

September 1, 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)  
Supplemental Testimony and Schedules of Suhila Nouri Nutile and  
Testimony and Schedules of William R. Richer**

Dear Ms. Massaro:

On behalf of National Grid,<sup>1</sup> I am filing ten (10) copies of the Company's supplement to its August 1, 2015 annual DAC filing. This submission consists of the supplemental pre-filed testimony and schedules of Suhila Nouri Nutile, and the pre-filed testimony and schedules of William R. Richer. In her testimony and schedules, Ms. Nutile incorporates updates to the DAC components and provides proposed DAC rates for effect November 1, 2015. She also provides a bill-impact analysis of the proposed DAC rates. Mr. Richer's testimony provides the status of the Company's earnings subject to the Earnings Sharing Mechanism for the periods ending March 31, 2014 and March 31, 2015, and the calculation of the Pension and Postretirement Benefits Other Than Pensions (PBOP) costs to be reconciled in the Pension Adjustment Factor.

As described in Ms. Nutile's testimony, the bill impact of the proposed DAC rates on an average residential heating customer utilizing 846 therms translates into an annual increase of \$4.18, or 0.3 percent more than the rates currently in effect.

The Company is also including a request in this filing for a permanent, standing extension of the filing date for the Company's gas earnings reports from July 1 to August 28 as described in Mr. Richer's testimony.

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

Luly E. Massaro, Commission Clerk  
Docket 4573 – Supplemental DAC Filing  
September 1, 2015  
Page 2 of 2

Thank you for your attention to this filing. If you have any questions, please contact me at (401) 784-7288.

Very truly yours,



Jennifer Brooks Hutchinson

Enclosure

cc: Docket 4573 Service List  
Docket 4323 Service List  
Leo Wold, Esq.  
Steve Scialabba, Division  
Bruce Oliver, Division

Certificate of Service

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

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



\_\_\_\_\_  
Joanne M. Scanlon

September 1, 2015  
Date

**National Grid (NGrid) – Request for Change in Electric & Gas Distribution Rates  
Docket No. 4323 – Service List updated on 3/20/13**

<b>Name/Address</b>	<b>E-mail Distribution</b>	<b>Phone</b>
Celia B. O'Brien, Esq. National Grid 280 Melrose St. Providence, RI 02907	<a href="mailto:Celia.obrien@nationalgrid.com">Celia.obrien@nationalgrid.com</a>	781-907-2153
Thomas R. Teehan, Esq. National Grid 280 Melrose St. Providence, RI 02907	<a href="mailto:Thomas.teehan@nationalgrid.com">Thomas.teehan@nationalgrid.com</a>	401-784-7667
	<a href="mailto:Jennifer.hutchinson@nationalgrid.com">Jennifer.hutchinson@nationalgrid.com</a>	
	<a href="mailto:Joanne.scanlon@nationalgrid.com">Joanne.scanlon@nationalgrid.com</a>	
Cheryl M. Kimball, Esq. (for NGrid) Keegan Werlin LLP 265 Franklin Street Boston, MA 02110	<a href="mailto:ckimball@keeganwerlin.com">ckimball@keeganwerlin.com</a>	617-951-1400
	<a href="mailto:lindas@keeganwerlin.com">lindas@keeganwerlin.com</a>	
Gerald Petros, Esq. Hinckley, Allen & Snyder	<a href="mailto:gpetros@haslaw.com">gpetros@haslaw.com</a>	
	<a href="mailto:aramos@haslaw.com">aramos@haslaw.com</a>	
Leo Wold, Esq. (for Division) Dept. of Attorney General 150 South Main St. Providence, RI 02903	<a href="mailto:Lwold@riag.ri.gov">Lwold@riag.ri.gov</a>	401-222-2424
	<a href="mailto:dmacrae@riag.ri.gov">dmacrae@riag.ri.gov</a>	
	<a href="mailto:Steve.scialabba@ripuc.state.ri.us">Steve.scialabba@ripuc.state.ri.us</a>	
	<a href="mailto:jmunoz@riag.ri.gov">jmunoz@riag.ri.gov</a>	
	<a href="mailto:Jspirito@ripuc.state.ri.us">Jspirito@ripuc.state.ri.us</a>	
	<a href="mailto:David.stearns@ripuc.state.ri.us">David.stearns@ripuc.state.ri.us</a>	
Michael J. Morrissey, Esq. (for AG) Dept. of Attorney General 150 South Main St. Providence, RI 02903	<a href="mailto:Mmorrissey@riag.ri.gov">Mmorrissey@riag.ri.gov</a>	401-274-4400 Ext. 2357

Ellen M. Evans, Sr. Trial Atty. Naval Facilities Engineering Command Litigation Office 720 Kennon St., Bldg. 36, Room 233 Washington Navy Yard, DC 20374-5051	<a href="mailto:ellen.evans@navy.mil">ellen.evans@navy.mil</a>	202-685-2235
Dr. Kay Davoodi, P.E. Utility Rates and Studies Office NAVFACHQ- Building 33 1322 Patterson Ave SE Washington Navy Yard, D.C. 20374-5065	<a href="mailto:Khojasteh.davoodi@navy.mil">Khojasteh.davoodi@navy.mil</a>	202-685-3319
	<a href="mailto:Larry.r.allen@navy.mil">Larry.r.allen@navy.mil</a>	
Robert J. McConnell, Esq. (Wiley Ctr.) Motley Rice LLC 321 South Main St. – 2 <sup>nd</sup> Floor Providence, RI 02903	<a href="mailto:bmccconnell@motleyrice.com">bmccconnell@motleyrice.com</a>	401-457-7700
	<a href="mailto:jhowat@nclc.org">jhowat@nclc.org</a>	
Maurice Brubaker Brubaker and Associates, Inc. PO Box 412000 St.Louis, MO 63141-2000	<a href="mailto:mbrubaker@consultbai.com">mbrubaker@consultbai.com</a>	401-724-3600
Ali Al-Jabir Brubaker and Associates, Inc.	<a href="mailto:aaljabir@consultbai.com">aaljabir@consultbai.com</a>	
David Effron Berkshire Consulting 12 Pond Path North Hampton, NH 03862-2243	<a href="mailto:Djeffron@aol.com">Djeffron@aol.com</a>	603-964-6526
Bruce Oliver Revilo Hill Associates 7103 Laketree Drive Fairfax Station, VA 22039	<a href="mailto:Boliver.rha@verizon.net">Boliver.rha@verizon.net</a>	
Alex Cochis Lee Smith LaCapra Associates One Washington Mall 9th Floor Boston, MA 02108	<a href="mailto:acochis@lacapra.com">acochis@lacapra.com</a>	
	<a href="mailto:lees@lacapra.com">lees@lacapra.com</a>	
Thomas Catlin Emma Nicholson Exeter Associates 10480 Little Patuxent Parkway Suite 300 Columbia, Maryland 21044	<a href="mailto:tcatlin@exeterassociates.com">tcatlin@exeterassociates.com</a>	
	<a href="mailto:enicholson@exeterassociates.com">enicholson@exeterassociates.com</a>	

<p>Bruce Gay  Monticello Consulting  4209 Buck Creek Court  North Charleston, SC 29420</p>	<p><a href="mailto:bruce@monticelloconsulting.com">bruce@monticelloconsulting.com</a></p>	
<p>Matthew Kahal  c/o Exeter Associates  10480 Little Patuxent Parkway  Suite 300  Columbia, MD 21044</p>	<p><a href="mailto:mkahal@exeterassociates.com">mkahal@exeterassociates.com</a></p>	
<p>File original &amp; 11 copies w/:  Luly E. Massaro, Commission Clerk  Public Utilities Commission  89 Jefferson Blvd.  Warwick, RI 02888</p>	<p><a href="mailto:Lmassaro@puc.state.ri.us">Lmassaro@puc.state.ri.us</a></p>	<p>401-780-2107</p>
	<p><a href="mailto:Anault@puc.state.ri.us">Anault@puc.state.ri.us</a></p>	
	<p><a href="mailto:Adalessandro@puc.state.ri.us">Adalessandro@puc.state.ri.us</a></p>	
	<p><a href="mailto:Nucci@puc.state.ri.us">Nucci@puc.state.ri.us</a></p>	
	<p><a href="mailto:Dshah@puc.state.ri.us">Dshah@puc.state.ri.us</a></p>	
	<p><a href="mailto:Secamara@puc.state.ri.us">Secamara@puc.state.ri.us</a></p>	

The Narragansett Electric Company  
d/b/a National Grid

Distribution Adjustment Charge Filing

Supplemental Testimony and Schedules of  
Suhila Nouri Nutile  
and  
William R. Richer

September 1, 2015

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

Submitted by:

**nationalgrid**



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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**SUPPLEMENTAL DIRECT TESTIMONY**

**OF**

**SUHILA NOURI NUTILE**



**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**RIPUC DOCKET NO. 4573**  
**SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING**  
**WITNESS: SUHILA NOURI NUTILE**  
**SEPTEMBER 1, 2015**

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1 **I. Introduction**

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  
4 Sylvan Road, Waltham, Massachusetts 02451.

5  
6 **Q. Have you previously submitted testimony in this Docket?**

7 A. Yes. I submitted my direct testimony on August 3, 2015.

8  
9 **Q. What is the purpose of your supplemental testimony?**

10 A. The purpose of this supplemental testimony is to provide an update to the  
11 proposed Distribution Adjustment Charge (DAC) effective November 1, 2015.  
12 Specifically, this supplemental testimony will: (1) propose the system pressure  
13 factor; (2) propose the Pensions and Postretirement Benefits Other Than Pension  
14 (PBOP) Factors; (3) propose updated ISR reconciliation factors; (4) provide the  
15 calculation of the proposed base DAC factors, which will be a component of the  
16 overall DAC rates (which include the ISR Reconciliation factors that are proposed  
17 to become effective November 1, 2015 and the ISR Plan component currently in  
18 effect); and (6) present the proposed DAC rates' impact on customer bills. This  
19 filing is submitted pursuant to the Company's Distribution Adjustment Charge  
20 Provision, RIPUC NG-Gas No. 101, under Section 3, Schedule A.

21

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

2 A. Yes. I am sponsoring the following updated schedules that accompany my  
3 testimony:

4 Schedule SLN-1S Summary of DAC Factors

5 Schedule SLN-2S System Pressure Factor

6 Schedule SLN-5S Pensions and Postretirement Benefits Other than  
7 Pensions Factors

8 Schedule SLN-8S ISR Reconciliation Factors

9 Schedule SLN-10S Reconciliation Factor

10 Schedule SLN-12S Bill Impact Analysis

11 For ease of reference, all others schedules are also included although the  
12 Company is not making any changes to them in this submission.

13

14 **II. Updated DAC Components**

15 **Q. Please describe the updates to the DAC contained in this filing.**

16 A. In accordance with the agreement made with the Division during the 2010-2011  
17 DAC proceeding in Docket No. 4196, the Company does not propose a system  
18 pressure factor as part of its annual August 1 DAC filings, but rather proposes the  
19 factor in its supplemental DAC filings typically submitted to the PUC around  
20 September 1. Also, pension and PBOP costs are included in this filing as they  
21 were not available for inclusion in the August 1 filing. In addition, the DAC

1 reconciliation component has been updated to include actual data for July 2015 as  
2 presented in Schedule SLN-10S. Consequently, the proposed DAC rates are  
3 calculated inclusive of these figures, which are then combined with the revised  
4 Fiscal Year 2015 ISR Plan reconciliation factors and currently-effective Fiscal  
5 Year 2016 ISR Plan factors to derive the overall proposed DAC rates per rate  
6 class to take effect November 1, 2015. The proposed DAC rates are summarized  
7 on Schedule SLN-1S.

8

9 **Q. What is the Company proposing for the System Pressure factor for**  
10 **November 1, 2015?**

11 A. The Company is proposing a System Pressure factor of \$0.0037 per therm as  
12 shown in Schedule SLN-2S. The proposed factor is calculated by multiplying the  
13 forecasted 2015-2016 LNG lease payment costs by the system pressure balancing  
14 percentage. This amount is then divided by the forecasted throughput of  
15 39,897,042 dths for the 12-months beginning November 1, 2015. This result is  
16 then divided by 10 to derive the \$/therm factor mentioned above.

17

18 **Q. What is the Company proposing for the Pension and PBOP factors for**  
19 **November 1, 2015?**

20 A. The Company's reconciliation of actual Pension and PBOP expenses to the base  
21 rate allowances for the recovery of these costs for the 12-month period ending

1 March 31, 2015 is set forth in Company Witness William R. Richer's testimony  
2 and schedules included in this filing, where he supports the derivation of these  
3 amounts. Based on these amounts, the pension adjustment factor is a credit of  
4 \$0.0122 per therm and is calculated by dividing the pension over-recovery and  
5 PBOP over-recovery by the forecasted throughput of 39,897,042 dths for the 12-  
6 months beginning November 1, 2015. This result is then divided by 10 to derive  
7 \$/therm factors as shown in Schedule SLN-5S, with the total of the two factors  
8 being a credit of \$0.0122 per therm.

9

10 **Q. Please identify what was updated in the ISR reconciliation factors.**

11 A. The ISR reconciliation factors have been revised to reflect the adjusted revenue  
12 requirement that the Company is simultaneously submitting on September 1, 2015  
13 in Docket No. 4474. Schedule SLN-8S shows the updated ISR reconciliation  
14 factors per rate class.

15

16 **Q. Please identify what was updated in the DAC reconciliation adjustment**  
17 **factors.**

18 A. The Company updated the DAC reconciliation factors to reflect actual revenue for  
19 July 2015 for the non-base rate / gas year reconciling components as shown in  
20 Schedule SLN-10S, Pages 2 through 8. The proposed reconciliation factor  
21 applicable to all rate classes is \$0.0008 per therm while the proposed

1 reconciliation factor for the Large and Extra-Large rate classes is a credit of  
2 \$0.0007 per therm.<sup>1</sup> As described in my testimony filed on August 1, only the  
3 Large and Extra-Large rate classes are subject to the base rate reconciliation  
4 component.

5  
6 **Q. Please explain how the Company determines the proposed DAC rates to be**  
7 **billed to customers.**

8 A. As shown on Schedule SLN-1S, Section 1, Line 15, the proposed base DAC rates  
9 differ for the Residential, Small, and Medium C&I rate classes versus the Large  
10 and Extra-Large rate classes. As explained in my August 1 testimony, the  
11 Company develops a proposed DAC factor for the Residential, Small, and  
12 Medium C&I rate classes to include the Revenue Decoupling Adjustment factor,  
13 which is only applicable to these customer groups. Meanwhile, it develops a  
14 separate factor for the Large and Extra-Large rate classes to accommodate the  
15 reconciliation of the base rate related items, which are the Advanced Gas  
16 Technology, Low Income Assistance Program, and Environmental Response  
17 costs. These factors are combined with the proposed FY 2015 ISR Reconciliation  
18 factors per rate class and currently effective FY 2016 ISR Plan factors to arrive at  
19 the proposed DAC factors to be billed to customers, as shown in Section 2 of  
20 Schedule SLN-1S.

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<sup>1</sup> The August 3, 2015 DAC filing's proposed reconciliation factors were \$0.0008 per therm for all rate classes and a credit of \$0.0007 per therm for the Large and Extra-Large rate classes.

1 **III. Final Proposed DAC Rates and Bill Impacts**

2 **Q. What are the final proposed DAC rates?**

3 A. The final proposed DAC rates by rate class including the base DAC factors, the  
4 FY 2015 ISR reconciliation factors, and the current FY 2016 ISR Plan factors, are  
5 shown in Schedule SLN-1S, Section 2, Column (E).  
6

7 **Q. How was the impact on customer bills calculated?**

8 A. The Company's bill impact analysis presents the impact solely from the proposed  
9 DAC factors and keeps all other rates and charges at their current levels. To  
10 isolate the impact of the proposed DAC rates, the current Energy Efficiency  
11 Program Charges and ISR factors are assumed to be in effect for the year  
12 November 2015 through October 2016. The Gas Cost Recovery (GCR) factors  
13 are also held constant at the rates that have been in effect since November 2014.  
14 The combined impact of the proposed DAC factors and GCR rates will be  
15 presented in the Company's annual GCR filing submitted under separate cover.  
16

17 **Q. What is the impact of the proposed November 1, 2015 DAC rates on  
18 customer bills?**

19 A. Schedule SLN-12S sets forth the annual average dollar impact due to the  
20 proposed changes in the DAC factors on customers' bills at various levels of  
21 consumption for the Company's rate classes. For an average residential heating

1 customer utilizing 846 therms, the bill impact translates into an annual increase of  
2 \$4.18, or 0.3%.

3

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

5 A. Yes, it does.





Schedules of Suhila Nouri Nutile

Schedule SLN-1S	Summary of DAC Factors
Schedule SLN-2S	System Pressure Factor
Schedule SLN-3	Advanced Gas Technology Program Factor
Schedule SLN-4	Environmental Response Cost Factor
Schedule SLN-5S	Pensions and Postretirement Benefits Factor
Schedule SLN-6	On-System Margin Credits Factor
Schedule SLN-7	Revenue Decoupling Adjustment Factor
Schedule SLN-8S	ISR Reconciliation Factors
Schedule SLN-9	Firm Revenue Credit Factor
Schedule SLN-10S	Reconciliation Factors
Schedule SLN-11	Reconciliations for FY 15
Schedule SLN-12S	Bill Impacts



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
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WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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**Schedule SLN-1S  
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-2S</u>	\$1,488,789	\$0.0037	\$0.0037	
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-5S</u>	(\$4,918,541)	(\$0.0122)	(\$0.0122)	
6	On-System Margin Credits (MC)	<u>SLN-6</u>	\$133,185	\$0.0003	\$0.0003	
7	Reconciliation Factor (R)	<u>SLN-10S</u>	\$169,652	\$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])	(\$2,607,043)	(\$0.0061)	(\$0.0076)	
11	Uncollectible Percentage	Dkt 4323	3.18%	3.18%	3.18%	
12	DAC factors grossed up for uncollectible	[10]/(1-[11])	(\$2,692,670)	(\$0.0063)	(\$0.0078)	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-10S</u>	\$384,480	\$0.0013	\$0.0000	
15	DAC factor	[12]+[13]+[14]	(\$16,489,777)	<b>(\$0.0550)</b>	<b>(\$0.0078)</b>	<b>per therm</b>

**Section 2: DAC factors including annual ISR component**

Line No.	ISR Reconciliation w/o uncollectible <sup>1</sup> (therms)	Uncollectible Percentage <sup>2</sup>	ISR Reconciliation* (therms) (A)	Base DAC Component* <sup>3</sup> (therms) (B)	DAC Component Subtotal Rates* (therms) (C) = (A) + (B)	ISR Component* <sup>4</sup> (therms) (D)	November 1, 2015 DAC Rates* (therms) (E) = (C)+(D)	
16	Res-NH	\$0.0475	3.18%	\$0.0490	(\$0.0550)	(\$0.0060)	\$0.0791	\$0.0731
17	Res-NH-LI	\$0.0475	3.18%	\$0.0490	(\$0.0550)	(\$0.0060)	\$0.0791	\$0.0731
18	Res-H	\$0.0279	3.18%	\$0.0288	(\$0.0550)	(\$0.0262)	\$0.0531	\$0.0269
19	Res-H-LI	\$0.0279	3.18%	\$0.0288	(\$0.0550)	(\$0.0262)	\$0.0531	\$0.0269
20	Small	\$0.0245	3.18%	\$0.0253	(\$0.0550)	(\$0.0297)	\$0.0522	\$0.0225
21	Medium	\$0.0180	3.18%	\$0.0186	(\$0.0550)	(\$0.0364)	\$0.0425	\$0.0061
22	Large LL	\$0.0173	3.18%	\$0.0179	(\$0.0078)	\$0.0101	\$0.0335	\$0.0436
23	Large HL	\$0.0168	3.18%	\$0.0173	(\$0.0078)	\$0.0095	\$0.0329	\$0.0424
24	XL-LL	\$0.0052	3.18%	\$0.0054	(\$0.0078)	(\$0.0024)	\$0.0130	\$0.0106
25	XL-HL	\$0.0048	3.18%	\$0.0050	(\$0.0078)	(\$0.0028)	\$0.0128	\$0.0100

**\*Factors Include Uncollectible Allowance**

<sup>1</sup> SLN-8S

<sup>2</sup> Per Docket No. 4323

<sup>3</sup> Section 1, Line 15

<sup>4</sup> FY 16 ISR component per Docket 4540



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
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SEPTEMBER 1, 2015**

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Schedule SLN-2S  
System Pressure Factor

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

<u>Line No.</u>	Description	
1	LNG GCR Costs allocated to DAC	\$1,488,789
2	Firm Throughput	39,897,042 dths
3	System Pressure Factor per dekatherm	\$0.0370 per dth
4	System Pressure Factor per therm	<b>\$0.0037 per therm</b>

1 Per Settlement of DAC issues, Docket No. 4339

2 Company Forecast

3 Line (1) / Line (2)

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





**THE NARRAGANSETT ELECTRIC COMPANY  
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SEPTEMBER 1, 2015**

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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	<b>\$0.0000 per therm</b>

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
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	
13	\$2,579,931	\$2,605,778	\$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	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
15	\$2,651	\$2,766	\$2,694	\$2,796	\$2,806	\$2,725	\$2,827	\$2,726	\$2,746	\$2,637	\$2,253	\$2,336	

Interest Calculation

13	Month's Average Balance	\$2,579,931
14	Bk. America Rate less 200 Basis Points	1.25%
15	Calculated Interest (not applied to balance)	\$2,651

- 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



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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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		<b>\$0.0013 per therm</b>
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)
<b>ENVIRONMENTAL AMORTIZATION</b>											
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									
16	FY 2007										
17	NET ERC costs net of insurance	(\$758,291)									
18	Amortization Period (years)	10									
19	FY 2008 & adjustment for FY2007										
20	NET ERC costs net of insurance	(\$45,755)									
21	Amortization Period (years)	10									
22	FY 2009										
23	NET ERC costs net of insurance	\$965,754									
24	Amortization Period (years)	10									
25	FY 2010										
26	NET ERC costs net of insurance	\$2,088,264									
27	Amortization Period (years)	10									
28	FY 2011										
29	NET ERC costs net of insurance	\$4,522,947									
30	Amortization Period (years)	10									
31	FY 2012										
32	NET ERC costs net of insurance	\$5,583,936									
33	Amortization Period (years)	10									
34	FY 2013										
35	NET ERC costs net of insurance	\$1,368,521									
36	Amortization Period (years)	10									
37	FY 2014										
38	NET ERC costs net of insurance	\$3,008,237									
39	Amortization Period (years)	10									
40	FY 2015										
41	NET ERC costs net of insurance	\$1,129,080									
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	<b>ENVIRONMENTAL REMEDIATION COSTS</b>										
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	<b>ACCUMULATED ENVIRONMENTAL REMEDIATION</b>										
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	<b>NET ENVIRONMENTAL REMEDIATION COSTS</b>										
		\$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)



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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**Schedule SLN-5S  
Pensions and Postretirement Benefits Factor**

**National Grid - RI Gas  
Pension Adjustment Factors  
Effective November 1, 2015**

Line No.	<b><u>Pension Factor</u></b>	
1	Pension Reconciliation	(\$1,911,662)
2	Carrying Charges	(\$351,075)
3	Total Pension Cost	(\$2,262,737)
4	Firm Throughput	39,897,042 dth
5	Pension Factor per dth	(\$0.0560) per dth
6	Pension Factor per therm	<b>(\$0.0056) per therm</b>
	<b><u>PBOP Factor</u></b>	
7	PBOP Reconciliation	(\$2,392,514)
8	Carrying Charges	(\$263,290)
9	Total PBOP Cost	(\$2,655,804)
10	Firm Throughput	39,897,042
11	PBOP Factor per dth	(\$0.0660) per dth
12	PBOP Factor per therm	<b>(\$0.0066) per therm</b>
	<b><u>Pension &amp; PBOP Factor Combined</u></b>	
13	Pension & PBOP Factor per dth	(\$0.1220) per dth
14	Pension & PBOP Factor per therm	<b>(\$0.0122) per therm</b>

- 1 WRR-3, Page 1, Line 11
- 2 WRR-3, Page 1, Line 12
- 3 Line (1) + Line (2)
- 4,10 Company Forecast
- 5 Line (3) / Line (4)
- 6 Line (5) / 10
- 7 WRR-3, Page 2, Line 11
- 8 WRR-3, Page 2, Line 14
- 9 Line (7) + Line (8)
- 11 Line (9) / Line (10)
- 12 Line (11) / 10
- 13 Line (5) + Line (11)
- 14 Line (6) + Line (12)



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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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	<b>\$0.0003 per therm</b>

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**

<u>Line No.</u>	(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)
	<b><u>April 2014 - March 2015</u></b>			
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)	(802)	(802)	(802)	(802)	(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)	(802)	(802)	(802)	(802)	(51)	(83,435)	(83,092)	(50)	(83,092)		
11	Oct-13	Apr-14	Trans	(8275)	(29,277)	N/A	N/A	(83,124)	(0.0733)	(8265)	(813)	(813)	(813)	(813)	(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)	\$0	(8275)			
11	Dec-13	Apr-14	Trans	(8275)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(80)	(8275)	(8275)	\$0	(8275)			
11	Jan-14	Apr-14	Trans	(8275)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(80)	(8275)	(8275)	\$0	(8275)			
11	Feb-14	Apr-14	Trans	(8275)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(80)	(8275)	(8275)	\$0	(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)	\$0	(8276)		
15	Apr-14	Apr-14	Sales	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	\$0	(8276)			
24	Apr-14	Apr-14	Trans	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	\$0	(8276)			
24	Apr-14	Apr-14	Trans	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	\$0	(8276)			
24	Apr-14	Apr-14	Trans	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	\$0	(8276)			
24	Apr-14	Apr-14	Trans	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	\$0	(8276)			
24	Apr-14	Apr-14	Trans	5715	0	N/A	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	(81)	(8276)	(8276)	\$0	(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)	\$24,890	\$21,325	\$3,565		
29	Apr-14	Apr-14	Sales	(8625)	0	N/A	N/A	\$0	(0.0733)	\$0	(81)	\$0	\$0	(81)	(8625)	(8625)	\$0	(8625)			
29	Apr-14	Apr-14	Sales	(8625)	0	N/A	N/A	\$0	(0.0733)	\$0	(81)	\$0	\$0	(81)	(8625)	(8625)	\$0	(8625)			
29	Apr-14	Apr-14	Sales	(8625)	0	N/A	N/A	\$0	(0.0733)	\$0	(81)	\$0	\$0	(81)	(8625)	(8625)	\$0	(8625)			
29	Apr-14	Apr-14	Sales	(8625)	0	N/A	N/A	\$0	(0.0733)	\$0	(81)	\$0	\$0	(81)	(8625)	(8625)	\$0	(8625)			
5	May-14	May-14	Sales	5485	113,674	N/A	N/A	\$8,332	\$0.0733	\$0	\$446	\$5,593	\$0	\$0	(81)	(8644)	(8644)	\$0	(8644)		
11	May-14	May-14	Trans	5485	105,113	N/A	N/A	\$7,705	\$0.0733	\$346	\$408	\$4,256	\$0	\$3	(81)	(8644)	(8644)	\$0	(8644)		
11	Feb-14	May-14	Trans	5275	29,343	N/A	N/A	\$2,151	\$0.0733	\$346	\$148	\$2,018	\$0	\$4	(81)	(8644)	(8644)	\$0	(8644)		
11	Feb-14	May-14	Trans	5275	29,343	N/A	N/A	\$2,151	\$0.0733	\$346	\$148	\$2,018	\$0	\$4	(81)	(8644)	(8644)	\$0	(8644)		
14	May-14	May-14	Sales	5625	530,118	\$33,895	\$0.0639	\$6,907	\$0.0912	\$0	\$328	\$3,469	\$0	\$1	(81)	(8644)	(8644)	\$46,550	\$41,427	\$33,895	
17	Nov-13	May-14	Trans	(8485)	(38,580)	\$0	\$0.0631	(82,817)	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$7,145	\$0	\$7,145	
17	Nov-13	May-14	Trans	(8485)	(38,580)	\$0	\$0.0631	(82,817)	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$7,145	\$0	\$7,145	
17	Dec-13	May-14	Trans	(8485)	(18,752)	N/A	N/A	(58,881)	(0.0733)	(8244)	(810)	(810)	(810)	(810)	(81)	(8644)	(8644)	\$1,135	\$0	\$1,135	
17	Jan-14	May-14	Trans	(8485)	(2,244)	N/A	N/A	(8,164)	(0.0733)	(8244)	(810)	(810)	(810)	(810)	(81)	(8644)	(8644)	\$1,135	\$0	\$1,135	
17	Feb-14	May-14	Trans	(8485)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(81)	(8644)	(8644)	\$1,135	\$0	\$1,135		
17	Mar-14	May-14	Trans	(8485)	0	N/A	N/A	\$0	(0.0733)	\$0	\$0	\$0	\$0	(81)	(8644)	(8644)	\$1,135	\$0	\$1,135		
17	Nov-13	May-14	Trans	(8485)	(79,692)	N/A	N/A	(83,881)	(0.0733)	(8244)	(810)	(810)	(810)	(810)	(81)	(8644)	(8644)	\$1,135	\$0	\$1,135	
19	Nov-13	May-14	Trans	(8485)	(79,692)	N/A	N/A	(83,881)	(0.0733)	(8244)	(810)	(810)	(810)	(810)	(81)	(8644)	(8644)	\$1,135	\$0	\$1,135	
19	Nov-13	May-14	Trans	(8485)	(79,692)	N/A	N/A	(83,881)	(0.0733)	(8244)	(810)	(810)	(810)	(810)	(81)	(8644)	(8644)	\$1,135	\$0	\$1,135	
24	May-14	May-14	Trans	5371	0	N/A	N/A	\$0	\$0.206	\$0	\$22	\$3,306	\$0	\$0	(81)	(8644)	(8644)	\$2,454	\$0	\$2,454	
24	May-14	May-14	Trans	5371	0	N/A	N/A	\$0	\$0.206	\$0	\$22	\$3,306	\$0	\$0	(81)	(8644)	(8644)	\$2,454	\$0	\$2,454	
28	May-14	May-14	Sales	5625	68,268	\$30,555	\$0.4476	\$5,004	\$0.0733	\$0	\$389	\$4,858	\$0	\$1	(81)	(8644)	(8644)	\$39,543	\$36,184	\$30,555	
5	June-14	June-14	Trans	5485	98,734	N/A	N/A	\$7,237	\$0.0733	\$0	\$389	\$4,858	\$0	\$1	(81)	(8644)	(8644)	\$7,272	\$0	\$7,272	
6	Nov-13	June-14	Trans	(8485)	14,738	\$0	\$7,4548	(1,046)	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$5,660	\$3,534	\$1,531	
6	Nov-13	June-14	Trans	(8485)	(14,738)	N/A	N/A	(1,047)	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$5,660	\$3,534	\$1,531	
6	Apr-14	June-14	Trans	5485	12,949	N/A	\$0.5139	\$969	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$9,701	(89,105)	(87,573)	
6	Apr-14	June-14	Trans	5485	12,949	N/A	\$0.5139	\$969	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$9,701	(89,105)	(87,573)	
6	Apr-14	June-14	Trans	5485	13,206	N/A	N/A	\$968	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$2,104	\$2,104	\$1,453	
6	Apr-14	June-14	Trans	5485	19,915	N/A	N/A	\$1,460	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$2,925	\$1,945	\$0	
11	June-14	June-14	Trans	5275	98,211	N/A	N/A	\$7,199	\$0.0733	\$948	\$406	\$4,709	\$0	\$3	(81)	(8644)	(8644)	\$13,540	\$7,474	\$0	
14	June-14	June-14	Sales	5625	0	N/A	N/A	\$0	\$0.0912	\$0	\$19	\$0	\$0	(81)	(8644)	(8644)	\$645	\$625	\$0		
15	June-14	June-14	Sales	5715	27,635	N/A	N/A	\$4,303	\$0.0912	\$0	\$227	\$2,321	\$0	\$0	(81)	(8644)	(8644)	\$645	\$625	\$0	
16	June-14	June-14	Trans	5715	196,626	N/A	N/A	\$17,873	(0.0912)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$40,978	\$18,588	\$0	
16	June-14	June-14	Trans	(8715)	(196,626)	N/A	N/A	(17,873)	(0.0912)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$40,978	\$18,588	\$0	
16	Feb-14	June-14	Trans	5715	246,111	N/A	N/A	\$22,423	(0.0912)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$38,654	\$26,557	\$0	
16	Feb-14	June-14	Trans	(8715)	(246,111)	N/A	N/A	(22,423)	(0.0912)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$38,654	\$26,557	\$0	
16	Mar-14	June-14	Trans	(8715)	(335,104)	N/A	N/A	(530,561)	(0.0912)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$47,764	(83,138)	(82,138)	
17	Dec-13	June-14	Trans	5485	18,752	\$0	\$13,0757	\$1,335	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$9,563	\$8,803	\$0	
17	Apr-14	June-14	Trans	5485	2,244	N/A	N/A	\$138	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$4,614	\$4,520	\$0	
19	Apr-14	June-14	Trans	5715	17,038	N/A	N/A	\$1,249	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$2,803	\$1,964	\$0	
19	Apr-14	June-14	Trans	5715	34,226	N/A	N/A	\$2,509	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$4,908	\$3,224	\$0	
19	Apr-14	June-14	Trans	5715	28,316	N/A	N/A	\$2,076	(0.0733)	\$0	\$0	(81,603)	\$0	\$0	(81)	(8644)	(8644)	\$4,184	\$2,791	\$0	
20	June-14	June-14	Trans	(8715)	(29,887)	N/A	N/A	(82,091)	(0.0733)	\$0	(81)	(81,470)	\$0	\$0	(81)	(8644)	(8644)	\$4,884	(82,905)	(82,905)	
20																					

Assigned #	Apply To	Month Charges	Bill Date	Sales or	Customer	Commodity	Distribution	Energy	Paperless	Other	Commodity	Revenue	Total Gas	Total Margin	Comment						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(v)	
		Charges	mo/vr	Trns or	Charge Usage	rate (per therm)	charge (per therm)	rate	GET	Energy	Paperless	charges	Distribution	Commodity	Charge	Total Bill	subject to	Cost (Col g +	Col g)		
19	Jul-14	45,149	Jul-14	Trns	5715	N/A	\$3,309	\$0.0733	\$0	\$2,221	\$0	\$6,246	\$4,024	\$0	\$4,024	\$6,246	\$4,024	\$28,116	\$0	\$0	\$0
28	Aug-14	64,096	Aug-14	Sales	6625	\$28,116	\$0.4387	\$0.0733	\$0	\$0	\$0	\$36,593	\$3,459	\$28,116	\$0	\$36,593	\$3,459	\$28,116	\$0	\$0	\$0
5	Aug-14	78,123	Aug-14	Trns	5485	N/A	\$5,726	\$0.0733	\$0	\$311	\$0	\$10,367	\$6,211	\$0	\$6,211	\$10,367	\$6,211	\$0	\$0	\$0	\$0
6	Aug-14	21,753	Aug-14	Trns	5485	N/A	\$1,595	\$0.0733	\$0	\$113	\$0	\$1,555	\$2,080	\$0	\$2,080	\$1,555	\$2,080	\$0	\$0	\$0	\$0
11	Aug-14	13,734	Aug-14	Trns	5275	N/A	\$2,019	\$0.0733	\$0	\$113	\$0	\$1,555	\$2,080	\$0	\$2,080	\$1,555	\$2,080	\$0	\$0	\$0	\$0
14	Aug-14	0	Aug-14	Sales	6625	N/A	\$0	\$0.0912	\$0	\$19	\$0	\$0	\$645	\$0	\$645	\$0	\$645	\$0	\$0	\$0	\$0
15	Aug-14	29,107	Aug-14	Sales	5715	N/A	\$4,589	\$0.0912	\$0	\$241	\$0	\$2,499	\$8,052	\$0	\$8,052	\$2,499	\$8,052	\$0	\$0	\$0	\$0
16	Aug-14	40,119	Aug-14	Trns	5715	N/A	\$2,692	\$0.0912	\$0	\$108	\$0	\$1,190	\$1,671	\$0	\$1,671	\$1,190	\$1,671	\$0	\$0	\$0	\$0
28	Aug-14	63,536	Aug-14	Sales	6625	\$20,694	\$0.3257	\$0.0733	\$0	\$0	\$0	\$23,003	\$2,716	\$20,694	\$0	\$23,003	\$2,716	\$20,694	\$0	\$0	\$0
5	Sep-14	96,660	Sep-14	Trns	5485	N/A	\$7,085	\$0.0733	\$0	\$381	\$0	\$1,756	\$2,184	\$0	\$2,184	\$1,756	\$2,184	\$0	\$0	\$0	\$0
6	Sep-14	33,070	Sep-14	Trns	5485	N/A	\$2,424	\$0.0733	\$0	\$0	\$0	\$137	\$4,537	\$0	\$4,537	\$1,370	\$4,537	\$0	\$0	\$0	\$0
8	Apr-14	556,282	Sep-14	Trns	5715	\$56,282	\$0.424	\$0.0733	\$0	\$2,130	\$0	\$27,369	\$41,490	\$0	\$41,490	\$27,369	\$41,490	\$0	\$0	\$0	\$0
8	May-14	684,746	Sep-14	Trns	5715	N/A	\$5,192	\$0.0733	\$0	\$2,616	\$0	\$33,689	\$50,907	\$0	\$50,907	\$33,689	\$50,907	\$0	\$0	\$0	\$0
8	June-14	735,381	Sep-14	Trns	5715	N/A	\$53,903	\$0.0733	\$0	\$2,808	\$0	\$16,181	\$93,608	\$0	\$93,608	\$16,181	\$93,608	\$0	\$0	\$0	\$0
8	Aug-14	840,508	Sep-14	Trns	5715	N/A	\$61,609	\$0.0733	\$0	\$3,207	\$0	\$17,841	\$97,869	\$0	\$97,869	\$17,841	\$97,869	\$0	\$0	\$0	\$0
8	Sep-14	769,120	Sep-14	Trns	5715	N/A	\$56,377	\$0.0733	\$0	\$2,946	\$0	\$17,934	\$57,092	\$0	\$57,092	\$17,934	\$57,092	\$0	\$0	\$0	\$0
8	Oct-14	171,023	Sep-14	Trns	5715	N/A	\$2,105	\$0.0733	\$0	\$117	\$0	\$1,413	\$3,912	\$0	\$3,912	\$1,413	\$3,912	\$0	\$0	\$0	\$0
11	Oct-14	143,617	Sep-14	Trns	5715	N/A	\$966	\$0.0733	\$0	\$54	\$0	\$649	\$1,798	\$0	\$1,798	\$54	\$1,798	\$0	\$0	\$0	\$0
14	Feb-14	33,946	Sep-14	Sales	6625	(\$1,630)	\$12,820	\$0.0912	\$0	\$299	\$0	\$0	\$9,764	\$0	\$9,764	\$2,456	\$9,764	\$0	\$0	\$0	\$0
14	Apr-14	1,834,507	Sep-14	Sales	6625	\$139,347	\$0.0760	\$0.0912	\$0	\$5,467	\$0	\$12,894	\$182,234	\$139,347	\$182,234	\$5,467	\$182,234	\$139,347	\$0	\$0	\$0
14	Sep-14	0	Sep-14	Sales	6625	N/A	\$243	\$0.0912	\$0	\$28	\$0	\$32	\$868	\$0	\$868	\$28	\$868	\$0	\$0	\$0	\$0
15	Sep-14	37,654	Sep-14	Sales	5715	N/A	\$6,274	\$0.0912	\$0	\$321	\$0	\$3,385	\$6,989	\$0	\$6,989	\$321	\$6,989	\$0	\$0	\$0	\$0
16	Mar-14	335,104	Sep-14	Trns	5715	N/A	\$30,561	\$0.0912	\$0	\$0	\$0	\$16,487	\$31,276	\$0	\$31,276	\$16,487	\$31,276	\$0	\$0	\$0	\$0
16	Apr-14	326,606	Sep-14	Trns	5715	N/A	\$29,787	\$0.0912	\$0	\$0	\$0	\$16,069	\$30,502	\$0	\$30,502	\$16,069	\$30,502	\$0	\$0	\$0	\$0
16	May-14	183,095	Sep-14	Trns	5715	N/A	\$16,698	\$0.0912	\$0	\$0	\$0	\$9,008	\$17,413	\$0	\$17,413	\$9,008	\$17,413	\$0	\$0	\$0	\$0
16	Jun-14	123,684	Sep-14	Trns	5715	N/A	\$11,280	\$0.0912	\$0	\$0	\$0	\$6,085	\$11,995	\$0	\$11,995	\$6,085	\$11,995	\$0	\$0	\$0	\$0
16	Jul-14	110,161	Sep-14	Trns	5715	N/A	\$10,047	\$0.0912	\$0	\$0	\$0	\$5,420	\$10,762	\$0	\$10,762	\$5,420	\$10,762	\$0	\$0	\$0	\$0
16	Aug-14	119,432	Sep-14	Trns	5715	N/A	\$10,892	\$0.0912	\$0	\$0	\$0	\$5,876	\$11,607	\$0	\$11,607	\$5,876	\$11,607	\$0	\$0	\$0	\$0
17	Nov-13	(2,244)	Sep-14	Trns	5485	N/A	\$138	\$0.0733	\$0	\$40	\$0	\$0	(\$3,897)	(\$4,200)	\$0	(\$3,897)	(\$4,200)	\$0	\$0	\$0	\$0
17	Feb-14	0	Sep-14	Trns	5485	N/A	\$60	\$0.0733	\$0	\$0	\$0	\$40	\$2,075	\$2,4928	\$0	\$2,075	\$2,4928	\$0	\$0	\$0	\$0
17	Mar-14	1,503	Sep-14	Trns	5485	N/A	\$861	\$0.0733	\$0	\$0	\$0	\$486	\$486	\$0	\$486	\$486	\$0	\$0	\$0	\$0	\$0
17	Apr-14	33,778	Sep-14	Trns	5485	N/A	\$2,476	\$0.0733	\$0	\$0	\$0	\$1,662	\$3,961	\$0	\$3,961	\$1,662	\$3,961	\$0	\$0	\$0	\$0
17	May-14	45,586	Sep-14	Trns	5485	N/A	\$3,341	\$0.0733	\$0	\$0	\$0	\$2,243	\$5,826	\$0	\$5,826	\$2,243	\$5,826	\$0	\$0	\$0	\$0
17	Jun-14	70,958	Sep-14	Trns	5485	N/A	\$5,201	\$0.0733	\$0	\$0	\$0	\$3,491	\$9,178	\$0	\$9,178	\$3,491	\$9,178	\$0	\$0	\$0	\$0
17	Jul-14	90,958	Sep-14	Trns	5485	N/A	\$4,352	\$0.0733	\$0	\$0	\$0	\$2,921	\$7,759	\$0	\$7,759	\$2,921	\$7,759	\$0	\$0	\$0	\$0
17	Aug-14	44,207	Sep-14	Trns	5485	N/A	\$3,240	\$0.0733	\$0	\$0	\$0	\$2,175	\$5,901	\$0	\$5,901	\$2,175	\$5,901	\$0	\$0	\$0	\$0
19	Sep-14	52,487	Sep-14	Trns	5715	N/A	\$3,994	\$0.0733	\$0	\$0	\$0	\$2,681	\$7,390	\$4,709	\$0	\$4,709	\$7,390	\$4,709	\$0	\$0	\$0
20	Apr-14	52,252	Sep-14	Trns	5715	N/A	\$3,830	\$0.0733	\$0	\$11	\$0	\$2,681	\$7,128	\$4,545	\$0	\$4,545	\$7,128	\$4,545	\$0	\$0	\$0
20	May-14	39,902	Sep-14	Trns	5715	N/A	\$2,925	\$0.0733	\$0	\$9	\$0	\$1,963	\$5,612	\$3,640	\$0	\$3,640	\$5,612	\$3,640	\$0	\$0	\$0
20	Jun-14	32,004	Sep-14	Trns	5715	N/A	\$1,686	\$0.0733	\$0	\$5	\$0	\$1,132	\$3,539	\$2,401	\$0	\$2,401	\$3,539	\$2,401	\$0	\$0	\$0
20	Jul-14	32,206	Sep-14	Trns	5715	N/A	\$2,361	\$0.0733	\$0	\$7	\$0	\$1,585	\$4,668	\$3,076	\$0	\$3,076	\$4,668	\$3,076	\$0	\$0	\$0
20	Aug-14	34,512	Sep-14	Trns	5715	N/A	\$2,530	\$0.0733	\$0	\$8	\$0	\$1,698	\$4,951	\$3,245	\$0	\$3,245	\$4,951	\$3,245	\$0	\$0	\$0
28	Sep-14	38,293	Sep-14	Trns	5715	N/A	\$2,807	\$0.0733	\$0	\$8	\$0	\$1,884	\$5,415	\$3,522	\$0	\$3,522	\$5,415	\$3,522	\$0	\$0	\$0
28	Oct-14	90,710	Sep-14	Sales	6625	\$25,801	\$0.2844	\$0.0733	\$0	\$328	\$0	\$3,973	\$33,075	\$25,801	\$33,075	\$3,973	\$33,075	\$25,801	\$0	\$0	\$0
36	Jun-14	80,754	Sep-14	Trns	5715	N/A	\$6,649	\$0.0733	\$0	\$4,463	\$0	\$4,463	\$6,634	\$0	\$6,634	\$4,463	\$6,634	\$0	\$0	\$0	\$0
36	Jul-14	94,560	Sep-14	Trns	5715	N/A	\$6,738	\$0.0733	\$0	\$380	\$0	\$4,536	\$7,473	\$0	\$7,473	\$4,536	\$7,473	\$0	\$0	\$0	\$0
36	Aug-14	46,051	Sep-14	Trns	5715	N/A	\$3,376	\$0.0733	\$0	\$197	\$0	\$2,666	\$6,554	\$4,091	\$0	\$4,091	\$6,554	\$4,091	\$0	\$0	\$0
36	Sep-14	72,259	Sep-14	Trns	5715	N/A	\$5,297	\$0.0733	\$0	\$296	\$0	\$3,555	\$6,012	\$0	\$6,012	\$3,555	\$6,012	\$0	\$0	\$0	\$0
55	May-14	19,536	Sep-14	Trns	5715	N/A	\$1,432	\$0.0733	\$0	\$4	\$0	\$961	\$1,432	\$0	\$1,432	\$4	\$1,432	\$0	\$0	\$0	\$0
55	Jun-14	16,568	Sep-14	Trns	5715	N/A	\$1,214	\$0.0733	\$0	\$3	\$0	\$815	\$1,214	\$0	\$1,214	\$3	\$1,214	\$0	\$0	\$0	\$0
55	Jul-14	12,165	Sep-14	Trns	5715	N/A	\$892	\$0.0733	\$0	\$2	\$0	\$599	\$892	\$0	\$892	\$2	\$892	\$0	\$0	\$0	\$0
55	Aug-14	11,233	Sep-14	Trns	5715	N/A	\$823	\$0.0733	\$0	\$2	\$0	\$553	\$823	\$0	\$823	\$2	\$823	\$0	\$0	\$0	\$0
55	Sep-14	0	Sep-14	Trns	5715	N/A	\$1,102	\$0.0733	\$0	\$0	\$0	\$1,440	\$1,102	\$0	\$1,102	\$0	\$1,102	\$0	\$0	\$0	\$0
67	Apr-14	0	Sep-14	Trns	5715	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$716	\$0	\$716	\$0	\$716	\$0	\$0	\$0	\$0
67	May-14	0	Sep-14	Trns	5715	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$715	\$0	\$715	\$0	\$715	\$0	\$0	\$0	\$0
67	Jun-14	126,396	Sep-14	Trns	5715	N/A	\$9,265	\$0.0733	\$0	\$0	\$0	\$0	\$9,881	\$9,980	\$0	\$9,881	\$9,980	\$0	\$0	\$0	\$0
67	Aug-14	137,553	Sep-14	Trns	5715	N/A	\$10,083	\$0.0733	\$0	\$0	\$0	\$0	\$10,798	\$10,798	\$0	\$10,798	\$10,798	\$0	\$0	\$0	\$0

Assigned #	Month Charges Apply To	Bill Date mo/Yr	Sales or Trans	Customer Charge Usage (therms)	Commodity rate (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	Trans	\$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	Trans	\$485	35,977	N/A	\$2,637	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$4,893	\$4,893	\$0	\$4,893	\$4,893		
8	Nov-14	Nov-14	Trans	\$715	664,971	N/A	\$48,742	\$0.0733	\$0	\$2,541	\$1,770	\$0	\$0	\$1	\$0	\$84,716	\$84,716	\$0	\$84,716	\$84,716		
14	Nov-14	Nov-14	Sales	\$625	1,783,967	\$85,600	\$0.0480	\$0.0912	\$0	\$5,773	\$12,539	\$0	\$0	\$1	\$0	\$125,780	\$125,780	\$85,600	\$23,623	\$23,623		
16	Nov-14	Nov-14	Trans	\$715	349,868	N/A	\$3,198	\$0.0912	\$0	\$0	\$17,214	\$0	\$0	\$1	\$0	\$9,837	\$9,837	\$0	\$9,837	\$9,837		
17	Nov-14	Nov-14	Trans	\$485	35,857	N/A	\$2,868	\$0.0733	\$0	\$0	\$1,912	\$0	\$0	\$1	\$0	\$5,246	\$5,246	\$0	\$5,246	\$5,246		
19	Nov-14	Nov-14	Trans	\$715	42,887	N/A	\$3,144	\$0.0733	\$0	\$12	\$2,110	\$0	\$0	\$1	\$0	\$5,969	\$5,969	\$0	\$5,969	\$5,969		
20	Nov-14	Nov-14	Trans	\$485	52,774	N/A	\$2,868	\$0.0733	\$0	\$72	\$1,100	\$0	\$0	\$1	\$0	\$4,056	\$4,056	\$0	\$4,056	\$4,056		
28	Nov-14	Nov-14	Sales	\$625	102,774	\$34,520	\$0.3359	\$0.0733	\$0	\$393	\$5,687	\$0	\$0	\$1	\$0	\$47,735	\$47,735	\$34,520	\$8,158	\$8,158		
36	Nov-14	Nov-14	Trans	\$715	97,919	N/A	\$7,177	\$0.0733	\$0	\$393	\$4,818	\$0	\$0	\$1	\$0	\$13,104	\$13,104	\$0	\$13,104	\$13,104		
55	Nov-14	Nov-14	Trans	\$0	24,510	N/A	\$1,797	\$0.0733	\$0	\$5	\$1,206	\$0	\$0	\$1	\$0	\$3,008	\$3,008	\$0	\$3,008	\$3,008		
67	Nov-14	Nov-14	Trans	\$715	35,809	N/A	\$2,625	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$3,341	\$3,341	\$0	\$3,341	\$3,341		
6	Dec-14	Dec-14	Trans	\$485	7,721	N/A	\$566	\$0.0733	\$0	\$380	\$0	\$0	\$0	\$1	\$0	\$1,432	\$1,432	\$0	\$1,432	\$1,432		
8	Dec-14	Dec-14	Trans	\$715	674,499	N/A	\$49,441	\$0.0733	\$0	\$2,578	\$33,185	\$0	\$0	\$1	\$0	\$85,919	\$85,919	\$0	\$85,919	\$85,919		
14	Dec-14	Dec-14	Sales	\$625	333,766	\$14,554	\$0.0436	\$0.0912	\$0	\$677	\$2,346	\$0	\$0	\$1	\$0	\$22,550	\$22,550	\$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	\$0.1215	\$0.0912	\$0	\$9,993	\$16,011	\$0	\$0	\$0	\$1	\$0	\$333,093	\$333,093	\$276,785	\$30,304	\$30,304	
16	Dec-14	Dec-14	Trans	\$715	419,591	N/A	\$38,267	\$0.0912	\$0	\$0	\$20,644	\$0	\$0	\$0	\$0	\$61,677	\$61,677	\$0	\$61,677	\$61,677		
17	Dec-14	Dec-14	Trans	\$485	21,462	N/A	\$1,573	\$0.0733	\$0	\$0	\$1,056	\$0	\$0	\$0	\$0	\$3,626	\$3,626	\$0	\$3,626	\$3,626		
19	Dec-14	Dec-14	Trans	\$715	10,900	N/A	\$799	\$0.0733	\$0	\$0	\$536	\$0	\$0	\$0	\$0	\$2,051	\$2,051	\$0	\$2,051	\$2,051		
20	Dec-14	Dec-14	Trans	\$715	64,594	N/A	\$4,735	\$0.0733	\$0	\$13	\$3,178	\$0	\$0	\$0	\$0	\$8,642	\$8,642	\$0	\$8,642	\$8,642		
28	Dec-14	Dec-14	Sales	\$625	40,596	N/A	\$2,976	\$0.0733	\$0	\$461	\$1,997	\$0	\$0	\$0	\$0	\$38,129	\$38,129	\$0	\$38,129	\$38,129		
36	Dec-14	Dec-14	Trans	\$715	115,804	N/A	\$8,488	\$0.0733	\$0	\$461	\$5,698	\$0	\$0	\$0	\$0	\$15,363	\$15,363	\$0	\$15,363	\$15,363		
55	Dec-14	Dec-14	Trans	\$0	26,955	N/A	\$1,976	\$0.0733	\$0	\$5	\$1,326	\$0	\$0	\$0	\$0	\$3,362	\$3,362	\$0	\$3,362	\$3,362		
67	Dec-14	Dec-14	Trans	\$715	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$787	\$787	\$0	\$787	\$787		
6	Jan-15	Jan-15	Trans	\$485	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419	\$419	\$0	\$419	\$419		
8	Jan-15	Jan-15	Trans	\$715	378,415	N/A	\$27,738	\$0.0733	\$0	\$1,626	\$24,105	\$0	\$0	\$0	\$0	\$54,184	\$54,184	\$0	\$54,184	\$54,184		
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	\$229,556	\$199,461	\$13,921	\$13,921		
16	Jan-15	Jan-15	Trans	\$715	235,961	N/A	\$13,296	\$0.0912	\$0	\$0	\$15,011	\$0	\$0	\$0	\$0	\$38,215	\$38,215	\$0	\$38,215	\$38,215		
17	Jan-15	Jan-15	Trans	\$485	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$779	\$779	\$0	\$779	\$779		
19	Jan-15	Jan-15	Trans	\$715	35,173	N/A	\$2,578	\$0.0733	\$0	\$0	\$1,414	\$0	\$0	\$0	\$0	\$5,443	\$5,443	\$0	\$5,443	\$5,443		
20	Jan-15	Jan-15	Sales	\$625	1,197	N/A	\$88	\$0.0733	\$0	\$0	\$261	\$0	\$0	\$0	\$0	\$2,427	\$2,427	\$0	\$2,427	\$2,427		
28	Jan-15	Jan-15	Trans	\$715	44,899	N/A	\$3,291	\$0.0733	\$0	\$212	\$2,860	\$0	\$0	\$0	\$0	\$7,079	\$7,079	\$0	\$7,079	\$7,079		
36	Jan-15	Jan-15	Trans	\$715	10,866	N/A	\$797	\$0.0733	\$0	\$2	\$692	\$0	\$0	\$0	\$0	\$1,534	\$1,534	\$0	\$1,534	\$1,534		
55	Jan-15	Jan-15	Trans	\$715	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$722	\$722	\$0	\$722	\$722		
67	Jan-15	Jan-15	Trans	\$485	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$485	\$485	\$0	\$485	\$485		
6	Feb-15	Feb-15	Trans	\$715	106,995	N/A	\$7,843	\$0.0733	\$0	\$475	\$6,816	\$0	\$0	\$0	\$0	\$15,850	\$15,850	\$0	\$15,850	\$15,850		
8	Feb-15	Feb-15	Sales	\$625	15,839	\$2,413	\$0.1524	\$0.0912	\$0	\$105	\$144	\$0	\$0	\$0	\$0	\$3,494	\$3,494	\$2,413	\$831	\$831		
14	Feb-15	Feb-15	Trans	\$715	68,666	N/A	\$6,262	\$0.0912	\$0	\$0	\$4,374	\$0	\$0	\$0	\$0	\$11,352	\$11,352	\$0	\$11,352	\$11,352		
16	Feb-15	Feb-15	Trans	\$485	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$288)	\$485	\$0	\$6,977	\$6,977		
17	Feb-15	Feb-15	Trans	\$715	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$715	\$715	\$0	\$715	\$715		
19	Feb-15	Feb-15	Trans	\$715	4,723	N/A	\$346	\$0.0733	\$0	\$2	\$301	(\$0)	\$0	\$0	\$0	\$1,365	\$1,365	\$0	\$1,365	\$1,365		
20	Feb-15	Feb-15	Trans	\$625	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625	\$625	\$0	\$625	\$625		
28	Feb-15	Feb-15	Sales	\$715	4,495	N/A	\$329	\$0.0733	\$0	\$41	\$286	\$0	\$0	\$0	\$0	\$1,373	\$1,373	\$0	\$1,373	\$1,373		
36	Feb-15	Feb-15	Trans	\$0	2,036	N/A	\$149	\$0.0733	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$280	\$280	\$0	\$280	\$280		
55	Feb-15	Feb-15	Trans	\$715	6,205	N/A	\$455	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$383	\$383	\$0	\$383	\$383		
67	Feb-15	Feb-15	Trans	\$485	29	N/A	\$2	\$0.0733	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$496	\$496	\$0	\$496	\$496		
6	Mar-15	Mar-15	Trans	\$715	637,424	N/A	\$46,723	\$0.0733	\$0	\$2,723	\$40,604	\$0	\$0	\$0	\$0	\$90,766	\$90,766	\$0	\$90,766	\$90,766		
8	Mar-15	Mar-15	Sales	\$625	296,958	\$191,767	\$0.6458	\$0.0912	\$0	\$7,373	\$18,916	\$0	\$0	\$0	\$0	\$248,773	\$248,773	\$191,767	\$27,708	\$27,708		
14	Mar-15	Mar-15	Trans	\$715	457,641	N/A	\$41,737	\$0.0912	\$0	\$0	\$29,152	\$0	\$0	\$0	\$0	\$72,579	\$72,579	\$0	\$72,579	\$72,579		
16	Mar-15	Mar-15	Trans	\$485	9,517	N/A	\$683	\$0.0733	\$0	\$0	\$393	\$0	\$0	\$0	\$0	\$2,880	\$2,880	\$0	\$2,880	\$2,880		
17	Mar-15	Mar-15	Trans	\$715	0	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$715	\$715	\$0	\$715	\$715		
19	Mar-15	Mar-15	Trans	\$715	67,104	N/A	\$4,919	\$0.0733	\$0	\$15	\$4,275	\$0	\$0	\$0	\$0	\$9,924	\$9,924	\$0	\$9,924	\$9,924		
20	Mar-15	Mar-15	Sales	\$625	122,295	N/A	\$8,400	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,266	\$16,266	\$0	\$16,266	\$16,266		
28	Mar-15	Mar-15	Trans	\$715	31,056	N/A	\$2,788	\$0.0733	\$0	\$0	\$2,023	\$0	\$0	\$0	\$0	\$5,212	\$5,212	\$0	\$5,212	\$5,212		
55	Mar-15	Mar-15	Trans	\$715	5,011	N/A	\$367	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100	\$1,100	\$0	\$1,100	\$1,100		
67	Mar-15	Mar-15	Trans	\$0	620	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,068	\$8,068	\$0	\$8,068	\$8,068		
20	Feb-15	Feb-15	Trans	\$0	38	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$47	\$8,068	\$0	\$8,068	\$8,068	\$47 Curtailment 642 therms		
20	Feb-15	Feb-15	Trans	\$0	72	N/A	\$0	\$0.0733	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$218	\$218	\$0	\$218	\$218	\$3 Curtailment 39 therms	
20	Feb-15	Feb-15	Trans	\$0	95	N/A	\$0	\$0.0733														



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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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	<b>(\$0.0500) per therm</b>

1 RDM filing, SLN-1, Page 1.

2 Company Forecast

3 Line (1) / Line (2)

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





**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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**Schedule SLN-8S  
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											
2	\$12,996,699										
3		Res-NH	3.73%	\$484,908	\$165,020	\$319,888	\$11,806	\$331,694	698,046	\$0.4751	\$0.0475
4		Res-H	61.56%	\$8,000,527	\$2,734,951	\$5,265,577	(\$23,197)	\$5,242,379	18,726,158	\$0.2799	\$0.0279
5		Small	8.19%	\$1,064,043	\$382,802	\$681,240	(\$6,894)	\$674,347	2,745,850	\$0.2455	\$0.0245
6		Medium	13.58%	\$1,765,384	\$634,847	\$1,130,537	(\$16,649)	\$1,113,888	6,166,416	\$0.1806	\$0.0180
7		Large LL	6.04%	\$784,608	\$270,349	\$514,259	(\$1,540)	\$512,720	2,960,112	\$0.1732	\$0.0173
8		Large HL	2.35%	\$305,985	\$102,561	\$203,424	\$842	\$204,266	1,211,571	\$0.1685	\$0.0168
9		XL-LL	0.77%	\$99,935	\$34,137	\$65,798	\$1,362	\$67,160	1,286,074	\$0.0522	\$0.0052
10		XL-HL	3.78%	\$491,308	\$196,278	\$295,031	\$1,080	\$296,110	6,102,814	\$0.0485	\$0.0048
11		Total	100.00%	\$12,996,699	\$4,520,945	\$8,475,754	(\$33,190)	\$8,442,564	39,897,042		

(a) Docket 4474, FY 15 Updated ISR Cumulative Revenue Requirement filed September 1, 2015

(c) Docket 4323, RI 2012 Rate Case

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

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

(f) Column (d) - Column (e)

(g) SLN-105 - Pages 6-7 Column (l) Lines 8, 16, 24, 32, 40, 48, 56, 64

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

(i) Per Company Forecast

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

(k) Column (j) / 10

National Grid - RI Gas  
FY 2015 Gas ISR

Line No.	Apr-14 (b)	May-14 (c)	Jun-14 (d)	Jul-14 (e)	Aug-14 (f)	Sep-14 (g)	Oct-14 (h)	Nov-14 (i)	Dec-14 (j)	Jan-15 (k)	Feb-15 (l)	Mar-15 (m)	Total (n)
(a)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
<b>RI Firm Throughput (dth)</b>													
1	107,772	68,329	38,675	30,279	28,644	28,731	35,143	59,388	77,890	101,356	128,053	121,113	825,372
2	2,333,347	1,231,716	571,467	416,965	385,334	397,005	487,056	1,065,700	2,346,087	3,160,249	4,099,728	3,767,909	20,252,562
3	313,467	141,840	58,923	44,241	41,469	43,864	56,088	115,678	298,227	449,062	615,104	566,582	2,744,544
4	673,391	379,559	177,424	163,633	153,996	164,338	186,323	357,629	677,643	900,081	1,127,548	1,064,830	6,026,396
5	416,781	139,433	31,721	26,623	73,951	41,700	66,018	200,602	430,705	526,742	661,076	612,041	3,227,392
6	88,497	87,495	78,183	70,014	92,182	76,632	76,920	94,200	88,389	140,338	147,390	155,847	1,196,085
7	191,500	37,882	1,542	(14,385)	18,428	18,660	26,186	100,645	232,842	218,020	304,505	185,051	1,320,878
8	622,813	313,151	473,070	329,333	355,304	306,311	795,209	186,657	703,609	92,602	1,718,741	281,911	6,178,711
9	4,747,568	2,399,405	1,431,004	1,066,704	1,149,307	1,077,241	1,728,942	2,170,500	4,855,391	5,588,449	8,802,146	6,755,284	41,771,940
	Sum ((1)+(8))												
<b>ISR Actual Revenue</b>													
10	\$9,280	\$15,260	\$8,317	\$6,501	\$6,150	\$6,189	\$7,472	\$13,268	\$18,154	\$22,387	\$25,829	\$26,214	\$165,020
11	\$134,570	\$184,232	\$82,310	\$59,960	\$55,404	\$57,276	\$69,353	\$157,976	\$366,241	\$467,532	\$553,867	\$546,229	\$2,734,951
12	\$18,706	\$21,952	\$8,781	\$6,583	\$6,170	\$6,548	\$8,264	\$17,911	\$48,172	\$68,741	\$85,985	\$84,989	\$382,802
13	\$30,206	\$44,156	\$19,877	\$18,302	\$17,221	\$18,440	\$20,635	\$41,623	\$82,277	\$103,568	\$118,479	\$120,063	\$634,847
14	\$15,023	\$13,035	\$2,856	\$2,393	\$6,646	\$3,760	\$5,876	\$18,761	\$42,022	\$48,705	\$55,819	\$55,455	\$270,349
15	\$3,154	\$8,088	\$6,960	\$6,222	\$8,192	\$6,833	\$6,770	\$8,712	\$8,528	\$12,832	\$12,307	\$13,963	\$102,561
16	\$2,148	\$1,102	\$43	(\$402)	\$515	\$523	\$725	\$2,928	\$7,068	\$6,272	\$7,999	\$5,216	\$34,137
17	\$8,481	\$11,059	\$16,088	\$11,182	\$12,062	\$10,434	\$26,735	\$6,595	\$25,934	\$3,234	\$54,825	\$9,649	\$196,278
18	\$221,566	\$298,885	\$145,231	\$110,740	\$112,358	\$110,003	\$145,828	\$267,775	\$598,398	\$733,272	\$915,109	\$861,779	\$4,520,945
	Sum ((10)+(17))												



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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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.





**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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Schedule SLN-10S  
Reconciliation Factors

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

<b>Section 1: Reconciliation of Prior Year DAC Factors (All Rate Classes)</b>					
<b>Line No.</b>	<b>Description</b>	<b>Schedule</b>	<b>Page #</b>	<b>Ending Balance</b>	<b>Period</b>
1	System Pressure		Page 2, line 9	\$418,587	Based on Nov 14-Oct 15
2	AGT Factor		Page 2, line 17	\$85,955	Based on Apr 14 - Mar 15
3	Environmental - DAC		Page 2, line 25	(\$40,282)	Based on Nov 14-Oct 15
4	On-System Margin Credits		Page 3, line 49	\$27,780	Based on Nov 14-Oct 15
5	Pension		Page 3, line 57	(\$31,731)	Based on Nov 14-Oct 15
6	PBOP		Page 3, line 65	\$134,593	Based on Nov 14-Oct 15
7	Previous Reconciliation Factor		Page 2, line 33	(\$195,082)	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] )	\$349,281	
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	<b>\$0.0008</b>	<b>per therm</b>

<b>Section 2: Revenue Decoupling Mechanism Reconciliation</b>					
<b>Line No.</b>	<b>Description</b>	<b>Schedule</b>	<b>Page #</b>	<b>Ending Balance</b>	<b>Period</b>
15	RDA Reconciliation		Page 5, line 13	\$359,338	Based on Nov 14-Oct 15
16	RDM Recon Reconciliation		Page 5, line 27	\$25,142	Based on Nov 14-Oct 15
17	Sub Total		Line (15) + Line (16)	\$384,480	
18	Firm Throughput, Residential, Small & Medium C&I		Nov 2015 - Oct 2016	28,336,470	dth
19	RDA Reconciliation Factor		Line (17) / Line (18)	\$0.0135	per dth
20	RDA Reconciliation Factor		Line (19) / 10, truncated to 4 decimal places	<b>\$0.0013</b>	<b>per therm</b>

<b>Section 3: Reconciliation of Prior year DAC Factors (Large &amp; X-Large Only)</b>					
<b>Line No.</b>	<b>Description</b>	<b>Schedule</b>	<b>Page #</b>	<b>Ending Balance</b>	<b>Period</b>
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	\$16,556	Based on Nov 14 - Oct 15
25	Sub Total		Sum ( [21];[24] )	(\$179,629)	
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 <sup>1</sup>		Line (27) / 10, truncated to 4 decimal places	<b>(\$0.0015)</b>	<b>per therm</b>

<sup>1</sup> 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		12 month End
	Actual	(a)(b)	Actual	(c)	Actual	(d)	Actual	(e)	Actual	(f)	Actual	(g)	Actual	(h)	Actual	(i)	Forecast	(j)	Actual	(k)	Forecast	(l)	Forecast	(m)	
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Environmental Reconc. Adjust - DAC

Reconciliation Factor (Applicable to all) - DAC

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)(b)	Actual	(c)	Actual	(d)	Actual	(e)	Actual	(f)	Actual	(g)	Actual	(h)	Actual	(i)	Actual	(j)	Forecast	(k)	Forecast	(l)	Forecast	(m)	12 month End
34	<b>Reconciliation Factor (L &amp; XL) - DAC</b>																									
35	Recon Factor Act Beg Balance	(\$138,814)		(\$135,284)	(\$114,903)	(\$101,961)	(\$67,506)	(\$51,408)	(\$33,025)	(\$22,085)	(\$15,024)	(\$7,337)	\$460	\$8,084	\$8,084											
36	Actual Recon Revenue (L & XL)	(\$3,671)		(\$20,513)	(\$13,058)	(\$34,536)	(\$16,161)	(\$18,426)	(\$10,969)	(\$7,080)	(\$7,699)	(\$7,801)	(\$7,620)	(\$8,459)	(\$8,459)											
37	Ending Recon Balance	(\$135,143)		(\$114,771)	(\$108,021)	(\$84,425)	(\$59,425)	(\$42,195)	(\$27,541)	(\$18,545)	(\$11,175)	(\$4,371)	\$4,270	\$16,343	\$16,343											
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%	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)	(\$11,175)	(\$4,371)	\$4,270	\$16,343	\$16,343											
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%	1.25%											
41	Reconciliation End Balance	(\$135,284)		(\$114,903)	(\$101,961)	(\$67,506)	(\$51,408)	(\$33,025)	(\$22,085)	(\$15,024)	(\$7,337)	\$460	\$8,084	\$8,084												
42	<b>On-system Credits Recon. Adjust. - DAC</b>																									
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	\$39,981	\$36,070	\$32,218	\$32,218											
44	Actual On-system Revenue	(\$14,548)		\$15,791	\$17,224	\$24,774	\$20,402	\$15,883	\$8,930	\$4,127	\$3,841	\$3,951	\$3,887	\$4,470	\$4,470											
45	Ending On-system Balance	\$150,119		\$134,475	\$117,402	\$92,762	\$72,461	\$56,665	\$43,730	\$43,730	\$39,936	\$36,030	\$32,183	\$27,748	\$27,748											
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%	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	\$41,857	\$38,005	\$34,126	\$29,983	\$29,983											
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%	1.25%											
49	On-system Credit End Balance	\$150,266		\$134,626	\$117,536	\$92,863	\$72,548	\$56,732	\$47,857	\$43,777	\$39,981	\$36,070	\$32,218	\$27,780	\$27,780											
50	<b>Pension Adjustment</b>																									
51	Pen Act Beg Balance	(\$509,869)		(\$563,516)	(\$495,651)	(\$421,499)	(\$314,497)	(\$226,374)	(\$157,745)	(\$119,197)	(\$101,426)	(\$84,881)	(\$67,843)	(\$51,059)	(\$51,059)											
52	Actual Pension Revenue	\$53,096		(\$68,427)	(\$74,639)	(\$107,354)	(\$88,410)	(\$68,827)	(\$38,694)	(\$17,885)	(\$16,644)	(\$17,119)	(\$16,845)	(\$19,372)	(\$19,372)											
53	Ending Pension Balance	(\$562,965)		(\$695,089)	(\$621,012)	(\$314,145)	(\$226,087)	(\$157,547)	(\$119,051)	(\$101,312)	(\$84,782)	(\$67,762)	(\$50,998)	(\$31,687)	(\$31,687)											
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%	1.25%											
55	Bk America Rate less 200 Basis Points	(\$536,417)		(\$629,303)	(\$458,332)	(\$367,822)	(\$270,292)	(\$191,961)	(\$138,388)	(\$110,255)	(\$93,104)	(\$76,321)	(\$59,420)	(\$41,373)	(\$41,373)											
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%	1.25%											
57	Pension Adjustment End Balance	(\$563,516)		(\$695,089)	(\$621,012)	(\$314,145)	(\$226,087)	(\$157,547)	(\$119,051)	(\$101,312)	(\$84,782)	(\$67,762)	(\$50,998)	(\$31,687)	(\$31,687)											
58	<b>PBOP Adjustment</b>																									
59	PBOP Act Beg Balance	(\$1,524,239)		(\$1,463,385)	(\$1,259,549)	(\$1,036,651)	(\$715,628)	(\$451,018)	(\$244,895)	(\$129,012)	(\$75,462)	(\$25,582)	\$25,776	\$76,365	\$76,365											
60	Actual PBOP Revenue	(\$62,388)		(\$205,281)	(\$223,916)	(\$322,063)	(\$265,229)	(\$206,480)	(\$116,081)	(\$53,655)	(\$49,934)	(\$51,358)	(\$50,536)	(\$58,116)	(\$58,116)											
61	Ending PBOP Balance	(\$1,461,851)		(\$1,258,104)	(\$1,035,633)	(\$714,788)	(\$450,399)	(\$244,538)	(\$128,814)	(\$75,357)	(\$25,528)	(\$25,776)	\$76,312	\$134,481	\$134,481											
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%	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)	(\$50,495)	\$97	\$51,044	\$105,423	\$105,423											
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%	1.25%											
65	PBOP Adjustment End Balance	(\$1,463,385)		(\$1,259,549)	(\$1,036,651)	(\$715,628)	(\$451,018)	(\$244,895)	(\$129,012)	(\$75,462)	(\$25,582)	\$25,776	\$76,365	\$76,365												

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
		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	LIAP Recon. Adjustment - Base Rates 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 Firm Through-put L-XL	\$8,344	\$6,054	\$4,652	\$4,461	\$4,012	\$4,943	\$6,476	\$8,944	\$9,784	\$9,774	\$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)	(\$2)	(\$3)	(\$2)	(\$8)	(\$9)	(\$30)
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)	\$362,346
21	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)	9,867,232
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	\$362,298
23	Actual Environmental Collections	\$36,434	\$26,437	\$20,315	\$19,481	\$17,520	\$20,144	\$21,586	\$28,277	\$39,055	\$42,723	\$46,436	\$43,890	11,923,066
24	Collection Variance	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	\$529,684
25	Ending Balance	\$48,452	\$21,221	\$21,462	\$15,112	\$19,822	\$16,277	\$35,408	\$21,373	\$53,444	\$38,998	\$103,973	\$45,340	\$66,837
26	Average Balance	(\$12,018)	(\$5,216)	(\$4,369)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	
27	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%	
28	Interest Applied	(\$8)	(\$14)	(\$10)	(\$8)	(\$7)	(\$6)	(\$8)	(\$2)	(\$3)	(\$2)	(\$8)	(\$9)	(\$30)
29	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)	\$103,100
30	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)	9,867,232
31	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	\$362,298
32	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	\$529,684
33	Actual Environmental Collections	\$48,452	\$21,221	\$21,462	\$15,112	\$19,822	\$16,277	\$35,408	\$21,373	\$53,444	\$38,998	\$103,973	\$45,340	\$66,837
34	Collection Variance	(\$12,018)	(\$5,216)	(\$4,369)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	(\$3,867)	
35	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)	
36	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%	
37	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%	
38	Interest Applied	(\$6)	(\$10)	(\$8)	(\$6)	(\$5)	(\$4)	(\$5)	(\$2)	(\$3)	(\$2)	(\$4)	(\$5)	(\$22)
39	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)	

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	\$6,476	\$8,944	\$9,784	\$9,774	\$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)	(\$2)	(\$3)	(\$2)	(\$8)	(\$9)	(\$30)
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 LIAP Collections	\$49,645	\$26,437	\$27,681	\$26,545	\$23,872	\$27,448	\$38,510	\$53,216	\$63,273	\$68,214	\$63,273	\$59,804	\$493,665
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)	(\$2)	(\$3)	(\$2)	(\$8)	(\$9)	(\$30)
30	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)	\$103,100

Environmental Recon. Adjust - Base Rates L-XL

31	Environmental Recon. Acct Beg. Bal.	\$0												
32	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
33	Fest Environmental Collections	\$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
34	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
35	Actual Environmental Collections	\$48,452	\$21,221	\$21,462	\$15,112	\$19,822	\$16,277	\$35,408	\$21,373	\$53,444				

**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)	Actual (i)	Forecast (j)	Forecast (k)	Forecast (l)	(m)
1	Actual Firm Throughput - dekatherms												
2	Res-NH	59,388	77,890	101,356	128,053	87,951	47,379	30,555	24,614	27,104	27,648	30,965	764,013
3	Res-H	1,055,700	2,346,087	3,160,249	4,099,728	2,546,268	1,114,622	563,971	450,884	461,730	466,391	539,594	20,573,131
4	Small	115,678	298,227	449,062	615,104	347,154	129,362	60,737	49,071	56,204	44,858	61,560	2,793,599
5	Medium	357,629	677,643	900,081	1,127,548	714,720	337,898	192,267	165,473	171,714	170,770	207,323	6,087,898
6	Total	1,588,395	3,399,846	4,610,748	5,970,433	3,696,093	1,629,260	847,530	690,042	716,753	709,666	839,442	30,218,641
7	<b>RDM Acct Beg. Balance</b>	(\$9,055,088)	(\$9,157,120)	(\$7,968,353)	(\$6,436,485)	(\$4,621,341)	(\$2,819,077)	(\$869,515)	(\$600,128)	(\$376,997)	(\$144,329)	\$86,283	
8	Actual RDM Revenue	\$92,682	(\$1,197,853)	(\$1,539,509)	(\$1,820,443)	(\$1,806,212)	(\$693,108)	(\$270,141)	(\$223,650)	(\$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)	(\$376,478)	(\$144,052)	\$86,313	\$359,102	
10	Average Monthly Balance	(\$9,101,428)	(\$8,558,193)	(\$7,198,598)	(\$5,526,264)	(\$3,718,235)	(\$2,189,080)	(\$734,444)	(\$488,303)	(\$260,524)	(\$29,008)	\$222,692	
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)	(\$1,290)	(\$755)	(\$518)	(\$277)	(\$30)	\$236	(\$106,293)
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)	(\$376,997)	(\$144,329)	\$86,283	\$359,338	
14	RDM Revenue per rate class												
15	Res-NH	\$3,465	(\$27,442)	(\$33,842)	(\$39,045)	(\$29,982)	(\$20,155)	(\$9,739)	(\$7,978)	(\$8,809)	(\$8,985)	(\$10,064)	(\$232,203)
16	Res-H	\$61,599	(\$826,587)	(\$1,055,194)	(\$1,250,047)	(\$868,019)	(\$474,174)	(\$179,760)	(\$146,136)	(\$150,062)	(\$151,577)	(\$175,368)	(\$6,448,134)
17	Small	\$6,750	(\$105,073)	(\$149,940)	(\$187,551)	(\$118,344)	(\$55,032)	(\$19,359)	(\$15,904)	(\$18,266)	(\$14,579)	(\$20,007)	(\$882,685)
18	Medium	\$20,867	(\$238,751)	(\$300,533)	(\$343,800)	(\$348,398)	(\$143,746)	(\$61,283)	(\$53,632)	(\$55,807)	(\$55,500)	(\$67,380)	(\$1,891,611)
19	Total	\$92,682	(\$1,197,853)	(\$1,539,509)	(\$1,820,443)	(\$1,806,212)	(\$693,108)	(\$270,141)	(\$223,650)	(\$232,945)	(\$230,642)	(\$272,819)	(\$9,454,633)
20	<b>RDM Recon Adjustment</b>												
21	RDM Recon Acct Beg. Balance	(\$754,074)	(\$765,402)	(\$666,647)	(\$539,390)	(\$388,875)	(\$134,391)	(\$76,922)	(\$54,547)	(\$36,016)	(\$16,691)	\$2,463	(\$754,074)
22	Actual RDM Recon Revenue	\$10,548	(\$99,514)	(\$127,898)	(\$151,237)	(\$104,676)	(\$57,581)	(\$22,442)	(\$18,580)	(\$19,352)	(\$19,161)	(\$22,665)	(\$782,613)
23	Ending RDM Recon Balance	(\$764,622)	(\$865,888)	(\$794,545)	(\$690,627)	(\$493,551)	(\$191,972)	(\$99,364)	(\$73,127)	(\$55,368)	(\$35,852)	(\$44,827)	\$28,539
24	Average Monthly Balance	(\$759,348)	(\$862,701)	(\$791,721)	(\$697,881)	(\$509,113)	(\$196,781)	(\$100,908)	(\$75,853)	(\$57,010)	(\$37,506)	(\$46,746)	\$28,539
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)	(\$48)	(\$28)	(\$7)	\$15	(\$3,397)
27	RDM Recon Adjustment End Balance	(\$765,402)	(\$666,647)	(\$539,390)	(\$388,875)	(\$238,875)	(\$96,922)	(\$54,547)	(\$36,016)	(\$16,691)	\$2,463	\$25,142	\$25,142
28	RDM Recon and Recon Adj End Balance												<b>\$384,480</b>

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	o.	N	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
1			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Actual (e)	Actual (f)	Actual (g)	Actual (h)	Actual (i)	Forecast (j)	Forecast (k)	Forecast (l)	
2			\$22,908	\$74,498	\$67,228	\$58,235	\$47,834	\$37,271	\$29,279	\$23,911	\$21,328	\$19,214	\$16,875	\$14,486	
3			\$44,157	\$7,346	\$9,059	\$10,452	\$10,608	\$8,026	\$5,396	\$2,607	\$2,135	\$2,338	\$2,405	\$2,694	
4			(\$7,383)	\$67,153	\$58,168	\$47,783	\$37,226	\$29,245	\$23,883	\$21,305	\$19,193	\$16,856	\$14,470	\$11,792	
5			\$74,448	\$70,826	\$62,698	\$53,009	\$42,530	\$33,258	\$26,581	\$22,608	\$20,260	\$18,035	\$15,673	\$13,139	
6			1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
7			\$50	\$75	\$67	\$51	\$45	\$34	\$28	\$23	\$22	\$19	\$16	\$14	
8			\$74,498	\$67,228	\$58,235	\$47,834	\$37,271	\$29,279	\$23,911	\$21,328	\$19,214	\$16,875	\$14,486	\$11,806	
9			\$592,391	\$555,830	\$482,624	\$388,931	\$277,708	\$167,940	\$90,618	\$48,381	\$32,383	\$19,370	\$5,993	(\$7,533)	
10			(\$25,379)	\$73,758	\$94,156	\$111,543	\$110,004	\$77,454	\$42,311	\$16,040	\$13,040	\$13,390	\$13,525	\$15,648	
11			\$555,241	\$482,073	\$388,468	\$277,388	\$167,704	\$90,486	\$48,308	\$32,341	\$23,343	\$5,980	(\$7,532)	(\$23,181)	
12			\$573,816	\$518,952	\$435,546	\$333,159	\$222,706	\$129,213	\$69,463	\$40,361	\$25,863	\$12,675	(\$7,69)	(\$15,357)	
13			1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
14			\$590	\$551	\$462	\$319	\$236	\$133	\$74	\$41	\$27	\$13	(\$1)	(\$16)	
15			\$555,830	\$482,624	\$388,931	\$277,708	\$167,940	\$90,618	\$48,381	\$32,383	\$19,370	\$5,993	(\$7,533)	(\$23,197)	
16			\$77,948	\$72,273	\$62,969	\$49,649	\$32,954	\$16,438	\$5,890	\$984	(\$743)	(\$2,164)	(\$3,797)	(\$5,102)	
17			(\$3,250)	\$9,376	\$13,379	\$16,735	\$16,542	\$10,559	\$4,910	\$1,727	\$1,419	\$1,630	\$1,301	\$1,785	
18			\$2,501	\$62,897	\$49,590	\$32,914	\$16,412	\$5,879	\$980	(\$743)	(\$2,162)	(\$3,794)	(\$5,098)	(\$6,887)	
19			\$72,196	\$67,585	\$56,279	\$41,282	\$24,683	\$11,158	\$3,435	\$120	(\$1,453)	(\$2,979)	(\$4,447)	(\$5,995)	
20			\$75,072	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
21			1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
22			\$77	\$72	\$60	\$40	\$26	\$11	\$4	\$0	(\$2)	(\$3)	(\$5)	(\$6)	
23			\$72,273	\$62,969	\$49,649	\$32,954	\$16,438	\$5,890	\$984	(\$743)	(\$2,164)	(\$3,797)	(\$5,102)	(\$6,894)	
24			\$131,340	\$124,230	\$106,722	\$84,630	\$59,311	\$33,633	\$15,666	\$5,061	\$539	(\$3,423)	(\$7,550)	(\$11,658)	
25			(\$1,599)	\$17,630	\$22,193	\$25,388	\$25,728	\$17,992	\$10,616	\$4,525	\$3,960	\$4,121	\$4,098	\$4,976	
26			\$5,642	\$106,600	\$84,529	\$59,242	\$33,583	\$15,640	\$5,050	\$2,799	(\$3,421)	(\$7,544)	(\$11,648)	(\$16,634)	
27			\$124,099	\$115,415	\$95,626	\$71,936	\$46,447	\$24,637	\$10,358	\$2,799	(\$1,441)	(\$5,483)	(\$9,599)	(\$14,146)	
28			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			1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
30			\$131	\$123	\$102	\$69	\$49	\$25	\$11	\$3	(\$2)	(\$6)	(\$10)	(\$15)	
31			\$124,230	\$106,722	\$84,630	\$59,311	\$33,633	\$15,666	\$5,061	\$539	(\$3,423)	(\$7,550)	(\$11,658)	(\$16,649)	
32			\$124,230	\$106,722	\$84,630	\$59,311	\$33,633	\$15,666	\$5,061	\$539	(\$3,423)	(\$7,550)	(\$11,658)	(\$16,649)	

National Grid - RI Gas  
ISR Reconciliation for FY 14

Line	o.	N	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
33			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Actual (e)	Actual (f)	Actual (g)	Actual (h)	Actual (i)	Forecast (j)	Forecast (k)	Forecast (l)	
33			\$58,417	\$57,375	\$48,560	\$38,324	\$26,571	\$14,886	\$7,747	\$4,708	\$4,350	\$3,587	\$2,358	\$944	
34			\$495												
35			\$1,597	\$8,871	\$10,282	\$11,784	\$11,707	\$7,150	\$3,046	\$363	\$767	\$1,232	\$1,415	\$2,484	
36			\$57,315	\$48,504	\$38,278	\$26,540	\$14,864	\$7,736	\$4,701	\$4,345	\$3,583	\$2,355	\$943	(\$1,539)	
37			\$57,866	\$52,939	\$43,419	\$32,432	\$20,718	\$11,311	\$6,224	\$4,527	\$3,966	\$2,971	\$1,650	(\$297)	
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	\$3,587	\$2,358	\$944	(\$1,540)	
41			\$19,368	\$18,631	\$17,020	\$14,586	\$12,247	\$9,592	\$7,294	\$5,603	\$4,201	\$3,014	\$2,435	\$1,622	
42			\$1,091												
43			\$1,849	\$1,629	\$2,451	\$2,351	\$2,667	\$2,307	\$1,698	\$1,407	\$1,191	\$582	\$815	\$781	
44			\$18,611	\$17,001	\$14,569	\$12,235	\$9,581	\$7,286	\$5,597	\$4,196	\$3,010	\$2,432	\$1,620	\$841	
45			\$18,990	\$17,816	\$15,795	\$13,410	\$10,914	\$8,439	\$6,445	\$4,900	\$3,606	\$2,723	\$2,027	\$1,232	
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	\$2	\$1	
48			\$18,631	\$17,020	\$14,586	\$12,247	\$9,592	\$7,294	\$5,603	\$4,201	\$3,014	\$2,435	\$1,622	\$842	
49			\$6,917	\$2,760	\$2,511	\$2,289	\$2,005	\$1,821	\$1,614	\$1,563	\$1,579	\$1,573	\$1,536	\$1,455	
50			(\$5,045)												
51			(\$883)	\$253	\$224	\$286	\$186	\$209	\$32	(\$14)	\$7	\$39	\$82	\$95	
52			\$2,755	\$2,508	\$2,287	\$2,003	\$1,819	\$1,612	\$1,562	\$1,577	\$1,572	\$1,535	\$1,454	\$1,360	
53			\$4,836	\$2,634	\$2,399	\$2,146	\$1,912	\$1,716	\$1,588	\$1,570	\$1,575	\$1,554	\$1,495	\$1,408	
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	\$1,573	\$1,536	\$1,455	\$1,362	
57			\$33,611	\$31,592	\$27,810	\$27,363	\$19,323	\$17,923	\$14,459	\$11,815	\$9,546	\$7,179	\$4,874	\$2,971	
58			(\$1,938)												
59			\$114	\$3,814	\$476	\$8,063	\$1,419	\$3,481	\$2,657	\$2,280	\$2,375	\$2,312	\$1,906	\$1,894	
60			\$31,559	\$27,778	\$27,334	\$19,301	\$17,904	\$14,442	\$11,801	\$9,535	\$7,171	\$4,867	\$2,967	\$1,077	
61			\$32,585	\$29,685	\$27,572	\$23,332	\$18,613	\$16,183	\$13,130	\$10,675	\$8,358	\$6,023	\$3,921	\$2,024	
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	\$6	\$4	\$2	
64			\$31,592	\$27,810	\$27,363	\$19,323	\$17,923	\$14,459	\$11,815	\$9,546	\$7,179	\$4,874	\$2,971	\$1,080	

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

\$944,552  
(\$33,190)

<sup>1</sup>Docket No. 4514, YC-9S, 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 <sup>1</sup>	Actual	Variance
		(a)	(b)	(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	<b>Total</b>	<u>\$294,928</u>	<u>\$346,745</u>	<u>\$51,817</u>

<sup>1</sup>Docket 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



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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Schedule SLN-11  
Reconciliations for FY 15



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)
<b>42 Reconciliation Factor (L &amp; XL) - DAC</b>												
43 Recon Factor Acct Beg. Balance	(\$22,166)	(\$19,546)	(\$18,365)	(\$17,214)	(\$16,410)	(\$15,349)	(\$14,475)	(\$12,583)	(\$135,284)	(\$114,903)	(\$101,961)	(\$67,506)
44 Transfer to 2014-2015 Recon Factor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,812	\$0	\$0	\$0	\$0
45 Reconciliation (L & XL) DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$230)	\$0	\$0	\$0	\$0
46 Reconciliation (L & XL) Factor Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$138,814)	\$0	\$0	\$0	\$0
47 Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$138,814)	\$0	\$0	\$0	\$0
48 Actual Recon Revenue (L & XL)	(\$2,642)	(\$1,201)	(\$1,069)	(\$822)	(\$1,078)	(\$889)	(\$1,907)	(\$3,671)	(\$20,513)	(\$13,058)	(\$34,536)	(\$16,161)
49 Ending Recon Balance	(\$19,524)	(\$18,345)	(\$17,196)	(\$16,392)	(\$15,332)	(\$14,460)	(\$13,588)	(\$12,511)	(\$114,777)	(\$101,845)	(\$67,425)	(\$51,345)
50 Average Monthly Balance	(\$20,845)	(\$18,945)	(\$17,780)	(\$16,803)	(\$15,871)	(\$14,904)	(\$13,922)	(\$12,979)	(\$125,027)	(\$108,374)	(\$67,203)	(\$59,425)
51 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%
52 Interest Applied	(\$21)	(\$20)	(\$18)	(\$18)	(\$17)	(\$15)	(\$14)	(\$14)	(\$133)	(\$115)	(\$81)	(\$63)
53 Reconciliation End Balance	(\$19,546)	(\$18,365)	(\$17,214)	(\$16,410)	(\$15,349)	(\$14,475)	(\$13,583)	(\$12,583)	(\$114,903)	(\$101,961)	(\$67,506)	(\$51,408)
<b>54 On-system Credits Recon. Adjust. - DAC</b>												
55 On-system Credit Acct Beg. Balance	(\$156,762)	(\$99,852)	(\$70,035)	(\$52,922)	(\$40,189)	(\$26,454)	(\$13,523)	(\$6,988)	(\$150,266)	(\$134,626)	(\$117,536)	\$92,863
56 Transfer to 2014-2015 Recon Factor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,483)	\$0	\$0	\$0	\$0
57 On-system DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$495	\$0	\$0	\$0	\$0
58 On-system Credit Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135,571	\$0	\$0	\$0	\$0
59 Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135,571	\$0	\$0	\$0	\$0
60 Actual On-system Revenue	(\$57,042)	(\$29,907)	(\$17,176)	(\$12,782)	(\$13,771)	(\$12,951)	(\$20,515)	(\$14,548)	(\$15,791)	\$17,224	\$24,774	\$20,402
61 Ending On-system Balance	(\$99,720)	(\$69,945)	(\$52,859)	(\$40,140)	(\$26,418)	(\$13,523)	(\$6,982)	\$6,992	(\$134,475)	\$117,402	\$92,762	\$72,461
62 Average Monthly Balance	(\$128,241)	(\$84,898)	(\$61,447)	(\$46,531)	(\$33,304)	(\$19,978)	(\$13,523)	\$14,284	\$142,845	\$126,014	\$105,149	\$82,662
63 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%
64 Interest Applied	(\$132)	(\$90)	(\$63)	(\$49)	(\$35)	(\$21)	(\$3)	\$147	\$151	\$134	\$101	\$88
65 On-system Credit End Balance	(\$99,852)	(\$70,035)	(\$52,922)	(\$40,189)	(\$26,454)	(\$13,523)	(\$6,988)	(\$150,266)	(\$134,626)	(\$117,536)	(\$92,863)	\$72,548
<b>66 Pension Adjustment</b>												
67 Pen Acct Beg. Balance	\$518,773	\$305,287	\$193,400	\$129,155	\$81,331	\$29,750	(\$18,810)	(\$95,804)	(\$563,516)	(\$495,651)	(\$421,499)	(\$314,497)
68 Transfer to 2014-2015 Recon Factor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,663	\$0	\$0	\$0	\$0
69 Pension DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$509,869)	\$0	\$0	\$0	\$0
70 Pension Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$509,869)	\$0	\$0	\$0	\$0
71 Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$509,869)	\$0	\$0	\$0	\$0
72 Actual Pension Revenue	\$213,909	\$112,152	\$64,410	\$47,936	\$51,640	\$48,566	\$76,933	\$3,096	(\$68,427)	(\$74,639)	(\$107,354)	(\$88,410)
73 Ending Pension Balance	\$304,864	\$193,135	\$128,990	\$81,219	\$29,691	(\$18,816)	(\$95,743)	(\$562,965)	(\$495,089)	(\$421,012)	(\$314,145)	(\$226,087)
74 Average Monthly Balance	\$411,819	\$249,211	\$161,195	\$105,187	\$55,511	\$3,467	(\$58,277)	(\$536,417)	(\$529,303)	(\$468,332)	(\$367,822)	(\$270,292)
75 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%
76 Interest Applied	\$423	\$265	\$166	\$112	\$59	\$6	(\$61)	(\$551)	(\$562)	(\$487)	(\$353)	(\$287)
77 Pension Adjustment End Balance	\$305,287	\$193,400	\$129,155	\$81,331	\$29,750	(\$18,810)	(\$95,804)	(\$563,516)	(\$495,651)	(\$421,499)	(\$314,497)	(\$226,374)
<b>78 PBOP Adjustment</b>												
79 PBOP Acct Beg. Balance	(\$286,621)	(\$187,040)	(\$134,674)	(\$104,939)	(\$82,669)	(\$58,646)	(\$36,030)	(\$146)	(\$1,463,385)	(\$1,259,549)	(\$1,036,851)	(\$715,628)
80 Transfer to 2014-2015 Recon Factor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$721)	\$0	\$0	\$0	\$0
81 PBOP DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$867	\$0	\$0	\$0	\$0
82 PBOP Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,524,239)	\$0	\$0	\$0	\$0
83 Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,524,239)	\$0	\$0	\$0	\$0
84 Actual PBOP Revenue	(\$99,824)	(\$52,337)	(\$30,688)	(\$22,370)	(\$24,098)	(\$22,903)	(\$35,903)	(\$62,388)	(\$205,281)	(\$223,916)	(\$322,063)	(\$265,229)
85 Ending PBOP Balance	(\$186,797)	(\$134,703)	(\$104,816)	(\$82,569)	(\$58,571)	(\$35,982)	(\$127)	(\$1,461,851)	(\$1,258,104)	(\$1,035,633)	(\$714,788)	(\$450,399)
86 Average Monthly Balance	(\$236,709)	(\$160,872)	(\$119,845)	(\$93,754)	(\$70,620)	(\$47,314)	(\$18,079)	(\$1,493,045)	(\$1,360,744)	(\$1,147,591)	(\$875,819)	(\$583,013)
87 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%
88 Interest Applied	(\$245)	(\$171)	(\$123)	(\$100)	(\$75)	(\$49)	(\$19)	(\$1,534)	(\$1,445)	(\$1,218)	(\$840)	(\$619)
89 PBOP Adjustment End Balance	(\$187,040)	(\$134,874)	(\$104,939)	(\$82,669)	(\$58,646)	(\$36,030)	(\$146)	(\$1,463,385)	(\$1,259,549)	(\$1,036,851)	(\$715,628)	(\$451,018)



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	<b>ISIR Res-NH Acct Beg. Balance</b>	(\$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	<b>FY 2013 Recon</b>	\$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	(\$26,066)	(\$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	<b>ISIR Res-H Acct Beg. Balance</b>	(\$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	<b>FY 2013 Recon</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,379)	\$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	\$11,772	\$73,758	\$94,156	\$111,543	\$110,004
20	Actual Res-H Revenue	(\$25,193)	(\$25,219)	(\$25,246)	(\$25,272)	(\$25,299)	(\$25,326)	(\$25,352)	(\$25,379)	\$482,073	\$388,468	\$277,388	\$167,704
21	Ending Res-H Balance	(\$25,193)	(\$25,219)	(\$25,246)	(\$25,272)	(\$25,299)	(\$25,326)	(\$25,352)	\$573,816	\$518,952	\$435,546	\$333,159	\$222,706
22	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%
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)	(\$27)	\$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	<b>ISIR Small C&amp;I Acct Beg. Balance</b>	\$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	<b>FY 2013 Recon</b>	\$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	<b>ISIR Medium Acct Beg. Balance</b>	\$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	<b>FY 2013 Recon</b>	\$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	\$22,193	\$25,388	\$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

National Grid - RI Gas  
ISR 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)
49	<b>ISR Large LL Acct Beg. Balance</b>	\$1,298	\$882	\$738	\$707	\$681	\$608	\$566	\$502	\$57,375	\$48,560	\$38,324	\$26,571
50	ISR Recon DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7)	\$0	\$0	\$0	\$0
51	<b>FY 2013 Recon</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$495	\$0	\$0	\$0	\$0
52	DK 4514, YC-9S, Pg 1, Ln 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,991	\$0	\$0	\$0	\$0
53	DK 4514, YC-9S, Pg 1, Ln 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$426	\$0	\$0	\$0	\$0
54	Interest Applied on FY14 balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,417	\$0	\$0	\$0	\$0
55	Line 52 + Line 53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,597	\$8,871	\$10,282	\$11,784	\$11,707
56	Actual Large LL Revenue	\$418	\$144	\$32	\$27	\$74	\$42	\$65	\$57,315	\$48,504	\$38,278	\$26,540	\$14,864
57	Ending Large LL Balance	\$881	\$738	\$706	\$680	\$607	\$566	\$501	\$57,315	\$48,504	\$38,278	\$26,540	\$14,864
58	Average Monthly Balance	\$1,090	\$810	\$722	\$694	\$644	\$587	\$534	\$57,866	\$52,939	\$43,419	\$32,432	\$20,718
59	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%
60	Interest Applied	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$59	\$56	\$46	\$31	\$22
61	ISR Large LL Recon End Balance	\$882	\$738	\$707	\$681	\$608	\$566	\$502	\$57,375	\$48,560	\$38,324	\$26,571	\$14,886
62	<b>ISR Large HL Acct Beg. Balance</b>	\$12,105	\$10,344	\$8,537	\$6,980	\$5,589	\$3,753	\$2,220	\$700	\$18,631	\$17,020	\$14,586	\$12,247
63	ISR Recon DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$391	\$0	\$0	\$0	\$0
64	<b>FY 2013 Recon</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,091	\$0	\$0	\$0	\$0
65	DK 4514, YC-9S, Pg 1, Ln 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,227	\$0	\$0	\$0	\$0
66	DK 4514, YC-9S, Pg 1, Ln 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141	\$0	\$0	\$0	\$0
67	Interest Applied on FY14 balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,368	\$0	\$0	\$0	\$0
68	Line 64 + Line 65	\$1,772	\$1,818	\$1,564	\$1,398	\$1,841	\$1,536	\$1,521	\$1,849	\$1,629	\$2,451	\$2,351	\$2,667
69	Actual Large HL Revenue	\$10,333	\$8,527	\$6,972	\$5,582	\$3,748	\$2,217	\$699	\$18,611	\$17,001	\$14,569	\$12,235	\$9,581
70	Ending Large HL Balance	\$11,219	\$9,435	\$7,754	\$6,281	\$4,668	\$2,985	\$1,459	\$18,990	\$17,816	\$15,795	\$13,410	\$10,914
71	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%
72	Bk America Rate less 200 Basis Points	\$12	\$10	\$8	\$7	\$5	\$3	\$2	\$20	\$19	\$17	\$13	\$12
73	Interest Applied	\$10,344	\$8,537	\$6,980	\$5,589	\$3,753	\$2,220	\$700	\$18,631	\$17,020	\$14,586	\$12,247	\$9,592
74	<b>ISR XL LL Acct Beg. Balance</b>	(\$9,659)	(\$6,983)	(\$6,440)	(\$6,424)	(\$6,632)	(\$6,381)	(\$6,126)	(\$5,770)	\$2,760	\$2,511	\$2,289	\$2,005
75	ISR Recon DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$724	\$0	\$0	\$0	\$0
76	<b>FY 2013 Recon</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,045)	\$0	\$0	\$0	\$0
77	DK 4514, YC-9S, Pg 1, Ln 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,867	\$0	\$0	\$0	\$0
78	DK 4514, YC-9S, Pg 1, Ln 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$0	\$0	\$0	\$0
79	Interest Applied on FY14 balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,917	\$0	\$0	\$0	\$0
80	Line 76 + Line 77	(\$2,684)	(\$551)	(\$22)	\$201	(\$258)	(\$261)	(\$363)	(\$883)	\$253	\$224	\$286	\$186
81	Actual XL LL Revenue	(\$6,975)	(\$6,433)	(\$6,429)	(\$6,625)	(\$6,374)	(\$6,120)	(\$5,763)	\$2,755	\$2,508	\$2,287	\$2,003	\$1,819
82	Ending XL LL Balance	(\$8,317)	(\$6,708)	(\$6,429)	(\$6,525)	(\$6,503)	(\$6,251)	(\$5,945)	\$4,836	\$2,634	\$2,399	\$2,146	\$1,912
83	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%
84	Bk America Rate less 200 Basis Points	(\$9)	(\$7)	(\$7)	(\$7)	(\$7)	(\$6)	(\$6)	\$5	\$3	\$3	\$2	\$2
85	Interest Applied	(\$6,983)	(\$6,440)	(\$6,424)	(\$6,632)	(\$6,381)	(\$6,126)	(\$5,770)	\$2,760	\$2,511	\$2,289	\$2,005	\$1,821
86	<b>ISR XL HL Acct Beg. Balance</b>	(\$7,993)	(\$6,753)	(\$6,110)	(\$5,169)	(\$4,516)	(\$3,811)	(\$3,200)	(\$1,631)	\$31,592	\$27,810	\$27,363	\$19,323
87	ISR Recon DAC True-up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$308)	\$0	\$0	\$0	\$0
88	<b>FY 2013 Recon</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$19,388)	\$0	\$0	\$0	\$0
89	DK 4514, YC-9S, Pg 1, Ln 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,366	\$0	\$0	\$0	\$0
90	DK 4514, YC-9S, Pg 1, Ln 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245	\$0	\$0	\$0	\$0
91	Interest Applied on FY14 balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,611	\$0	\$0	\$0	\$0
92	Line 88 + Line 89	(\$1,248)	(\$650)	(\$946)	(\$658)	(\$710)	(\$614)	(\$1,572)	\$114	\$3,814	\$476	\$8,063	\$1,419
93	Actual XL HL Revenue	(\$6,745)	(\$6,103)	(\$5,163)	(\$4,511)	(\$3,806)	(\$3,197)	(\$2,578)	\$31,559	\$27,778	\$27,334	\$19,301	\$17,904
94	Ending XL HL Balance	(\$7,369)	(\$6,428)	(\$5,637)	(\$4,840)	(\$4,161)	(\$3,504)	(\$2,414)	\$32,585	\$29,685	\$27,572	\$23,332	\$18,613
95	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%
96	Bk America Rate less 200 Basis Points	(\$8)	(\$7)	(\$6)	(\$5)	(\$4)	(\$4)	(\$3)	\$33	\$32	\$29	\$22	\$20
97	Interest Applied	(\$6,753)	(\$6,110)	(\$6,169)	(\$4,516)	(\$3,811)	(\$3,200)	(\$1,631)	\$31,592	\$27,810	\$27,363	\$19,323	\$17,923





**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: SUHILA NOURI NUTILE  
SEPTEMBER 1, 2015**

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Schedule SLN-12S  
Bill Impacts

**National Grid - RI Gas  
Gas Cost Recovery (GCR) Filing  
Bill Impact Analysis with Various Levels of Consumption:**

Line No.	Annual Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Difference due to:									
						GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET			
(1)															
(2)															
(3)															
(4)															
(5)	550	\$883.24	\$880.52	\$2.72	0.3%	\$0.00	\$2.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.08	\$0.08
(6)	608	\$957.96	\$954.96	\$3.00	0.3%	\$0.00	\$2.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.09	\$0.09
(7)	667	\$1,033.88	\$1,030.58	\$3.30	0.3%	\$0.00	\$3.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10	\$0.10
(8)	727	\$1,110.07	\$1,106.46	\$3.61	0.3%	\$0.00	\$3.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11	\$0.11
(9)	788	\$1,184.47	\$1,180.59	\$3.89	0.3%	\$0.00	\$3.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.12	\$0.12
(10)	846	\$1,253.87	\$1,249.69	\$4.18	0.3%	\$0.00	\$4.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.13	\$0.13
(11)	904	\$1,323.41	\$1,318.93	\$4.47	0.3%	\$0.00	\$4.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.13	\$0.13
(12)	966	\$1,397.57	\$1,392.79	\$4.77	0.3%	\$0.00	\$4.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.14	\$0.14
(13)	1,023	\$1,465.61	\$1,460.55	\$5.06	0.3%	\$0.00	\$4.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.15	\$0.15
(14)	1,081	\$1,533.98	\$1,528.64	\$5.34	0.3%	\$0.00	\$5.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.16	\$0.16
(15)	1,145	\$1,608.56	\$1,602.87	\$5.69	0.4%	\$0.00	\$5.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.17	\$0.17

**Residential Heating:**

**Residential Heating Low Income:**

Line No.	Annual Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Difference due to:									
						GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET			
(16)															
(17)															
(18)															
(19)															
(20)	550	\$840.75	\$838.03	\$2.72	0.3%	\$0.00	\$2.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.08	\$0.08
(21)	608	\$912.73	\$909.73	\$3.00	0.3%	\$0.00	\$2.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.09	\$0.09
(22)	667	\$985.87	\$982.58	\$3.30	0.3%	\$0.00	\$3.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10	\$0.10
(23)	727	\$1,059.34	\$1,055.73	\$3.61	0.3%	\$0.00	\$3.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11	\$0.11
(24)	788	\$1,131.29	\$1,127.41	\$3.89	0.3%	\$0.00	\$3.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.12	\$0.12
(25)	846	\$1,198.46	\$1,194.29	\$4.18	0.3%	\$0.00	\$4.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.13	\$0.13
(26)	904	\$1,265.80	\$1,261.33	\$4.47	0.4%	\$0.00	\$4.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.13	\$0.13
(27)	966	\$1,337.61	\$1,332.84	\$4.77	0.4%	\$0.00	\$4.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.14	\$0.14
(28)	1,023	\$1,403.51	\$1,398.45	\$5.06	0.4%	\$0.00	\$4.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.15	\$0.15
(29)	1,081	\$1,469.78	\$1,464.44	\$5.34	0.4%	\$0.00	\$5.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.16	\$0.16
(30)	1,145	\$1,542.13	\$1,536.44	\$5.69	0.4%	\$0.00	\$5.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.17	\$0.17

**Residential Non-Heating:**

	Annual Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Difference due to:						
						GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET
(31)												
(32)												
(33)												
(34)												
(35)	140	\$351.53	\$348.76	\$2.77	0.8%	\$0.00	\$2.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.08
(36)	155	\$370.98	\$367.94	\$3.04	0.8%	\$0.00	\$2.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.09
(37)	171	\$391.78	\$388.41	\$3.37	0.9%	\$0.00	\$3.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10
(38)	184	\$408.63	\$404.97	\$3.66	0.9%	\$0.00	\$3.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11
(39)	198	\$426.83	\$422.91	\$3.92	0.9%	\$0.00	\$3.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.12
(40)	214	\$447.19	\$442.99	\$4.21	0.9%	\$0.00	\$4.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.13
(41)	228	\$465.78	\$461.29	\$4.49	1.0%	\$0.00	\$4.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.13
(42)	244	\$486.56	\$481.76	\$4.79	1.0%	\$0.00	\$4.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.14
(43)	258	\$504.74	\$499.64	\$5.10	1.0%	\$0.00	\$4.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.15
(44)	275	\$526.80	\$521.36	\$5.44	1.0%	\$0.00	\$5.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.16
(45)	288	\$543.69	\$538.00	\$5.69	1.1%	\$0.00	\$5.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.17

**Residential Non-Heating Low Income:**

	Annual Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Difference due to:						
						GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET
(46)												
(47)												
(48)												
(49)												
(50)	140	\$329.11	\$326.34	\$2.77	0.8%	\$0.00	\$2.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.08
(51)	155	\$347.89	\$344.84	\$3.04	0.9%	\$0.00	\$2.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.09
(52)	171	\$367.96	\$364.59	\$3.37	0.9%	\$0.00	\$3.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10
(53)	184	\$384.22	\$380.56	\$3.66	1.0%	\$0.00	\$3.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11
(54)	198	\$401.78	\$397.87	\$3.92	1.0%	\$0.00	\$3.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.12
(55)	214	\$421.44	\$417.23	\$4.21	1.0%	\$0.00	\$4.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.13
(56)	228	\$439.38	\$434.89	\$4.49	1.0%	\$0.00	\$4.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.13
(57)	244	\$459.43	\$454.64	\$4.79	1.1%	\$0.00	\$4.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.14
(58)	258	\$476.98	\$471.88	\$5.10	1.1%	\$0.00	\$4.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.15
(59)	275	\$498.27	\$492.83	\$5.44	1.1%	\$0.00	\$5.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.16
(60)	288	\$514.57	\$508.88	\$5.69	1.1%	\$0.00	\$5.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.17

**C & I Small:**

Difference due to:

	Annual Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET
(61)												
(62)												
(63)												
(64)												
(65)	880	\$1,431.76	\$1,430.54	\$1.22	0.1%	\$0.00	\$1.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04
(66)	973	\$1,539.53	\$1,538.20	\$1.33	0.1%	\$0.00	\$1.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04
(67)	1,067	\$1,647.70	\$1,646.23	\$1.47	0.1%	\$0.00	\$1.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04
(68)	1,162	\$1,754.65	\$1,753.07	\$1.58	0.1%	\$0.00	\$1.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.05
(69)	1,258	\$1,856.97	\$1,855.28	\$1.69	0.1%	\$0.00	\$1.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.05
(70)	1,352	\$1,956.02	\$1,954.22	\$1.79	0.1%	\$0.00	\$1.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.05
(71)	1,446	\$2,055.87	\$2,053.91	\$1.96	0.1%	\$0.00	\$1.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.06
(72)	1,542	\$2,157.22	\$2,155.15	\$2.07	0.1%	\$0.00	\$2.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.06
(73)	1,635	\$2,255.48	\$2,253.29	\$2.20	0.1%	\$0.00	\$2.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.07
(74)	1,730	\$2,354.83	\$2,352.50	\$2.33	0.1%	\$0.00	\$2.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.07
(75)	1,825	\$2,454.16	\$2,451.71	\$2.45	0.1%	\$0.00	\$2.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.07

**C & I Medium:**

Difference due to:

	Annual Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET
(76)												
(77)												
(78)												
(79)												
(80)	7,941	\$9,336.34	\$9,376.42	(\$40.08)	-0.4%	\$0.00	(\$38.88)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.20)
(81)	8,796	\$10,247.73	\$10,292.14	(\$44.41)	-0.4%	\$0.00	(\$43.08)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.33)
(82)	9,650	\$11,157.55	\$11,206.31	(\$48.76)	-0.4%	\$0.00	(\$47.30)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.46)
(83)	10,505	\$12,068.94	\$12,122.01	(\$53.07)	-0.4%	\$0.00	(\$51.48)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.59)
(84)	11,361	\$12,980.74	\$13,038.14	(\$57.39)	-0.4%	\$0.00	(\$55.67)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.72)
(85)	12,217	\$13,892.80	\$13,954.51	(\$61.71)	-0.4%	\$0.00	(\$59.86)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.85)
(86)	13,073	\$14,804.89	\$14,870.94	(\$66.05)	-0.4%	\$0.00	(\$64.07)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.98)
(87)	13,928	\$15,715.69	\$15,786.03	(\$70.34)	-0.4%	\$0.00	(\$68.23)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2.11)
(88)	14,782	\$16,626.15	\$16,700.81	(\$74.66)	-0.4%	\$0.00	(\$72.42)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2.24)
(89)	15,637	\$17,536.95	\$17,615.93	(\$78.98)	-0.4%	\$0.00	(\$76.61)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2.37)
(90)	16,492	\$18,448.37	\$18,531.67	(\$83.30)	-0.4%	\$0.00	(\$80.80)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2.50)

**C & I LLF Large:**

	Annual Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Difference due to:								
						GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET		
(91)														
(92)	41,066	\$47,288.32	\$46,941.15	\$347.16	0.7%	\$0.00	\$336.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.41	\$10.41
(93)	45,488	\$52,146.21	\$51,761.69	\$384.53	0.7%	\$0.00	\$372.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.54	\$11.54
(94)	49,910	\$57,004.21	\$56,582.31	\$421.90	0.7%	\$0.00	\$409.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.66	\$12.66
(95)	54,334	\$61,864.16	\$61,404.83	\$459.33	0.7%	\$0.00	\$445.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.78	\$13.78
(96)	58,757	\$66,723.06	\$66,226.36	\$496.70	0.8%	\$0.00	\$481.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.90	\$14.90
(97)	63,179	\$71,581.14	\$71,047.03	\$534.10	0.8%	\$0.00	\$518.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16.02	\$16.02
(98)	67,600	\$76,437.99	\$75,866.50	\$571.48	0.8%	\$0.00	\$554.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.14	\$17.14
(99)	72,023	\$81,296.89	\$80,688.06	\$608.84	0.8%	\$0.00	\$590.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18.27	\$18.27
(100)	76,447	\$86,157.37	\$85,511.14	\$646.24	0.8%	\$0.00	\$626.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19.39	\$19.39
(101)	80,870	\$91,016.30	\$90,332.66	\$683.64	0.8%	\$0.00	\$663.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.51	\$20.51
(102)	85,292	\$95,874.27	\$95,153.24	\$721.03	0.8%	\$0.00	\$699.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21.63	\$21.63

**C & I HLF Large:**

	Annual Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Difference due to:								
						GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET		
(106)														
(107)	50,411	\$52,196.38	\$51,790.99	\$405.38	0.8%	\$0.00	\$393.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.16	\$12.16
(108)	55,841	\$57,584.44	\$57,135.43	\$449.01	0.8%	\$0.00	\$435.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.47	\$13.47
(109)	61,273	\$62,974.38	\$62,481.67	\$492.71	0.8%	\$0.00	\$477.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.78	\$14.78
(110)	66,699	\$68,358.94	\$67,822.58	\$536.36	0.8%	\$0.00	\$520.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16.09	\$16.09
(111)	72,129	\$73,747.03	\$73,167.00	\$580.03	0.8%	\$0.00	\$562.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.40	\$17.40
(112)	77,558	\$79,134.26	\$78,510.58	\$623.68	0.8%	\$0.00	\$604.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18.71	\$18.71
(113)	82,989	\$84,522.46	\$83,855.13	\$667.33	0.8%	\$0.00	\$647.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.02	\$20.02
(114)	88,416	\$89,907.95	\$89,196.97	\$710.98	0.8%	\$0.00	\$689.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21.33	\$21.33
(115)	93,847	\$95,296.92	\$94,542.28	\$754.64	0.8%	\$0.00	\$732.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.64	\$22.64
(116)	99,275	\$100,683.28	\$99,884.97	\$798.31	0.8%	\$0.00	\$774.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.95	\$23.95
(117)	104,705	\$106,071.33	\$105,229.38	\$841.95	0.8%	\$0.00	\$816.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.26	\$25.26

**C & I LLF Extra-Large:**

	Annual Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Difference due to:						
						GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET
(121)												
(122)												
(123)												
(124)												
(125)	174,357	\$164,628.43	\$165,077.80	(\$449.37)	-0.3%	\$0.00	(\$435.89)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13.48)
(126)	193,136	\$181,791.97	\$182,289.74	(\$497.77)	-0.3%	\$0.00	(\$482.84)	\$0.00	\$0.00	\$0.00	\$0.00	(\$14.93)
(127)	211,912	\$198,953.07	\$199,499.25	(\$546.18)	-0.3%	\$0.00	(\$529.79)	\$0.00	\$0.00	\$0.00	\$0.00	(\$16.39)
(128)	230,688	\$216,114.78	\$216,709.31	(\$594.54)	-0.3%	\$0.00	(\$576.70)	\$0.00	\$0.00	\$0.00	\$0.00	(\$17.84)
(129)	249,466	\$233,277.51	\$233,920.49	(\$642.98)	-0.3%	\$0.00	(\$623.69)	\$0.00	\$0.00	\$0.00	\$0.00	(\$19.29)
(130)	268,243	\$250,439.34	\$251,130.71	(\$691.36)	-0.3%	\$0.00	(\$670.62)	\$0.00	\$0.00	\$0.00	\$0.00	(\$20.74)
(131)	287,018	\$267,599.76	\$268,339.48	(\$739.72)	-0.3%	\$0.00	(\$717.53)	\$0.00	\$0.00	\$0.00	\$0.00	(\$22.19)
(132)	305,796	\$284,763.15	\$285,551.28	(\$788.13)	-0.3%	\$0.00	(\$764.49)	\$0.00	\$0.00	\$0.00	\$0.00	(\$23.64)
(133)	324,573	\$301,925.08	\$302,761.62	(\$836.54)	-0.3%	\$0.00	(\$811.44)	\$0.00	\$0.00	\$0.00	\$0.00	(\$25.10)
(134)	343,350	\$319,086.97	\$319,971.89	(\$884.92)	-0.3%	\$0.00	(\$858.37)	\$0.00	\$0.00	\$0.00	\$0.00	(\$26.55)
(135)	362,127	\$336,248.94	\$337,182.25	(\$933.31)	-0.3%	\$0.00	(\$905.31)	\$0.00	\$0.00	\$0.00	\$0.00	(\$28.00)

**C & I HLF Extra-Large:**

	Annual Consumption (Therms)	Proposed Rates	Current Rates	Difference	% Chg	Difference due to:						
						GCR	Base DAC	DAC	ISR	EE	LIHEAP	GET
(136)												
(137)												
(138)												
(139)												
(140)	447,421	\$394,677.12	\$396,199.27	(\$1,522.14)	-0.4%	\$0.00	(\$1,476.48)	\$0.00	\$0.00	\$0.00	\$0.00	(\$45.66)
(141)	495,605	\$436,613.48	\$438,299.54	(\$1,686.06)	-0.4%	\$0.00	(\$1,635.48)	\$0.00	\$0.00	\$0.00	\$0.00	(\$50.58)
(142)	543,789	\$478,550.61	\$480,400.61	(\$1,850.00)	-0.4%	\$0.00	(\$1,794.50)	\$0.00	\$0.00	\$0.00	\$0.00	(\$55.50)
(143)	591,972	\$520,486.17	\$522,500.12	(\$2,013.95)	-0.4%	\$0.00	(\$1,953.53)	\$0.00	\$0.00	\$0.00	\$0.00	(\$60.42)
(144)	640,155	\$562,421.74	\$564,599.60	(\$2,177.86)	-0.4%	\$0.00	(\$2,112.52)	\$0.00	\$0.00	\$0.00	\$0.00	(\$65.34)
(145)	688,340	\$604,359.33	\$606,701.10	(\$2,341.77)	-0.4%	\$0.00	(\$2,271.52)	\$0.00	\$0.00	\$0.00	\$0.00	(\$70.25)
(146)	736,523	\$646,295.22	\$648,800.92	(\$2,505.70)	-0.4%	\$0.00	(\$2,430.53)	\$0.00	\$0.00	\$0.00	\$0.00	(\$75.17)
(147)	784,708	\$688,232.38	\$690,902.02	(\$2,669.64)	-0.4%	\$0.00	(\$2,589.55)	\$0.00	\$0.00	\$0.00	\$0.00	(\$80.09)
(148)	832,891	\$730,168.74	\$733,002.30	(\$2,833.56)	-0.4%	\$0.00	(\$2,748.55)	\$0.00	\$0.00	\$0.00	\$0.00	(\$85.01)
(149)	881,074	\$772,104.28	\$775,101.74	(\$2,997.45)	-0.4%	\$0.00	(\$2,907.53)	\$0.00	\$0.00	\$0.00	\$0.00	(\$89.92)
(150)	929,259	\$814,042.24	\$817,203.64	(\$3,161.39)	-0.4%	\$0.00	(\$3,066.55)	\$0.00	\$0.00	\$0.00	\$0.00	(\$94.84)

**Testimony of  
William R. Richer**



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: WILLIAM R. RICHER  
SEPTEMBER 1, 2015**

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**DIRECT TESTIMONY**

**OF**

**WILLIAM R. RICHER**

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1 **I. Introduction and Qualifications**

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

3 A. My name is William R. Richer and my business address is 40 Sylvan Road, Waltham,  
4 Massachusetts 02451.

5

6 **Q. By whom are you employed and in what position?**

7 A. I am the Director of Revenue Requirements, Rhode Island, for National Grid USA  
8 Service Company, Inc. (Service Company), providing services to The Narragansett  
9 Electric Company (the Company) to both its gas and electric businesses.

10

11 **Q. Please describe your education and professional experience.**

12 A. In 1985, I earned a Bachelor of Science degree in Accounting from Northeastern  
13 University. During my schooling I interned at the public accounting firm Pannell Kerr  
14 Forster in Boston, Massachusetts as a staff auditor and continued with this firm after  
15 my graduation. In February 1986, I joined Price Waterhouse in Providence, Rhode  
16 Island where I worked as a staff auditor and senior auditor. During this time, I earned  
17 my certified public accountants license in the State of Rhode Island. In June 1990, I  
18 joined National Grid (National Grid) in the Service Company (then known as New  
19 England Power Service Company) as a supervisor of Plant Accounting.

20

1 Since that time I have held various positions within the Service Company including  
2 Manager of Financial Reporting, Principal Rate Department Analyst, Manager of  
3 General Accounting, Director of Accounting Services, and Assistant Controller.

4  
5 **Q. Have you previously testified before the Rhode Island Public Utilities  
6 Commission (PUC)?**

7 A. Yes. I have testified before the PUC on numerous occasions.

8  
9 **II. Purpose of Testimony**

10 **Q. What is the purpose of your testimony in this proceeding?**

11 A. My testimony supports the following aspects related to the Company's Distribution  
12 Adjustment Clause (DAC):

13 (1) Pursuant to the DAC provisions of the Company's gas tariff, RIPUC NG-Gas No.

14 101, under Section 3, Schedule A, if there are any excess earnings to be shared with

15 customers, as I describe in more detail below, then any customer share of that savings

16 is to flow back to customers through the DAC. My testimony describes the

17 Company's earnings subject to the Company's Earnings Sharing Mechanism (ESM)

18 for the periods ending March 31, 2015 and March 31, 2014. As a result of the

19 Company's last general rate case in Docket No. 4323, effective February 1, 2013

20 (2012 Rate Case), the Company's earnings pertaining to the operation of the ESM is to

21 be measured over the Company's fiscal year (FY), which ends on March 31.

1 (2) I provide and describe the calculation of the reconciliation mechanism for Pensions  
2 and Postretirement Benefits Other Than Pensions (PBOP) costs. My testimony will  
3 also address a correction to the prior year Pension and PBOP reconciliation filing for  
4 the period ended March 31, 2014.

5  
6 **Q. Are there any schedules to your testimony?**

7 A. Yes, I am sponsoring the following schedules:

- 8 • Schedule WRR-1 Request for Standing Extension at FERC
- 9 • Schedule WRR-2 FERC's Granting of Standing Extension
- 10 • Schedule WRR-3 Pension and Postretirement Benefits Other Than  
11 Pensions Reconciliation
- 12 • Schedule WRR-4 Correction of Prior Year Cumulative Over/(Under)  
13 Funding and Carrying Charge Calculation

14  
15  
16 **III. Earnings Sharing Mechanism Results**

17 **Q. Please provide the background for the Earnings Sharing Mechanism (ESM).**

18 A. In Docket No. 3401, Order No. 17381, the PUC approved a base-rate settlement  
19 between the Division, The Energy Council of Rhode Island, and the Company that  
20 required the former New England Gas Company to file an earnings sharing calculation  
21 based on a twelve month period ended June 30, by September 1 of each year as part of  
22 an incentive-based ESM. Obligations of this settlement agreement were assumed by  
23 the Company in connection with its acquisition of the regulated gas assets in Rhode

1 Island from Southern Union Company (Southern Union).<sup>1</sup> As part of the Company's  
2 2012 Rate Case and the resulting settlement agreement, approved by the PUC in  
3 January 2013, the Company continues to file an earnings report; however, earnings  
4 will now be measured over the Company's fiscal year (twelve months ending March  
5 31). In accordance with the settlement agreement, the earnings report is to be filed by  
6 July 1 following the end of each fiscal year. The earnings sharing calculation is to be  
7 based on the Company's gas annual report that is filed with the PUC for the twelve  
8 months ending March 31.

9  
10 **Q. Is the Company requesting any changes to the timing for the filing of its gas**  
11 **earnings report?**

12 A. Yes, as further described below. The information contained in the Company's gas  
13 annual report, and in the resulting gas earnings report<sup>2</sup>, is the same as contained in the  
14 Company's FERC Form 1 Supplemental Statement with CPA Certification for the  
15 twelve months ending March 31, 2015 and its FERC Form 3-Q for the first quarter of  
16 calendar year 2015. On March 4, 2015, on behalf of the Company, National Grid  
17 requested a waiver from FERC granting the Company a permanent, standing extension  
18 until 150 days after its fiscal year end of March 31 each year (i.e., until August 28) to  
19 submit certain regulatory reports that would otherwise be due earlier in the year.

---

<sup>1</sup> The on-going requirement for the ESM is set forth in the Company's tariff, RIPUC NG-GAS No. 101, Section 3, Schedule A, Sheet 11, sub-part 5.0.

<sup>2</sup> The Company filed its gas annual report with the PUC for the fiscal year ended March 31, 2015 on July 31, 2015.

1 Specifically, National Grid requested that the standing extension apply to the FERC  
2 Form 1 Supplemental Statement with CPA Certification as well as the first quarter  
3 Form 3-Q, which FERC granted on April 2, 2015. A copy of National Grid's March 4  
4 letter requesting the waiver from FERC is provided as Schedule WRR-1, and FERC's  
5 April 2 letter granting the waiver request is provided as Schedule WRR-2 for  
6 reference. The PUC also granted the Company an extension of time to file its gas  
7 earnings report for the twelve months ended March 31, 2015 until August 28, 2015.

8  
9 As described in the Company's March 4 letter to FERC, the permanent, standing  
10 extension, until August 28 each year, permits the Company to complete its fiscal year-  
11 end audit and reflects any and all necessary audit adjustments in the first quarter Form  
12 3-Q and in the FERC Form 1 Supplemental Statement with CPA Certification for the  
13 twelve-month period ending March 31, beginning with this year's reports. In this  
14 proceeding, the Company respectfully seeks PUC approval of a permanent standing  
15 extension of the July 1 filing date to August 28 for the Company's gas earnings reports  
16 so as to coincide with the filing of these FERC reports for the same twelve-month  
17 period. This will permit the Company to complete its year-end fiscal audit and reflect  
18 any and all necessary audit adjustments in its annual gas earnings reports. This  
19 permanent standing extension to the filing date for the Company's gas earnings report  
20 would align the timing of filing the Company's financial reports that contain the same

1 information with the PUC and FERC, and would enhance the consistency and  
2 efficiency of the Company's financial reporting.

3  
4 **Q. Has the Company submitted its calculation of the return on equity under the**  
5 **ESM for FY 2015?**

6 A. On August 28, 2015, the Company submitted earnings reports for the twelve-month  
7 period ended March 31, 2015 and also for the twelve-month period ended March 31,  
8 2014. On July 3, 2014 the Company filed a preliminary gas earnings report with the  
9 PUC for the twelve-month period ended March 31, 2014 and at that time indicated the  
10 preliminary report would be superseded by a final earnings report.

11  
12 **Q. What was the Company's reported earnings for the twelve-months ended March**  
13 **31, 2015 and March 31, 2014?**

14 A. The reported returns on equity for FY 2015 and FY 2014 were 5.42 percent and 7.97  
15 percent, respectively.

16  
17 **IV. Pension and PBOP Expense Reconciliation**

18 **Q. Generally, how does the reconciliation of pension and PBOP expense operate?**

19 A. In the Company's 2008 general rate case in Docket No. 3943 (2008 Rate Case), the  
20 PUC approved the Company's proposal to reconcile its PBOP expenses against the  
21 allowance in base rates and recover/refund any difference annually through the DAC.



1 In accordance with the Company’s Tariff, RIPUC NG No. 101, Section 3, Schedule A,  
2 Item 3.6, the pension adjustment factor (PAF) is designed to recover or refund the  
3 prior year’s reconciliation of the Company’s actual pension and PBOP expenses to the  
4 Company’s pension and PBOP expenses included in base rates. The adjustment factor  
5 is based on this difference.

6  
7 In the 2012 Rate Case, the rate allowances for both pension and PBOP were  
8 established at then-current levels.

9  
10 In addition, the Company will contribute to the pension and PBOP plans at the  
11 “Minimum Funding Obligation” level. The Minimum Funding Obligation level is  
12 equal to the amount billed to customers, plus the amounts of pension and PBOP costs  
13 capitalized. The amount billed to customers includes: (1) pension and PBOP  
14 allowance in base rates, and (2) plus or minus the amount of PAF billed or credited to  
15 customers. The Company will pay a carrying charge to customers at the weighted  
16 average cost of capital, which would be applied to the cumulative shortfall between  
17 the minimum funding obligation and amounts contributed by the Company to the  
18 pension and PBOP plans, plus amounts paid to the Service Company for allocated  
19 pension and PBOP costs.

1    **Q.    Has the Company performed this reconciliation for the period ending March**  
2           **2015?**

3    A.    Yes it has. It is included as Schedule WRR-3.

4

5           **Q. Please describe the correction to the prior year pension and PBOP reconciliation**  
6           **filing referenced earlier in your testimony.**

7    A. As described previously, the Company will contribute to the pension and PBOP plans  
8           at the Minimum Funding Obligation level equal to the amount billed to customers plus  
9           the amounts of pension and PBOP costs capitalized. The amounts billed to customers  
10           includes the Company's own pension and PBOP expense, as well as pension and  
11           PBOP expense of the Service Company and the Company's other affiliates. Likewise,  
12           capitalized amounts include the Company's own capitalized pension and PBOP costs,  
13           as well as amounts paid to the Service Company and the Company's other affiliates  
14           for amounts capitalized on the Company's books. The amounts paid by the Company  
15           to the Service Company and other affiliates for expensed and capitalized amounts also  
16           represent Company contributions for purposes of calculating the under/(over) funding  
17           of pension and PBOP costs. In the prior year pension and PBOP reconciliation filing,  
18           the Company understated the amount of Service Company and other affiliates'  
19           Company contributions in the determination of the cumulative PBOP under/(over)  
20           funding. The Service Company and other affiliates' Company contributions failed to  
21           include Service Company and other affiliates' base PBOP rate recovery in the

1 cumulative PBOP under/(over) funding calculation. In its prior year reconciliation  
2 filing, the Company incorrectly reported a cumulative average under funding for  
3 PBOPs, which generated carrying charges of \$575,936. The Company has revised its  
4 prior year PBOP funding carrying charge calculation and is providing a revised  
5 pension and PBOP reconciliation for the period ending March 31, 2014 as Schedule  
6 WRR-4. The revised calculation of the cumulative PBOP under funding generates a  
7 revised carrying charge amount of \$482,851, or a \$93,085 reduction from the amount  
8 reflected in the Company's prior year reconciliation calculation. This reduction in  
9 prior year carrying charges is reflected in the current pension and PBOP reconciliation  
10 for the period ended March 31, 2015 on Page 2, Line 13 of Schedule WRR-3.

11  
12 **Q. What is the result of the Company's reconciliation?**

13 A. The Company's reconciliation indicates that it has over-recovered both pension and  
14 PBOP costs for the period ending March 2015 in the amounts of \$1,911,662 and  
15 \$2,392,514, respectively. In addition, both the pension and the PBOP liabilities were  
16 under-funded during this time leading to carrying charges of \$351,075 and \$263,290  
17 (\$356,375 of current year carrying charges, offset by the \$93,085 prior year carrying  
18 charge correction described previously), respectively, which will be credited to  
19 customers. These amounts are reflected in the schedules of Company Witness Suhila  
20 Nutile to be included in the calculation of the DAC factors proposed to take effect on  
21 November 1, 2015.

1 VI. Conclusion

2 Q. Does this conclude your testimony?

3 A. Yes.

**Schedules of  
William R. Richer**

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**RIPUC DOCKET NO. 4573**  
**SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING**  
**WITNESS: WILLIAM R. RICHER**  
**SEPTEMBER 1, 2015**

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**Schedules of William R. Richer**

Schedule WRR-1	Request for Standing Extension from FERC
Schedule WRR-2	FERC's Granting of Standing Extension
Schedule WRR-3	Pension and Postretirement Benefits Other Than Pensions Reconciliation
Schedule WRR-4	Correction of Prior Year Cumulative Over/(Under) Funding and Carrying Charge Calculation



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: WILLIAM R. RICHER  
SEPTEMBER 1, 2015**

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Schedule WRR-1

Request for Standing Extension from FERC





March 4, 2015

**By Electronic Filing**

The Honorable Kimberly D. Bose  
Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, D.C. 20426

**RE: Request for Extension of Q1 Form 3-Q and Form 1, Form 1-F, and Form 2-A  
Supplemental Statements with CPA Certification Deadlines**

Dear Secretary Bose:

On behalf of certain of its subsidiary operating companies,<sup>1</sup> National Grid USA (“National Grid”) respectfully requests a waiver granting those operating companies a permanent, standing extension until 150 days after its fiscal year end of March 31 each year to submit the Federal Energy Regulatory Commission (“FERC” or “Commission”) Form 1, Form 1-F, and Form 2-A Supplemental Statements with CPA Certifications as well as the first quarter Form 3-Qs that would otherwise be due earlier in the year. National Grid uses a fiscal year that concludes on March 31 each year and this extension would provide the time necessary for National Grid and its external accountants to perform the audit work necessary to complete both of those forms. Such a waiver would benefit the transparency, consistency, and efficiency of National Grid’s financial reporting and would also support National Grid’s ongoing efforts to stabilize its financial reporting processes, improve compliance, avoid confusion, and align the National Grid subsidiary operating companies’ fiscal and quarterly reporting requirements.

*National Grid’s Operation on a Fiscal Year Basis and Prior Yearly Waiver Requests*

National Grid has historically operated on a fiscal year basis, and has received authorization from the Commission to do so.<sup>2</sup> National Grid’s fiscal year runs from April 1 through March 31.

Despite having a fiscal year that does not match the calendar year, National Grid continues to report all FERC Forms for the time periods directed by the Commission. For

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<sup>1</sup> These companies include Massachusetts Electric Company, Nantucket Electric Company, New England Hydro-Transmission Corporation, New England Hydro-Transmission Electric Company, Inc., New England Power Company, The Narragansett Electric Company, Niagara Mohawk Power Corporation, National Grid LNG, LP, New England Electric Transmission Corporation, and National Grid Generation, LLC.

<sup>2</sup> Letter Order, Docket No. AC00-36-000 (Apr. 14, 2000) (“Since you propose to continue to prepare the Form 1 on a calendar year basis, we have no objection to your subsidiaries also maintaining their books on a fiscal year ending March 31.”).

example, the Form 1s filed by National Grid's subsidiaries cover a calendar year period, not a fiscal year period. The only exception is for the Supplemental Statements with CPA Certifications required for all of National Grid's Form 1, Form 1-F, and Form 2-A filers. For those Supplemental Statements with CPA Certifications, National Grid has received permission to report using its fiscal year, rather than the calendar year.<sup>3</sup>

Because these Supplemental Statements with CPA Certifications cannot be completed until after National Grid's external auditors complete their work following the close of National Grid's fiscal year, National Grid has sought and received extensions of time to permit its subsidiaries to file those forms later than their normal due date.<sup>4</sup> In recent years, National Grid has sought and received extensions through, for example, June 30,<sup>5</sup> July 31,<sup>6</sup> or August 31<sup>7</sup> to submit these certifications.

National Grid has also regularly sought and received extensions of the first quarter Form 3-Q filing deadline<sup>8</sup> because the first quarter of the calendar year is the last quarter of National Grid's fiscal year, and an extension allows National Grid to incorporate its end-of-fiscal year audit work into those quarterly forms. Those extensions usually extend through July 31<sup>9</sup> or August 31.<sup>10</sup>

#### *The Benefits of These Waivers*

These waivers have permitted National Grid's subsidiaries to complete their year-end fiscal audits and reflect any and all necessary audit adjustments in the first quarter Form 3-Qs and in the Supplemental Statements with CPA Certifications. Although Form 3-Qs, unlike Form 1s, need not use audited financial information, the first calendar quarter is the last quarter of National Grid's fiscal year. National Grid therefore does produce audited financial information for that period, unlike companies whose fiscal year is identical to the calendar year. The extensions previously provided to National Grid for filing the first quarter Form 3-Qs therefore have allowed National Grid to incorporate its end-of-fiscal year audit work into those Form 3-

---

<sup>3</sup> *Id.*

<sup>4</sup> The CPA certifications are due 30 days after the corresponding Form 1, Form 1-F, or Form 2-A is submitted, or May 18. 18 C.F.R. § 41.11 (2014) (Form 1 and 1-F CPA Certification Statement deadline); 18 C.F.R. § 158.11 (Form 2-A CPA Certification Statement Deadline).

<sup>5</sup> Letter Order, Docket No. AC07-72-000 (Apr. 5, 2007).

<sup>6</sup> *See, e.g.*, Letter Order, Docket No. AC12-89-000 (May 21, 2012); Letter Order, Docket No. AC10-135-000 (June 4, 2010); Letter Order, Docket No. AC09-155-000 (July 1, 2009).

<sup>7</sup> *See, e.g.*, Letter Order, Docket No. AC10-144-000 (Aug. 26, 2010).

<sup>8</sup> Form 3-Q is due 60 days after the end of the quarter, i.e., May 30, for Form 1 filers, 18 C.F.R. § 141.400(b)(2)(vii), or 70 days after the end of the calendar quarter, i.e., June 9 for Form 1-F filers, 18 C.F.R. § 141.400(b)(3)(vii), and Form 2-A filers, 18 C.F.R. § 260.300(b)(3)(vii).

<sup>9</sup> *See, e.g.*, Letter Order, Docket No. AC12-88-000 (May 21, 2012); Letter Order, Docket No. AC11-88-000 (July 15, 2011); Letter Order, Docket No. AC11-89-000 (July 15, 2011); Letter Order, Docket No. AC09-156-000 (July 1, 2009).

<sup>10</sup> *See, e.g.*, Letter Order, Docket No. AC10-143-000 (Aug. 26, 2010).

Qs. This enables National Grid to reflect any and all necessary audit adjustments in the first quarter forms. Although National Grid is permitted to file the Form 3-Qs without such adjustments, doing so could result in differences between the numbers in the Supplemental Statements with CPA Certifications and those in the first quarter Form 3-Qs, such as different balance sheet numbers for the same balance sheet date. Filing first quarter Form 3-Qs (covering the last quarter of the National Grid fiscal year) at the same time as National Grid files audited Form 1 statements ensures the consistency of this information, thereby avoiding unnecessary confusion, and is a best practice from a transparency perspective.<sup>11</sup>

The waivers to permit the later filing of the Supplemental Statements with CPA Certifications have also enabled National Grid to avoid the expense of conducting a separate audit on calendar year data for FERC Form 1 purposes in addition to the fiscal year audits that National Grid is otherwise required to perform.

Ultimately, because these forms are filed in full, audited form, albeit at a later date, the Commission continues to have the financial transparency it needs to perform its statutory functions.

#### *National Grid's Request for Standing Waivers*

Because the National Grid operating companies do not have a standing waiver that permits them to file these forms following the conclusion of their fiscal year audits, National Grid has submitted and received yearly waivers from the Commission to permit the delayed filing of these forms. Because those filings are repetitive and waiver is justified on the same grounds each year, National Grid is now seeking a standing, permanent waiver that would permit its operating companies to submit these forms within 150 days of the end of National Grid's fiscal year, which is the deadline envisioned by Order No. 715 for the Supplemental Statements with CPA Certifications of utilities with non-calendar year fiscal years, and justified for the first quarter Form 3-Qs for the reasons discussed above.<sup>12</sup> This requested due date is also consistent with the individual yearly extensions the Commission has granted to National Grid in the past.<sup>13</sup> National Grid would continue to submit all other FERC financial forms on the Commission's normal schedule, including the Form 3-Qs for the second quarter of the calendar year.<sup>14</sup>

The specific waiver requested for each National Grid subsidiary operating company is as follows:

---

<sup>11</sup> National Grid notes that companies whose fiscal years align with the calendar year do not risk this possibility of inconsistency because the Commission does not require a Form 3-Q for the fourth quarter of the calendar year.

<sup>12</sup> See *Revisions to Forms, Statements and Reporting Requirements for Electric Utilities and Licensees*, Order No. 715, 124 FERC ¶ 61,273 at P 77 (2008).

<sup>13</sup> See, e.g., Letter Order, Docket No. AC10-144-000 (Aug. 26, 2010); Letter Order, Docket No. AC10-143-000 (Aug. 26, 2010).

<sup>14</sup> The Form 3-Qs for the second quarter of the calendar year would be based on unaudited financial information and would, under the proposed schedule, be submitted shortly after the first quarter Form 3-Qs.

<b>Operating Company</b>	<b>Forms</b>	<b>Requested Due Date</b>
Massachusetts Electric Company	Form 1 CPA Certification; Q1 Form 3-Q	August 28
Nantucket Electric Company	Form 1-F CPA Certification; Q1 Form 3-Q	August 28
Narragansett Electric Company	Form 1 CPA Certification; Q1 Form 3-Q	August 28
National Grid Generation, LLC	Form 1 CPA Certification; Q1 Form 3-Q	August 28
National Grid LNG, LP	Form 2-A CPA Certification; Q1 Form 3-Q	August 28
New England Electric Transmission Corporation	Form 1 CPA Certification; Q1 Form 3-Q	August 28
New England Hydro-Transmission Corporation	Form 1 CPA Certification; Q1 Form 3-Q	August 28
New England Hydro-Transmission Electric Company, Inc.	Form 1 CPA Certification; Q1 Form 3-Q	August 28
New England Power Company	Form 1 CPA Certification; Q1 Form 3-Q	August 28
Niagara Mohawk Power Corporation	Form 1 CPA Certification; Q1 Form 3-Q	August 28

For these reasons, National Grid respectfully requests that the Commission grant a standing, permanent waiver that would permit the identified National Grid subsidiary operating companies to submit these FERC Forms on the schedule requested above so long as those companies continue to use a fiscal year ending on March 31.

If you have any questions, please do not hesitate to contact me.

Respectfully submitted,

/s/ Charles DeRosa

Charles DeRosa  
Vice President and Controller  
One Metro Tech Center  
Brooklyn, NY 11201

Tel: (718) 403-2709

[Charles.DeRosa@nationalgrid.com](mailto:Charles.DeRosa@nationalgrid.com)

c: Daniel Galaburda, Assistant General Counsel & Director



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: WILLIAM R. RICHER  
SEPTEMBER 1, 2015**

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Schedule WRR-2

FERC's Granting of Standing Extension

20150402-3045 FERC PDF (Unofficial) 04/02/2015

FEDERAL ENERGY REGULATORY COMMISSION  
Washington, DC 20426

In Reply Refer To:  
National Grid USA  
Docket No. AC15-60-000

April 2, 2015

National Grid USA  
Attention: Charles DeRosa  
Vice President and Controller  
One MetroTechCenter  
Brooklyn, NY 11201

Reference: Standing Extension Request

Dear Mr. De Rosa:

By letter dated March 4, 2015, National Grid USA (National Grid), on behalf of certain of its subsidiary operating companies,<sup>1</sup> submitted a request for a permanent standing extension to file certain regulatory reports that would otherwise be due earlier in the year until 150 days after the close of its fiscal year on March 31.

National Grid requests the standing extension apply to the Supplemental Statements with CPA Certifications for the year ending March 31, and, FERC Form 3-Q for the quarter ending March 31, for the following reports: FERC Form No. 1; FERC Form No. 1-F; FERC Form No. 2-A (collectively, Forms).

National Grid states it has historically operated on a fiscal year basis with its fiscal year running from April 1 through March 31. Despite its fiscal year not matching the calendar year reporting format required by the Commission, National Grid states it continued to submit regulatory reports consistent with the deadlines established by the Commission, except for the Supplemental Statements with CPA Certification Statements

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<sup>1</sup> Specifically, Massachusetts Electric Company; Nantucket Electric Company; The Narragansett Electric Company; National Grid Generation, LLC; National Grid LNG; New England Electric Transmission Corp.; New England Hydro-Transmission Corporation; New England Hydro-Transmission Electric Company, Inc.; New England Power Company; and, Niagara Mohawk Power Corporation.



Docket No. AC15-60-000

- 2 -

(CPA Certification) and the first quarter FERC Form No. 3-Q. National Grid states it has sought and received yearly approval of extensions of time to file these Forms. National Grid states these extensions of time have allowed National Grid's subsidiaries to complete their year-end fiscal audits and reflect any and all necessary audit adjustments in the first quarter FERC Form No. 3-Q and in the Supplemental Statements with CPA Certifications. National Grid also states it regularly sought extensions of the first quarter FERC Form No. 3-Q filing deadline because the first quarter of the calendar year is the last quarter of National Grid's fiscal year, and an extension allows National Grid to incorporate its end-of-fiscal year audit work into those quarterly forms.

National Grid states its request for the standing extension is consistent with the deadline envisioned by Order No. 715 for the Supplemental Statements with CPA Certifications of utilities with non-calendar fiscal years.<sup>2</sup> In Order No. 715, the Commission eliminated the burden of having to prepare two sets of audited statements by requiring public utilities using non-calendar fiscal years to continue to file annual reports each April, but file a certified set of financial statements following the end of the fiscal year. National Grid also states that filing the first quarter FERC Form No. Form 3-Q, covering the last quarter of National Grid's fiscal year at the same time that National Grid files audited FERC Form No. 1 statements, ensures the consistency of this information.

Notice of the filing was published in the Federal Register with interventions and protests due on or before March 25, 2015. Under 18 C.F.R. § 385.210, motions to intervene are timely if made within the time prescribed by the Secretary. Under 18 C.F.R. § 385.210, interventions are timely if made within the time prescribed by the Secretary. Under 18 C.F.R. § 385.214, the filing of a timely motion to intervene makes the movant a party to the proceeding, if no answer in opposition is filed within fifteen days. No comments or protests were received.

Pursuant to the authority delegated to the Director, Division of Energy Market Oversight under 18 C.F.R. § 375.311, National Grid's request is granted based on the representations made in its request. In the event National Grid experiences any change in material fact or circumstance upon which this request was granted, National Grid must notify the Commission of the change and this approval may be revisited.

This action does not constitute approval of any service, rate, charge, classification, or any rule, regulation, or practice affecting such rate or service provided for in the filed documents; nor shall such action be deemed as recognition of any claimed contractual right or obligation affecting or relating to such service or rate; and such acceptance is without prejudice to any findings or orders which have been or may hereafter be made by

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<sup>2</sup> See, *Revisions to Forms, Statements and Reporting Requirements for Electric Utilities and Licensees*, Order No. 715, FERC Stats. & Regs. ¶ 31, 277 (2008).

20150402-3045 FERC PDF (Unofficial) 04/02/2015

Docket No. AC15-60-000

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the Commission in any proceeding now pending or hereafter instituted by or against any of the applicant(s).

This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R § 385.713.

Questions regarding the above order should be directed to:

Federal Energy Regulatory Commission  
Attn: Susan Pollonais  
Division of Energy Market Oversight  
888 First Street, N.E.  
Washington, DC 20426  
Phone: (202) 502-6011

Sincerely,

Jerome D. Pederson, Director  
Division of Energy Market Oversight

cc: Daniel Galaburda  
Assistant General Counsel & Director

20150402-3045 FERC PDF (Unofficial) 04/02/2015

Document Content(s)

AC15-60-000.DOC.....1-3



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: WILLIAM R. RICHER  
SEPTEMBER 1, 2015**

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Schedule WRR-3

Pension and Postretirement Benefits Other Than Pensions Reconciliation

**Narragansett Electric - Gas Operations  
Pension Costs  
12 Months Ended March 31, 2015**

<u>Line No.</u>		<u>April 2014 thru March 2015</u>
1	<u>Rate Allowance:</u>	
2	National Grid - RI Gas Pension Costs Allowance	\$4,702,324
3	National Grid - Service Company Allocated Pension Costs Allowance	<u>\$2,977,528</u>
4	Total Pension Costs in Base Rates	\$7,679,852
5	<u>Expense Reconciliation:</u>	
6	Current Year actual Pension Expense Direct	\$3,226,141
7	Current Year actual Service Company Allocated Pension Expense	\$2,477,492
8	Current Year actual Affiliated Allocated Pension Expense	<u>\$64,557</u>
9	Total Current Year Pension Expense Including Service Company-Allocated Expense	\$5,768,191
10	Rate Allowance	\$7,679,852
11	<b>Current Year Pension Expense Reconciliation</b>	(\$1,911,662)
12	<b>Funding Carrying Charge</b>	(\$351,075)

Line Notes:

- 2 Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 Line 1 (e)
- 3 Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 sum of Lines 2 (e) through 5 (e)
- 4 Line 2 plus Line 3
- 6-8 Per Company Books
- 9 Sum of Lines 6 through 8
- 10 Line 4
- 11 Line 4 minus Line 10
- 12 Minus Page 3 of 4 Line 18

**Narragansett Electric - Gas Operations  
Post-Retirement Benefits Other Than Pension (PBOP) Costs  
12 Months Ended March 31, 2015**

<u>Line No.</u>		<u>April 2014 thru March 2015</u>
1	<u>Rate Allowance</u>	
2	National Grid - RI Gas PBOP Costs Allowance	\$2,470,365
3	National Grid - Service Company Allocated PBOP Costs Allowance	1,852,439
4	Total PBOP Costs	<u>\$4,322,804</u>
5	<u>Expense Reconciliation</u>	
6	Current Year actual PBOP Expense Direct	\$942,676
7	Current Year actual Service Company Allocated PBOP Expense	\$916,550
8	Current Year actual Affiliated Allocated PBOP Expense	\$71,065
9	Total Current Year PBOP Expense Including Service Company-Allocated Expense	<u>\$1,930,290</u>
10	Rate Allowance	\$4,322,804
11	<b>Current Year PBOP Expense Reconciliation</b>	(\$2,392,514)
12	Funding Carrying Charge - Current Year	(\$356,375)
13	Funding Carrying Charge - Prior Year Correction	\$93,085
14	<b>Total Funding Carrying Charge</b>	<u>(\$263,290)</u>

Line Notes:

- 2 Docket No. 4323 Attachment MDL-3-GAS page 35 of 65 Line 1 (e)
- 3 Docket No. 4323 Attachment MDL-3-GAS page 35 of 65 sum of Lines 2 (e) thru 5 (e)
- 4 Line 2 plus Line 3
- 6-8 Per Company Books
- 9 Sum of Lines 6 through 8
- 10 Line 4
- 11 Line 9 minus Line 10
- 12 Minus Page 4 of 4 Line 18
- 13 WRR-4 Page 4 of 6 Line 30 (g)
- 14 Line 12 plus Line 13

**Narragansett Electric - Gas Operations**  
**Pension Funding Carrying Charges**  
**12 Months Ended March 31, 2015**

	(a)	(b)	(c)	(d)	(e)	(f)
	Dkt 4323	Mar-2014	Jun-2014	Sep-2014	Dec-2014	Mar-2015
<b>Customer Funding</b>						
1 Base Rate Recovery:						
2 Direct	\$4,702,324	\$1,175,581	\$1,175,581	\$1,175,581	\$1,175,581	\$1,175,581
3 Servco	\$2,977,528	\$744,382	\$744,382	\$744,382	\$744,382	\$744,382
4 PAM Surcharge Recovery:		465,084	465,084	465,084	\$128,376	(\$39,978)
5 Pension Capitalized Amount:						
6 Direct		\$940,193	\$462,848	\$610,211	\$849,645	\$1,107,413
7 Servco/Other Affiliates		\$178,520	\$174,602	\$209,526	\$274,591	\$290,571
8 Total Customer Funding:		\$3,503,760	\$3,022,498	\$3,204,784	\$3,172,575	\$3,277,969
9 <b>Company Contributions</b> <sup>1</sup>		Jun-2014	Sep-2014	Dec-2014	Mar-2015	Jun-2015
10 Pension		\$2,066,500	\$2,066,500	\$4,133,000	\$0	9,138,750
11 Service Company Allocated Costs		\$922,902	\$918,984	\$953,908	\$1,018,973	\$1,034,953
12 <b>Total Contributions</b>		\$2,989,402	\$2,985,484	\$5,086,908	\$1,018,973	\$10,173,703
13 Under/(Over) Funding		\$514,358	\$37,014	(\$1,882,124)	\$2,153,602	(\$6,895,734)
14 Cumulative Under/(Over) Funding		\$5,110,651	\$5,147,665	\$3,265,541	\$5,419,142	(\$1,476,592)
15 Five Quarter Average						\$3,493,281
16 Base for Carrying Charge ( greater of line 22 or zero)						\$3,493,281
17 Pre-tax WACC						10.05%
18 Carrying Charge						<u>\$351,075</u>

Company Contributions<sup>1</sup>-This amount represents dollars funded in the subsequent quarter

**Line Notes**

- 2(a) Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 line 1 (e)
- 2(b) - 2(f) Line 2 (a) divided by 12 times 3
- 3(a) Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 sum of lines 2 (e) through 5 (e)
- 3(b) - 3(f) Line 3 (a) divided by 12 times 3
- 4(b) - 4(d) Docket No. 4431 Schedule WRR-1S, page 1 of 6, Line 14 divided by 12 times 3
- 4(e) Docket No. 4431 Schedule WRR-1S, page 1 of 6, Line 14 divided by 12 times 1 plus Docket No. 4514 Schedule WRR-1, page 1 of 6, Line 9 divided by 12 times 2
- 4(f) Docket No. 4514 Schedule WRR-1, page 1 of 6, Line 9 divided by 12 times 3
- 6(b) - 6(f) Per Company Books
- 7(b) - 7(f) Per Company Books
- 8(b) - 8(f) Sum of Line 2 through Line 7
- 10 Per Company Books
- 11 Line 3 plus line 7
- 12 Line 10 plus Line 11
- 13 Line 8 minus Line 12
- 14 Current year Line 13 plus prior year Line 14
- 15 Average of column (b) through column (e)
- 16 If Line 15 is greater than zero, Line 15 if not, zero
- 17 Docket No 4323
- 18 Line 16 times Line 17



**Narragansett Electric - Gas Operations**  
**PBOP Funding - Carrying Charges**  
**12 Months Ended March 31, 2015**

	(a)	(b)	(c)	(d)	(e)	(f)
	Dkt 4323	Mar-2014	Jun-2014	Sep-2014	Dec-2014	Mar-2015
1 <b>Customer Funding</b>						
1 Base Rate Recovery:						
2 Direct	\$2,470,365	\$617,591	\$617,591	\$617,591	\$617,591	\$617,591
3 Servco	\$1,852,439	\$463,110	\$463,110	\$463,110	\$463,110	\$463,110
4 PAM Surcharge Recovery:		(\$143,009)	(\$143,009)	(\$143,009)	(\$205,720)	(\$237,076)
5 PBOP Capitalized Amount:						
6 Direct		\$411,931	\$127,798	\$202,047	\$304,113	\$254,064
7 Servco/Other Affiliates		\$72,342	\$64,793	\$100,159	\$138,261	\$104,122
8 Total Customer Funding:		\$1,421,965	\$1,130,283	\$1,239,897	\$1,317,355	\$1,201,812
9 <b>Company Contributions<sup>1</sup></b>						
10 PBOP		Jun-2014	Sep-2014	Dec-2014	Mar-2015	Jun-2015
		\$764,266	\$764,176	\$764,099	\$764,120	\$8,060,500
11 Service Company Allocated Costs		535,452	527,903	563,268	601,370	567,232
12		\$1,299,718	\$1,292,079	\$1,327,367	\$1,365,490	\$8,627,732
13 Under/(Over) Funding		\$122,247	(\$161,796)	(\$87,470)	(\$48,136)	(\$7,425,920)
14 Cumulative Funding Under/(Over) Funding		\$5,232,382	\$5,070,586	\$4,983,116	\$4,934,980	(\$2,490,940)
15 Five Quarter Average						\$3,546,025
16 Base for Carrying Charge ( greater of line 22 or zero)						\$3,546,025
17 Pre-tax WACC						10.05%
18 Carrying Charge						<u>\$356,375</u>

Company Contributions<sup>1</sup>-This amount represents dollars funded in the subsequent quarter

**Line Notes**

- 2(a) Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 line 1 (e)
- 2(b) - 2(f) Line 2 (a) divided by 12 times 3
- 3(a) Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 sum of lines 2 (e) thru 5 (e)
- 3(b) - 3(f) Line 3 (a) divided by 12 times 3
- 4(b) - 4(d) Docket No. 4431 Schedule WRR-1S, page 2 of 6, Line 14 divided by 12 times 3
- 4(e) Docket No. 4431 Schedule WRR-1S, page 2 of 6, Line 14 divided by 12 times 1 plus Docket No. 4514 Schedule WRR-1, page 2 of 6, Line 9 divided by 12 times 2
- 4(f) Docket No. 4514 Schedule WRR-1, page 2 of 6, Line 9 divided by 12 times 3
- 6(b) - 6(f) Per Company Books
- 7(b) - 7(f) Per Company Books
- 8 (b) - 8(f) Sum of Line 2 through Line 7
- 10 Per Company Books
- 11 Line 3 plus line 7
- 12 Line 10 plus Line 11
- 13 Line 8 minus Line 12
- 14 Current year Line 13 plus prior year Line 14
- 15 Average of column (b) through column (e)
- 16 If Line 15 is greater than zero, Line 15 if not, zero
- 17 Docket No 4323
- 18 Line 16 times Line 17



**THE NARRAGANSETT ELECTRIC COMPANY  
d/b/a NATIONAL GRID  
RIPUC DOCKET NO. 4573  
SUPPLEMENTAL DISTRIBUTION ADJUSTMENT CHARGE FILING  
WITNESS: WILLIAM R. RICHER  
SEPTEMBER 1, 2015**

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Schedule WRR-4

Correction of Prior Year Cumulative Over/(Under) Funding and Carrying Charge Calculation

Narragansett Electric - Gas Operations  
Pension Costs  
12 Months Ended March 31, 2014

<u>Line No.</u>		<u>April 2013 thru March 2014</u> (a)
1	<u>Rate Allowance:</u>	
2	National Grid - RI Gas Pension Costs Allowance	\$4,702,324
3	National Grid - Service Company Allocated Pension Costs Allowance	2,977,528
4	Total Pension Costs	<u>\$7,679,852</u>
5		
6	<u>Expense Reconciliation:</u>	
7	April 2013 to March 2014 Estimated Pension Expense Including Service Company-Allocated Expense	<u>\$7,519,939</u>
8		
9	<b>Current Year Regulatory Expense Reconciliation</b>	(\$159,913)
10		
11	<b>Funding Carrying Charge</b>	(\$349,956)

Line Notes:

- 2(a) Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 line 1(e)
- 3(a) Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 sum of lines 2(e) thru 5(e)
- 4 Line 2 plus Line 3
- 7 Page 5 of 6, Line 9(f)
- 9 Line 7 minus Line 4
- 11 Minus Page 3 of 6, line 26(h)

Narragansett Electric - Gas Operations  
Post-Retirement Benefits Other Than Pension (PBOP) Costs  
12 Months Ended March 31, 2014

Line No.		April 2013 thru March 2014 (a)
1	<u>Rate Allowance</u>	
2	National Grid - RI Gas PBOP Costs Allowance	\$2,470,365
3	National Grid - Service Company Allocated PBOP Costs Allowance	1,852,439
4	Total PBOP Costs	<u>\$4,322,804</u>
5		
6	<u>Expense Reconciliation</u>	
7	April 2013 to March 2014 Estimated PBOP Expense Including Service Company-Allocated Expense	<u>\$3,374,502</u>
8		
9	<b>Current Year Regulatory Expense Reconciliation</b>	(\$948,303)
10		
11	<b>Funding Carrying Charge</b>	(\$482,851)

Line Notes:

- 2(a) Docket No. 4323 Attachment MDL-3-GAS page 35 of 65 line 1(e)
- 3(a) Docket No. 4323 Attachment MDL-3-GAS page 35 of 65 sum of lines 2(e) thru 5(e)
- 4 Line 2 plus Line 3
- 7 Page 6 of 6, Line 9(f)
- 9 Line 7 minus Line 4
- 11 Page 6 of 6, Line 9(f)

**Narragansett Electric - Gas Operations  
Pension Funding Carrying Charges  
12 Months Ended March 31, 2014**

	(a) Dkt 4323	(b) Mar-2013	(c) Jun-2013	(d) Sep-2013	(e) Dec-2013	(f) Mar-2014	(g)
<b>Customer Funding</b>							
1 Base Rate Recovery:							
2 Direct	\$4,702,324	\$1,181,844	\$1,175,581	\$1,175,581	\$1,175,581	\$1,175,581	
3 Servco	\$2,977,528	\$519,132	\$744,382	\$744,382	\$744,382	\$744,382	
4							
5 PAM Surcharge Recovery:		\$620,381	\$620,381	\$620,381	\$516,850	\$465,084	
6 Pension Capitalized Amount:							
7 Direct		\$991,667	\$940,193	\$940,193	\$940,193	\$940,193	
8 Servco		\$168,554	\$178,520	\$178,520	\$178,520	\$178,520	
9 Charged to Affiliates		\$10,357	\$0	\$0	\$0	\$0	
10							
11 Total Customer Funding:		\$3,491,935	\$3,659,057	\$3,659,057	\$3,555,526	\$3,503,760	
12							
13 <b>Company Contributions<sup>1</sup></b>		Jun-2013	Sep-2013	Dec-2013	Mar-2014	Jun-2014	
14 Pension		\$2,004,250	\$2,004,250	\$4,008,500	-	2,066,500	
15							
16 Service Company Allocated Costs		\$687,686	\$922,902	\$922,902	\$922,902	\$922,902	
17 <b>Total Contributions</b>		\$2,691,936	\$2,927,152	\$4,931,402	\$922,902	\$2,989,402	
18							
19 Under/(Over) Funding		\$799,999	\$731,905	(\$1,272,345)	\$2,632,624	\$514,358	
20							
21 Cumulative Under/(Over) Funding		\$2,504,109	\$3,236,014	\$1,963,669	\$4,596,293	\$5,110,651	
22 Five Quarter Average							\$3,482,147
23							
24 Base for Carrying Charge ( greater of line 22 or zero)							\$3,482,147
25 Pre-tax WACC							10.05%
26 Carrying Charge							<u>\$349,956</u>

Company Contributions<sup>1</sup>-This amount represents dollars funded in the subsequent quarter

**Line Notes**

- 2(a) Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 line 1(e)
- 2(b)-2(f) Line 2(a) divided by 12 times 3
- 3(a) Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 sum of lines 2(e) thru 5(e)
- 3(b)-3(f) Line 3(a) divided by 12 times 3
- 5(b)-5(d) Docket No. 4339 Exhibit MCS-5, page 2 of 3, Line 11 divided by 12 times 3
- 5(e) (Docket No. 4339 Exhibit MCS-5, page 2 of 3, Line 11 divided by 12 times 1) + (Page 1 of 6 Line 9 divided by 12 times 2
- 5(f) Page 1 of 6, Line 9 divided by 12 times 3
- 7(b) Docket No. 4431 Schedule WRR-1S, page 3 of 6, Line 8
- 7(c)-7(f) Page 5 of 6, Line 6(a) divided by 4
- 8(b) Docket No. 4431 Schedule WRR-1S, page 3 of 6, Line 9
- 8(c)-8(f) Page 5 of 6, (Line 6(b) plus Line 6(d)) divided by 4
- 9(b) Docket No. 4431 Schedule WRR-1S, page 3 of 6, Line 10
- 9(c)-9(f) Page 5 of 6, Line 6(c) divided by 4
- 11 Sum of Line 2 through Line 9
- 14 Per Company Books
- 16 Line 8
- 17 Sum of line 14 through line 16
- 19 Line 11 minus line 17
- 21 Current year line 19 plus prior year line 21
- 22 Average of column (c) through column (g)
- 24 If line 22 is greater than zero, line 22 if not, zero
- 25 Docket No 4323
- 26 Line 24 times line 25

**Narragansett Electric - Gas Operations  
PBOP Funding - Carrying Charges  
12 Months Ended March 31, 2014**

	(a) Dkt 4323	(b) Mar-2013	(c) Jun-2013	(d) Sep-2013	(e) Dec-2013	(f) Mar-2014	(g)
<b>Customer Funding</b>							
1 Base Rate Recovery:							
2 Direct	\$2,470,365	\$752,259	\$617,591	\$617,591	\$617,591	\$617,591	
3 Servco	\$1,852,439	\$348,864	\$463,110	\$463,110	\$463,110	\$463,110	
4							
5 PAM Surcharge Recovery:		(\$127,675)	(\$127,675)	(\$127,675)	(\$137,898)	(\$143,009)	
6 OPEB Capitalized Amount:							
7 Direct		\$448,022	\$411,931	\$411,931	\$411,931	\$411,931	
8 Servco		\$87,291	\$72,342	\$72,342	\$72,342	\$72,342	
9 Charged to Affiliates		\$4,998	\$0	\$0	\$0	\$0	
10							
11 Total Customer Funding:		\$1,513,760	\$1,437,300	\$1,437,300	\$1,427,076	\$1,421,965	
12							
13 <b>Company Contributions<sup>1</sup></b>		Jun-2013	Sep-2013	Dec-2013	Mar-2014	Jun-2014	
14 OPEB		\$621,709	\$621,590	\$621,692	\$621,656	\$764,266	
15							
16 Service Company Allocated Costs		\$436,155	\$535,452	\$535,452	\$535,452	\$535,452	
17		\$1,057,864	\$1,157,042	\$1,157,143	\$1,157,108	\$1,299,718	
18							
19 Under/(Over) Funding		\$455,896	\$280,258	\$280,156	\$269,969	\$122,247	
20							
21 Cumulative Funding Under/(Over) Funding		\$4,279,752	\$4,560,010	\$4,840,166	\$5,110,135	\$5,232,382	
22 Five Quarter Average							\$4,804,489
23							
24 Base for Carrying Charge ( greater of line 22 or zero)							\$4,804,489
25 Pre-tax WACC							10.05%
26 Carrying Charge-revised							\$482,851
27							
28 Carrying Charge reported in prior year reconciliation filing:							\$575,936
29							
30 Carrying Charge Correction							(\$93,085)

Company Contributions<sup>1</sup> -This amount represents dollars funded in the subsequent quarter

**Line Notes**

- 2(a) Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 line 1(e)
- 2(b)-2(f) Line 2(a) divided by 12 times 3
- 3(a) Docket No. 4323 Attachment MDL-3-GAS page 36 of 65 sum of lines 2(e) thru 5(e)
- 3(b)-3(f) Line 3(a) divided by 12 times 3
- 5(b)-5(d) Docket No. 4339 Exhibit MCS-5, page 3 of 3, Line 11 divided by 12 times 3
- 5(e) (Docket No. 4339 Exhibit MCS-3, page 2 of 3, Line 11 divided by 12 times 1) + (Page 2 of 6 Line 9 divided by 12 times 2
- 5(f) Page 2 of 6, Line 9 divided by 12 times 3
- 7(b) Docket No. 4431 Schedule WRR-1S, page 4 of 6, Line 8
- 7(c)-7(f) Page 5 of 6, Line 6(a) divided by 4
- 8(b) Docket No. 4431 Schedule WRR-1S, page 4 of 6, Line 9
- 8(c)-8(f) Page 5 of 6, (Line 6(b) plus Line 6(d)) divided by 4
- 9(b) Docket No. 4431 Schedule WRR-1S, page 4 of 6, Line 10
- 9(c)-9(f) Page 5 of 6, Line 6(c) divided by 4
- 11 Sum of Line 2 through Line 9
- 14 Per Company Books
- 16 Line 8
- 17 Sum of line 14 through line 16
- 19 Line 11 minus line 17
- 21 Current year line 19 plus prior year line 21
- 22 Average of column (c) through column (g)
- 24 If line 22 is greater than zero, line 22 if not, zero
- 25 Docket No 4323
- 26 Line 24 times line 25

Narragansett Electric - Gas Operations  
Estimated Pension Expense 2014  
Fiscal Year Ended March 31, 2014

	(a)	(b)	(c)	(d)	(e)	(a)+(b)+(c)+(d)+(e) (f)
	Company Direct	KeySpan Service Company	FAS87 Costs KeySpan Utility Company	National Grid USA Service Company	Other	Total
1 Actuarial Pension Total Cost	\$8,213,085	\$60,216,595	\$2,666,616	\$47,803,863		
2 Percentage Charged to Company- Total	100.00%	2.29%	0.65%	4.99%		
3 Net Actuarial Charges to Company	\$8,213,085	\$1,378,960	\$17,333	\$2,385,413		
4						
5 Capital Percentage Charged to Company Labor	45.79%	7.88%	0.00%	25.38%		
6 Total Actuarial Company FAS 87 Costs to Capital	\$3,760,772	\$108,662	\$0	\$605,418		\$4,474,851
7						
8 O & M Percentage Charged to Company Labor	54.21%	92.12%	100.00%	74.62%		
9 Total Actuarial Company FAS 87 Costs to O&M	\$4,452,313	\$1,270,298	\$17,333	\$1,779,995	\$0	\$7,519,939

	(g) FY 2014
<b>Company Direct</b>	
FAS 87 Cost per Hewitt	\$4,147,825
Fair Value Amortization	\$4,065,260
<b>Company Direct Total Pension Cost</b>	<b>\$8,213,085</b>
<b>KeySpan Corporate Services</b>	
FAS 87 Cost per Hewitt	\$60,216,595
Fair Value Amortization	\$0
<b>KeySpan Corporate Services Total Pension Cost</b>	<b>\$60,216,595</b>
<b>Keyspan Utility Company</b>	
FAS 87 Cost per Hewitt	\$2,666,616
Fair Value Amortization	\$0
<b>Keyspan Utility Serv Co. Total Pension Cost</b>	<b>\$2,666,616</b>
<b>National Grid Service Company</b>	
FAS 87 Cost per Hewitt	\$55,160,718
Fair Value Amortization	(\$7,356,855)
<b>National Grid Service Company Total Pension Cost</b>	<b>\$47,803,863</b>

Line Notes

- 1(a) Line 19(g)
- 1(b) Line 26(g)
- 1(c) Line 33(g)
- 1(d) Line 40(g)
- 2 Docket No. 4323 Schedule MDL-3-GAS page 36 of 65, line 21
- 5 100% - Line 8
- 6 Line 3 times Line 5
- 8 Docket No. 4323 Schedule MDL-3-GAS page 36 of 65, line 22
- 9 Line 3 times Line 8
- 17 2014 Actuary Report
- 18 From Company Books
- 19 Line 17 plus line 18
- 24 2014 Actuary Report
- 25 From Company Books
- 26 Line 24 plus line 25
- 31 2014 Actuary Report
- 32 From Company Books
- 33 Line 31 plus line 32
- 38 2014 Actuary Report
- 39 From Company Books
- 40 Line 38 plus line 39



Narragansett Electric - Gas Operations  
Estimated Post-Employment Benefits Other than Pensions (PBOP) Expense 2014  
Fiscal Year Ended March 31, 2014

	(a)	(b)	(c)	FAS106 Costs		(e)	(f)
	Company Direct	KeySpan Service Company	KeySpan Utility Company	National Grid USA Service Company		Other	Total
1	Acutrial PBOP Total Cost	\$3,598,437	\$35,475,445	\$1,977,937	\$17,793,826		\$0
2	Percentage Charged to Company- Total	100.00%	2.29%	0.65%	4.99%		
3	Net Actuarial Charges to Company	\$3,598,437	\$812,388	\$12,857	\$887,912		
4							
5	Capital Percentage Charged to Company Labor	45.79%	7.88%	0.00%	25.38%		
6	Total Actuarial Company FAS 106 Costs to Capital	\$1,647,724	\$64,016	\$0	\$225,352		\$1,937,092
7							
8	O & M Percentage Charged to Company Labor	54.21%	92.12%	100.00%	74.62%		
9	Total Company Rate Year FAS 106 Costs to O&M	\$1,950,713	\$748,372	\$12,857	\$662,560	\$0	\$3,374,502

	(g)
	FY 2014
<b>Company Direct</b>	
FAS 106 Cost per Hewitt	\$1,808,707
Fair Value Amortization	\$1,789,730
<b>Company Direct Total POBP Cost</b>	<b>\$3,598,437</b>
<b>KeySpan Corporate Services</b>	
FAS 106 Cost per Hewitt	\$35,475,445
Fair Value Amortization	\$0
<b>KeySpan Corporate Services Total POBP Cost</b>	<b>\$35,475,445</b>
<b>KeySpan Utility Services</b>	
FAS 106 Cost per Hewitt	\$1,977,937
Fair Value Amortization	\$0
<b>KeySpan Utility Services Total POBP Cost</b>	<b>\$1,977,937</b>
<b>National Grid Service Company</b>	
FAS 106 Cost per Hewitt	\$19,945,166
Fair Value Amortization	(\$2,151,340)
<b>National Grid Service Company Total POBP Cost</b>	<b>\$17,793,826</b>

Line Notes

- 1(a) Line 19
- 1(b) Line 26
- 1(c) Line 33
- 1(d) Line 40
- 2 Docket No. 4323 Schedule MDL-3-GAS page 35 of 65, line 22
- 5 100% - Line 8
- 6 Line 3 times Line 5
- 8 Docket No. 4323 Schedule MDL-3-GAS page 35 of 65, line 23
- 9 Line 3 times Line 8
- 17 2014 Actuary Report
- 18 From Company Books
- 19 Line 17 plus line 18
- 24 2014 Actuary Report
- 25 From Company Books
- 26 Line 24 plus line 25
- 31 2014 Actuary Report
- 32 From Company Books
- 33 Line 31 plus line 32
- 38 2014 Actuary Report
- 39 From Company Books
- 40 Line 38 plus line 39