; a Low Income
17 Assistance Program (LIAP) factor; an Environmental Response Cost (ERC) factor; a
18 Pension Adjustment factor (PAF); an On-System Margin Credit (MC) factor; a Service
19 Quality Performance (SQP) factor; a Revenue Decoupling Adjustment (RDA) factor; rate
20 class specific Infrastructure, Safety, and Reliability (ISR) factors; two Reconciliation (R)

1 factors for the previous year's DAC factors; an Earnings Sharing Mechanism (ESM)
2 factor, and a Firm Revenue Credit factor.

3
4 **Q. Has the Company made any changes to its DAC calculation since last year's filing?**

5 A. Yes. For the first time, the Company has included a firm revenue credit associated with
6 50 percent of the FY 2015 incremental revenue resulting from a large commercial and
7 industrial customer specified in the Rate Case Settlement Agreement.

8
9 **Q. Please provide the proposed DAC factors.**

10 A. As in prior years, the proposed DAC factors are not final as of August 1 since certain
11 underlying data for the development of all of the component factors is not yet available.
12 Based upon the data that is available, the preliminary rates (including ISR rates that
13 became effective April 1, 2015) are shown in Schedule SLN-1.

14
15 As discussed later in my testimony, the Company will supplement this filing with
16 updated information in its September 1, 2015 Supplemental DAC filing. This
17 supplemental filing will incorporate all proposed DAC factors and include a bill impact
18 analysis to reflect the final proposed DAC factors. Consistent with the Company's DAC
19 Provision, the proposed DAC factors are to become effective with consumption on and
20 after November 1, 2015.

21

1 **IV. DAC Component Details**

2 **System Pressure**

3 **Q. Please describe the System Pressure component.**

4 A. Maintaining proper operating pressure of the Company's distribution system requires the
5 occasional use of the Company's liquefied natural gas (LNG) facilities. The System
6 Pressure cost included in the DAC represents projected LNG demand costs for the period
7 of November 1, 2015 through October 31, 2016 utilized to ensure proper operating
8 pressure along the Company's distribution system. Pursuant to the settlement agreement
9 in the Company's 2012-2013 DAC filing, Docket No. 4339 (DAC Settlement), the
10 System Pressure balancing percentage used to determine the cost reflected in the DAC is
11 75.77% of the projected LNG lease payments for the period referenced above.

12

13 **Q. Will the Company provide a System Pressure factor in this filing?**

14 A. No. As noted in Docket No. 4196, the Company and the Division agreed that because
15 forecasted LNG costs are directly related to gas costs, the Company will not file a System
16 Pressure factor in its August DAC filing. Instead, the Company will file its System
17 Pressure cost and proposed factor as part of its September Supplemental DAC filing
18 coincident with the Company's Gas Cost Recovery filing. Therefore, Schedule SLN-2 in
19 this filing is a placeholder for the September proposed System Pressure factor.

20

21

1 **AGT Program**

2 **Q. Please describe the current AGT Program.**

3 A. The AGT Program was established in Docket No. 2025 to promote the development of
4 energy-efficient natural gas technologies that increase utilization of natural gas during
5 periods of low demand. Increased off-peak usage reduces the unit cost of the gas
6 delivery system for all customers by generating distribution revenue to support fixed
7 costs associated with resources needed during peak periods. The AGT Program provides
8 rebates for technologies such as combined heat and power (CHP), natural gas powered
9 fleet vehicles, chilling systems, electrical generators, process heating, desiccant
10 dehumidifiers and residential high efficiency space heating equipment.

11

12 **Q. Please provide an update with respect to the AGT Program's rebate activity over**
13 **the past fiscal year and any known potential future rebates.**

14 A. In 2013, the PUC approved a \$1.8 million AGT Program rebate to Toray Plastics
15 (America), Inc. (Tory) associated with a large cogeneration system to be paid out in three
16 installments of \$500,000 and a final installment of \$300,000 over the next four years.
17 The first payment of \$500,000 was made in June 2015. The AGT Program is
18 experiencing renewed interest as a result of customers' awareness and desire for energy
19 planning, and cleaner and more economic energy options for their businesses. The
20 Company believes this program will remain an important catalyst for economic

1 development and clean energy in the state, thus justifying the continuation of the current
2 level of funding.

3
4 **Q. What level of funds are available for new projects in 2015-2016?**

5 A. As shown in Schedule SLN-3, Page 2, at the end of March 2015, the AGT Program had a
6 balance of \$2,134,557. However, this balance has been further reduced by the AGT
7 Program payment of \$500,000 referenced above. Also, in Docket No. 4514, the PUC
8 ordered the Company to return \$1 million to customers through the AGT factor, of which
9 \$699,357 was refunded during the period November 2014 through March 2015. The
10 remaining approximate \$300,000 is to be refunded during the period of April 2015
11 through October 2015. Overall, this activity reduces the AGT Program balance by
12 approximately \$1.5 million. The Company also anticipates paying out \$1.3 million over
13 the next three years as the Toray cogeneration unit discussed above meets other
14 milestones. In addition, consistent with the DAC Settlement, the balance does not
15 include interest earned of \$31,963 calculated for the twelve month period from April
16 2014 through March 2015, since interest on the balance is to be credited to customers
17 through the DAC's reconciliation factor. See Schedule SLN-3, page 2 for the calculation
18 of interest and Schedule SLN-10, Page 1, Line 9 for the credit to be provided to
19 customers.

20

21

1 **Q. Is the Company proposing any changes to the AGT Program?**

2 A. The Company is not proposing any changes to the AGT Program in this filing. The one-
3 time credit to customers of \$1,000,000 currently being refunded through the AGT factor
4 will end effective with usage on and after November 1, 2015, and the Company is not
5 proposing any incremental AGT Program funding or refunds in its 2015-2016 DAC. The
6 Company continues to recover \$300,000 annually in base rates, and this annual funding
7 will increase the balance over the same period that the anticipated rebates are paid to
8 qualifying projects. Based upon this current level of funding and current new project
9 projections, the Company is not proposing additional funding nor is the Company
10 proposing that any funds be returned to customers at this time. Therefore, the AGT
11 factor will return to zero as shown on Schedule SLN-3, Page 1. The Company would,
12 however, like to note that should there be additional interest in the program over the next
13 year, the Company will reassess the need for incremental funding and propose any
14 changes in funding based on then-current projects in its August 2016 DAC filing.

15

16 **Q. Based on the Company's assessment of the AGT Program, does the Company still
17 see value in maintaining the AGT Program?**

18 A. Yes, the Company believes there is value in maintaining the AGT Program because the
19 AGT Program promotes technologies that result in benefits that the Company's other
20 programs, such as Energy Efficiency, do not promote. Therefore, in this filing, the
21 Company is recommending continuing to fund the AGT Program through base rates, with

1 the opportunity in future filings to recover any PUC-approved incremental amount
2 through the DAC.

3
4 **Low Income Assistance Programs**

5 **Q. Please describe the Low Income Assistance Programs.**

6 A. The low-income assistance programs included with this DAC component are the Low
7 Income Assistance Program (LIAP) and the Low Income Weatherization Program. The
8 Low Income Heating Energy Assistance Program (LIHEAP) is a federally-funded, state-
9 administered program that assists low-income customers in paying their heating bills.
10 The Company's LIAP piggybacks on to the state-administered program and provides
11 additional credits on customers' gas bills. The Low Income Weatherization Program
12 provides supplemental funding to the weatherization program administered by the Rhode
13 Island Office of Energy Resources. The annual funding in base rates for the LIAP and
14 the weatherization program are \$1,585,000 and \$200,000, respectively.¹ The Company
15 is not proposing any change to the existing programs or level of funding at this time.
16 Accordingly, the LIAP component of the DAC has been set at zero.

17
18
¹ The LIAP is different than, and in addition to, the LIHEAP enhancement credits provided to low income customers as part of that program. The LIHEAP enhancement credits are pursuant to Rhode Island General Law § 39-1-27.12, which provides for a state-administered fund that establishes additional credits on customers' bills for those who are in receipt of a LIHEAP grant. The program is funded annually in an amount ranging from \$6.5 million to \$7.5 million through a separate surcharge on all electric and gas customers' bills.

1 **Environmental Response Costs**

2 **Q. Please explain the purpose of the Environmental Response Cost factor.**

3 A. The Environmental Response Cost (ERC) factor is designed to allow the Company
4 recovery of its reasonable and prudently incurred costs for evaluation, remediation, and
5 clean-up of sites associated with the Company's ownership and/or operation of
6 manufactured gas plants (MGP), manufactured gas storage facilities, and MGP-related
7 off-site waste disposal locations. In addition, the ERC factor includes recovery of
8 environmental costs for removing and replacing mercury regulators and addressing meter
9 disposal issues.

10
11 **Q. Please describe the proposed ERC factor.**

12 A. Consistent with the Company's DAC Tariff, Item 3.5, the ERC factor is a per-therm
13 charge that reflects recovery of the 10-year amortization of annual environmental
14 response costs in excess of the annual amount recovered in base rates. As shown on
15 Schedule SLN-4, Page 1, the proposed ERC factor reflects annual amortization of
16 \$1,829,872 for the period April 2015 through March 2016. A yearly breakdown of this
17 amortization is provided on Pages 2 and 3 of Schedule SLN-4. Environmental project-
18 specific expenses for the 12 months ending March 31, 2015 are provided on Page 4 of
19 Schedule SLN-4. In-depth descriptions of the environmental projects and fiscal year
20 2014-15 activities can be found in the annual environmental report filed with the PUC on
21 August 3, 2015 under separate cover. The Company currently recovers \$1,310,000 of

1 environmental costs in base rates. Netting the annual base rate allowance of \$1,310,000
2 against the amortization expenses of \$1,829,872 leaves environmental costs of \$519,872
3 to be recovered from customers over the November 2015 through October 2016 period.
4 This amount is divided by forecasted throughput of 39,897,042 dths for this 12-month
5 period and divided by 10 to derive a \$/therm factor.

6
7 **Pension and PBOP Costs**

8 **Q. What do the Pension and Postretirement Benefits Other Than Pensions (PBOP)**
9 **reconciliation entail?**

10 A. In accordance with the Company's DAC Provision, Item 3.6, the Pension Adjustment
11 Factor is designed to recover from or credit to customers the prior year's reconciliation
12 balance. The balance results from the comparison of the Company's actual Pension and
13 PBOP expenses to the Company's Pension and PBOP allowances that are included in
14 base rates plus carrying charges. The adjustment factor is based on this difference.

15
16 **Q. Will the Company provide Pension and PBOP costs in this filing?**

17 A. Not at this time. The pension and PBOP costs will be provided in the Supplemental DAC
18 filing on September 1, 2015. Therefore, Schedule SLN-5 in this filing is a placeholder
19 for the Pension and PBOP factors to be proposed in that filing.

20

21

1 **On-System Margin Credit**

2 **Q. Please explain the changes to the On-System Margin Credit factor.**

3 A. Pursuant to the settlement agreement in the Company's 2012 general rate case in Docket
4 No. 4323 (Rate Case Settlement Agreement), the Company calculates the total actual
5 Non-Firm customer margin, exclusive of Rhode Island Gross Earnings Tax, for the 12-
6 month period ending each March 31. If the total margin exceeds the \$1,604,433
7 threshold,² then any excess amount above the threshold is to be credited to customers. If
8 total actual margin is less than the threshold, the deficiency is to be recovered from
9 customers. In addition, if a Non-Firm customer who was active during the test year in
10 Docket No. 4323 (i.e., calendar year 2011) requests and is able to transfer to firm service,
11 the Company will reduce the margin threshold by the Non-Firm customer's actual 2011
12 calendar year usage multiplied by the applicable Non-Firm rates approved in Docket No.
13 4323.

14
15 **Q. Did the Company adjust the margin threshold to reflect Non-Firm customers**
16 **transferring to Firm service?**

17 A. Yes. The Company determined that two customers who were Non-Firm customers
18 during calendar year 2011 transferred to firm service and as such needed to adjust the
19 On- System Margin threshold. However since these customers converted in November

² The On-System Margin threshold of \$1.8 million approved in the Rate Case Settlement Agreement was updated in the 2014 DAC filing in Docket No. 4514 to \$1,604,433 to reflect the migration of six Non-Firm customers to firm transportation.

1 2014 and their Non-Firm revenues for the period April 2014 through October 2014 were
2 included in the FY 2015 total Non-Firm margin, the Company only adjusted the threshold
3 to reflect the period in which the customer was on the firm tariff rate (November through
4 March). As shown on Schedule SLN-6, Page 3, the Company has identified these
5 customers and their associated usage for the five months of January, February, March,
6 November and December 2011 and multiplied this usage by the applicable Non-Firm rate
7 approved in Docket No. 4323 resulting in a threshold adjustment of \$80,556³. The
8 Company then reduced the annual threshold of \$1,604,433 by this amount, resulting in a
9 revised Non-Firm margin threshold of \$1,523,876 for the period April 2014 through
10 March 2015.

11
12 **Q. Please provide the details on the On-System Margin Credit factor included in this**
13 **filing.**

14 A. Schedule SLN-6 summarizes the Non-Firm customer usage, revenue, and margins,
15 excluding the Gross Earnings Tax and Energy Efficiency surcharges, for the 12-month
16 period ending March 31, 2015. The total Non-Firm margin is compared against the
17 adjusted threshold noted above and results in a shortage in Non-Firm margin of
18 \$133,185. This amount is to be recovered from customers through an On-System Margin
19 factor that is a proposed surcharge of \$0.0003 per therm. This surcharge is calculated by

³ The Company will adjust the threshold for these two customers for the months of April through October in next year's 2016 DAC filing.

1 dividing the unrecovered margin of \$133,185 by the forecasted throughput of 39,897,042
2 dths and dividing this result by 10 to derive a \$/therm factor.

3
4 **Q. Did the Company make any changes in the operation of its On-System Margin**
5 **mechanism?**

6 A. Yes it did. In Docket No. 4514, the Company revised its Non-Firm Sales Service Rate 60
7 Tariff found in Section 5, Schedule G, Part 5.0, and its Non-Firm Transportation Service
8 Rate 61 Tariff found in Section 6, Schedule A, Part 9.0, to include the billing of its
9 distribution rates to Non-Firm customers during periods of curtailment. The Company
10 has included the curtailment revenue associated with the distribution charges as part of
11 the fiscal year 2015 actual On-System Margin used to calculate the On System Margin
12 adjustment.

13
14 **Q. Did the Company make any changes to Non-Firm gas costs since filing its 2015 Gas**
15 **Cost Recovery (GCR) Reconciliation?**

16 A. Yes it did. In preparation of the Non-Firm detail provided in Schedule SLN-6, Pages 4
17 through 6, the Company discovered that some curtailment penalty charges were omitted
18 from the 2015 GCR Reconciliation filed on June 30, 2015. The Company has included
19 these additional curtailment charges in Schedule SNL-6 and will update its Annual GCR
20 Reconciliation filing to reflect these additional Non-Firm gas costs credits of \$23,399.

21

1 **Service Quality Program**

2 **Q. Please provide a brief description of the Service Quality Program and its current**
3 **impact on the DAC.**

4 A. In the Service Quality Plan proceeding, Docket No. 3476, it was agreed that any penalty
5 amounts resulting from the approved Service Quality Plan would be credited to
6 customers through the DAC. The Company's FY 2015 Annual Service Quality Report
7 filed on July 31, 2015 indicates that the Company did not incur a penalty for its
8 performance during fiscal year 2015. Therefore, there is no impact on the DAC, and
9 consequently the SQP factor is \$0.0000 per therm.

10
11 **Revenue Decoupling Adjustment**

12 **Q. Please explain the RDA component of the DAC.**

13 A. Pursuant to its DAC Provision, the Company operates under a Revenue Decoupling
14 Mechanism (RDM). The RDM provides for an annual reconciliation of actual base
15 revenue-per-customer by rate class against a benchmark revenue-per-customer. The
16 Company filed this reconciliation with the PUC on June 26, 2015, and it covers the
17 twelve month period of April 2014 through March 2015. Accordingly, as shown on
18 Schedule SLN-7, the RDA identifies an over-recovery of \$14,181,587 and a credit RDA
19 factor of \$0.0500 per therm derived by dividing the over-recovery by the throughput
20 associated with the Residential, Small, and Medium Commercial and Industrial ("C&I")
21 rate classes or 28,336,470 dths, and dividing this result by 10 to derive a \$/therm factor.

1 **Service Quality Program**

2 **Q. Please provide a brief description of the Service Quality Program and its current**
3 **impact on the DAC.**

4 A. In the Service Quality Plan proceeding, Docket No. 3476, it was agreed that any penalty
5 amounts resulting from the approved Service Quality Plan would be credited to
6 customers through the DAC. The Company's FY 2015 Annual Service Quality Report
7 filed on July 31, 2015 indicates that the Company did not incur a penalty for its
8 performance during fiscal year 2015. Therefore, there is no impact on the DAC, and
9 consequently the SQP factor is \$0.0000 per therm.

10
11 **Revenue Decoupling Adjustment**

12 **Q. Please explain the RDA component of the DAC.**

13 A. Pursuant to its DAC Provision, the Company operates under a Revenue Decoupling
14 Mechanism (RDM). The RDM provides for an annual reconciliation of actual base
15 revenue-per-customer by rate class against a benchmark revenue-per-customer. The
16 Company filed this reconciliation with the PUC on June 26, 2015, and it covers the
17 twelve month period of April 2014 through March 2015. Accordingly, as shown on
18 Schedule SLN-7, the RDA identifies an over-recovery of \$14,181,587 and a credit RDA
19 factor of \$0.0500 per therm derived by dividing the over-recovery by the throughput
20 associated with the Residential, Small, and Medium Commercial and Industrial (C&I)
21 rate classes or 28,336,470 dths, and dividing this result by 10 to derive a \$/therm factor.

1 by rate class to arrive at the over or under recovery of ISR Plan investment and O&M by
2 rate class in accordance with the Company's DAC Provision. The Company then divided
3 the total under-recovery for each rate class by the forecasted throughput for each rate
4 class. Schedule SLN-8 shows the ISR reconciliation factors per rate class.

5
6 **Revenue Credit**

7 **Q. Please explain the revenue credit included in this filing originating from the Rate**
8 **Case Settlement Agreement.**

9 A. For the first time, the Company is including the revenue credit associated with a large
10 commercial and industrial company as specified in Article III, Section A.4 of the Rate
11 Case Settlement Agreement. Per the Rate Case Settlement Agreement, 50% of any
12 incremental revenues received will be credited back to customers through the
13 reconciliation of the DAC until the next base-rate proceeding. In Schedule SNL-9, the
14 Company details the distribution revenues which will be credited back to customers. The
15 Company included this credit as part of its Reconciliation Factor, as shown on SLN-10,
16 Page 1, Line 10.

17
18 **V. DAC Reconciliation**

19 **Q. Please describe the reconciliation component of the DAC.**

20 A. The reconciliation component of the DAC allows for the reconciliation of the actual
21 amounts approved to be reflected in the DAC factors and revenue billed through the

1 DAC, along with a true-up for those items requiring a forecast of their balances at
2 October 31 in order to calculate the DAC factors for November 1. In this filing, the
3 individual items that are being reconciled fall into one of three general groupings which
4 are rate class specific: – (i) those associated with the reconciliation of factors that are
5 related to all rate classes, (ii) those associated with the reconciliation of factors that are
6 specific to the Residential, Small, and Medium C&I rate classes, and (iii) those that are
7 associated with the reconciliation of factors related solely to the Large and Extra Large
8 rate classes.

9
10 A summary of the various items being reconciled is shown on Schedule SLN-10, Page 1,
11 Sections 1, 2, and 3.

12
13 **Q. Please describe the reconciliation component applicable to all rate classes.**

14 A. The items applicable to all rate classes include those that are being reconciled on the
15 basis of the gas year, from November 2014 through October 2015. They include the: (1)
16 System Pressure reconciliation,⁴ (2) AGT reconciliation, (3) Environmental
17 reconciliation, (4) On-System Margin Credits reconciliation, (5) Pension reconciliation,
18 (6) PBOP reconciliation, and (7) prior reconciliation factors. Each component reconciles

⁴ The System Pressure reconciliation has been calculated according to the DAC Settlement. 75.77% of the NGLNG lease payment is assigned to the DAC, as well as the incremental costs from comparing the projected LNG usage to actuals for November through March. The detailed schedule summarizing the derivation of the cost will be part of the GCR filing on September 1, 2015.

1 the amounts approved for recovery or refund and actual revenues through June 2015 and
2 forecasted revenue through October 2015.⁵ In addition, a true-up amount representing
3 the difference between the forecasted balance and the actual balance as of October 31,
4 2014 is reflected in the reconciliation factor, as well as the interest on the AGT fund
5 balance as described earlier in my testimony.

6
7 The Company derives the reconciliation factor applicable to all rate classes by adding up
8 the 12-month balance ending October 2015 of \$399,928, plus the 2014 true up amounts
9 of \$51,817, the AGT interest of (\$31,963) and the firm credit revenue amount of
10 (\$70,394) for a total of \$349,388. The total is divided by the forecasted throughput for
11 the November 1, 2015 through October 31, 2016 period, or 39,897,042 dths. This result
12 is then divided by 10 to derive a \$0.0008 per therm factor for the 12-month period
13 beginning November 1, 2015. A summary of the various items being reconciled which
14 are applicable to all rate classes is shown on Schedule SLN-10, Page 1, Section 1 while
15 the details are set forth in Pages 2-3 and 8. It is worth noting that the reconciliation factor
16 applicable to all rate classes will be added to the factor applicable to the Large and Extra
17 Large rate class customers' reconciliation to derive two distinct reconciliation factors
18 among the two groups of customers.

⁵ Factors reconciled based on the gas year can also include the ESM factor and AGT factor, when applicable.

1 **Q. Please describe the reconciliation component applicable only to the Residential,**
2 **Small, and Medium Rate classes.**

3 A. The reconciliation of the RDA balance through the RDA factors that are only applicable
4 to the Residential, Small, and Medium C&I customers results in a separate reconciliation
5 factor for this group of customers. This factor was derived by taking the RDM
6 reconciliation ending balance as of October 31, 2015, which represents an over-recovery
7 of the amount to be recovered through the RDA factor and RDA reconciliation factor of
8 \$399,355 as shown in Schedule SLN-10, Page 5, Column (I), Line 28, and dividing that
9 total by the forecasted throughput for the Residential, Small, and Medium C&I customers
10 of 28,336,470 dths. This factor was then divided by 10 to derive a credit factor of per
11 therm. The summary of this derivation is shown on Schedule SLN-10, Page 1, Section 2.

12
13 **Q. Please describe the reconciliation component applicable to the Large and Extra-**
14 **Large Rate classes.**

15 A. The Large and Extra-Large reconciliation factor includes: (1) the prior reconciliation
16 factor applicable to the Large and Extra-Large rate classes, and (2) the reconciliation of
17 the base rate allowances that are subject to reconciliation in the DAC: AGT,
18 Environmental, and the LIAP for the April 2014 through March 2015 period. For
19 Residential, Small, and Medium C&I customers, the reconciliation of these base rate
20 allowances to billed revenue is done as part of the RDM reconciliation, where actual
21 revenue is reconciled to targets that include these base rate allowances. Therefore, the

1 recoveries for the base rate components for AGT, Environmental, and LIAP only need to
2 be separately reconciled for the Large and Extra-Large rate classes, which are excluded
3 from the Company's RDM.

4
5 The base rate reconciliation factors for these programs are calculated by dividing the total
6 annual base rate allowances approved by the PUC for each program by the total annual
7 forecasted firm throughput from the Company's 2012 general rate case in Docket No.
8 4323. The Company then multiplies these base rate reconciliation factors by the
9 forecasted throughput for Large and Extra-Large rate classes from the Company's 2012
10 general rate case in Docket No. 4323 to obtain the forecasted monthly revenues. The
11 forecasted monthly revenues are then compared to the actual revenues to derive the
12 annual over/under recoveries for the 12 months ending March 31, 2015 for each program.
13 The reconciliation of these four components for customers receiving delivery service on
14 the Large and Extra-Large rate classes only resulted in a reconciliation credit factor of
15 \$0.0015 per therm. This factor was calculated by taking the ending balances of the base
16 rate allowances at the end of March 2015, which is a credit balance of (\$196,185), and
17 adding to it the balance of the Reconciliation factor associated with the previous
18 reconciliation for these rate classes, which is an under recovery of \$15,899, and dividing
19 the total amount by the forecasted throughput of 11,560,572 dths associated with the
20 Large and Extra-Large customers. This factor was then divided by 10 to derive a credit
21 factor of \$0.0015 per therm. Finally, this credit factor was added to the Reconciliation

1 factor applicable to all rate classes as described earlier in my testimony to derive a net
2 Reconciliation factor applicable to the Large and Extra-Large rate classes of (\$0.0007)
3 per therm for the 12-month period beginning November 1, 2015. A summary of these
4 items is shown on Attachment SLN-10, Page 1, Section 3, while the details are set forth
5 in Page 3 Line 41 and Page 4.

6
7 The Company will be updating the ending balances with one more month of actual
8 revenue for each of these reconciliation items in its September Supplemental DAC filing.

9
10 **Q. The Company was asked to provide DAC reconciliations over the historical fiscal**
11 **year. Has the Company provided this?**

12 A. Yes. In Schedule SLN-11, the Non-Base Rate components, the RDM, and the ISR
13 reconciliations are provided for the fiscal year ending March 31, 2015. Although these
14 rates are not designed over the period of the fiscal year, these schedules are provided for
15 information purposes.

16
17 **Q. Please describe the basis of the forecast utilized in the preliminary DAC.**

18 A. The preliminary DAC factors are based on the current projected throughput of
19 39,897,042 dths for the November 1, 2015 to October 31, 2016 period. This forecast will
20 also be used in the Company's Gas Cost Recovery filing.

21

1 **VI. Bill Impacts**

2 **Q. Is the Company providing bill impacts in this filing?**

3 A. No, the Company is not presenting bill impacts at this time. Since the System Pressure
4 and Pension and PBOP costs are not reflected in this filing, bill impact analysis at this
5 time provides limited information as to the overall impact of the change in the DAC
6 factors. Rather, the Company will submit bill impacts for the cumulative impact of all of
7 its proposed DAC factors with its September filing.

8

9 **Q. Does this conclude your testimony?**

10 A. Yes.

Schedules of Suhila Nouri Nutile

Schedule SLN-1	Summary of DAC Factors
Schedule SLN-2	System Pressure Factor
Schedule SLN-3	Advanced Gas Technology Program Factor
Schedule SLN-4	Environmental Response Cost Factor
Schedule SLN-5	Pensions and Postretirement Benefits Factor
Schedule SLN-6	On-System Margin Credits Factor
Schedule SLN-7	Revenue Decoupling Adjustment Factor
Schedule SLN-8	ISR Reconciliation Factors
Schedule SLN-9	Firm Revenue Credit Factor
Schedule SLN-10	Reconciliation Factors
Schedule SLN-11	Reconciliations for FY 15

Schedule SLN-1
Summary of DAC Factors

**National Grid - RI Gas
Summary of DAC Factors
Effective November 1, 2015**

Section 1: DAC factor (not including annual ISR component) November 1, 2015 - October 31, 2016

Line No.	Description	Reference	Amount	Factor		
				Residential/ Small/ Medium C&I	Large/ X-Large	
1	System Pressure (SP)	<u>SLN-2</u>	\$0 (TBD)	\$0.0000	\$0.0000	
2	Advanced Gas Technology Program (AGT)	<u>SLN-3</u>	\$0	\$0.0000	\$0.0000	
3	Low Income Assistance Program (LIAP)		\$0	\$0.0000	\$0.0000	
4	Environmental Response Cost Factor (ERCF)	<u>SLN-4</u>	\$519,872	\$0.0013	\$0.0013	
5	Pension Adjustment Factor (PAF)	<u>SLN-5</u>	\$0 (TBD)	\$0.0000	\$0.0000	
6	On-System Margin Credits (MC)	<u>SLN-6</u>	\$133,185	\$0.0003	\$0.0003	
7	Reconciliation Factor (R)	<u>SLN-10</u>	\$169,102	\$0.0008	(\$0.0007)	
8	Service Quality Factor (SQP)		\$0	\$0.0000	\$0.0000	
9	Earnings Sharing Mechanism (ESM)		<u>\$0</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	
10	Subtotal	Sum ([1]-[9])	\$822,159	\$0.0024	\$0.0009	
11	Uncollectible Percentage	Dkt 4323	3.18%	3.18%	3.18%	
12	DAC factors grossed up for uncollectible	[10]/(1-[11])	\$849,163	\$0.0024	\$0.0009	per therm
13	Revenue Decoupling Adjustment (RDA)	<u>SLN-7</u>	(\$14,181,587)	(\$0.0500)	\$0.0000	
14	Revenue Decoupling Adjustment Reconciliation	<u>SLN-10</u>	\$399,355	\$0.0014	\$0.0000	
15	DAC factor	[12]+[13]+[14]	(\$12,933,069)	(\$0.0462)	\$0.0009	per therm

Section 2: DAC factors including annual ISR component

Line No.	ISR Reconciliation w/o uncollectible ¹ (therms)	Uncollectible Percentage ²	ISR Reconciliation* (therms) (A)	Base DAC Component* ³ (therms) (B)	DAC Component Subtotal Rates* (therms) (C) = (A) + (B)	ISR Component* ⁴ (therms) (D)	November 1, 2015 DAC Rates* (therms) (E) = (C)+(D)
16	Res-NH	3.18%	\$0.0497	(\$0.0462)	\$0.0035	\$0.0791	\$0.0826
17	Res-NH-LI	3.18%	\$0.0497	(\$0.0462)	\$0.0035	\$0.0791	\$0.0826
18	Res-H	3.18%	\$0.0293	(\$0.0462)	(\$0.0169)	\$0.0531	\$0.0362
19	Res-H-LI	3.18%	\$0.0293	(\$0.0462)	(\$0.0169)	\$0.0531	\$0.0362
20	Small	3.18%	\$0.0257	(\$0.0462)	(\$0.0205)	\$0.0522	\$0.0317
21	Medium	3.18%	\$0.0189	(\$0.0462)	(\$0.0273)	\$0.0425	\$0.0152
22	Large LL	3.18%	\$0.0182	\$0.0009	\$0.0191	\$0.0335	\$0.0526
23	Large HL	3.18%	\$0.0176	\$0.0009	\$0.0185	\$0.0329	\$0.0514
24	XL-LL	3.18%	\$0.0055	\$0.0009	\$0.0064	\$0.0130	\$0.0194
25	XL-HL	3.18%	\$0.0051	\$0.0009	\$0.0060	\$0.0128	\$0.0188

*Factors Include Uncollectible Allowance

¹ SLN-8

² Per Docket No. 4323

³ Section 1, Line 15

⁴ FY 16 ISR component per Docket 4540

Schedule SLN-2
System Pressure Factor

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THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC DOCKET NO. 4573
DISTRIBUTION ADJUSTMENT CHARGE FILING
WITNESS: SUHILA NOURI NUTILE

Schedule SLN-3
Advanced Gas Technology Program Factor

**National Grid - RI Gas
AGT Factor
Effective November 1, 2015**

Line No.	Description	
1	AGT collected through DAC	\$0
2	Firm Throughput	39,897,042 dth
3	AGT Factor	\$0.0000 per dth
4	AGT Factor	\$0.0000 per therm

2 Company Forecast

3 Line (1) / Line (2)

4 Line (3) / 10, truncated to 4 decimal places

National Grid - RI Gas
AGT Account Balance and Interest Calculation

Line No.	Apr-14 30	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14 30	Dec-14 31	Jan-15 31	Feb-15 28	Mar-15 31	Total (m)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	\$2,563,844	\$2,596,018	\$2,615,538	\$2,628,198	\$2,638,541	\$2,647,480	\$2,657,368	\$2,669,067	\$2,637,683	\$2,534,922	\$2,432,540	\$2,266,311	
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	3,826,443	2,321,424	1,505,558	1,230,159	1,063,069	1,175,941	1,391,267	2,407,560	4,054,661	5,577,080	5,765,550	5,359,362	35,678,072
	992,288	720,015	553,276	530,577	477,149	548,615	587,911	770,135	1,063,665	1,163,568	1,264,681	1,195,353	9,867,232
	2,834,155	1,601,409	952,282	699,582	585,919	627,326	803,356	1,637,426	2,990,996	4,413,512	4,500,868	4,164,009	25,810,840
6													
7	\$8,344	\$6,054	\$4,652	\$4,461	\$4,012	\$4,613	\$4,943	\$6,476	\$8,944	\$9,784	\$10,634	\$10,051	\$82,969
8	\$23,831	\$13,465	\$8,007	\$5,882	\$4,927	\$5,275	\$6,755	\$13,768	\$25,150	\$37,111	\$37,846	\$35,013	\$217,031
9	\$32,175	\$19,520	\$12,660	\$10,344	\$8,939	\$9,888	\$11,699	\$20,244	\$34,094	\$46,895	\$48,480	\$45,064	\$300,000
10													
11													
12													
	\$2,596,018	\$2,615,538	\$2,628,198	\$2,638,541	\$2,647,480	\$2,657,368	\$2,669,067	\$2,637,683	\$2,534,922	\$2,432,540	\$2,266,311	\$2,134,557	

Interest Calculation

13	Month's Average Balance	\$2,579,931	\$2,621,868	\$2,633,369	\$2,643,011	\$2,652,424	\$2,663,217	\$2,653,375	\$2,586,303	\$2,483,731	\$2,349,426	\$2,200,434	
14	Bk. America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
15	Calculated Interest (not applied to balance)	\$2,651	\$2,766	\$2,694	\$2,796	\$2,806	\$2,827	\$2,726	\$2,746	\$2,637	\$2,253	\$2,336	

- 1 Column (a) Ending Balance per Docket No. 4514, YC-3, Page 2 of 2
- 4 Line (2) + Line (3)
- 5 Rate year forecast as presented in Docket No. 4323
- 7 Large and Extra Large C&I throughput from Line (5) * \$0.0084 (AGT base rate). Actual revenue for these rate classes are reconciled through the Reconciliation Factor for Large and Extra Large C&I.
- 8 Res H, NH, Small & Medium throughput from Line (5) * \$0.0084 (AGT base rate). Actual revenue for these rate classes are reconciled through the Revenue Decoupling Mechanism (RDM).
- 9 Line (7) + Line (8)
- 10 This was credited back through the AGT factor per Docket No. 4514, YC-3C, Page 1 of 2.
- 11 Interest earned for the period of April 2013 to March 2014 which was transferred to Recon Factor to reflect the true-up noted in Docket No. 4514, YC-7S, Page 1 of 9, Line 8.
- 12 Lines (1) - (4) + (9) + (10)
- 13 Lines ((1)+(2))/ 2
- 14 Per RIPUC NG-Gas No. 101, Section 3, Schedule A
- 15 Column (m), total interest refunded to customers at SLN-10, Page 1, line 9 per Docket No. 4339 Settlement of Issues

Schedule SLN-4
Environmental Response Cost Factor

**National Grid - RI Gas
Environmental Response Cost (ERC) Factor
Effective November 1, 2015**

Line No.	Description	Column / Line	Amount
1	Amortization of Pre-FY2005 expenses	Col L, Ln 9	\$0
2	Amortization of FY2005 expenses	Col L, Ln 12	\$0
3	Amortization of FY2006 expenses - year 10 of 10	Col L, Ln 15	\$43,602
4	Amortization of FY2007 expenses - year 9 of 10	Col L, Ln 18	(\$75,829)
5	Amortization of FY2008 expenses - year 8 of 10	Col L, Ln 21	(\$4,575)
6	Amortization of FY2009 expenses - year 7 of 10	Col L, Ln 24	\$96,575
7	Amortization of FY2010 expenses - year 6 of 10	Col L, Ln 27	\$208,826
8	Amortization of FY2011 expenses - year 5 of 10	Col L, Ln 30	\$452,295
9	Amortization of FY2012 expenses - year 4 of 10	Col L, Ln 33	\$558,394
10	Amortization of FY2013 expenses - year 3 of 10	Col L, Ln 36	\$136,852
11	Amortization of FY2014 expenses - year 2 of 10	Col L, Ln 39	\$300,824
12	Amortization of FY2015 expenses - year 1 of 10	Col L, Ln 42	<u>\$112,908</u>
13		Subtotal	<u>\$1,829,872</u>
14	Base Rate Environmental Cost Allowance		\$1,310,000
15	Cost in excess of Allowance		\$519,872
16	Firm Throughput		39,897,042 dths
17	Environmental Response Cost Factor per dekatherm		\$0.0130 per dth
18	Environmental Response Cost Factor per therm		\$0.0013 per therm
13	Sum of Lines (1) to (12)		
14	Docket No. 3401		
15	Line (13) - Line (14)		
16	Company Forecast		
17	Line (15) / Line (16)		
18	Line (17) / 10, truncated to 4 decimal places		

National Grid - RI Gas
Environmental Response Cost (ERC) Factor
ERC Amortization Schedule

Line No.	ENVIRONMENTAL AMORTIZATION	FY2005 (a)	FY2006 (b)	FY2007 (c)	FY2008 (d)	FY2009 (e)	FY2010 (f)	FY2011 (g)	FY2012 (h)	FY2013 (i)	FY2014 (j)	FY2015 (k)
1	June 30, 2002											
2	NET ERC costs net of insurance	\$1,251,025	\$1,251,025	\$1,251,025	\$1,251,025	\$1,251,025	\$1,251,025	\$1,251,025	\$1,251,027	\$0		
3	Amortization Period (years)	10										
4	FY 2003											
5	NET ERC costs net of insurance	(\$6,012,673)	(\$6,012,673)	(\$6,012,673)	(\$6,012,673)	(\$6,012,673)	(\$6,012,673)	(\$6,012,673)	(\$6,012,673)	(\$6,012,673)	\$0	
6	Amortization Period (years)	10										
7	FY 2004											
8	NET ERC costs net of insurance	(\$472,960)	(\$472,960)	(\$472,960)	(\$472,960)	(\$472,960)	(\$472,960)	(\$472,960)	(\$472,960)	(\$472,960)	(\$472,960)	\$0
9	Amortization Period (years)	10										
10	FY 2005											
11	NET ERC costs net of insurance	\$136,707	\$136,707	\$136,707	\$136,707	\$136,707	\$136,707	\$136,707	\$136,707	\$136,707	\$136,707	\$13,668
12	Amortization Period (years)	10										
13	FY 2006											
14	NET ERC costs net of insurance	\$43,602	\$43,602	\$43,602	\$43,602	\$43,602	\$43,602	\$43,602	\$43,602	\$43,602	\$43,602	\$43,602
15	Amortization Period (years)	10										
16	FY 2007											
17	NET ERC costs net of insurance	(\$758,291)	(\$758,291)	(\$758,291)	(\$758,291)	(\$758,291)	(\$758,291)	(\$758,291)	(\$758,291)	(\$758,291)	(\$758,291)	(\$758,291)
18	Amortization Period (years)	10										
19	FY 2008 & adjustment for FY2007											
20	NET ERC costs net of insurance	(\$45,755)	(\$45,755)	(\$45,755)	(\$45,755)	(\$45,755)	(\$45,755)	(\$45,755)	(\$45,755)	(\$45,755)	(\$45,755)	(\$45,755)
21	Amortization Period (years)	10										
22	FY 2009											
23	NET ERC costs net of insurance	\$965,754	\$965,754	\$965,754	\$965,754	\$965,754	\$965,754	\$965,754	\$965,754	\$965,754	\$965,754	\$965,754
24	Amortization Period (years)	10										
25	FY 2010											
26	NET ERC costs net of insurance	\$2,088,264	\$2,088,264	\$2,088,264	\$2,088,264	\$2,088,264	\$2,088,264	\$2,088,264	\$2,088,264	\$2,088,264	\$2,088,264	\$2,088,264
27	Amortization Period (years)	10										
28	FY 2011											
29	NET ERC costs net of insurance	\$4,522,947	\$4,522,947	\$4,522,947	\$4,522,947	\$4,522,947	\$4,522,947	\$4,522,947	\$4,522,947	\$4,522,947	\$4,522,947	\$4,522,947
30	Amortization Period (years)	10										
31	FY 2012											
32	NET ERC costs net of insurance	\$5,583,936	\$5,583,936	\$5,583,936	\$5,583,936	\$5,583,936	\$5,583,936	\$5,583,936	\$5,583,936	\$5,583,936	\$5,583,936	\$5,583,936
33	Amortization Period (years)	10										
34	FY 2013											
35	NET ERC costs net of insurance	\$1,368,521	\$1,368,521	\$1,368,521	\$1,368,521	\$1,368,521	\$1,368,521	\$1,368,521	\$1,368,521	\$1,368,521	\$1,368,521	\$1,368,521
36	Amortization Period (years)	10										
37	FY 2014											
38	NET ERC costs net of insurance	\$3,008,237	\$3,008,237	\$3,008,237	\$3,008,237	\$3,008,237	\$3,008,237	\$3,008,237	\$3,008,237	\$3,008,237	\$3,008,237	\$3,008,237
39	Amortization Period (years)	10										
40	FY 2015											
41	NET ERC costs net of insurance	\$1,129,080	\$1,129,080	\$1,129,080	\$1,129,080	\$1,129,080	\$1,129,080	\$1,129,080	\$1,129,080	\$1,129,080	\$1,129,080	\$1,129,080
42	Amortization Period (years)	10										
43	Amortization Expense sub-total	\$602,462	\$616,133	\$659,735	\$583,906	\$579,331	\$675,906	\$884,732	\$1,337,029	\$644,393	\$1,382,515	\$1,730,632
44	ENVIRONMENTAL REMEDIATION COSTS											
45	Beginning Balance	\$6,024,619	\$6,161,326	\$6,597,346	\$5,839,055	\$5,793,300	\$6,759,054	\$8,847,318	\$13,370,265	\$18,954,201	\$20,322,722	\$23,330,959
46	Environmental Expenditures, net of insurance	\$136,707	\$436,020	(\$758,291)	(\$45,755)	\$965,754	\$2,088,264	\$4,522,947	\$5,583,936	\$1,368,521	\$3,008,237	\$1,129,080
47	Ending Balance	\$6,161,326	\$6,597,346	\$5,839,055	\$5,793,300	\$6,759,054	\$8,847,318	\$13,370,265	\$18,954,201	\$20,322,722	\$23,330,959	\$24,460,039
48	ACCUMULATED ENVIRONMENTAL REMEDIATION											
49	Beginning Balance	\$1,900,783	\$2,503,245	\$3,119,378	\$3,779,113	\$4,363,019	\$4,942,350	\$5,618,256	\$6,502,988	\$7,840,017	\$8,484,410	\$9,866,925
50	Amortization Expense (1)	\$602,462	\$616,133	\$659,735	\$583,906	\$579,331	\$675,906	\$884,732	\$1,337,029	\$644,393	\$1,382,515	\$1,730,632
51	Ending Balance	\$2,503,245	\$3,119,378	\$3,779,113	\$4,363,019	\$4,942,350	\$5,618,256	\$6,502,988	\$7,840,017	\$8,484,410	\$9,866,925	\$11,597,557
52	NET ENVIRONMENTAL REMEDIATION COSTS	\$3,658,081	\$3,477,968	\$2,059,942	\$1,430,281	\$1,816,704	\$3,229,062	\$6,867,277	\$11,114,184	\$11,838,312	\$13,464,034	\$12,862,482

(1) Amortization Expense is shown on a June 30 basis

Line No.		FY2016 (l)	FY2017 (m)	FY2018 (n)	FY2019 (o)	FY2020 (p)	FY2021 (q)	FY2022 (r)	FY2023 (s)	FY2024 (t)	FY2025 (u)
ENVIRONMENTAL AMORTIZATION											
1	June 30, 2002										
2	NET ERC costs net of insurance	\$12,510,252									
3	Amortization Period (years)	10									
4	FY 2003										
5	NET ERC costs net of insurance	(\$6,012,673)									
6	Amortization Period (years)	10									
7	FY 2004										
8	NET ERC costs net of insurance	(\$472,960)									
9	Amortization Period (years)	10									
10	FY 2005										
11	NET ERC costs net of insurance	\$136,707									
12	Amortization Period (years)	10									
13	FY 2006										
14	NET ERC costs net of insurance	\$436,020									
15	Amortization Period (years)	10	\$0								
16	FY 2007										
17	NET ERC costs net of insurance	(\$758,291)									
18	Amortization Period (years)	10	(\$75,830)	\$0							
19	FY 2008 & adjustment for FY2007										
20	NET ERC costs net of insurance	(\$45,755)	(\$4,575)	\$0							
21	Amortization Period (years)	10									
22	FY 2009										
23	NET ERC costs net of insurance	\$965,754	\$96,575	\$96,575	\$96,579	\$0					
24	Amortization Period (years)	10									
25	FY 2010										
26	NET ERC costs net of insurance	\$2,088,264	\$208,826	\$208,826	\$208,826	\$208,830	\$0				
27	Amortization Period (years)	10									
28	FY 2011										
29	NET ERC costs net of insurance	\$4,522,947	\$452,295	\$452,295	\$452,295	\$452,295	\$452,292	\$0			
30	Amortization Period (years)	10									
31	FY 2012										
32	NET ERC costs net of insurance	\$5,583,936	\$558,394	\$558,394	\$558,394	\$558,394	\$558,394	\$558,390	\$0		
33	Amortization Period (years)	10									
34	FY 2013										
35	NET ERC costs net of insurance	\$1,368,852	\$136,852	\$136,852	\$136,852	\$136,852	\$136,852	\$136,852	\$136,853	\$0	
36	Amortization Period (years)	10									
37	FY 2014										
38	NET ERC costs net of insurance	\$3,008,237	\$300,824	\$300,824	\$300,824	\$300,824	\$300,824	\$300,824	\$300,824	\$300,821	\$0
39	Amortization Period (years)	10									
40	FY 2015										
41	NET ERC costs net of insurance	\$1,129,080	\$112,908	\$112,908	\$112,908	\$112,908	\$112,908	\$112,908	\$112,908	\$112,908	\$112,908
42	Amortization Period (years)	10									
43	Amortization Expense sub-total	\$1,829,872	\$1,786,269	\$1,862,094	\$1,866,678	\$1,770,103	\$1,561,270	\$1,108,974	\$550,585	\$413,729	\$112,908
44	ENVIRONMENTAL REMEDIATION COSTS										
45	Beginning Balance	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039
46	Environmental Expenditures, net of insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Ending Balance	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039	\$24,460,039
48	ACCUMULATED ENVIRONMENTAL REMEDIATION										
49	Beginning Balance	\$11,597,557	\$13,427,429	\$15,213,698	\$17,075,792	\$18,942,470	\$20,712,573	\$22,273,843	\$23,382,817	\$23,933,402	\$24,347,131
50	Amortization Expense (1)	\$1,829,872	\$1,786,269	\$1,862,094	\$1,866,678	\$1,770,103	\$1,561,270	\$1,108,974	\$550,585	\$413,729	\$112,908
51	Ending Balance	\$13,427,429	\$15,213,698	\$17,075,792	\$18,942,470	\$20,712,573	\$22,273,843	\$23,382,817	\$23,933,402	\$24,347,131	\$24,460,039
52	NET ENVIRONMENTAL REMEDIATION COSTS										
		\$11,032,610	\$9,246,341	\$7,384,247	\$5,517,569	\$3,747,466	\$2,186,196	\$1,077,222	\$526,638	\$112,908	\$0

(1) Amortization Expense is shown on a June 30 basis

**National Grid - RI Gas
Environmental Response Cost (ERC) Factor
ERC FY 2015 Detail**

Line No.		Total Costs at		Total Costs at
		3/31/2014 (a)	FY 2015 Costs (b)	3/31/2015 (c) = (a) + (b)
1	Environmental Expenses			
2	907 & 908 Allens Avenue	\$20,083,438	\$364,451	\$20,447,889
3	307 PCB Reg Pipe Abandon.	\$965,679	\$214,811	\$1,180,491
4	379 Petroleum Site	\$7,808,028	\$92,729	\$7,900,756
5	700 18 & 21 Holders COR	\$2,776,743	\$0	\$2,776,743
6	161 Canal Street, Westerly	\$29,133	\$0	\$29,133
7	178 Site Inv Connell Hwy Newp	\$44,092	\$0	\$44,092
8	144 Westerly Soil Investigation	\$82,184	\$0	\$82,184
9	171 Contaminated Regulators	\$3,029,919	\$43,342	\$3,073,261
10	781 Mendon Road	\$121,355	\$0	\$121,355
11	782 Tidewater	\$1,344,256	\$36,179	\$1,380,435
12	783 Hamlet	\$113,072	\$8,183	\$121,255
13	-- Thames & Wellington	\$5,311,947	\$200,544	\$5,512,490
14	-- Misc MGP (NEG)	\$295,740	\$42,960	\$338,700
15	-- Insurance Recovery	\$1,191,882	\$53,634	\$1,245,516
16	-- East Providence (First Ave) Holder	\$198,639	\$72,248	\$270,887
17	Sub-Total	\$43,396,107	\$1,129,080	\$44,525,187
18	Insurance Recovery/Settlement			
19	910 Environmental Insurance Settlement		\$0	
20	Net FY 2015 Environmental Response Costs		<u>\$1,129,080</u>	

4 The March 31, 2014 end balance will not match Schedule YC-4 in either the August 1 or August 29 filing in Docket No. 4514 since the Company had not yet realized a \$1.4M credit that occurred in the FY14 period. However, it was updated in the rebuttal filing in Docket No. 4514 in Schedule YC-4R, page 4.

17 Lines (2) through (16)

20 Line (17), col (b) + Line (19)

Schedule SLN-5
Pensions and Postretirement Benefits Factor

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Schedule SLN-6
On-System Margin Credits Factor

**National Grid - RI Gas
On-System Margin Factor
Effective November 1, 2015**

Line No.		
1	Threshold	\$1,523,876
2	Total Non-firm margin	\$1,390,691
3	Margin below the Threshold	\$133,185
4	Firm Throughput	39,897,042 dth
5	On-System Margin Credit per dth	\$0.0030 per dth
6	On-System Margin Credit per therm	\$0.0003 per therm

1 Page 3, Col (g), Ln 4

2 Page 2, Col (m), Ln 5

3 Line (1) - Line (2)

4 Company forecast

5 Line (3) / Line (4)

6 Line (5) / 10, truncated to 4 decimal places

**National Grid - RI Gas
On-System Margin Calculation**

Line No.	Apr-14 (a)	May-14 (b)	Jun-14 (c)	Jul-14 (d)	Aug-14 (e)	Sep-14 (f)	Oct-14 (g)	Nov-14 (h)	Dec-14 (i)	Jan-15 (j)	Feb-15 (k)	Mar-15 (l)	Total Apr-14-Mar-15 (m)
1	12,742	89,603	19,200	141,147	37,066	925,478	167,035	323,404	399,387	172,726	20,998	163,385	2,472,172
2	\$42,397	\$105,173	\$49,187	\$68,588	\$60,726	\$1,178,520	\$261,288	\$351,278	\$578,630	\$341,173	\$47,591	\$450,860	\$3,535,411
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81	\$2	\$84
4	\$0	(\$19,019)	(\$1,850)	(\$264)	\$0	\$32,426	\$0	\$0	\$0	\$0	\$11,874	\$232	\$23,399
5	\$8,900	\$34,582	\$17,342	\$25,935	\$25,480	\$607,381	\$140,990	\$142,305	\$149,983	\$75,834	\$22,182	\$139,778	\$1,390,691

- 1 Page 6, column (f), total/10
- 2 Page 6, column (f), total
- 3 Page 6, column (p), total
- 4 Page 6, column (q), total
- 5 Page 6, column (u), total

National Grid - RI Gas
On-System Margin Threshold Adjustment

Customers moving from Non-firm to Firm service per Settlement Agreement of Docket No. 4323

Line No.	(a) Assigned #	(b) Test year usage for Nov 2011-Mar 2011 (therm)	(c) Distribution rate approved in Dkt 4323 (per therm)	(d) Calculated annual margin (b) * (c)
	<u>April 2014 - March 2015</u>			
1	5	263,379	\$0.0733	\$19,306
2	15	671,609	\$0.0912	\$61,251
3	Total			\$80,556

Calculation of Adjustment to On-System Margin Threshold Approved in Docket No. 4323

	(e) Annual Non-firm Threshold per Dkt 4514	(f) Adjustment to Non-firm Threshold (d), line 3	(g) Adjusted Annual Non-firm Threshold (e) - (f)
4	\$1,604,433	\$80,556	\$1,523,876

Column (e), Line 4, per Docket No. 4514, YC-6S, page 3, Line 11.

Column (b), Customers 5 and 15 transferred to firm service as of November 2014.

Assigned #	Month Charges Apply To	Bill Date mo/Yr	Sales or Trans	Customer	Usage (therms)	Commodity charge (per therm)	Commodity rate	Distribution charge	Distribution rate	Sales tax	GET	Energy Surcharge	Paperless credit	Other charges	Curtailments - Commodity Distribution	Curtailments - Charge	Total Bill	Revenue subject to Margin Sharing	Total Gas Cost (Col g + Col g)	Total Margin	Comment
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
5	Apr-14	Apr-14	Trans	5485	103,661	N/A	N/A	\$7,598	\$0.0733	\$0	\$408	\$5,100	\$0	\$0	\$1	\$13,591	\$8,083	\$0	\$8,083		
11	Jun-13	Apr-14	Trans	(8275)	(26,930)	N/A	N/A	(82,874)	(0.0733)	(8243)	(504)	(504)	(504)	(504)	(51)	(83,497)	(83,149)	(50)	(83,149)		
11	Jul-13	Apr-14	Trans	(8275)	(25,477)	N/A	N/A	(82,714)	(0.0733)	(8231)	(899)	(899)	(899)	(899)	(51)	(83,220)	(82,989)	(50)	(82,989)		
11	Aug-13	Apr-14	Trans	(8275)	(26,344)	N/A	N/A	(82,811)	(0.0733)	(8239)	(902)	(902)	(902)	(902)	(51)	(83,428)	(83,086)	(50)	(83,086)		
11	Sep-13	Apr-14	Trans	(8275)	(26,403)	N/A	N/A	(82,817)	(0.0733)	(8239)	(902)	(902)	(902)	(902)	(51)	(83,455)	(83,092)	(50)	(83,092)		
11	Oct-13	Apr-14	Trans	(8275)	(29,277)	N/A	N/A	(83,124)	(0.0733)	(8265)	(913)	(913)	(913)	(913)	(51)	(83,775)	(83,399)	(50)	(83,399)		
11	Nov-13	Apr-14	Trans	(8275)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(81)	(8275)	(8275)	(50)	(8275)			
11	Dec-13	Apr-14	Trans	(8275)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(80)	(8275)	(8275)	(50)	(8275)			
11	Jan-14	Apr-14	Trans	(8275)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(80)	(8275)	(8275)	(50)	(8275)			
11	Feb-14	Apr-14	Trans	(8275)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(80)	(8275)	(8275)	(50)	(8275)			
11	Mar-14	Apr-14	Trans	(8275)	118,063	N/A	N/A	\$10,767	\$0.0733	\$0	\$355	\$5,809	\$0	\$0	(81)	(8276)	(8276)	(50)	(8276)		
15	Apr-14	Apr-14	Sales	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	(50)	(8276)			
24	Apr-14	Apr-14	Trans	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	(50)	(8276)			
24	Apr-14	Apr-14	Trans	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	(50)	(8276)			
24	Apr-14	Apr-14	Trans	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	(50)	(8276)			
24	Apr-14	Apr-14	Trans	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	(50)	(8276)			
24	Apr-14	Apr-14	Trans	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	(50)	(8276)			
28	Apr-14	Apr-14	Trans	5625	40,107	\$21,325	\$0.5317	\$2,940	\$0.0733	\$0	\$1,973	\$0	\$0	(81)	(8276)	(8276)	(50)	(8276)			
29	Jan-14	May-14	Sales	(8625)	0	N/A	N/A	\$0	(0.0733)	\$0	(81)	\$0	\$0	(81)	(8625)	(8625)	(50)	(8625)			
29	Feb-14	May-14	Sales	(8625)	0	N/A	N/A	\$0	(0.0733)	\$0	(81)	\$0	\$0	(81)	(8625)	(8625)	(50)	(8625)			
29	Mar-14	May-14	Sales	(8625)	0	N/A	N/A	\$0	(0.0733)	\$0	(81)	\$0	\$0	(81)	(8625)	(8625)	(50)	(8625)			
5	May-14	May-14	Trans	5485	113,674	N/A	N/A	\$8,332	\$0.0733	\$0	\$446	\$5,593	\$0	\$0	(81)	(8644)	(8644)	(50)	(8644)		
11	May-14	May-14	Trans	5485	105,113	N/A	N/A	\$7,705	\$0.0733	\$0	\$408	\$4,256	\$0	\$0	(81)	(8644)	(8644)	(50)	(8644)		
11	Feb-14	May-14	Trans	5275	29,343	N/A	N/A	\$2,151	\$0.0733	\$346	\$148	\$2,018	\$0	\$3	(81)	(8644)	(8644)	(50)	(8644)		
14	May-14	May-14	Trans	5625	530,118	\$33,895	\$0.0639	\$6,907	\$0.0912	\$0	\$1,397	\$3,726	\$0	\$0	(81)	(8644)	(8644)	(50)	(8644)		
15	May-14	May-14	Sales	5715	70,507	N/A	N/A	\$6,430	\$0.0912	\$0	\$328	\$3,469	\$0	\$1	(81)	(8644)	(8644)	(50)	(8644)		
17	Nov-13	May-14	Trans	(8485)	(38,580)	\$0	\$0.0631	(82,817)	\$0.0733	\$0	\$0	(81)	\$0	(81)	(8485)	(8485)	(50)	(8485)			
17	Nov-13	May-14	Trans	(8485)	(38,580)	\$0	\$0.0631	(82,817)	\$0.0733	\$0	\$0	(81)	\$0	(81)	(8485)	(8485)	(50)	(8485)			
17	Dec-13	May-14	Trans	(8485)	(18,752)	N/A	N/A	(85,164)	(0.0733)	(8485)	(899)	(899)	(899)	(899)	(51)	(86,063)	(85,664)	(50)	(85,664)		
17	Jan-14	May-14	Trans	(8485)	(2,244)	N/A	N/A	\$0	(0.0733)	\$0	\$0	(81)	\$0	(81)	(8485)	(8485)	(50)	(8485)			
17	Feb-14	May-14	Trans	(8485)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(80)	(8485)	(8485)	(50)	(8485)			
17	Mar-14	May-14	Trans	(8485)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(80)	(8485)	(8485)	(50)	(8485)			
17	Nov-13	May-14	Trans	(8485)	(79,692)	N/A	N/A	(85,381)	(0.0733)	(8485)	(899)	(899)	(899)	(899)	(51)	(86,280)	(85,881)	(50)	(85,881)		
19	Nov-13	May-14	Trans	(8485)	(79,692)	N/A	N/A	(85,381)	(0.0733)	(8485)	(899)	(899)	(899)	(899)	(51)	(86,280)	(85,881)	(50)	(85,881)		
19	Nov-13	May-14	Trans	(8485)	(79,692)	N/A	N/A	(85,381)	(0.0733)	(8485)	(899)	(899)	(899)	(899)	(51)	(86,280)	(85,881)	(50)	(85,881)		
24	May-14	May-14	Trans	5371	0	N/A	N/A	\$0	\$0.0733	\$0	\$22	\$3,306	\$0	\$0	(81)	(8644)	(8644)	(50)	(8644)		
24	May-14	May-14	Trans	5371	0	N/A	N/A	\$0	\$0.0733	\$0	\$22	\$3,306	\$0	\$0	(81)	(8644)	(8644)	(50)	(8644)		
28	May-14	May-14	Sales	5625	68,268	\$30,555	\$0.4476	\$5,004	\$0.0733	\$0	\$389	\$4,838	\$0	\$1	(81)	(8644)	(8644)	(50)	(8644)		
5	Jun-14	Jun-14	Trans	5485	98,734	N/A	N/A	\$7,237	\$0.0733	\$0	\$389	\$4,838	\$0	\$1	(81)	(8644)	(8644)	(50)	(8644)		
6	Nov-13	Jun-14	Trans	(8485)	(14,738)	\$0	\$7,4548	(81,047)	(0.0733)	(8485)	(899)	(899)	(899)	(899)	(51)	(86,947)	(86,548)	(50)	(86,548)		
6	Nov-13	Jun-14	Trans	(8485)	(14,738)	\$0	\$7,4548	(81,047)	(0.0733)	(8485)	(899)	(899)	(899)	(899)	(51)	(86,947)	(86,548)	(50)	(86,548)		
6	Apr-14	Jun-14	Trans	5485	12,949	N/A	\$0.5139	\$969	\$0.0733	\$0	\$0	(81)	\$0	(81)	(5485)	(5485)	(50)	(5485)			
6	May-14	Jun-14	Trans	5485	13,206	N/A	N/A	\$968	\$0.0733	\$0	\$0	(81)	\$0	(81)	(5485)	(5485)	(50)	(5485)			
6	Jun-14	Jun-14	Trans	5485	19,915	N/A	N/A	\$1,460	\$0.0733	\$0	\$0	(81)	\$0	(81)	(5485)	(5485)	(50)	(5485)			
11	Jun-14	Jun-14	Trans	5275	98,211	N/A	N/A	\$7,199	\$0.0733	\$948	\$406	\$4,709	\$0	\$3	(81)	(8644)	(8644)	(50)	(8644)		
14	Jun-14	Jun-14	Sales	5625	0	N/A	N/A	\$0	\$0.0912	\$0	\$19	\$0	\$0	(81)	(8644)	(8644)	(50)	(8644)			
15	Jun-14	Jun-14	Sales	5715	27,635	N/A	N/A	\$4,303	\$0.0912	\$0	\$227	\$2,321	\$0	\$1	(81)	(8644)	(8644)	(50)	(8644)		
16	Jun-14	Jun-14	Trans	5715	196,626	N/A	N/A	\$17,873	\$0.0912	\$0	\$0	\$9,642	\$0	\$1	(81)	(8644)	(8644)	(50)	(8644)		
16	Jun-14	Jun-14	Trans	(8715)	(196,626)	N/A	N/A	(81,787)	(0.0912)	(8715)	(902)	(902)	(902)	(902)	(51)	(88,092)	(87,693)	(50)	(87,693)		
16	Feb-14	Jun-14	Trans	5715	246,111	N/A	N/A	\$22,423	\$0.0912	\$0	\$0	(81)	\$0	(81)	(8715)	(8715)	(50)	(8715)			
16	Feb-14	Jun-14	Trans	(8715)	(246,111)	N/A	N/A	(82,223)	(0.0912)	(8715)	(902)	(902)	(902)	(902)	(51)	(88,092)	(87,693)	(50)	(87,693)		
16	Mar-14	Jun-14	Trans	(8715)	(335,104)	N/A	N/A	(83,056)	(0.0912)	(8715)	(902)	(902)	(902)	(902)	(51)	(88,092)	(87,693)	(50)	(87,693)		
17	Dec-13	Jun-14	Trans	5485	18,752	\$0	\$13,0757	\$1,335	\$0.0733	\$0	\$0	\$760	\$0	\$1	(81)	(8644)	(8644)	(50)	(8644)		
17	Apr-14	Jun-14	Trans	5485	2,244	N/A	N/A	\$138	\$0.0733	\$0	\$0	\$93	\$0	\$1	(81)	(8644)	(8644)	(50)	(8644)		
19	Apr-14	Jun-14	Trans	5715	17,038	N/A	N/A	\$1,249	\$0.0733	\$0	\$0	\$38	\$0	\$1	(81)	(8644)	(8644)	(50)	(8644)		
19	May-14	Jun-14	Trans	5715	34,226	N/A	N/A	\$2,509	\$0.0733	\$0	\$0	\$1684	\$0	\$1	(81)	(8644)	(8644)	(50)	(8644)		
19	Jun-14	Jun-14	Trans	5715	28,316	N/A	N/A	\$2,076	\$0.0733	\$0	\$0	\$1,393	\$0	\$1	(81)	(8644)	(8644)	(50)	(8644)		
20	Jun-14	Jun-14	Trans	(8715)	(29,887)	N/A	N/A	(82,091)	(0.0733)	(8715)	(902)	(902)	(902)	(902)	(51)	(88,092)	(87,693)	(50)	(87,693)		
20	Jun-14	Jun-14	Sales	5715	42,887	\$0	\$8,2358	(82,191)	(0.0733)	(8715)	(902)	(902)	(902)	(902)	(51)	(88,092)	(87,693)	(50)	(87,693)		
20	Jun-14	Jun-14	Sales	5715	42,887	\$0	\$8,2358	(82,191)	(0.0733)	(8715)	(902)	(902)	(902)	(902)	(51)	(88,092)	(87,693)	(50)	(87,693)		
26	Dec-13	Jun-14	Trans	(8715)	(81,115)	\$22,226	\$0.0998	(85,923)	(0.0733)	(8715)	(902)	(902)	(902)	(902)	(51)	(88,092)	(87,693)	(50)	(87,693)		

Assigned #	Month Charges Apply To	Bill Date mo/Yr	Sales or Trns	Customer Charge Usage (therms)	Commodity rate (charge per therm)	Commodity charge (per therm)	Distribution charge	Distribution rate	Sales tax	GET	Energy Efficiency Surcharge	Paperless credit	Other charges	Curtailments - Distribution	Curtailments - Commodity Charge	Total Bill (r)	Revenue Margin Sharing (s)	Total Gas Cost (Col g + Col q)	Total Margin (u)	Comment (v)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
67	04-14	04-14	Trns	\$715	30,441	N/A	\$2,231	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$2,947	\$2,946	\$0	\$2,946	\$2,946		
6	Nov-14	Nov-14	Trns	\$485	35,977	N/A	\$4,872	\$0.0733	\$0	\$0	\$1,770	\$0	\$0	\$1	\$0	\$4,893	\$4,893	\$0	\$4,893	\$4,893		
8	Nov-14	Nov-14	Trns	\$715	664,971	N/A	\$8,742	\$0.0733	\$0	\$2,541	\$2,717	\$0	\$0	\$1	\$0	\$8,716	\$9,457	\$85,600	\$94,457	\$94,457		
14	Nov-14	Nov-14	Sales	\$625	1,783,967	\$85,600	\$23,243	\$0.0912	\$0	\$5,773	\$12,539	\$0	\$0	\$1	\$0	\$125,780	\$109,467	\$85,600	\$23,243	\$23,243		
16	Nov-14	Nov-14	Trns	\$715	349,868	N/A	\$3,198	\$0.0733	\$0	\$0	\$1,724	\$0	\$0	\$1	\$0	\$99,837	\$99,837	\$0	\$99,837	\$99,837		
17	Nov-14	Nov-14	Trns	\$485	35,857	N/A	\$2,868	\$0.0733	\$0	\$0	\$1,912	\$0	\$0	\$1	\$0	\$2,846	\$2,846	\$0	\$2,846	\$2,846		
20	Nov-14	Nov-14	Trns	\$715	42,887	N/A	\$3,144	\$0.0733	\$0	\$12	\$2,110	\$0	\$0	\$1	\$0	\$3,859	\$3,859	\$0	\$3,859	\$3,859		
28	Nov-14	Nov-14	Sales	\$625	42,887	N/A	\$2,868	\$0.0733	\$0	\$72	\$1,912	\$0	\$0	\$1	\$0	\$2,846	\$2,846	\$0	\$2,846	\$2,846		
36	Nov-14	Nov-14	Sales	\$625	102,774	\$34,528	\$7,533	\$0.0733	\$0	\$393	\$5,057	\$0	\$0	\$1	\$0	\$13,104	\$46,678	\$34,528	\$8,156	\$8,156		
55	Nov-14	Nov-14	Trns	\$715	97,919	N/A	\$7,177	\$0.0733	\$0	\$393	\$4,883	\$0	\$0	\$1	\$0	\$13,104	\$7,892	\$0	\$7,892	\$7,892		
67	Nov-14	Nov-14	Trns	\$715	24,510	N/A	\$1,797	\$0.0733	\$0	\$5	\$1,206	\$0	\$0	\$1	\$0	\$3,341	\$3,341	\$0	\$3,341	\$3,341		
6	Dec-14	Dec-14	Trns	\$485	35,809	N/A	\$2,625	\$0.0733	\$0	\$0	\$380	\$0	\$0	\$1	\$0	\$3,341	\$3,340	\$0	\$3,340	\$3,340		
8	Dec-14	Dec-14	Trns	\$485	7,721	N/A	\$566	\$0.0733	\$0	\$2,578	\$3,185	\$0	\$0	\$1	\$0	\$1,432	\$1,051	\$0	\$1,051	\$1,051		
14	Dec-14	Dec-14	Sales	\$625	674,499	N/A	\$49,441	\$0.0733	\$0	\$677	\$2,346	\$0	\$0	\$1	\$0	\$85,919	\$50,156	\$0	\$50,156	\$50,156		
14	Dec-14	Dec-14	Sales	\$0	0	\$14,554	\$0,0436	\$0.0912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,550	\$19,527	\$14,554	\$4,973	\$4,973		
14	Dec-14	Dec-14	Sales	\$0	0	N/A	\$0	\$0.0912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
14	Dec-14	Dec-14	Sales	\$625	2,277,985	\$276,785	\$29,679	\$0.0912	\$0	\$9,993	\$16,011	\$0	\$0	\$0	\$1	\$0	\$333,093	\$307,089	\$276,785	\$30,304	\$30,304	
16	Dec-14	Dec-14	Trns	\$715	419,591	N/A	\$38,267	\$0.0912	\$0	\$0	\$20,644	\$0	\$0	\$2,052	\$0	\$61,677	\$38,982	\$0	\$38,982	\$38,982		
17	Dec-14	Dec-14	Trns	\$485	21,462	N/A	\$1,573	\$0.0733	\$0	\$0	\$1,056	\$0	\$0	\$1	\$0	\$3,626	\$2,058	\$0	\$2,058	\$2,058		
19	Dec-14	Dec-14	Trns	\$715	10,900	N/A	\$799	\$0.0733	\$0	\$0	\$536	\$0	\$0	\$1	\$0	\$2,051	\$1,514	\$0	\$1,514	\$1,514		
20	Dec-14	Dec-14	Trns	\$715	64,594	N/A	\$4,735	\$0.0733	\$0	\$13	\$3,178	\$0	\$0	\$1	\$0	\$8,642	\$5,450	\$0	\$5,450	\$5,450		
28	Dec-14	Dec-14	Sales	\$625	40,596	\$34,528	\$8,805	\$0.0733	\$0	\$461	\$1,997	\$0	\$0	\$1	\$0	\$40,127	\$38,129	\$34,528	\$3,601	\$3,601		
36	Dec-14	Dec-14	Trns	\$715	115,804	N/A	\$8,488	\$0.0733	\$0	\$461	\$5,698	\$0	\$0	\$1	\$0	\$15,363	\$9,203	\$0	\$9,203	\$9,203		
55	Dec-14	Dec-14	Trns	\$0	26,955	N/A	\$1,976	\$0.0733	\$0	\$5	\$1,326	\$0	\$0	\$5	\$0	\$3,362	\$1,976	\$0	\$1,976	\$1,976		
67	Dec-14	Dec-14	Trns	\$715	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$72	\$0	\$787	\$715	\$0	\$715	\$715		
6	Jan-15	Jan-15	Trns	\$485	0	N/A	\$27,738	\$0.0733	\$0	\$1,626	\$24,105	\$0	\$0	\$0	(\$66)	\$419	\$485	\$0	\$485	\$485		
8	Jan-15	Jan-15	Trns	\$715	378,415	N/A	\$13,296	\$0.0733	\$0	\$6,887	\$9,287	\$0	\$0	\$0	\$0	\$28,453	\$28,453	\$0	\$28,453	\$28,453		
14	Jan-15	Jan-15	Sales	\$625	1,020,521	\$199,461	\$0,1955	\$0.0912	\$0	\$6,887	\$9,287	\$0	\$0	\$0	\$0	\$229,556	\$213,382	\$199,461	\$13,921	\$13,921		
14	Jan-15	Jan-15	Sales	\$715	235,961	N/A	\$21,520	\$0.0912	\$0	\$15,011	\$38,215	\$0	\$0	\$0	\$0	\$38,215	\$38,215	\$0	\$38,215	\$38,215		
16	Jan-15	Jan-15	Trns	\$485	227	N/A	\$17	\$0.0733	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$779	\$702	\$0	\$702	\$702		
17	Jan-15	Jan-15	Trns	\$715	35,173	N/A	\$2,578	\$0.0733	\$0	\$0	\$2,241	\$0	\$0	\$1	\$0	\$5,443	\$3,203	\$0	\$3,203	\$3,203		
20	Jan-15	Jan-15	Sales	\$625	1,197	N/A	\$88	\$0.0733	\$0	\$0	\$76	\$0	\$0	\$1	\$0	\$2,427	\$2,350	\$1,637	\$713	\$713		
28	Jan-15	Jan-15	Trns	\$715	44,899	N/A	\$3,291	\$0.0733	\$0	\$212	\$2,869	\$0	\$0	\$1	\$0	\$7,079	\$4,006	\$0	\$4,006	\$4,006		
36	Jan-15	Jan-15	Trns	\$715	10,866	N/A	\$797	\$0.0733	\$0	\$2	\$692	\$0	\$0	\$43	\$0	\$1,534	\$797	\$0	\$797	\$797		
55	Jan-15	Jan-15	Trns	\$715	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$72	\$715	\$0	\$715	\$715		
67	Jan-15	Jan-15	Trns	\$485	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$486	\$485	\$0	\$485	\$485		
6	Feb-15	Feb-15	Trns	\$715	106,995	N/A	\$7,843	\$0.0733	\$0	\$475	\$6,816	\$0	\$0	\$1	\$0	\$15,850	\$8,558	\$0	\$8,558	\$8,558		
8	Feb-15	Feb-15	Sales	\$625	15,839	\$2,413	\$2,006	\$0.0912	\$0	\$105	\$144	\$0	\$0	\$1	\$0	\$3,494	\$3,245	\$2,413	\$831	\$831		
14	Feb-15	Feb-15	Trns	\$715	68,666	N/A	\$6,262	\$0.0912	\$0	\$4,374	\$11,352	\$0	\$0	\$1	\$0	\$11,352	\$6,977	\$0	\$6,977	\$6,977		
16	Feb-15	Feb-15	Trns	\$485	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	(\$773)	(\$288)	\$485	\$0	\$485	\$485		
17	Feb-15	Feb-15	Trns	\$715	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$716	\$715	\$0	\$715	\$715		
19	Feb-15	Feb-15	Trns	\$715	4,723	N/A	\$346	\$0.0733	\$0	\$2	\$301	(\$0)	\$0	\$1	\$0	\$1,365	\$1,061	\$0	\$1,061	\$1,061		
20	Feb-15	Feb-15	Trns	\$625	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$626	\$625	\$0	\$625	\$625		
28	Feb-15	Feb-15	Sales	\$715	4,495	N/A	\$329	\$0.0733	\$0	\$41	\$286	\$0	\$0	\$1	\$0	\$1,373	\$1,044	\$0	\$1,044	\$1,044		
36	Feb-15	Feb-15	Trns	\$0	2,036	N/A	\$149	\$0.0733	\$0	\$0	\$130	\$0	\$0	\$1	\$0	\$280	\$149	\$0	\$149	\$149		
55	Feb-15	Feb-15	Trns	\$715	6,205	N/A	\$455	\$0.0733	\$0	\$0	\$383	\$0	\$0	\$1	\$0	\$1,170	\$1,170	\$0	\$1,170	\$1,170		
67	Feb-15	Feb-15	Trns	\$485	29	N/A	\$2	\$0.0733	\$0	\$0	\$2	\$0	\$0	\$7	\$0	\$496	\$487	\$0	\$487	\$487		
6	Mar-15	Mar-15	Trns	\$715	637,424	N/A	\$46,723	\$0.0733	\$0	\$2,723	\$40,004	\$0	\$0	\$7	\$0	\$90,766	\$47,438	\$0	\$47,438	\$47,438		
8	Mar-15	Mar-15	Sales	\$625	296,958	\$191,767	\$0,6458	\$0.0912	\$0	\$7,373	\$18,916	\$0	\$3,009	\$0	\$0	\$248,773	\$219,474	\$191,767	\$27,708	\$27,708		
14	Mar-15	Mar-15	Trns	\$715	457,641	N/A	\$41,737	\$0.0912	\$0	\$0	\$29,152	\$0	\$0	\$976	\$0	\$228,000	\$116,808	\$0	\$116,808	\$116,808		
17	Mar-15	Mar-15	Trns	\$485	9,517	N/A	\$683	\$0.0733	\$0	\$0	\$393	\$0	\$0	\$18	\$0	\$2,280	\$1,168	\$0	\$1,168	\$1,168		
19	Mar-15	Mar-15	Trns	\$715	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$725	\$715	\$0	\$715	\$715		
20	Mar-15	Mar-15	Trns	\$715	67,104	N/A	\$4,919	\$0.0733	\$0	\$15	\$4,275	\$0	\$0	\$1	\$0	\$9,924	\$5,634	\$0	\$5,634	\$5,634		
28	Mar-15	Mar-15	Sales	\$625	122,295	N/A	\$8,984	\$0.0733	\$0	\$40	\$7,799	\$0	\$0	\$1	\$0	\$18,626	\$9,625	\$0	\$9,625	\$9,625		
55	Mar-15	Mar-15	Trns	\$715	31,056	N/A	\$2,288	\$0.0733	\$0	\$8	\$2,023	\$0	\$0	\$17	\$0	\$5,242	\$2,788	\$0	\$2,788	\$2,788		
67	Mar-15	Mar-15	Trns	\$715	5,011	N/A	\$367	\$0.0733	\$0	\$0	\$37	\$0	\$0	\$3	\$0	\$1,100	\$1,082	\$0	\$1,082	\$1,082		
67	Feb-15	Feb-15	Trns	\$0	620	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$47	\$8,068	\$8,115	\$8,068	\$47	\$47	Curtailment 642 therms	
20	Feb-15	Feb-15	Trns	\$0	38	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$218	\$221	\$218	\$3	\$3	Curtailment 39 therms	
20	Feb-15	Feb-15	Trns	\$0	72	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$309	\$315	\$309	\$5	\$5		

Schedule SLN-7
Revenue Decoupling Adjustment Factor

**National Grid - RI Gas
RDM Factor
Effective November 1, 2015**

Line No.	Description	
1	RDM Reconciliation	(\$14,181,587)
2	Throughput for Residential/Small/Medium C&I	28,336,470 dth
3	RDM Factor - per dth	(\$0.5000) per dth
4	RDM Factor - per therm	(\$0.0500) per therm

1 RDM filing, SLN-1, Page 1.

2 Company Forecast

3 Line (1) / Line (2)

4 Line (3) / 10, truncated to 4 decimal places

Schedule SLN-8
ISR Reconciliation Factors

National Grid - RI Gas
FY 15 ISR Reconciliation Factors
Effective November 1, 2015

Line No.	Revenue Requirement (a) (b)	Rate Class	Rate Base Allocator % (c)	Allocation to Rate Class (d)	Actual Revenue (e)	Difference (f)	ISR Recon Under/(Over) Recovery (g)	Total Under Recovery by Rate Class (h)	Forecasted Throughput (dth) (i)	ISR Recon (dth) (i)	ISR Recon (therm) (k)
1		Res-NH	3.73%	\$490,139	\$165,020	\$325,119	\$11,432	\$336,551	698,046	\$0.4821	\$0.0482
2	\$13,136,888	Res-H	61.56%	\$8,086,825	\$2,734,951	\$5,351,874	(\$24,167)	\$5,327,708	18,726,158	\$0.2845	\$0.0284
3		Small	8.19%	\$1,075,520	\$382,802	\$692,718	(\$6,961)	\$685,757	2,745,850	\$0.2497	\$0.0249
4		Medium	13.58%	\$1,784,427	\$634,847	\$1,149,579	(\$16,702)	\$1,132,877	6,166,416	\$0.1837	\$0.0183
5		Large LL	6.04%	\$793,072	\$270,349	\$522,722	(\$1,543)	\$521,180	2,960,112	\$0.1760	\$0.0176
6		Large HL	2.35%	\$309,285	\$102,561	\$206,724	\$1,346	\$208,070	1,211,571	\$0.1717	\$0.0171
7		XL-LL	0.77%	\$101,013	\$34,137	\$66,876	\$1,331	\$68,207	1,286,074	\$0.0530	\$0.0053
8		XL-HL	3.78%	\$496,608	\$196,278	\$300,330	\$1,339	\$301,669	6,102,814	\$0.0494	\$0.0049
9		Total	100.00%	\$13,136,888	\$4,520,945	\$8,615,943	(\$33,925)	\$8,582,019	39,897,042		

(a) Docket 4474, FY 15 Updated ISR Cumulative Revenue Requirement filed August 2015

(b) Docket 4323, RI 2012 Rate Case

(c) Col (a), Line 2 * Col (c), Lines 3 through 10 respectively

(d) Page 2, Col (n), Lines 10 through 17

(e) Column (d) - Column (c)

(f) SLN-10 - Pages 6-7 Column (l) Lines 8, 16, 24, 32, 40, 48, 56, 64

(g) Column (f) + Column (g)

(h) Per Company Forecast

(i) Column (h) / Column (i)

(k) Column (i) / 10

Schedule SLN-9
Firm Revenue Credit Factor

Revenue Credit per Docket 4323
FY 2015

Line No.	Month Bill Applies	<u>Distribution Charges</u>				Total	50% Credit
		Therms	Customer Charge	Distribution Charge	Demand Charge		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Mar-2015	627,791	\$425	\$16,071	\$761	\$17,258	\$8,629
2	Feb-2015	520,794	\$425	\$13,332	\$761	\$14,519	\$7,259
3	Jan-2015	631,707	\$425	\$16,172	\$761	\$17,358	\$8,679
4	Dec-2014	644,876	\$425	\$16,509	\$761	\$17,695	\$8,848
5	Nov-2014	649,686	\$425	\$16,632	\$761	\$17,818	\$8,909
6	Oct-2014	654,670	\$425	\$16,760	\$765	\$17,949	\$8,975
7	Sep-2014	641,827	\$425	\$16,431	\$765	\$17,621	\$8,810
8	Aug-2014	589,568	\$425	\$15,093	\$761	\$16,279	\$8,140
9	Jul-2014	77,964	\$425	\$1,996	\$765	\$3,186	\$1,593
10	Jun-2014	-	\$425	\$0	\$0	\$425	\$213
11	May-2014	-	\$425	\$0	\$0	\$425	\$213
12	Apr-2014	-	\$255	\$0	\$0	\$255	\$128
13	Total	5,038,883	\$4,930	\$128,995	\$6,862	\$140,787	\$70,394

Lines 1-12 Columns (a) through (e): Data provided from the Company's billing system.

Col (g) As noted in the Settlement Agreement in Docket No. 4323, Article III, Section A.4, 50% of distribution revenue will be credited back to customers.

Schedule SLN-10
Reconciliation Factors

**National Grid - RI Gas
Reconciliation Factor effective November 1, 2015**

Section 1: Reconciliation of Prior Year DAC Factors (All Rate Classes)

Line No.	Description	Schedule	Page #	Ending Balance	Period
1	System Pressure		Page 2, line 9	\$418,910	Based on Nov 14-Oct 15
2	AGT Factor		Page 2, line 17	\$85,741	Based on Apr 14 - Mar 15
3	Environmental - DAC		Page 2, line 25	(\$40,192)	Based on Nov 14-Oct 15
4	On-System Margin Credits		Page 3, line 49	\$27,805	Based on Nov 14-Oct 15
5	Pension		Page 3, line 57	(\$31,838)	Based on Nov 14-Oct 15
6	PBOP		Page 3, line 65	\$134,269	Based on Nov 14-Oct 15
7	Previous Reconciliation Factor		Page 2, line 33	(\$194,767)	Based on Nov 14-Oct 15
8	True-up October 14		Page 8, line 22	\$51,817	Based on Actual Oct 14 vs. Oct 14 Forecast
9	AGT Interest on Fund balance		SLN-3, page 2, line 15, col (m)	(\$31,963)	Based on Apr 14 - Mar 15
10	Revenue Credit per Docket 4323		SLN-9, line 13, col (g)	(\$70,394)	
11	Sub Total		Sum ([1]; [10])	\$349,388	
12	Firm Throughput		Nov 2015 - Oct 2016	39,897,042	dth
13	Reconciliation Factor		Line (11) / Line (12)	\$0.0087	per dth
14	Reconciliation Factor		Line (13) / 10, truncated to 4 decimal places	\$0.0008	per therm

Section 2: Revenue Decoupling Mechanism Reconciliation

Line No.	Description	Schedule	Page #	Ending Balance	Period
15	RDA Reconciliation		Page 5, line 13	\$373,072	Based on Nov 14-Oct 15
16	RDM Recon Reconciliation		Page 5, line 27	\$26,283	Based on Nov 14-Oct 15
17	Sub Total		Line (15) + Line (16)	\$399,355	
18	Firm Throughput, Residential, Small & Medium C&I		Nov 2015 - Oct 2016	28,336,470	dth
19	RDA Reconciliation Factor		Line (17) / Line (18)	\$0.0140	per dth
20	RDA Reconciliation Factor		Line (19) / 10, truncated to 4 decimal places	\$0.0014	per therm

Section 3: Reconciliation of Prior year DAC Factors (Large & X-Large Only)

Line No.	Description	Schedule	Page #	Ending Balance	Period
21	AGT Factor - Base Rates		Page 4, line 18	(\$17,319)	Based on Apr 14 - Mar 15
22	LIAP Factor - Base Rates		Page 4, line 30	(\$103,160)	Based on Apr 14 - Mar 15
23	Environmental - Base Rates		Page 4, line 41	(\$75,707)	Based on Apr 14 - Mar 15
24	Previous Reconciliation Factor		Page 3, line 41	\$15,899	Based on Nov 14 - Oct 15
25	Sub Total		Sum ([21];[24])	(\$180,286)	
26	Firm Throughput, Large and Extra Large C&I		Nov 2015 - Oct 2016	11,560,572	dth
27	L / XL Reconciliation Factor		Line (25) / Line (26)	(\$0.0155)	per dth
28	L / XL Reconciliation Factor ¹		Line (27) / 10, truncated to 4 decimal places	(\$0.0015)	per therm

¹ This rate will be combined with the Reconciliation factor of \$0.0008 per therm for an overall Large and Extra Large Reconciliation factor of (\$0.0007) per therm

**National Grid - RI Gas
Non-Base Rate / Gas Year Reconciling Components**

Line No.		Nov-14		Dec-14		Jan-15		Feb-15		Mar-15		Apr-15		May-15		Jun-15		Jul-15		Aug-15		Sep-15		Oct-15		
		Actual	(e)	Actual	(b)	Actual	(c)	Actual	(d)	Actual	(e)	Actual	(f)	Actual	(g)	Actual	(h)	Actual	(i)	Forecast	(j)	Forecast	(k)	Forecast	(l)	12 month End
1	System Pressure Recon Adjust.																									
2	System Pressure Act Beg. Balance	\$0		\$38,140		\$70,724		(\$28,180)		\$270,883		\$134,864		\$52,546		\$60,591		\$131,100		\$205,732		\$278,697		\$352,551		\$0
3	Actual Costs	\$124,664		\$237,808		\$124,989		\$621,009		\$128,995		\$124,066		\$124,066		\$124,066		\$124,066		\$124,066		\$124,066		\$124,066		\$2,105,926
4	Actual Revenue	\$86,544		\$205,281		\$223,916		\$320,063		\$265,229		\$206,480		\$116,081		\$131,655		\$49,612		\$51,358		\$50,536		\$58,116		\$1,688,871
5	Ending Balance	\$38,120		\$70,666		(\$28,203)		\$270,766		\$134,649		\$60,531		\$131,001		\$131,001		\$205,553		\$278,440		\$352,227		\$418,501		\$417,055
6	Average Monthly Balance	\$19,060		\$34,403		\$21,261		\$121,293		\$202,766		\$93,657		\$95,796		\$95,796		\$168,527		\$242,086		\$315,462		\$385,526		
7	Bk America Rate less 200 Basis Points		1.25%																							
8	Interest Applied	\$20		\$58		\$23		\$116		\$215		\$96		\$60		\$98		\$179		\$257		\$324		\$409		\$1,855
9	Sys Pressure End Balance	\$38,140		\$70,724		(\$28,180)		\$270,883		\$134,864		\$52,546		\$60,591		\$131,100		\$205,732		\$278,697		\$352,551		\$418,501		\$418,910
10	Advanced Gas Technology																									
11	AGT Act Beg. Balance	(\$1,000,000)		(\$979,318)		(\$843,431)		(\$694,970)		(\$480,825)		(\$304,423)		(\$167,012)		(\$89,761)		(\$54,065)		(\$21,030)		\$13,204		\$46,926		(\$1,000,000)
12	Actual AGT Revenue	(\$21,698)		(\$136,854)		(\$149,277)		(\$214,709)		(\$176,819)		(\$173,653)		(\$77,307)		(\$35,770)		(\$33,075)		(\$34,238)		(\$33,691)		(\$38,744)		(\$1,089,915)
13	Ending AGT Balance	(\$978,302)		(\$842,464)		(\$694,154)		(\$480,261)		(\$304,006)		(\$166,770)		(\$89,625)		(\$53,991)		(\$20,990)		\$13,208		\$13,208		\$46,895		\$89,915
14	Average Monthly Balance	(\$989,151)		(\$910,891)		(\$768,793)		(\$587,616)		(\$392,415)		(\$235,596)		(\$128,318)		(\$71,876)		(\$37,527)		(\$3,911)		\$30,050		\$66,298		
15	Bk America Rate less 200 Basis Points		1.25%																							
16	Interest Applied	(\$1,016)		(\$967)		(\$816)		(\$563)		(\$417)		(\$242)		(\$136)		(\$74)		(\$40)		(\$4)		\$31		\$70		(\$4,174)
17	AGT End Balance	(\$979,318)		(\$843,431)		(\$694,970)		(\$480,825)		(\$304,423)		(\$167,012)		(\$89,761)		(\$54,065)		(\$21,030)		\$13,204		\$46,926		\$85,741		\$85,741
18	Environmental Recon. Adjust - DAC																									
19	Environmental Act Beg. Balance	\$420,632		\$410,458		\$352,963		\$290,148		\$199,544		\$124,908		\$66,768		\$34,081		\$18,974		\$4,994		(\$9,495)		(\$23,766)		\$420,632
20	Actual Environmental Revenue	\$10,601		\$57,900		\$63,156		\$90,839		\$74,808		\$32,741		\$32,741		\$15,134		\$13,993		\$14,486		\$14,254		\$16,392		\$462,542
21	Ending Environmental Balance	\$410,031		\$352,558		\$289,807		\$199,309		\$124,736		\$66,670		\$34,027		\$18,947		\$4,981		(\$9,492)		(\$23,749)		(\$40,158)		(\$41,910)
22	Average Monthly Balance	\$415,332		\$381,508		\$321,385		\$244,728		\$162,140		\$95,789		\$34,027		\$26,514		\$11,977		(\$2,249)		(\$16,622)		(\$31,962)		
23	Bk America Rate less 200 Basis Points		1.25%																							
24	Interest Applied	\$427		\$405		\$341		\$235		\$172		\$98		\$54		\$27		\$13		(\$2)		(\$17)		(\$34)		\$1,718
25	Environmental Recon End Balance	\$410,458		\$352,963		\$290,148		\$199,544		\$124,908		\$66,768		\$34,081		\$18,974		\$4,994		(\$9,495)		(\$23,766)		(\$40,192)		(\$401,921)
26	Reconciliation Factor (Applicable to all) - DAC																									
27	Recon Factor Act Beg. Balance	\$1,451,180		\$1,362,652		\$1,163,974		\$946,920		\$633,872		\$375,979		\$175,077		\$62,098		\$9,855		(\$38,500)		(\$88,608)		(\$137,965)		\$1,451,180
28	Actual Recon Revenue	\$89,973		\$200,018		\$218,174		\$313,806		\$258,428		\$201,185		\$113,105		\$52,280		\$48,340		\$50,041		\$49,240		\$56,626		\$1,651,216
29	Ending Recon Balance	\$1,361,207		\$1,162,634		\$945,800		\$633,114		\$375,444		\$174,794		\$61,972		\$9,818		(\$38,485)		(\$88,541)		(\$137,848)		(\$194,591)		(\$200,036)
30	Average Monthly Balance	\$1,406,194		\$1,262,643		\$1,054,887		\$790,017		\$504,658		\$275,387		\$118,525		\$35,958		(\$14,315)		(\$63,521)		(\$113,228)		(\$166,278)		
31	Bk America Rate less 200 Basis Points		1.25%																							
32	Interest Applied	\$1,445		\$1,340		\$1,120		\$758		\$536		\$283		\$126		\$37		(\$15)		(\$67)		(\$116)		(\$177)		\$5,269
33	Reconciliation End Balance	\$1,362,652		\$1,163,974		\$946,920		\$633,872		\$375,979		\$175,077		\$62,098		\$9,855		(\$38,500)		(\$88,608)		(\$137,965)		(\$194,767)		(\$194,767)

National Grid - RI Gas
Non-Base Rate / Gas Year Reconciling Components

Line No.	Description	Nov-14		Dec-14		Jan-15		Feb-15		Mar-15		Apr-15		May-15		Jun-15		Jul-15		Aug-15		Sep-15		Oct-15		
		Actual	(a)	Actual	(b)	Actual	(c)	Actual	(d)	Actual	(e)	Actual	(f)	Actual	(g)	Actual	(h)	Forecast	(i)	Forecast	(j)	Forecast	(k)	Forecast	(l)	12 month End
34	Reconciliation Factor (L & XL) - DAC																									
35	Recon Factor Act Beg Balance	(\$138,814)		(\$135,284)		(\$114,903)		(\$101,961)		(\$67,506)		(\$51,408)		(\$33,025)		(\$22,085)		(\$15,024)		(\$7,993)		(\$196)		(\$7,428)		(\$138,814)
36	Actual Recon Revenue (L & XL)	(\$3,671)		(\$20,513)		(\$13,058)		(\$34,536)		(\$16,161)		(\$18,426)		(\$10,996)		(\$7,080)		(\$7,044)		(\$7,801)		(\$7,620)		(\$8,459)		(\$155,538)
37	Ending Recon Balance	(\$135,143)		(\$114,771)		(\$101,845)		(\$64,425)		(\$31,345)		(\$2,982)		(\$22,056)		(\$15,005)		(\$7,980)		(\$7,424)		(\$3,614)		(\$11,657)		\$16,524
38	Average Monthly Balance	1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		
39	Bk America Rate less 200 Basis Points	(\$136,979)		(\$125,027)		(\$108,374)		(\$84,693)		(\$59,425)		(\$42,195)		(\$27,541)		(\$18,545)		(\$11,502)		(\$4,092)		(\$3,614)		(\$11,657)		
40	Interest Applied	1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		
41	Reconciliation End Balance	(\$135,284)		(\$114,903)		(\$101,961)		(\$67,506)		(\$51,408)		(\$33,025)		(\$22,085)		(\$15,024)		(\$7,993)		(\$196)		(\$7,428)		(\$15,899)		\$15,899
42	On-system Credits Recon. Adjust. - DAC																									
43	On-system Credit Act Beg Balance	\$135,571		\$150,266		\$134,626		\$117,536		\$92,863		\$72,548		\$56,732		\$47,857		\$43,777		\$40,006		\$36,095		\$32,243		\$135,571
44	Actual On-system Revenue	(\$14,548)		(\$15,791)		(\$17,224)		(\$24,774)		(\$20,402)		(\$15,883)		(\$8,930)		\$4,127		\$3,816		\$3,951		\$3,887		\$3,887		\$108,707
45	Ending On-system Balance	\$150,119		\$134,475		\$117,402		\$92,762		\$72,461		\$56,665		\$43,730		\$43,730		\$41,869		\$36,055		\$32,208		\$27,773		\$26,864
46	Average Monthly Balance	1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		
47	Bk America Rate less 200 Basis Points	\$142,845		\$142,570		\$126,014		\$105,149		\$82,662		\$64,607		\$52,667		\$45,794		\$41,869		\$38,030		\$34,152		\$30,008		
48	Interest Applied	1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		
49	On-system Credit End Balance	\$150,266		\$134,626		\$117,536		\$92,863		\$72,548		\$56,732		\$47,857		\$43,777		\$40,006		\$36,095		\$32,243		\$27,805		\$27,805
50	Pension Adjustment																									
51	Pen Act Beg Balance	(\$509,869)		(\$563,516)		(\$495,651)		(\$421,499)		(\$314,497)		(\$226,374)		(\$157,745)		(\$119,197)		(\$101,426)		(\$84,988)		(\$67,950)		(\$51,166)		(\$509,869)
52	Actual Pension Revenue	\$53,096		(\$68,427)		(\$74,639)		(\$107,354)		(\$88,410)		(\$68,827)		(\$38,694)		(\$17,885)		(\$16,537)		(\$17,119)		(\$16,845)		(\$19,372)		(\$481,013)
53	Ending Pension Balance	(\$562,965)		(\$695,089)		(\$421,012)		(\$314,145)		(\$226,087)		(\$157,547)		(\$119,051)		(\$101,312)		(\$84,889)		(\$67,869)		(\$51,105)		(\$31,794)		(\$28,856)
54	Average Monthly Balance	1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		
55	Bk America Rate less 200 Basis Points	(\$536,417)		(\$529,303)		(\$458,332)		(\$367,822)		(\$270,292)		(\$191,961)		(\$138,398)		(\$110,255)		(\$93,157)		(\$76,428)		(\$59,527)		(\$41,480)		
56	Interest Applied	1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		
57	Pension Adjustment End Balance	(\$563,516)		(\$495,651)		(\$421,499)		(\$314,497)		(\$226,374)		(\$157,745)		(\$119,197)		(\$101,426)		(\$84,988)		(\$67,950)		(\$51,166)		(\$31,838)		(\$31,838)
58	PBOP Adjustment																									
59	PBOP Act Beg Balance	(\$1,524,239)		(\$1,463,385)		(\$1,259,549)		(\$1,036,851)		(\$715,628)		(\$451,018)		(\$244,895)		(\$129,012)		(\$75,462)		(\$25,904)		(\$25,454)		\$25,454		(\$1,524,239)
60	Actual PBOP Revenue	(\$62,388)		(\$205,281)		(\$223,916)		(\$322,063)		(\$265,229)		(\$206,480)		(\$116,081)		(\$53,655)		(\$49,612)		(\$51,358)		(\$50,536)		(\$58,116)		(\$1,664,715)
61	Ending PBOP Balance	(\$1,461,851)		(\$1,258,104)		(\$1,035,633)		(\$714,788)		(\$450,399)		(\$244,538)		(\$128,814)		(\$75,357)		(\$25,850)		(\$25,454)		\$75,990		\$134,538		\$140,476
62	Average Monthly Balance	1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		
63	Bk America Rate less 200 Basis Points	(\$1,493,045)		(\$1,360,744)		(\$1,147,501)		(\$875,819)		(\$583,013)		(\$347,778)		(\$186,854)		(\$102,185)		(\$50,656)		(\$225)		\$50,722		\$105,100		
64	Interest Applied	1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		1.25%		
65	PBOP Adjustment End Balance	(\$1,463,385)		(\$1,259,549)		(\$1,036,851)		(\$715,628)		(\$451,018)		(\$244,895)		(\$129,012)		(\$75,462)		(\$25,904)		(\$25,454)		\$76,042		\$52		(\$6,207)

Column (a), Line 11, per Docket No. 4514, YC-3C, Page 1, Line 1.
Column (a), Line 19, per Docket No. 4514, YC-4R, Page 1, Line 16.
Column (a), Line 27, per Docket No. 4514, YC-7S, Page 1, Line 9.
Column (a), Line 35, per Docket No. 4514, YC-7S, Page 1, Line 23.
Column (a), Line 43, per Docket No. 4514, YC-6S, Page 1, Line 3.
Column (a), Line 51, per Docket No. 4514, YC-5S, Page 1, Line 3.
Column (a), Line 59, per Docket No. 4514, YC-5S, Page 1, Line 9.

National Grid - RI Gas
Base Rate / Fiscal Year Reconciling Components

Line No.	Source	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	12 month End
		30	31	30	31	31	30	31	30	31	31	28	31	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
1	DAC FACTORS, \$/dth													
2	AGT Factor - Base Rates	\$0.0084	\$0.0084	\$0.0084	\$0.0084	\$0.0084	\$0.0084	\$0.0084	\$0.0084	\$0.0084	\$0.0084	\$0.0084	\$0.0084	\$0.0084
3	LIAP Factor - Base Rates	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500
4	LIHEAP Factor - Base Rates	\$0.0444	\$0.0444	\$0.0444	\$0.0444	\$0.0444	\$0.0444	\$0.0444	\$0.0444	\$0.0444	\$0.0444	\$0.0444	\$0.0444	\$0.0444
5	Low Income Weatherization Factor - Base Rates	\$0.0056	\$0.0056	\$0.0056	\$0.0056	\$0.0056	\$0.0056	\$0.0056	\$0.0056	\$0.0056	\$0.0056	\$0.0056	\$0.0056	\$0.0056
6	Environmental - Base Rates	\$0.0367	\$0.0367	\$0.0367	\$0.0367	\$0.0367	\$0.0367	\$0.0367	\$0.0367	\$0.0367	\$0.0367	\$0.0367	\$0.0367	\$0.0367
7	RI Firm Forecasted Throughput (dth) Feb 13 - Jan 14 (Rate Year)	3,826,443	2,321,424	1,505,558	1,230,159	1,063,069	1,175,941	1,391,267	2,407,560	4,054,661	5,777,080	5,765,550	5,359,362	35,678,072
8	RI Firm L-XL Forecasted Throughput (dth)	992,288	720,015	553,276	530,577	477,149	548,615	587,911	770,135	1,063,665	1,163,568	1,264,681	1,195,353	9,867,232
9	Actual RI Firm L-XL Firm through-put (dth)	1,319,591	577,961	584,515	411,585	539,865	443,302	964,333	582,105	1,455,545	977,702	2,831,713	1,234,850	11,923,066
10	AGT Recon. Adjustment - Base Rates L-XL	\$0	(\$2,753)	(\$1,560)	(\$1,824)	(\$825)	(\$1,352)	(\$468)	(\$3,636)	(\$2,056)	(\$5,353)	(\$3,792)	(\$16,978)	\$82,980
11	Fest Firm Through-put L-XL	992,288	720,015	553,276	530,577	477,149	548,615	587,911	770,135	1,063,665	1,163,568	1,264,681	1,195,353	9,867,232
12	Fest L/XL AGT Collections	\$8,344	\$6,054	\$4,652	\$4,461	\$4,012	\$4,943	\$9,784	\$8,476	\$8,944	\$9,784	\$10,634	\$10,051	\$82,968
13	Actual Firm Through-put L-XL	1,319,591	577,961	584,515	411,585	539,865	443,302	964,333	582,105	1,455,545	977,702	2,831,713	1,234,850	11,923,066
14	Actual AGT Collections	\$11,096	\$4,860	\$4,915	\$3,461	\$4,359	\$3,728	\$8,109	\$4,895	\$12,239	\$8,221	\$23,811	\$10,383	\$100,257
15	Collection Variance	(\$2,752)	\$1,194	(\$2,63)	\$1,000	(\$527)	\$885	(\$3,166)	\$1,581	(\$3,295)	\$1,563	(\$13,177)	(\$332)	
16	Ending Balance	(\$2,752)	(\$1,559)	(\$1,823)	(\$824)	(\$1,352)	(\$467)	(\$3,634)	(\$2,055)	(\$5,351)	(\$3,790)	(\$16,969)	(\$17,310)	
17	Average Balance	(\$1,376)	(\$780)	(\$912)	(\$412)	(\$676)	(\$234)	(\$1,817)	(\$1,027)	(\$2,675)	(\$1,895)	(\$8,485)	(\$8,655)	
18	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
19	Interest Applied	(\$8)	(\$14)	(\$10)	(\$8)	(\$7)	(\$6)	(\$8)	(\$17)	(\$23)	(\$29)	(\$59)	(\$108)	(\$304)
20	LIAP End Balance	(\$16,383)	(\$9,290)	(\$10,863)	(\$4,919)	(\$8,064)	(\$2,800)	(\$21,646)	(\$12,257)	(\$31,886)	(\$23,401)	(\$16,597)	(\$74,177)	(\$103,160)
21	LIAP Recon. Adjust - Base Rates L-XL	\$0	(\$16,383)	(\$9,290)	(\$10,863)	(\$4,919)	(\$8,064)	(\$2,800)	(\$21,646)	(\$12,257)	(\$31,886)	(\$23,401)	(\$16,597)	\$362,346
22	Fest Firm Through-put L-XL	992,288	720,015	553,276	530,577	477,149	548,615	587,911	770,135	1,063,665	1,163,568	1,264,681	1,195,353	9,867,232
23	Fest L/XL AGT Collections	\$49,643	\$26,437	\$20,315	\$19,481	\$17,520	\$20,144	\$21,586	\$28,277	\$39,055	\$42,723	\$46,436	\$43,890	\$362,298
24	Actual Firm Through-put L-XL	1,319,591	577,961	584,515	411,585	539,865	443,302	964,333	582,105	1,455,545	977,702	2,831,713	1,234,850	11,923,066
25	Actual LIAP Collections No EE	\$58,623	\$25,676	\$25,967	\$18,285	\$23,984	\$19,694	\$42,841	\$25,860	\$64,663	\$43,434	\$125,799	\$54,858	\$529,684
26	Actual LIAP Collections EE Only	\$7,397	\$3,240	\$3,277	\$2,307	\$3,026	\$2,485	\$5,406	\$3,263	\$8,159	\$5,481	\$15,874	\$6,922	\$66,837
27	Collection Variance	(\$16,375)	\$7,107	(\$1,563)	\$5,953	(\$3,138)	\$5,269	(\$18,833)	\$9,407	(\$19,606)	\$9,299	(\$78,400)	(\$1,976)	
28	Ending Balance	(\$16,375)	(\$9,276)	(\$10,853)	(\$4,910)	(\$8,057)	(\$2,795)	(\$21,633)	(\$12,239)	(\$31,863)	(\$22,587)	(\$101,016)	(\$103,051)	
29	Average Balance	(\$8,188)	(\$12,830)	(\$10,072)	(\$7,887)	(\$6,488)	(\$5,429)	(\$12,217)	(\$16,943)	(\$22,060)	(\$27,237)	(\$61,816)	(\$102,063)	
30	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
31	Interest Applied	(\$8)	(\$14)	(\$10)	(\$8)	(\$7)	(\$6)	(\$8)	(\$17)	(\$23)	(\$29)	(\$59)	(\$108)	(\$304)
32	LIAP End Balance	(\$16,383)	(\$9,290)	(\$10,863)	(\$4,919)	(\$8,064)	(\$2,800)	(\$21,646)	(\$12,257)	(\$31,886)	(\$23,401)	(\$16,597)	(\$74,177)	(\$103,160)
33	Environmental Recon. Adjust - Base Rates L-XL	\$0	(\$12,024)	(\$6,818)	(\$7,973)	(\$3,610)	(\$5,917)	(\$2,054)	(\$15,886)	(\$8,994)	(\$23,401)	(\$16,597)	(\$74,177)	\$362,346
34	Environmental Recon. Acct Beg. Bal.	992,288	720,015	553,276	530,577	477,149	548,615	587,911	770,135	1,063,665	1,163,568	1,264,681	1,195,353	9,867,232
35	Fest Firm Through-put L-XL	\$36,434	\$26,437	\$20,315	\$19,481	\$17,520	\$20,144	\$21,586	\$28,277	\$39,055	\$42,723	\$46,436	\$43,890	\$362,298
36	Fest L/XL AGT Collections	1,319,591	577,961	584,515	411,585	539,865	443,302	964,333	582,105	1,455,545	977,702	2,831,713	1,234,850	11,923,066
37	Actual Firm Through-put L-XL	\$48,452	\$21,221	\$21,462	\$15,112	\$19,822	\$16,277	\$35,408	\$21,373	\$53,444	\$35,898	\$103,973	\$45,340	\$437,782
38	Actual Environmental Collections	(\$12,018)	\$5,216	(\$1,147)	\$4,369	(\$1,147)	\$3,867	(\$13,822)	\$6,904	(\$14,389)	\$6,825	(\$57,537)	(\$1,450)	
39	Collection Variance	(\$6,808)	(\$7,965)	(\$3,604)	(\$3,604)	(\$5,912)	(\$2,050)	(\$8,982)	(\$8,982)	(\$16,576)	(\$17,134)	(\$74,177)	(\$74,177)	
40	Ending Environmental Balance	(\$6,009)	(\$9,416)	(\$7,392)	(\$5,788)	(\$4,761)	(\$3,983)	(\$8,965)	(\$12,434)	(\$16,189)	(\$19,988)	(\$45,365)	(\$74,902)	
41	Average Balance	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
42	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
43	Interest Applied	(\$6)	(\$10)	(\$8)	(\$6)	(\$5)	(\$4)	(\$5)	(\$10)	(\$17)	(\$21)	(\$44)	(\$80)	(\$223)
44	Environmental End Balance	(\$12,024)	(\$6,818)	(\$7,973)	(\$3,610)	(\$5,917)	(\$2,054)	(\$15,886)	(\$8,994)	(\$23,401)	(\$16,597)	(\$74,177)	(\$75,707)	(\$75,707)

AGT Recon. Adjustment - Base Rates L-XL

8	AGT Recon. Acct Beg. Bal.	\$0												
9	Fest Firm Through-put L-XL	992,288	720,015	553,276	530,577	477,149	548,615	587,911	770,135	1,063,665	1,163,568	1,264,681	1,195,353	9,867,232
10	Fest L/XL AGT Collections	\$8,344	\$6,054	\$4,652	\$4,461	\$4,012	\$4,943	\$9,784	\$8,476	\$8,944	\$9,784	\$10,634	\$10,051	\$82,968
11	Actual Firm Through-put L-XL	1,319,591	577,961	584,515	411,585	539,865	443,302	964,333	582,105	1,455,545	977,702	2,831,713	1,234,850	11,923,066
12	Actual AGT Collections	\$11,096	\$4,860	\$4,915	\$3,461	\$4,359	\$3,728	\$8,109	\$4,895	\$12,239	\$8,221	\$23,811	\$10,383	\$100,257
13	Collection Variance	(\$2,752)	\$1,194	(\$2,63)	\$1,000	(\$527)	\$885	(\$3,166)	\$1,581	(\$3,295)	\$1,563	(\$13,177)	(\$332)	
14	Ending Balance	(\$2,752)	(\$1,559)	(\$1,823)	(\$824)	(\$1,352)	(\$467)	(\$3,634)	(\$2,055)	(\$5,351)	(\$3,790)	(\$16,969)	(\$17,310)	
15	Average Balance	(\$1,376)	(\$780)	(\$912)	(\$412)	(\$676)	(\$234)	(\$1,817)	(\$1,027)	(\$2,675)	(\$1,895)	(\$8,485)	(\$8,655)	
16	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
17	Interest Applied	(\$8)	(\$14)	(\$10)	(\$8)	(\$7)	(\$6)	(\$8)	(\$17)	(\$23)	(\$29)	(\$59)	(\$108)	(\$304)
18	AGT End Balance	(\$2,753)	(\$1,560)	(\$1,824)	(\$825)	(\$1,352)	(\$468)	(\$3,636)	(\$2,056)	(\$5,353)	(\$3,792)	(\$16,978)	(\$17,319)	(\$17,319)

LIAP Recon. Adjustment - Base Rates L-XL

19	LIAP Recon. Acct Beg. Bal.	\$0												
20	Fest Firm Through-put L-XL	992,288	720,015	553,276	530,577	477,149	548,615	587,911	770,135	1,063,665	1,163,568	1,264,681	1,195,353	9,867,232
21	Fest L/XL AGT Collections	\$49,643	\$26,437	\$20,315	\$19,481	\$17,520	\$20,144	\$21,586	\$28,277	\$39,055	\$42,723	\$46,436	\$43,890	\$362,298
22	Actual Firm Through-put L-XL	1,319,591	577,961	584,515	411,585	539,865	443,302	964,333	582,105	1,455,545	977,702	2,831,713	1,234,850	11,923,066
23	Actual LIAP Collections No EE	\$58,623	\$25,676	\$25,967	\$18,285	\$23,984	\$19,694	\$42,841	\$25,860	\$64,663	\$43,434	\$125,799	\$54,858	\$529,684
24	Actual LIAP Collections EE Only	\$7,397	\$3,240	\$3,277	\$2,307	\$3,026	\$2,485	\$5,406	\$3,263	\$8,159	\$5,481	\$15,874	\$6,922	\$66,837
25	Collection Variance	(\$16,375)	\$7,107	(\$1,563)	\$5,953	(\$3,138)	\$5,269	(\$18,833)	\$9,407	(\$19,606)	\$9,299	(\$78,400)	(\$1,976)	
26	Ending Balance	(\$16,375)	(\$9,276)	(\$10,853)	(\$4,910)	(\$8,057)	(\$2,795)	(\$21,633)	(\$12,239)	(\$31,863)	(\$22,587)	(\$101,016)	(\$103,051)	
27	Average Balance	(\$8,188)	(\$12,830)	(\$10,072)	(\$7,887)	(\$6,488)	(\$5,429)	(\$12,217)	(\$16,943)	(\$22,060)	(\$27,237)	(\$61,816)	(\$102,063)	
28	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
29	Interest Applied	(\$8)	(\$14)	(\$10)	(\$8)	(\$7)	(\$6)	(\$8)	(\$17)	(\$23)	(\$29)	(\$59)	(\$108)	(\$304)
30	LIAP End Balance	(\$1												

**National Grid - RI Gas
RDA Reconciliation**

Line No.	Nov-14 30	Dec-14 31	Jan-15 31	Feb-15 28	Mar-15 31	Apr-15 30	May-15 31	Jun-15 30	Jul-15 31	Aug-15 31	Sep-15 30	Oct-15 31	Total
	Actual (a)	Actual (b)	Actual (c)	Actual (d)	Actual (e)	Actual (f)	Actual (g)	Actual (h)	Forecast (i)	Forecast (j)	Forecast (k)	Forecast (l)	(m)
1	Actual Firm Throughput - dekatherms												
2	Res-NH	59,388	77,890	101,356	128,053	121,113	87,951	30,555	28,824	27,104	27,648	30,965	768,224
3	Res-H	1,055,700	2,346,087	3,160,249	4,099,728	3,767,909	2,546,268	563,971	482,963	461,730	466,391	539,594	20,605,210
4	Small	115,678	298,227	449,062	615,104	566,582	347,154	60,737	51,244	56,204	44,858	61,560	2,795,772
5	Medium	357,629	677,643	900,081	1,127,548	1,064,830	714,720	192,267	167,224	171,714	170,770	207,323	6,089,649
6	Total	1,588,395	3,399,846	4,610,748	5,970,433	5,520,434	3,696,093	847,530	730,256	716,753	709,666	839,442	30,258,855
7	RDM Acct Beg. Balance	(\$9,055,088)	(\$9,157,120)	(\$7,968,353)	(\$6,436,485)	(\$4,621,341)	(\$2,819,077)	(\$869,515)	(\$600,128)	(\$363,306)	(\$130,624)	\$100,002	
8	Actual RDM Revenue	\$92,682	(\$1,197,853)	(\$1,539,509)	(\$1,820,443)	(\$1,806,212)	(\$1,259,993)	(\$270,141)	(\$237,333)	(\$232,945)	(\$230,642)	(\$272,819)	
9	Ending RDM Balance	(\$9,147,769)	(\$7,959,267)	(\$6,428,843)	(\$4,616,042)	(\$2,815,129)	(\$1,559,084)	(\$599,374)	(\$362,795)	(\$130,362)	\$100,018	\$372,821	
10	Average Monthly Balance	(\$9,101,428)	(\$8,558,193)	(\$7,198,598)	(\$5,526,264)	(\$3,718,235)	(\$2,189,080)	(\$734,444)	(\$481,462)	(\$246,834)	(\$15,303)	\$236,412	
11	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
12	Interest Applied	(\$9,351)	(\$9,086)	(\$7,642)	(\$5,299)	(\$3,947)	(\$2,249)	(\$755)	(\$511)	(\$262)	(\$16)	\$251	
13	RDM Recon End Balance	(\$9,157,120)	(\$7,968,353)	(\$6,436,485)	(\$4,621,341)	(\$2,819,077)	(\$1,561,333)	(\$600,128)	(\$363,306)	(\$130,624)	\$100,002	\$373,072	(\$106,242)
14	RDM Revenue per rate class												
15	Res-NH	\$3,465	(\$27,442)	(\$33,842)	(\$39,045)	(\$39,627)	(\$29,982)	(\$9,739)	(\$9,368)	(\$8,809)	(\$8,985)	(\$10,064)	(\$23,593)
16	Res-H	\$61,599	(\$826,587)	(\$1,055,194)	(\$1,250,047)	(\$1,232,809)	(\$868,019)	(\$179,760)	(\$156,963)	(\$150,062)	(\$151,577)	(\$175,368)	(\$6,458,961)
17	Small	\$6,750	(\$105,073)	(\$149,940)	(\$187,551)	(\$185,378)	(\$118,344)	(\$19,359)	(\$16,654)	(\$18,266)	(\$14,579)	(\$20,007)	(\$883,435)
18	Medium	\$20,867	(\$238,751)	(\$300,533)	(\$343,800)	(\$348,398)	(\$243,647)	(\$61,283)	(\$54,348)	(\$55,807)	(\$55,500)	(\$67,380)	(\$1,892,327)
19	Total	\$92,682	(\$1,197,853)	(\$1,539,509)	(\$1,820,443)	(\$1,806,212)	(\$1,259,993)	(\$270,141)	(\$237,333)	(\$232,945)	(\$230,642)	(\$272,819)	(\$9,468,316)
20	RDM Recon Adjustment												
21	RDM Recon Acct Beg. Balance	(\$754,074)	(\$765,402)	(\$666,647)	(\$539,390)	(\$388,597)	(\$238,875)	(\$76,922)	(\$54,547)	(\$34,878)	(\$15,552)	\$3,602	(\$754,074)
22	Actual RDM Recon Revenue	\$10,548	(\$99,514)	(\$127,898)	(\$151,237)	(\$150,055)	(\$104,676)	(\$22,442)	(\$19,717)	(\$19,352)	(\$19,161)	(\$22,665)	(\$783,750)
23	Ending RDM Recon Balance	(\$764,622)	(\$865,888)	(\$794,545)	(\$690,627)	(\$538,652)	(\$343,551)	(\$99,364)	(\$74,864)	(\$54,230)	(\$34,693)	\$26,267	\$29,676
24	Average Monthly Balance	(\$759,348)	(\$715,645)	(\$660,699)	(\$546,771)	(\$413,570)	(\$265,538)	(\$96,701)	(\$44,689)	(\$25,202)	(\$19,972)	\$14,935	
25	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
26	Interest Applied	(\$780)	(\$760)	(\$640)	(\$445)	(\$333)	(\$192)	(\$68)	(\$47)	(\$27)	(\$6)	\$16	(\$3,393)
27	RDM Recon Adjustment End Balance	(\$765,402)	(\$666,647)	(\$539,390)	(\$388,597)	(\$238,875)	(\$134,391)	(\$54,547)	(\$34,878)	(\$15,552)	\$3,602	\$26,283	\$26,283
28	RDM Recon and Recon Adj End Balance												\$399,355

6 Sum Lines (2) through (5).
7 (a) Beginning balance, Docket 4514, Schedule YC-1S, Line 13 + monthly interest calculated from April - October at Bk America rate less 200 basis points.
19 Sum Lines (14) through (18).
21 (a) Beginning balance, Docket 4431, YC-7S, Pages 6, Line 31, column (l).
28 Line 13 + Line 27.

National Grid - RI Gas
ISR Reconciliation for FY 14

Line No.	Nov-14 30 Actual (a)	Dec-14 31 Actual (b)	Jan-15 31 Actual (c)	Feb-15 28 Actual (d)	Mar-15 31 Actual (e)	Apr-15 30 Actual (f)	May-15 31 Actual (g)	Jun-15 30 Actual (h)	Jul-15 31 Forecast (i)	Aug-15 31 Forecast (j)	Sep-15 30 Forecast (k)	Oct-15 31 Forecast (l)	Total
33	\$58,417	\$57,375	\$48,560	\$38,324	\$26,571	\$14,886	\$7,747	\$4,708	\$4,350	\$3,584	\$2,355	\$941	
34	\$495												
35	\$1,597	\$8,871	\$10,282	\$11,784	\$11,707	\$7,150	\$3,046	\$563	\$770	\$1,232	\$1,415	\$2,484	
36	\$57,315	\$48,504	\$38,278	\$26,540	\$14,864	\$7,736	\$4,701	\$4,345	\$3,580	\$2,352	\$940	(\$1,542)	
37	\$57,866	\$52,939	\$43,419	\$32,432	\$20,718	\$11,311	\$6,224	\$4,527	\$3,965	\$2,968	\$1,647	(\$300)	
38	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
39	\$59	\$56	\$46	\$31	\$22	\$12	\$7	\$5	\$4	\$3	\$2	\$0	
40	\$57,375	\$48,560	\$38,324	\$26,571	\$14,886	\$7,747	\$4,708	\$4,350	\$3,584	\$2,355	\$941	(\$1,543)	
41	\$19,368	\$18,631	\$17,020	\$14,586	\$12,247	\$9,592	\$7,294	\$5,603	\$4,201	\$3,516	\$2,937	\$2,125	
42	\$1,091												
43	\$1,849	\$1,629	\$2,451	\$2,351	\$2,667	\$2,307	\$1,698	\$1,407	\$689	\$582	\$815	\$781	
44	\$18,611	\$17,001	\$14,569	\$12,235	\$9,581	\$7,286	\$5,597	\$4,196	\$3,512	\$2,934	\$2,122	\$1,344	
45	\$18,990	\$17,816	\$15,795	\$13,410	\$10,914	\$8,439	\$6,445	\$4,900	\$3,857	\$3,225	\$2,530	\$1,735	
46	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
47	\$20	\$19	\$17	\$13	\$12	\$9	\$7	\$5	\$4	\$3	\$3	\$2	
48	\$18,631	\$17,020	\$14,586	\$12,247	\$9,592	\$7,294	\$5,603	\$4,201	\$3,516	\$2,937	\$2,125	(\$1,346)	
49	\$6,917	\$2,760	\$2,511	\$2,289	\$2,005	\$1,821	\$1,614	\$1,563	\$1,579	\$1,543	\$1,506	\$1,425	
50	(\$5,045)												
51	(\$883)	\$253	\$224	\$286	\$186	\$209	\$52	(\$14)	\$37	\$39	\$82	\$95	
52	\$2,755	\$2,508	\$2,287	\$2,003	\$1,819	\$1,612	\$1,562	\$1,577	\$1,541	\$1,504	\$1,423	\$1,330	
53	\$4,836	\$2,634	\$2,399	\$2,146	\$1,912	\$1,716	\$1,588	\$1,570	\$1,560	\$1,524	\$1,465	\$1,377	
54	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
55	\$5	\$3	\$3	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$1	
56	\$2,760	\$2,511	\$2,289	\$2,005	\$1,821	\$1,614	\$1,563	\$1,579	\$1,543	\$1,506	\$1,425	(\$1,331)	
57	\$33,611	\$31,592	\$27,810	\$27,363	\$19,323	\$17,923	\$14,459	\$11,815	\$9,546	\$7,438	\$5,132	\$3,230	
58	(\$1,938)												
59	\$114	\$3,814	\$476	\$8,063	\$1,419	\$3,481	\$2,657	\$2,280	\$2,117	\$2,312	\$1,906	\$1,894	
60	\$31,559	\$27,778	\$27,334	\$19,301	\$17,904	\$14,442	\$11,801	\$9,535	\$7,429	\$5,126	\$3,226	\$1,336	
61	\$32,585	\$29,685	\$27,572	\$23,332	\$18,613	\$16,183	\$13,130	\$10,675	\$8,487	\$6,282	\$4,179	\$2,283	
62	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
63	\$33	\$32	\$29	\$22	\$20	\$17	\$14	\$11	\$9	\$7	\$4	\$2	
64	\$31,592	\$27,810	\$27,363	\$19,323	\$17,923	\$14,459	\$11,815	\$9,546	\$7,438	\$5,132	\$3,230	(\$1,339)	

Approved Amount to be Recovered'
Under/ (Over) Recovery

\$944,552
(\$33,925)

¹Docket No. 4514, YC-98, Page 1 of 2

**National Grid - RI Gas
Non-Base Rate / Gas Year Reconciling Components**

October 31, 2014 Ending Deferred Balances

Line No.	Description	Forecast ¹ (a)	Actual (b)	Variance (c) = (b) - (a)
1	System Pressure	\$1,112,751	\$1,114,319	\$1,568
2	Environmental - DAC	\$56,327	\$56,369	\$42
3	Previous Reconciliation Factor - Applicable to All	(\$26,335)	(\$24,643)	\$1,692
4	Previous Reconciliation Factor - Large & Extra Large	(\$12,812)	(\$12,583)	\$230
5	On-System Margin Credits	\$7,483	\$6,988	(\$495)
6	Pension	(\$97,663)	(\$95,804)	\$1,859
7	PBOP	\$721	(\$146)	(\$867)
8	RDM			
9	RDA Reconciliation	(\$721,102)	(\$677,451)	\$43,651
10	RDM Recon Reconciliation	<u>(\$32,972)</u>	<u>(\$28,918)</u>	<u>\$4,054</u>
11		(\$754,074)	(\$706,369)	\$47,705
12	ISR Recon			
13	Residential Non-Heating	\$44,157	\$43,989	(\$168)
14	Residential Heating	(\$25,379)	(\$25,379)	\$0
15	Small C&I	(\$3,250)	(\$2,419)	\$832
16	Medium C&I	(\$1,599)	(\$1,379)	\$220
17	Large Low Load C&I	\$495	\$502	\$7
18	Large High Load C&I	\$1,091	\$700	(\$391)
19	Extra Large Low Load C&I	(\$5,045)	(\$5,770)	(\$724)
20	Extra Large High Load C&I	<u>(\$1,938)</u>	<u>(\$1,631)</u>	<u>\$308</u>
21		\$8,532	\$8,614	\$83
22	Total	<u>\$294,928</u>	<u>\$346,745</u>	<u>\$51,817</u>

¹Docket 4514, YC-7S, Pages 2-4, 6-8 filed on August 29, 2014.

2 See SLN-11, Page 1, Line 21

3 See SLN-11, Page 1, Line 33

4 See SLN-11, Page 2, Line 45

5 See SLN-11, Page 2, Line 57

6 See SLN-11, Page 2, Line 69

7 See SLN-11, Page 2, Line 81

8 See SLN-11, Page 3, Lines 9 and 28

12 See SLN-11, Page 4-5, Lines 2, 14, 26, 38, 50, 62, 74, 86

22 Net owed to Company, sum[Lines(1:7)] + Line 11 + Line 21

Schedule SLN-11
Reconciliations for FY 15

**National Grid - RI Gas
Non-Base Rate / Gas Year Reconciling Components (April 2014 - March 2015)**

Line No.	Reference	Apr-14 Actual (a) (b)	May-14 Actual (c)	June-14 Actual (c)	July-14 Actual (d)	Aug-14 Actual (e)	Sept-14 Actual (f)	Oct-14 Actual (g)	Nov-14 Actual (h)	Dec-14 Actual (i)	Jan-15 Actual (j)	Feb-15 Actual (k)	Mar-15 Actual (l)
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Col (b) per Docket No. 4514, YC-1C, Pg 1, Ln 2

Docket No. 4514, YC-7S, Page 1, Line 2
SLN-10, Page 8, Line 2
Col (b) per Docket No. 4514, YC-1C, Pg 1, Ln 4
Sum Lines(19-22)

Docket No. 4514, YC-7S, Page 1, Line 6
SLN-10, Page 8, Line 3
Col (b) per Docket No. 4514, YC-7S, Pg 1, Ln 9
Sum Lines(31-34)

Docket No. 4514, YC-7S, Page 1, Line 6
SLN-10, Page 8, Line 3
Col (b) per Docket No. 4514, YC-7S, Pg 1, Ln 9
Sum Lines(31-34)

System Pressure Recon Adjust.

Advanced Gas Technology

Environmental Recon. Adjust - DAC

Reconciliation Factor (Applicable to all) - DAC

National Grid - RI Gas
Non-Base Rate / Gas Year Reconciling Components (April 2014 - March 2015)

	Apr-14	May-14	June-14	July-14	Aug-14	Sept-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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42 Reconciliation Factor (L & XL) - DAC
43 Recon Factor Acct Beg. Balance
44 Transfer to 2014-2015 Recon Factor
45 Reconciliation (L & XL) DAC True-up
46 Reconciliation (L & XL) Factor Balance
47 Subtotal
48 Actual Recon Revenue (L & XL)
49 Ending Recon Balance
50 Average Monthly Balance
51 BK America Rate less 200 Basis Points
52 Interest Applied
53 Reconciliation End Balance

54 On-system Credits Recon. Adjust. - DAC
55 On-system Credit Acct Beg. Balance
56 Transfer to 2014-2015 Recon Factor
57 On-system DAC True-up
58 On-system Credit Cost
59 Subtotal
60 Actual On-system Revenue
61 Ending On-system Balance
62 Average Monthly Balance
63 BK America Rate less 200 Basis Points
64 Interest Applied
65 On-system Credit End Balance

66 Pension Adjustment
67 Pen Acct Beg. Balance
68 Transfer to 2014-2015 Recon Factor
69 Pension DAC True-up
70 Pension Cost
71 Subtotal
72 Actual Pension Revenue
73 Ending Pension Balance
74 Average Monthly Balance
75 BK America Rate less 200 Basis Points
76 Interest Applied
77 Pension Adjustment End Balance

78 PBOP Adjustment
79 PBOP Acct Beg. Balance
80 Transfer to 2014-2015 Recon Factor
81 PBOP DAC True-up
82 PBOP Cost
83 Subtotal
84 Actual PBOP Revenue
85 Ending PBOP Balance
86 Average Monthly Balance
87 BK America Rate less 200 Basis Points
88 Interest Applied
89 PBOP Adjustment End Balance

Docket No. 4514, YC-7S, Page 1, Line 3
SLN-10, Page 8, Line 5
Col (h) per Docket No. 4514, YC-1S, Pg 1, Ln 6
Sum Lines(55:58)
Docket No. 4514, YC-7S, Page 1, Line 4
SLN-10, Page 8, Line 6
Col (h) per Docket No. 4514, YC-5S, Pg 1, Ln 3
Sum Lines(67:70)
Docket No. 4514, YC-7S, Page 1, Line 5
SLN-10, Page 8, Line 7
Col (h) per Docket No. 4514, YC-5S, Pg 1, Ln 9
Sum Lines(79:82)
Docket No. 4514, YC-7S, Page 1, Line 5
SLN-10, Page 8, Line 7
Col (h) per Docket No. 4514, YC-5S, Pg 1, Ln 9
Sum Lines(79:82)

National Grid - RI Gas
ISIR Reconciliation (April 2014 - March 2015)

Line No.	Reference	Apr-14 30 Actual (a)	May-14 31 Actual (b)	Jun-14 30 Actual (c)	Jul-14 31 Actual (d)	Aug-14 31 Actual (e)	Sep-14 30 Actual (f)	Oct-14 31 Actual (g)	Nov-14 30 Actual (h)	Dec-14 31 Actual (i)	Jan-15 31 Actual (j)	Feb-15 28 Actual (k)	Mar-15 31 Actual (l)
1	ISIR Res-NH Acct Beg. Balance	(\$38,037)	(\$12,057)	\$5,044	\$14,377	\$21,683	\$28,602	\$35,572	\$43,989	\$74,498	\$67,228	\$58,235	\$47,834
2	ISIR Recon DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168	\$0	\$0	\$0	\$0
3	FY 2013 Recon	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,157	\$0	\$0	\$0	\$0
4	DK 4514, YC-9S, Pg 1, Ln 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,741	\$0	\$0	\$0	\$0
5	DK 4514, YC-9S, Pg 1, Ln 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167	\$0	\$0	\$0	\$0
6	Interest Applied on FY14 balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,908	\$0	\$0	\$0	\$0
7	Total FY 2014 Recon	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Actual Res-NH Revenue	(\$26,006)	(\$17,104)	(\$9,323)	(\$7,287)	(\$6,893)	(\$6,937)	(\$8,374)	(\$7,383)	\$7,346	\$9,059	\$10,452	\$10,608
9	Ending Res-NH Balance	(\$12,031)	\$5,047	\$14,367	\$21,664	\$28,575	\$35,539	\$43,946	\$74,448	\$67,153	\$58,168	\$47,783	\$37,226
10	Average Monthly Balance	(\$25,034)	(\$3,505)	\$9,705	\$18,020	\$25,129	\$32,071	\$39,759	\$48,678	\$70,826	\$43,500	\$33,009	\$42,530
11	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
12	Interest Applied	(\$26)	(\$4)	\$10	\$19	\$27	\$33	\$42	\$50	\$75	\$67	\$51	\$45
12	ISIR Res-NH Recon End Balance	(\$12,057)	\$5,044	\$14,377	\$21,683	\$28,602	\$35,572	\$43,989	\$74,498	\$67,228	\$58,235	\$47,834	\$37,271
13	ISIR Res-H Acct Beg. Balance	(\$25,193)	(\$25,219)	(\$25,246)	(\$25,272)	(\$25,299)	(\$25,326)	(\$25,352)	(\$25,379)	\$555,830	\$482,624	\$388,931	\$277,708
14	ISIR Recon DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	FY 2013 Recon	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	DK 4514, YC-9S, Pg 1, Ln 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$588,068	\$0	\$0	\$0	\$0
17	DK 4514, YC-9S, Pg 1, Ln 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,323	\$0	\$0	\$0	\$0
18	Interest Applied on FY14 balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$592,391	\$0	\$0	\$0	\$0
19	Total FY 2014 Recon	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Actual Res-H Revenue	(\$25,193)	(\$25,219)	(\$25,246)	(\$25,272)	(\$25,299)	(\$25,326)	(\$25,352)	(\$25,379)	\$73,758	\$94,156	\$111,543	\$110,004
21	Ending Res-H Balance	(\$25,193)	(\$25,219)	(\$25,246)	(\$25,272)	(\$25,299)	(\$25,326)	(\$25,352)	(\$25,379)	\$482,073	\$388,468	\$277,388	\$167,704
22	Average Monthly Balance	(\$25,193)	(\$25,219)	(\$25,246)	(\$25,272)	(\$25,299)	(\$25,326)	(\$25,352)	(\$25,379)	\$518,952	\$435,546	\$333,159	\$222,706
23	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
24	Interest Applied	(\$26)	(\$27)	(\$26)	(\$27)	(\$27)	(\$26)	(\$26)	\$590	\$551	\$462	\$319	\$236
24	ISIR Res-H Recon End Balance	(\$25,219)	(\$25,246)	(\$25,272)	(\$25,299)	(\$25,326)	(\$25,352)	(\$25,379)	\$555,830	\$482,624	\$388,931	\$277,708	\$167,940
25	ISIR Small C&I Acct Beg. Balance	\$8,855	\$3,840	\$1,486	\$544	(\$163)	(\$825)	(\$1,530)	(\$2,419)	\$72,273	\$62,969	\$49,649	\$32,954
26	ISIR Recon DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$832)	\$0	\$0	\$0	\$0
27	FY 2013 Recon	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,250)	\$0	\$0	\$0	\$0
28	DK 4514, YC-9S, Pg 1, Ln 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,379	\$0	\$0	\$0	\$0
29	DK 4514, YC-9S, Pg 1, Ln 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$569	\$0	\$0	\$0	\$0
30	Interest Applied on FY14 balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,948	\$0	\$0	\$0	\$0
31	Total FY 2014 Recon	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Actual Small C&I Revenue	\$5,021	\$2,357	\$943	\$707	\$662	\$703	\$887	\$2,501	\$9,376	\$13,379	\$16,735	\$16,542
33	Ending Small C&I Balance	\$3,834	\$1,484	\$543	(\$163)	(\$825)	(\$1,528)	(\$2,417)	\$72,196	\$62,897	\$49,590	\$32,914	\$16,412
34	Average Monthly Balance	\$6,345	\$2,662	\$1,015	\$191	(\$494)	(\$1,177)	(\$1,973)	\$75,072	\$67,585	\$56,279	\$41,282	\$24,683
35	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
36	Interest Applied	\$7	\$3	\$1	\$0	(\$1)	(\$1)	(\$2)	\$77	\$72	\$60	\$40	\$26
36	ISIR Small C&I Recon End Balance	\$3,840	\$1,486	\$544	(\$163)	(\$825)	(\$1,530)	(\$2,419)	\$72,273	\$62,969	\$49,649	\$32,954	\$16,438
37	ISIR Medium Acct Beg. Balance	\$17,701	\$10,974	\$7,040	\$5,272	\$3,643	\$2,109	\$464	(\$1,379)	\$124,230	\$106,722	\$84,630	\$59,311
38	ISIR Recon DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$220)	\$0	\$0	\$0	\$0
39	FY 2013 Recon	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,599)	\$0	\$0	\$0	\$0
40	DK 4514, YC-9S, Pg 1, Ln 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,381	\$0	\$0	\$0	\$0
41	DK 4514, YC-9S, Pg 1, Ln 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$959	\$0	\$0	\$0	\$0
42	Interest Applied on FY14 balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131,340	\$0	\$0	\$0	\$0
43	Total FY 2014 Recon	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	Actual Medium Revenue	\$6,742	\$3,943	\$1,774	\$1,634	\$1,646	\$1,646	\$1,842	\$5,642	\$22,193	\$25,388	\$25,728	\$25,728
45	Ending Medium Balance	\$10,959	\$7,031	\$5,266	\$3,639	\$2,106	\$463	(\$1,378)	\$124,099	\$106,600	\$84,529	\$59,242	\$33,583
46	Average Monthly Balance	\$14,330	\$9,002	\$6,153	\$4,455	\$2,874	\$1,286	(\$457)	\$127,719	\$115,415	\$95,626	\$71,936	\$46,447
47	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
48	Interest Applied	\$15	\$10	\$6	\$5	\$3	\$1	(\$0)	\$131	\$123	\$102	\$69	\$49
48	ISIR Medium Recon End Balance	\$10,974	\$7,040	\$5,272	\$3,643	\$2,109	\$464	(\$1,379)	\$124,230	\$106,722	\$84,630	\$59,311	\$33,633

