# PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 National Grid USA and The Narragansett Electric Company's Responses to Division's Fourth Set of Data Requests Issued on July 30, 2021

# National Grid USA and The Narragansett Electric Company <u>Division 4-1</u>

# Request:

Referencing National Grid's response to DIV 2-30 indicating that the calendar year 2020 cost for services provided by the National Grid USA Service Company allocated to Rhode Island is approximately \$255.3 million:

- a. Please provide the breakdown of these charges in the same format as presented in schedules MAL-1 through MAL-39 of revenue requirements witness Melissa Little as submitted in RIPUC Docket No. 4770. To the extent a portion of the \$255.3 million in charges are assigned to other expense or capital costs not shown in these schedules, please identify these as well (by FERC account).
- b. Please provide the equivalent breakdown of Rate Year 1 (the 12 month period ending August 31, 2019) National Grid USA Service Company costs allocated to Narragansett as originally filed in RIPUC Docket No. 4770.

# Response:

- a. Please see Attachment NG-DIV 4-1-1 for calendar year 2020 costs for services provided by National Grid USA Service Company, Inc. ("Service Company") allocated to Rhode Island shown in Schedules 1 through 39. The portion of the \$255.3 million in charges assigned to other expense or capital costs is identified by FERC account on Schedule 3, OM-Summary Totals, page 1, lines 32 through 73. Please note that National Grid USA cannot provide a cumulative average rate base calculation for capital charges originating from the Service Company, and therefore Schedule 11 has been excluded from Attachment NG-DIV-4-1-1.
- b. Please see Attachment NG-DIV-4-1-2 for the equivalent breakdown of Rate Year 1 Service Company costs allocated to Narragansett as originally filed in Rhode Island Public Utilities Commission Docket No. 4770.

#### The Narragansett Electric Company d/b/a National Grid Illustrative Statement of Electric Operations Income and Revenue Deficiency Summary For the Year Ended December 31, 2020 Charges originating from NGUSA Service Company

	-	Schedule Reference	Year Ended December 31, 2020 (a)	Normalizing Adjustments (b)	Year Ended December 31, 2020 Adjusted (c) = (a) + (b)	Proforma Adjustments (c)	Rate Year Ending December 31, 2020 (c) = (c) + (d)	Base Revenue Increase Required (f)	Rate Year Ending December 31, 2020 with Base Revenue Requirement (g) = (c) + (f)	
1	Revenues	Schedule 2-ELEC	(\$2,858)	\$2,858	\$0	\$0	\$0	\$87,465,832	\$87,465,832	
23	Purchased Power & Other Reconci	Schedule 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 5	Net Distribution Revenues		(\$2,858)	\$2,858	\$0	\$0	\$0	\$87,465,832	\$87,465,832	
6 7	Operation & Maintenance Expense	Schedule 3	\$110,603,209	(\$26,914,927)	\$83,688,281	\$0	\$83,688,281	\$1,139,592	\$84,827,874	
8 9	Amortization of Regulatory Deferr	Schedule 4-ELEC	\$10,073,950	(\$10,073,950)	\$0	\$0	\$0	\$0	\$0	
10 11 12	Amortization of Utility Plant	Schedule 5-ELEC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Depreciation	Schedule 6-ELEC	\$1,811,843	(\$1,811,843)	\$0	\$0	\$0	\$0	\$0	
	Municipal Taxes	Schedule 7-ELEC	\$35,892	(\$35,892)	\$0	\$0	\$0	\$0	\$0	
	Payroll Taxes	Schedule 8	\$3,469,073	(\$831,115)	\$2,637,958	\$0	\$2,637,958	\$0	\$2,637,958	
18 19 20	Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Other Taxes	Schedule 9	\$21,446	(\$21,446)	\$0	\$0	\$0	\$0	\$0	
23	Interest on Customer Deposits	Workpaper 2-ELEC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Operating Revenue Deduction	ns	\$126,015,414	(\$39,689,175)	\$86,326,239	\$0	\$86,326,239	\$1,139,592 \$87,465,832		
26 27	Operating Income Before Income T	axes	(\$126,018,272)	\$39,692,033	(\$86,326,239)	\$0	(\$86,326,239)	\$86,326,239	\$0	
28 29	Income Taxes	Schedule 10-ELEC					(\$18,128,510)	\$18,128,510	\$0	
	Operating Income After Income Ta	xes					(\$68,197,729)	\$68,197,729	(\$0)	
	Rate Base	Schedule 11-ELEC					\$0		\$0	
	Rate of Return						0.00%	Line 31(e) / Line 33	B(e)	
36 37										
38 39 40 41 42 43					Earr Rate Year Requir Rate of I	evenue Deficiency and Rate of Return red Rate of Return Return Deficiency Rate Base ncome Deficiency	0.00% 6.97% 6.97% \$0 \$0	Line 35 (e) Page 4, Line 9 (c) Line 40 - Line 39 Line 33 (e)		
44 45 46					Gross Revenue ( Re	Conversion Factor venue Deficiency	1.282533 \$0	Line 53 Line 43 / Line 44		
47 48 49 50 51 52 53					Unc Revenue net Composit Net income effect	Conversion Factor Gross Revenue ollectible expense of Uncollectibles te income tax rate of 1.000 Revenue Conversion Factor	1.000000 (0.013029) 0.986971 (0.20726) 0.779707 1.2825329	Docket 4770 Line 50 x (- 21%) Line 50 + Line 51 1 / Line 52		

#### The Narragansett Electric Company d/b/a National Grid Cost of Capital For the Year Ended December 31, 2020 and the Rate Year Ending December 31, 2021

		Capital		Weighted		Pre-tax
	Description	Structure	Cost Rate	Return	Taxes	Return
		(a)	(b)	(c) = (a) x (b)	(d)	(e) = (c)+(d)
1 2	Short Term Debt	0.60%	1.76%	0.01%		0.01%
3 4	Long Term Debt	48.35%	4.62% (1)	2.23%		2.23%
5 6	Preferred Stock	0.10%	4.50%	0.00%		0.00%
7 8	Total Common Equity	50.95%	9.275%	4.73%	1.26% (2)	5.99%
9	Total Capitalization	100.00%		6.97%	1.26%	8.23%

Notes

(1) Company's Effective Cost of Long Term Debt

(2) Line 3(c) / (1-21%) - Line 3(c)

#### Column Notes

(a) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 2 of 2 Lines 14 through 18

#### Line Notes

1(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 13

3(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 78 of 93 Line 4

5(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 10

7(b) Based on Settlement

# The Narragansett Electric Company d/b/a National Grid Illustrative Statement of Gas Operations Income and Revenue Deficiency Summary For the Year Ended Dec 31, 2020 Charges Originating from NGUSA Service Company

		Schedule Reference	Year Ended Dec 31, 2020 (a)	Normalizing Adjustments (b)	Year Ended Dec 31,2020 Adjusted (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending December 31, 2020 (e) = (c) + (d)	Base Revenue Increase Required (f)	Rate Year Ending December 31, 2020 with Base Revenue Requirement (g) = (e) + (f)
	Revenues	Schedule 2-GAS	\$50,841	(\$50,841)	\$0	\$0	\$0	\$58,787,882	\$58,787,882
2 3 4	Purchased Power & Other Reconciling Expense	Schedule 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Net Distribution Revenues		\$50,841	(\$50,841)	\$0	\$0	\$0	\$58,787,882	\$58,787,882
6 7 8	Operation & Maintenance Expenses	Schedule 3	\$57,860,310	(\$1,820,915)	\$56,039,395	\$0	\$56,039,395	\$1,121,320	\$57,160,715
	Amortization of Regulatory Deferrals	Schedule 4-GAS	\$4,905,791	(\$4,905,791)	\$0	\$0	\$0	\$0	\$0
	Amortization of Utility Plant	Schedule 5-GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Depreciation	Schedule 6-GAS	\$669,665	(\$669,665)	\$0	\$0	\$0	\$0	\$0
	Municipal Taxes	Schedule 7-GAS	\$8,279	(\$8,279)	\$0	\$0	\$0	\$0	\$0
	Payroll Taxes	Schedule 8	\$1,627,166	\$0	\$1,627,166	\$0	\$1,627,166	\$0	\$1,627,166
	Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Other Taxes	Schedule 9	\$7,287	(\$7,287)	\$0	\$0	\$0	\$0	\$0
	Interest on Customer Deposits	Workpaper 2-GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Revenue Deductions		\$65,078,498	(\$7,411,936)	\$57,666,562	\$0	\$57,666,562	\$1,121,320	\$58,787,882
20 27 28	Operating Income Before Income Taxes		(\$65,027,657)	\$7,361,096	(\$57,666,562)	\$0	(\$57,666,562)	\$57,666,562	\$0
29	Income Taxes	Schedule 10-GAS					(\$12,109,978)	\$12,109,978	\$0
	Operating Income After Income Taxes						(\$45,556,584)	\$45,556,584	\$0
	Rate Base	Schedule 11-GAS					\$0		\$0
34 35	Rate of Return						0.00%	Line 31(e) / Line 33(e	:)
30 31									
38 39 40 41 42 43 44 45 46 45					Ear Rate Year Requ Rate of Net Operating Gross Revenue <b>R</b>	Revenue Deficiency rned Rate of Return if Return Deficiency Rate Base Income Deficiency c Conversion Factor conversion Factor	0.00% 7.15% 7.15% \$0 \$0 1.290437 \$0	Line 35 (e) Page 4, Line 9 (c) Line 40 - Line 39 Line 33 (e) Line 53 Line 43 / Line 44	
48 49 50 51 52 53					Revenue n Compos Net income effec	Gross Revenue acollectible expense et of Uncollectibles site income tax rate et of 1.000 Revenue e Conversion Factor	1.00000 (0.019074) 0.980926 (0.20599) 0.774932 1.2904366	Docket 4770 Line 50 x (- 21%) Line 50 + Line 51 1 / Line 52	

#### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 1-GAS Page 2 of 2

#### The Narragansett Electric Company d/b/a National Grid Cost of Capital For the Year Ended Dec 31, 2020 and the Rate Year Ending December 31, 2021

		Capital		Weighted		
	Description	Structure	Cost Rate	Return	Taxes	Pre-tax Return
		(a)	(b)	(c) = (a) x (b)	(d)	(e) = (c)+(d)
1 2	Short Term Debt	0.60%	1.76%	0.01%		0.01%
3 4	Long Term Debt	48.35%	4.98% (1)	2.41%		2.41%
5 6	Preferred Stock	0.10%	4.50%	0.00%		0.00%
7 8	Total Common Equity	50.95%	9.275%	4.73%	1.26% (2)	5.99%
9	Total Capitalization	100.00%		7.15%	1.26%	8.41%

#### Notes

(1) Company's Effective Cost of Long Term Debt

(2) Line 3(c) / (1 - 21%) - Line 3(c)

#### Column Notes

(a) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 2 of 2 Lines 14 through 18

#### Line Notes

1(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 13

3(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 4

5(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 78 of 93 Line 10

7(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 83 of 93 Line 13

#### The Narragansett Electric Company d/b/a National Grid Electric Operations Revenues by Component For the Year Ended December 31, 2020 and the Rate Year Ending December 31, 2021

	Description	Year Ended December 31, 2020 (a)	Normalizing Adjustments (b)	Year Ended December 31, 2020 (Adjusted) (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending December 31, 2021 (e) = (c) + (d)
1	Firm Revenues:		()			() () ()
2	Customer	\$0	\$0	\$0	\$0	\$0
3	Distribution	\$0	\$0	\$0	\$0	\$0
4	Revenue Decoupling Mechanism	\$0	\$0	\$0	\$0	\$0
5	Subtotal of Annual Target Revenue	\$0	\$0	\$0	\$0	\$0
6						
7	Infrastructure, Safety and Reliability Capital	\$0	\$0	\$0	\$0	\$0
8	Infrastructure, Safety and Reliability Capital Adjustment	\$0	\$0	\$0	\$0	\$0
9	Total Base Distribution Revenues	\$0	\$0	\$0	\$0	\$0
10						
11	Total Base Distribution Revenues	\$0	\$0	\$0	\$0	\$0
12						
13	Other Distribution Revenues:					
14	Forfeited Discounts - Electric	\$0	\$0	\$0	\$0	\$0
15	Misc Service Revenue - Electric	\$0	\$0	\$0	\$0	\$0
16	Rent from Electric Property	\$0	\$0	\$0	\$0	\$0
17	Other Electric Revenue - Misc	\$0	\$0	\$0	\$0	\$0
18	Other Elec Rev-Block Island & Dist Surcharges	\$0	\$0	\$0	\$0	\$0
19	Other Elec Rev-CIAC	\$0	\$0	\$0	\$0	\$0
20	Other Elec Rev-RISE EE Billings	\$0	\$0	\$0	\$0	\$0
21	M-1 Distribution Revenue	\$0	\$0	\$0	\$0	\$0
22	Subtotal Distribution Revenue	\$0	\$0	\$0	\$0	\$0
23						
24	Other Delivery and Commodity Revenue:	<b>#</b> 0	<b>^</b>	<b>60</b>	<b>#0</b>	<b>6</b> 0
25	Standard Offer Administrative	\$0	\$0	\$0	\$0	\$0
26	Infrastructure, Safety and Reliability Operating & Maintenance	\$0 ©0	\$0 ©0	\$0 ©0	\$0 ©0	\$0
27	Transmission	\$0	\$0	\$0	\$0	\$0
28	Competitive Transition Charge	\$0 ©0	\$0 ©0	\$0	\$0	\$0
29	Commodity	\$0 ©0	\$0 ©0	\$0 ©0	\$0 ©0	\$0 ©0
30 31	Energy Efficiency Pension Adjustment Factor	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
32 33	Storm Fund Replenishment Factor RE Growth	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
34	Long-Term Contracting for Renewable Energy Recovery Provision	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
35 36	Net Metering Gross Receipts Tax	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
30 37		<u>\$0</u> \$0	<u> </u>	<u> </u>	<u> </u>	<u> </u>
37	Total Other Operating Revenues	\$0	50	20	20	\$0
38 39						
39 40	Total Operating Revenues	(\$2,858)	\$2,858	\$0	\$0	\$0
40	rotar operating revenues	(\$2,030)	\$2,030		30	30

#### The Narragansett Electric Company d/b/a National Grid Gas Operations Revenues by Component For the Year Ended Dec 31, 2020 and the Rate Year Ending December 31, 2021

	Description	Year Ended Dec 31, 2020	Normalizing Adjustments	Year Ended Dec 31, 2020 (Adjusted)	Proforma Adjustments	Rate Year Ending December 31, 2021
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
	Firm Revenues:					
1	Delivery- Base Revenues excluding AGT,LIHEAP, and Envir Base Rate		\$0	\$0	\$0	\$0
2	LIAP in Base Rates	\$0	\$0	\$0	\$0	\$0
3	Energy Efficiency-Weatherization Program in Base Rates	\$0 ©0	\$0	\$0	\$0	\$0
4	Advanced Gas Technologies in Base Rates	\$0 ©0	\$0	\$0	\$0	\$0 ©0
5	Environmental Cost Recovery in Base Rates	\$0 ©0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0
6 7	Gas Lights Sub-Total Delivery Rates	\$0 \$0	<u>\$0</u> \$0	\$0 \$0	\$0 \$0	<u>\$0</u> \$0
8	Sub-Total Delivery Rates	\$0	30	50	30	<b>3</b> 0
9	Gas Cost Recovery Revenues	\$0	\$0	\$0	\$0	\$0
10	DAC Revenues	\$0	\$0	\$0	\$0	\$0
11	Energy Efficiency Revenues	\$0	\$0	\$0	\$0	\$0
12	Sub-Total Firm Tariff Revenues	\$0	\$0	\$0	\$0	\$0
13				\$0		\$0
14	Special Contract- Dominion Power	\$0	\$0	\$0	\$0	\$0
15	1			\$0		\$0
16	Non Firm Revenues	\$0	\$0	\$0	\$0	\$0
17						
18	Total Billed Revenues	\$0	\$0	\$0	\$0	\$0
19						
20	Other Operating Revenues:					
21						
22	Miscellaneous Fees/Credits					
23	Paperless Bill Credits	\$0	\$0	\$0	\$0	\$0
24	Account Restoration Fee	\$0 ©0	\$0	\$0	\$0	\$0 ©0
25	Customer Arrearage Fee (Late Payment Fees)	\$0 ©0	\$0 ©0	\$0 ©0	\$0 \$0	\$0 \$0
26 27	Return Check Fee AMR Opt Out Fee	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
27	Sub-total Fees/Credits	<u>\$0</u> \$0	\$0	<u> </u>	\$0	<u> </u>
28	Sub-total Pees/Credits	30	30	50	30	<b>3</b> 0
30	Rental Expense	\$0	\$0	\$0	\$0	\$0
31	AFUDC- Equity/Debt	\$0	\$0	\$0	\$0	\$0
32	Miscellaneous Revenue Adjustments	\$0	\$0	\$0	\$0	\$0
33	Non Utility Billing	\$0	\$0	\$0	\$0	\$0
34	, ,					
35	Revenue Decoupling Adj	\$0	\$0	\$0	\$0	\$0
36	ISR CY 20	\$0	\$0	\$0	\$0	\$0
37	On System Margin Adj	\$0	\$0		\$0	
38	Settlement Agreement DK 4323 Article III. B.4.	\$0	\$0	\$0	\$0	\$0
39	Gross Receipts Tax Revenues	\$0	\$0	\$0	\$0	\$0
40				\$0		\$0
41	Off System Sales	\$0	\$0		\$0	
42	Unbilled Revenues & Cost	\$0	\$0	\$0	\$0	\$0
43	EE Shareholder Incentive	\$0	\$0	\$0	\$0	\$0
44	NGPMP Shareholder Incentive	\$0	\$0	60	\$0	¢0
45	Offerting Manual Learned Factor			\$0 ©0		\$0 \$0
46 47	Offsetting Manual Journal Entries LIAP in Base Rates	\$0	\$0	\$0 \$0	\$0	\$0 \$0
47	Energy Efficiency-Weatherization Program in Base Rates	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
40	Advanced Gas Technologies in Base Rates	\$0 \$0	\$0 \$0	30	\$0 \$0	20
50	Environmental Cost Recovery in Base Rates	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0
51	GCR Deferral	\$0 \$0	\$0	30	\$0	<b>\$</b> 0
52	DAC Deferral	\$0	\$0	\$0	\$0 \$0	\$0
53	EE Deferral	\$0	\$0	<b>\$</b> 0	\$0	ψυ
54	Other Accounting Adj.	\$0	\$0	\$0	\$0	\$0
55	ould recoulding ray.	φ0	00	\$0	40	\$0
56	Total Other Operating Revenues	\$0	\$0	\$0	\$0	\$0
57						
58	Total Operating Revenues	\$50,841	(\$50,841)	\$0	\$0	\$0
59	-					
60	Gas Cost Expense					
61						
62	Total	\$0	\$0	\$0	\$0	\$0
63						
64	Net Margin	\$50,841	(\$50,841)	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Summary (ELECTRIC & GAS)

Provider Company: National Grid USA Service Co.

			Year	Year Ended Dec 31, 2020 (Per Books) Normalizing Adjustments		Year Ended Dec 31, 2020 (as Adjusted)					
			Total	(Per Books) Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Oper	ation & Maintenance Expenses:		(a)=(b)+(c)	(b)	(c)	(d)+(e)+(f)	(e)	(f)	(g)=(h)+(i)	(h)=(b)+(e)	(i)=(c)+(f)
1	Labor	Schedule 12	\$65,466,957	\$44,665,465	\$20,801,492	(\$21,995,116)	(\$18,212,054)	(\$3,783,062)	\$43,471,841	\$26,453,411	\$17,018,430
2	Health Care	Schedule 13	\$6,816,907	\$4,576,047	\$2,240,860	(\$1,145,801)	(\$1,145,801)	\$0 \$0	\$5,671,106	\$3,430,247	\$2,240,860
3 4	Group Life Insurance Thrift Plan	Schedule 14 Schedule 15	\$431,743 \$3,392,460	\$294,235 \$2,295,353	\$137,507 \$1,097,107	(\$71,248) (\$563,562)	(\$71,248) (\$563,562)	\$0 \$0	\$360,494 \$2,828,898	\$222,987 \$1,731,791	\$137,507 \$1,097,107
5	FAS 112 / ASC 712	Schedule 15	(\$69,324)	(\$47,329)	(\$21,995)	\$69,324	\$47,329	\$21,995	\$2,828,898	\$1,751,791	\$1,097,107
6	Service Company Rents	Schedule 17	\$7,081,556	\$4,901,124	\$2,180,432	\$9,105,627	\$7,890,558	\$1,215,069	\$16,187,183	\$12,791,682	\$3,395,501
7	Joint Facilities	Schedule 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Uninsured Claims	Schedule 19	\$665,175	\$355,647	\$309,528	(\$136,828)	(\$99,891)	(\$36,936)	\$528,347	\$255,756	\$272,592
9	Insurance Premium	Schedule 20	\$1,964,259	\$1,418,907	\$545,353	\$681,411	\$544,062	\$137,349	\$2,645,670	\$1,962,968	\$682,702
10	Regulatory Assessment Fees	Schedule 21	\$15,652	\$10,897	\$4,755	(\$1,726)	(\$1,726)	\$0	\$13,926	\$9,171	\$4,755
11	Uncollectible Accounts	Schedule 22	\$114,984	\$85,746	\$29,238	\$0	\$0	\$0	\$114,984	\$85,746	\$29,238
12	Postage	Schedule 23	\$2,762,166	\$1,800,378	\$961,788	(\$7,890)	(\$7,740)	(\$150)	\$2,754,276	\$1,792,637	\$961,638
13 14	Strike Contingency Environmental Response Fund	Schedule 24 Schedule 25	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
14	Paperless Bill Credit	Schedule 25	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
16	PBOP	Schedule 27	\$1,348,241	\$903,592	\$444,649	(\$1,293,211)	(\$1,293,211)	\$0 \$0	\$55,030	(\$389,619)	\$444,649
17	Pension	Schedule 28	\$8,473,974	\$5,645,286	\$2,828,688	(\$616,614)	(\$616,614)	\$0 \$0	\$7,857,360	\$5,028,672	\$2,828,688
18	Energy Efficiency Program	Schedule 29	\$6,755,760	\$4,961,161	\$1,794,599	(\$6,755,760)	(\$4,961,161)	(\$1,794,599)	\$0	\$0	\$0
19	Other Operating and Maintenance Expenses	Schedule 30	\$63,243,010	\$38,736,699	\$24,506,310	(\$11,031,786)	(\$9,072,979)	(\$1,958,807)	\$52,211,224	\$29,663,721	\$22,547,503
20	Energy Innovation Hub	Schedule 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Storm Cost Recovery	Schedule 31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Gas Business Enablement	Schedule 36	\$0	\$0	\$0	\$5,027,338	\$649,112	\$4,378,226	\$5,027,338	\$649,112	\$4,378,226
23	Electric Operations	Schedule 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	NEP IFA Credit	Schedule 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Wheeling	Schedule 34	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
26 27	Gas Operations Customer Affordability Program	Schedule 38 Schedule 39	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
28	Gas Commodity OM	Schedule 32	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
29	Sus commonly on	Selfedule 52	<b>\$</b> 0	50	50	50	50	<b>\$</b> 0	<b>\$</b> 0	50	φυ
30	O&M TOTAL		\$168,463,519	\$110,603,209	\$57,860,310	(\$28,735,842)	(\$26,914,927)	(\$1,820,915)	\$139,727,677	\$83,688,282	\$56,039,395
31			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·							
32	Amortization of Regulatory Deferral		\$14,979,741	\$10,073,950	\$4,905,791	(\$14,979,741)	(\$10,073,950)	(\$4,905,791)	\$0	\$0	\$0
33	Amortization of Utility Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Depreciation		\$2,481,508	\$1,811,843	\$669,665	(\$2,481,508)	(\$1,811,843)	(\$669,665)	\$0	\$0	\$0
35	Manicipal Taxes		\$44,171	\$35,892	\$8,279	(\$44,171)	(\$35,892)	(\$8,279)	\$0	\$0	\$0
36	Payroll Taxes		\$5,096,240	\$3,469,073	\$1,627,166	(\$831,115)	(\$831,115)	\$0	\$4,265,124	\$2,637,958	\$1,627,166
37	Gross Receipts Taxes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 39	Other Taxes		\$28,734	\$21,446	\$7,287	(\$28,734)	(\$21,446)	(\$7,287)	\$0	\$0	\$0
39 40	Cost of Service		\$191,093,912	\$126,015,414	\$65,078,498	(\$47,101,111)	(\$39,689,174)	(\$7,411,936)	\$143,992,802	\$86,326,240	\$57,666,562
40			\$191,095,912	3120,013,414	\$05,078,498	(\$47,101,111)	(\$55,085,174)	(\$7,411,950)	\$145,772,802	\$80,520,240	\$57,000,502
42	Revenue		\$47,982	(\$2,858)	\$50,841	(\$47,982)	\$2,858	(\$50,841)	\$0	\$0	\$0
43				(* ))		( / - /		(,			
44 Belov	w the Line Items										
45 41	7 Revenues/Expenses of nonutility operations		\$92,250	\$37,689	\$54,561	(\$92,250)	(\$37,689)	(\$54,561)	\$0	\$0	\$0
	9 Interest and dividend income		(\$368,740)	(\$273,936)	(\$94,804)	\$368,740	\$273,936	\$94,804	\$0	\$0	\$0
	1 Miscellaneous nonoperating income		(\$779,812)	(\$585,990)	(\$193,822)	\$779,812	\$585,990	\$193,822	\$0	\$0	\$0
	1 Donations 2 Life insurance		\$815,598	\$536,102	\$279,496	(\$815,598) (\$175,896)	(\$536,102)	(\$279,496)	\$0 \$0	\$0 \$0	\$0 \$0
	3 Penalties		\$175,896 \$12,580	\$175,314 \$3	\$581 \$12,577	(\$175,896) (\$12,580)	(\$175,314) (\$3)	(\$581) (\$12,577)	\$0 \$0	\$0 \$0	\$0 \$0
	<ol> <li>Fenances</li> <li>Expenditures for certain civic, political and re</li> </ol>	elated activities	\$647,708	\$458,326	\$189,383	(\$647,708)	(\$458,326)	(\$189,383)	\$0 \$0	\$0 \$0	\$0 \$0
	5 Other deductions		(\$1,242,012)	(\$928,431)	(\$313,581)	\$1,242,012	\$928,431	\$313,581	\$0	\$0	\$0
	1 Other interest expense		\$311,897	\$220,835	\$91,062	(\$311,897)	(\$220,835)	(\$91,062)	\$0	\$0	\$0
	2 Allowance for borrowed funds used during co	nstruction-Cred			(\$35)	\$35	\$0	\$35	\$0	\$0	\$0
55	-										
56	Subtotal		(\$286,688)	(\$362,947)	\$76,259	\$286,688	\$362,947	(\$76,259)	\$0	\$0	\$0
57											
58	Sub Total		\$190,807,225	\$125,652,468	\$65,154,757	(\$46,814,423)	(\$39,326,228)	(\$7,488,195)	\$143,992,802	\$86,326,240	\$57,666,562
59 60 <u>Capit</u>	tal Itams										
61 FER											
	7 Construction work in progress		\$59,769,017	\$36,737,214	\$23,031,803	\$7,008,204	\$4,816,049	\$2,192,155	\$66,777,221	\$41,553,263	\$25,223,958
02 10	Accumulated provision for depreciation of		\$55,765,017	\$50,757,214	\$25,051,005	\$7,000,204	\$4,010,049	\$2,172,155	\$00,777,221	Q41,555,205	\$25,225,750
63 10	8 electric utility plant		\$1,176,780	\$617,514	\$559,266	\$0	\$0	\$0	\$1,176,780	\$617,514	\$559,266
	4 Plant materials and operating supplies		\$67,970	\$67,646	\$324	\$0	\$0	\$0	\$67,970	\$67,646	\$324
	3 Stores expense undistributed		\$2,488,223	\$1,319,263	\$1,168,960	\$0	\$0	\$0	\$2,488,223	\$1,319,263	\$1,168,960
	4 Miscellaneous current and accrued assets		\$35,004	\$34,991	\$14	\$0	\$0	\$0	\$35,004	\$34,991	\$14
	3 Preliminary survey and investigation charges		(\$1,067,838)	(\$1,067,838)	\$0	\$0	\$0	\$0	(\$1,067,838)	(\$1,067,838)	\$0
	8 Accumulated provision for injuries and damag	ges	\$1,946,504	\$1,411,751	\$534,753	\$0	\$0	\$0	\$1,946,504	\$1,411,751	\$534,753
	2 Miscellaneous current and accrued liabilities		\$102,560	\$102,560	\$0	\$0	\$0	\$0	\$102,560	\$102,560	\$0
70	Sub Total		\$64,518,220	\$39,223,100	\$25 205 110	\$7,008,204	\$4.916.040	\$2,192,155	\$71.526.422	\$44.020.140	\$27 497 274
71 72	Sub 10tai		\$04,518,220	\$39,223,100	\$25,295,119	\$7,008,204	\$4,816,049	\$2,192,155	\$71,526,423	\$44,039,149	\$27,487,274
72	Total		\$255,325,444	\$164,875,568	\$90,449,876	(\$39,806,219)	(\$34,510,179)	(\$5,296,041)	\$215,519,225	\$130,365,389	\$85,153,836
74			<i>4200,020,</i> 777	\$10,010,000	\$70, H7,070	(#37,000,217)	(40.10110,179)	(\$5,270,041)		\$100,000,000	200,100,000
75 PST	Programs		\$0	\$0	\$0	\$1,218,811	\$1,218,811	\$0	\$1,218,811	\$1,218,811	\$0
76	-										
77 Defe	rred Storm Costs		\$0	\$0	\$0	\$5,215,077	\$5,215,077	\$0	\$5,215,077	\$5,215,077	\$0

# PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY

			V 4-1-1 edule 3
Year Ended Dec 31, 2020 (as Adjusted) (n) = $(a)+(m)$		53,430,741 53,430,741 53,430,741 53,430,741 53,430,741 53,430,741 53,430,746 50,171 53,170,637 50,171 53,170,637 50,171 53,170,637 50 50,171 53,170,637 50 50,171 55,035,672 50 50,172 50,572 5	e 2 of 3
Total Normalizing Adjustments (m)	sum (b through l)	(\$1,145,801) (\$71,248) (\$563,562) (\$563,562) (\$563,562) (\$77,80,589] (\$1,726) (\$1,726) (\$1,726) (\$1,726) (\$1,726) (\$1,726) (\$1,726) (\$1,726) (\$1,726) (\$1,729) (\$1,729) (\$1,729) (\$1,293,211) (\$616,614) (\$549,61,161) (\$9,072,979) (\$0,072,979	
Other (1)		811,656,009 811,649,083 811,649,083 8760,703 8760,703 88 88 89 80 80 80 811,656,009 811,656,000,000 811,656,000,000,000,000,00	
Reclassification (k)		(34,816,049) (3	
Storms (j)		(45.215.077) (51.59, 94-5) (51.59, 94-5) (51.59, 94-5) (52.2.288) (52.288) (52.288) (52.288) (52.288) (52.288) (52.288) (52.288) (52.288) (52.288) (52.288) (52.288)	
Other PST (i)		(\$58.228) (\$976) (\$13.825) (\$9222) (\$9222) (\$1.951) (\$1.951) (\$1.951) (\$690,715) (\$690,715) (\$690,715) (\$690,715) (\$686,961) (\$866,961) (\$8868,961) (\$8868,961) (\$8868,961) (\$8868,961) (\$8868,961) (\$8868,961) (\$8868,961)	
EV (h)		(\$31,575) (\$11,575) (\$11,575) (\$11,575) (\$11,575) (\$12,567) (\$21,277) (\$2,249) (\$2,2	
Gas Business Enablement (GBE) (g)		(\$1,046,784) (\$1,046,784) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Inspection & Maintenance (ISR) (f)		(\$100) (\$100) (\$100) (\$2	
Vegetation Management (ISR) (e)		2 2 <mark>2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 </mark>	
ReGrowth Program (d)		(4771,441) (5471,441) (5471,441) (5471,441) (5471,441) (5471,441) (5471,441)	
IFA (c)		(577:1,849) (574:160) (574:160) (577:161) (52.711,741) (52.711,741) (57.740) (57.740) (51.720) (51.720) (51.720) (51.720) (51.720) (51.720) (51.720) (51.720) (51.720) (51.720) (51.223,541) (521.223,	
Recovered out of Base Rates (b)		80 80 80 80 80 80 80 80 80 80 80 80 80 8	
Year Ended Dec 31, 2020 (Per Books) (a)	H	S4576.047 S2295.353 S2295.353 S2295.353 S4201,124 S1418,907 S1,418,907 S1,418,907 S1,418,907 S1,800,378 S1,800,378 S1,800,378 S1,800,378 S1,800,378 S00,378 S1,800,378 S00,378 S1,800,378 S00 S00 S00 S00 S110,603,209 S10,603,209 S10,603,209 S10,603,209 S10,603,209 S10,603,209 S10,603,209 S10,603,209 S10,603,209 S10,603,209 S10,603,209 S10,603,209 S10,60	
•	Test Year Amounts that are Specifically Adjusted:	Lucon Later of the first and the first first and the first first first and the first firs	
	- 0 % 4	40 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

# The Narragansett Electric Company d/b/a National Grid Adjustments to Electric Operating Expenses Normalizing Adjustments to O & M Expenses (ELECTRIC)

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY

Docket No. D-21-09

Attachment NG-DIV 4-1-1

Schedule 3

Page 3 of 3

The Narragansett Electric Company d/b/a National Grid Adjustments to Gas Operating Expenses Normalizing Adjustments to O & M Expenses (GAS)

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#### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 4-ELEC Page 1 of 1

#### The Narragansett Electric Company d/b/a National Grid Amortization of Regulatory Deferrals - Electric For the Year Ended December 31, 2020 and the Rate Year Ending December 31, 2021

		Test Year Ended December 31, 2020	Normalizing Adjustments	Adjusted Balance December 31, 2020	Proforma Adjustments	Rate Year Ending December 31, 2021
		(a)	(b)	(c)	(d)	(e)
1 2	Rate Case Expenses	\$10,073,950	(\$10,073,950)	\$0		\$0
3	Total	\$10,073,950	(\$10,073,950)	\$0	\$0	\$0

#### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 4-GAS Page 1 of 1

#### The Narragansett Electric Company d/b/a National Grid Amortization of Regulatory Deferrals - Gas For the Year Ended Dec 31, 2020 and the Rate Year Ending December 31, 2021

		Test Year Ended Dec 31, 2020 (a)	Normalizing Adjustments (b)	Adjusted Balance Dec 31, 2020 (c)	Proforma Adjustments (d)	Rate Year Ending December 31, 2021 (e)
1	Amortization	\$4,905,791	(\$4,905,791)	\$0		\$0
2			\$0	\$0		\$0
3			\$0	\$0	\$0	\$0
4	Total	\$4,905,791	(\$4,905,791)	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Amortization of Utility Plant - Electric For the Year Ended December 31, 2020 and the Rate Year Ending December 31, 2021

	Test Year Ended	Normalizing	Adjusted Test Year	Proforma	Rate Year Ending
	December 31, 2020 (a)	Adjustments (b)	December 31, 2020 (c)	Adjustments (d)	December 31, 2021 (e)
Amortization	\$0	\$0	\$0	\$0	\$0

Column Notes

1

- (a) Per Company Books
- (b) The intangible assets are recovered through the Renewable Energy Growth Program and excluded from the general rate case
- (c) Column (a) plus Column (b)
- (e) Column (c) plus Column (d)
- (g) Column (e) plus Column (f)
- (i) Column (g) plus Column (h)

#### The Narragansett Electric Company d/b/a National Grid Amortization of Utility Plant - Gas For the Year Ended Dec 31, 2020 and the Rate Year Ending December 31, 2021

				Adjusted Test		
		Test Year Ended	Normalizing	Year	Proforma	Rate Year 1
						December 31,
		Dec 31, 2020	Adjustments	Dec 31, 2020	Adjustments	2021
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
1	Amortization	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Per Company Books

#### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 6-ELEC Page 1 of 1

#### The Narragansett Electric Company d/b/a National Grid Depreciation Expense For the Year Ended December 31, 2020 and the Rate Year Ending December 31, 2021

		Test Year Ended December 31, 2020 (a)	Normalizing Adjustments (b)	Adjusted Balance $\frac{\text{December 31, 2020}}{(c) = (a) + (b)}$	Known & Measurable Adjustments (d)	Rate Year Ending December 31, 2021 (e) = (c) + (d)
1	Depreciation Expense	\$1,811,843	(1,811,843)	\$0	\$0	\$0
23	Total	\$1,811,843	(\$1,811,843)	\$0	\$0	\$0

#### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 6-GAS Page 1 of 1

#### The Narragansett Electric Company d/b/a National Grid Depreciation Expense For the Year Ended December 31, 2020 and the Rate Year Ending December 31, 2021

		Test Year Ended Dec 31, 2020 (a)	Normalizing Adjustments (b)	Adjusted Balance Dec 31, 2020 (c) = (a) + (b)	Known & Measurable Adjustments (d)	Rate Year Ending <u>December 31, 2021</u> (e) = (c) + (d)
1	Depreciation Expenses	\$669,665	(\$669,665)	(c) (a) (c) \$0	(d) \$0	(c) (c) (d) \$0
3	Total	\$669,665	(\$669,665)	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 7-ELEC Page 1 of 1

#### The Narragansett Electric Company d/b/a National Grid Municipal Taxes - Electric For the Year Ended Dec 31, 2020 and the Rate Year Ending December 31, 2021

				Test Year Ended		
		Test Year Ended	Normalizing Adjustments	December 31, 2020	Proforma	Rate Year Ending
		December 31, 2020	to Test Year	(as Adjusted)	Adjustments	December 31, 2021
		(a)	(b)	(a) + (b) = (c)	(d)	(c) + (d) = (e)
1	Narragansett Electric Company	\$35,892	(\$35,892)	\$0	\$0	\$0
3	Total Municipal Taxes	\$35,892	(\$35,892)	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 7-GAS Page 1 of 1

#### The Narragansett Electric Company d/b/a National Grid Municipal Taxes -Gas For the Year Ended Dec 31, 2020 and the Rate Year Ending December 31, 2021

		Test Year Ended Dec 31, 2020 (per Book) (a)	Normalizing Adjustments to Test Year (b)	Test Year Ended Dec 31, 2020 (as Adjusted) (a) + (b) =(c)	Proforma Adjustments (d)	Rate Year Ending December 31, 2021 (c) + (d) =(e)
1	Narragansett Electric Company	\$8,279	(\$8,279)	\$0	\$0	\$0
2	Total Municipal Taxes	\$8,279	(\$8,279)	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Payroll Taxes

		Year	Year Ended Dec 31, 2020 (Per Books)			Normalizing Adjustments			Year Ended Dec 31, 2020 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
	Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$5,096,240	\$3,469,073	\$1,627,166	(\$831,115)	(\$831,115)	\$0	\$4,265,124	\$2,637,958	\$1,627,166	
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total	\$5,096,240	\$3,469,073	\$1,627,166	(\$831,115)	(\$831,115)	\$0	\$4,265,124	\$2,637,958	\$1,627,166	
		\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Payroll Taxes

	Explanation of Adjustments:	Provider Company	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)
1 Page 1	Adjustments: (to normalize Historic Year):				
2					
3					
4	(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$592,664)	(\$592,664)	\$0
5	Inspection & Maintenance	National Grid USA Service Company	(\$98)	(\$98)	\$0
6	Major Storm Normalization	National Grid USA Service Company	(\$215,770)	(\$215,770)	\$0
7	Reclass EV Program	National Grid USA Service Company	(\$22,583)	(\$22,583)	\$0
8	-				
9		TOTAL	(\$831,115)	(\$831,115)	\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Taxes Other Than Income Taxes - Other Taxes and Gross Receipts Tax

		Year	Ended Dec 31, 2020 (Per Books)	)	Norm	alizing Adjustments	3		Ended Dec 31, 20 (as Adjusted)	20
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Taxes Other Than Income Taxes:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$28,734	\$21,446	\$7,287	(\$28,734)	(\$21,446)	(\$7,287)	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Other Taxes	\$28,734	\$21,446	\$7,287	(\$28,734)	(\$21,446)	(\$7,287)	\$0	\$0	\$0
	Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Gross Receipts Tax:									
5	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Total Gross Receipts Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Taxes Other Than Income Taxes - Other Taxes and Gross Receipts Tax

	Explanation of Adjustments: Provider Company	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)
1 Daga 1	Taxes Other Than Income Taxes Adjustments: (to normalize Historic Year)			
1 Page 1	Taxes Other Than medine Taxes Adjustments. (to normalize Historic Tear) National Grid USA Service		(\$21,446)	(\$7,287)
3	National One OSA Service	\$0	\$0	(\$7,287) \$0
4		\$0	\$0	\$0
5	TOTAL Taxes Other Than Income Taxes Normalization Adjustments	(\$28,734)	(\$21,446)	(\$7,287)
6	5		(1 / 1/	(
7	Gross Receipts Tax Adjustments: (to normalize Historic Year)			
8		\$0	\$0	\$0
9		\$0	\$0	\$0
10		\$0	\$0	\$0
11	TOTAL Gross Receipts Tax Normalization Adjustments	\$0	\$0	\$0
12				
13				
14				
15 Page 2	Adjustments: (to reflect conditions in the Rate Year 8/31/2019)			
16				
17	General inflation %			
18	0.00%			
19				
20	Narragansett Electric Com	pany \$0	\$0	\$0
21	National Grid USA Service		\$0	\$0
22	All Other Companies	\$0	\$0	\$0
23	Ĩ			
24	TOTAL	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Electric Income Tax Expense For the Year Ended December 31, 2020 and the Rate Year Ending December 31, 2021

		Reference	Rate Year Ending December 31, 2021	Revenue Increase Effect	Rate Year Ending August 31, 2019 with Revenue Increase
			(a)	(b)	(c)
1	Revenues	Schedule 1-ELEC	\$314,872,028	\$651,482	\$315,523,510
2	Expenses	Schedule 1-ELEC	(\$244,963,640)	(\$8,488)	(\$244,972,128)
3	Pre-tax operating income before interest		\$69,908,388	\$642,994	\$70,551,382
4					
5	Synchronized Interest Expense				
6	Rate Base	Schedule 11-ELEC	\$924,621,273		\$924,621,273
7	Weighted Debt Component	2.24%	2.24%	2.24%	2.24%
8	Synchronized Interest Expense		\$20,711,517		\$20,711,517
9 10	Pre-tax income- State		\$49,196,872	\$642,994	¢ 40 920 965
10	State statutory tax rate	0.00%	\$49,196,872 0.00%	5042,994 0.00%	\$49,839,865 0.00%
11	Normalized State income tax expense	0.00%	\$0	\$0	\$0
12	Normalized State moone ax expense				φ0
13	Pre-tax income- State		\$49,196,872	\$642,994	\$49,839,865
15	Normalized State income tax expense		\$0	\$0	\$0
16	Pre-tax income- Federal		\$49,196,872	\$642,994	\$49,839,865
17	Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$10,331,343	\$135,029	\$10,466,372
19	Effective combined statutory tax rate	21.00%	21.00%		21.00%
20	Excess Deferred Tax		(\$5,066,000)	\$0	(\$5,066,000)
21	Deferred income tax deficiency from Docket 4065		\$650,000	\$0	\$650,000
22	Amortization of Investment Tax Credits		(\$4,748)	\$0 ©0	(\$4,748)
23 24	ITC Basis Reduction Depreciation		\$15,210	\$0 \$0	\$15,210
24 25	Equity AFUDC AFUDC Amortization		\$0 \$44,446	\$0 \$0	\$0 \$44,446
26	Normalized State income tax expense		\$0 \$0	\$0 \$0	\$17,440 \$0
20	Normalized Federal income tax expense		\$10,331,343	\$135,029	\$10,466,372
28	Normalized Federal plus State income tax expense revised		\$5,970,251	\$135,029	\$6,105,279
29	i i				
30	After-tax income		\$63,938,137	\$507,965	\$64,446,102
Line N	<u>lotes</u>				
1	Schedule 1-ELEC, Page 1, Line 1(e) through 1(g)		17	Federal income tax rate	
2	Schedule 1-ELEC, Page 1, Line 25(e) through 25(g)		18	Line 16 x Line 17	
3	Line 1 + Line 2		19	Line 11 + Line 17 - (Line	e 11 x Line 17)
6	Schedule 11-ELEC, Page 1, Line 24(c)		20 & 21	Per Tax Dept	
7	Schedule 1-ELEC, Page 4, Line 1(c) + Line 3(c)		22	Page 4, Line 7	
8	Line 6 x Line 7		23 24	Per Tax Dept	
10 11	Line 3 - Line 8 State income tax rate for utilities		24 25	Per Tax Dept Per Tax Dept	
11	Line 10 x Line 11		23 26	Equals Line 12	
12	Equals Line 10		20 27	Equals Line 12	
15	Less Line 12		28	Sum of Lines 21 through	27
16	Line $14 + \text{Line } 15$		30	Line 3 - Line 28	

# PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 10-ELEC Page 2 of 3

# The Narragansett Electric Company d/b/a National Grid Amortization of Investment Tax Credits For the Year Ended December 31, 2020 and the Rate Year Ending December 31, 2021

		<u>Total</u>
1	Rate Year Investment Tax Credits	(\$7,151)
2	Less: Related IFA Expenses	\$2,403
3	Rate Year Investment Tax Credits Adjustment	(\$4,748)

# Line Notes

- 1 Page 5, Line 14
- 2 Line 5 times 36.52% IFA plant allocator
- 3 Line 5 + Line 6

# PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 10-ELEC Page 3 of 3

# The Narragansett Electric Company d/b/a National Grid Amortization of Investment Tax Credits or the Year Ended December 31, 2020 and the Rate Year Ending December 31, 202

# **Amortization**

1	September 2018	(\$1,907)
2	October 2018	(\$1,907)
3	November 2018	(\$1,907)
4	December 2018	(\$230)
5	January 2019	(\$150)
6	February 2019	(\$150)
7	March 2019	(\$150)
8	April 2019	(\$150)
9	May 2019	(\$150)
10	June 2019	(\$150)
11	July 2019	(\$150)
12	August 2019	(\$150)
13	8	((****))
14	Total	(\$7,151)

# Line Notes

1-12 Per Tax Department

14 Sum of Line 1 thru Line 12

# The Narragansett Electric Company d/b/a National Grid Gas Income Tax Expense For the Year Ended Dec 31, 2020

		Reference	Rate Year Ending December 31, 2020 (a)	Revenue Increase Effect (b)	Rate Year Ending December 31, 2020 with Revenue Increase (c)
1	Revenues	Schedule 1-GAS	\$0	\$58,787,882	\$58,787,882
2	Expenses	Schedule 1-GAS	(\$57,666,562)	(\$1,121,320)	(\$58,787,882)
3 4	Pre-tax operating income before interest		(\$57,666,562)	\$57,666,562	\$0
5	Synchronized Interest Expense				
6	Rate Base	Schedule 11-GAS	\$0		\$0
7	Weighted Debt Component	2.42%	2.42%	2.42%	2.42%
8 9	Synchronized Interest Expense		\$0		\$0
10	Pre-tax income- State		(\$57,666,562)	\$57,666,562	\$0
11	State statutory tax rate	0.00%	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0	\$0
13					
14	Pre-tax income- State		(\$57,666,562)	\$57,666,562	\$0
15	Normalized State income tax expense		\$0	\$0	\$0
16	Pre-tax income- Federal		(\$57,666,562)	\$57,666,562	\$0
17	Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		(\$12,109,978)	\$12,109,978	\$0
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%	0.00%
20	Excess Deferred Tax		0	\$0	\$0
21	Equity AFUDC		\$0	\$0	\$0
22	AFUDC Amortization		\$0	\$0	\$0
23	Normalized State income tax expense		\$0	\$0	\$0
24	Normalized Federal income tax expense		(\$12,109,978)	\$12,109,978	\$0
25 26	Normalized Federal plus State income tax expense r	evised	(\$12,109,978)	\$12,109,978	\$0
27	After-tax income		(\$45,556,584)	\$45,556,584	\$0
Line N	Notes				
1	Schedule 1-GAS, Page 1, Line 1(e) through 1(g)		16 L	line 14 + Line 15	
2	Schedule 1-GAS, Page 1, Line 25(e) through 25(g)		17 F	ederal income tax rate	
3	Line 1 + Line 2		18 L	line 16 x Line 17	
6	Schedule 11-GAS, Page 1, Line 36(c)		19 L	Line 11 + Line 17 - (Lin	ne 11 x Line 17)
7	Schedule 1-GAS, Page 4, Line 1(c) + Line 3(c)		20 P	er Tax Dept	
8	Line 6 x Line 7			er Tax Dept	
10	Line 3 - Line 8			er Tax Dept	
11	State income tax rate			Equals Line 12	
12	Line 10 x Line 11		24 E	Equals Line 18	

25

27

Sum of Lines 21 through 25

Line 3 - Line 25

- 12 Line 10 x Line 11
- 14 Equals Line 10
- 15 Less Line 12

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Labor - Expense Type

		Ye	ear Ended Dec 31, 20	20				Yea	ar Ended Dec 31, 20	20
			(Per Books)		Normalizing	Adjustments to	Test Year		(as Adjusted)	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$65,466,957	\$44,665,465	\$20,801,492	(\$21,995,116)	(\$18,212,054)	(\$3,783,062)	\$43,471,841	\$26,453,411	\$17,018,431
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$65,466,957	\$44,665,465	\$20,801,492	(\$21,995,116)	(\$18,212,054)	(\$3,783,062)	\$43,471,842	\$26,453,411	\$17,018,431
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$832,315	\$0	\$832,315	(\$832,315)	\$0	(\$832,315)	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$4,375,154	\$4,349,290	\$25,864	(\$4,349,290)	(\$4,349,290)	\$0	\$25,864	\$0	\$25,864
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$10,040,385	\$5,355,556	\$4,684,829	(\$373,497)	\$0	(\$373,497)	\$9,666,888	\$5,355,556	\$4,311,332
15	Customer Accounts Expenses	\$5,558,247	\$3,535,132	\$2,023,115	\$0	\$0	\$0	\$5,558,247	\$3,535,132	\$2,023,115
16	Customer Service and	\$2,700,333	\$1,869,669	\$830,665	(\$670,848)	(\$670,848)	\$0	\$2,029,485	\$1,198,820	\$830,665
17	Informational Expenses					\$0	\$0			
18	Sales Expenses	\$159,916	\$39,478	\$120,438	(\$159,916)	(\$39,478)	(\$120,438)	(\$0)	\$0	(\$0)
19	Administrative & General Expenses	\$36,114,074	\$25,073,558	\$11,040,516	(\$11,943,095)	(\$9,486,283)	(\$2,456,812)	\$24,170,979	\$15,587,275	\$8,583,704
20	Sub Total	\$59,780,425	\$40,222,683	\$19,557,741	(\$18,328,962)	(\$14,545,900)	(3,783,062)	\$41,451,463	\$25,676,783	\$15,774,680
21										· · · · · · · · · · · · · · · · · · ·
22	Maintenance:									
23	Transmission Expenses	\$877,749	\$748,769	\$128,980	(\$748,769)	(\$748,769)	\$0	\$128,980	\$0	\$128,980
24	Distribution Expenses	\$4,710,681	\$3,595,911	\$1,114,770	(\$2,906,565)	(\$2,906,565)	\$0	\$1,804,117	\$689,347	\$1,114,770
25	Administrative & General Expenses	\$98,101	\$98,101	\$0	(\$10,820)	(\$10,820)	\$0	\$87,281	\$87,281	\$0
26	Sub Total	\$5,686,532	\$4,442,781	\$1,243,750	(\$3,666,154)	(\$3,666,154)	\$0	\$2,020,378	\$776,628	\$1,243,750
27			· · · · · · ·						· · · · · · · · · · · · · · · · · · ·	
28	TOTAL	\$65,466,957	\$44,665,465	\$20,801,492	(\$21,995,116)	(\$18,212,054)	(\$3,783,062)	\$43,471,841	\$26,453,411	\$17,018,430
		\$0	\$0	\$0	(\$1)	(\$0)	(\$0)	\$1	(\$0)	\$1

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Labor - Expense Type

	Explanation of Adjustments:	Provider Company	Total (a)	Electric (b)	Gas (c)
1 <u>Page 1</u>	Adjustments: (to normalize Historic Year)				
2	(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$9,091,963)	(\$9,091,963)	\$0
4	Inspection & Maintenance	National Grid USA Service Company	(\$1,383)	(\$1,383)	\$0 \$0
5	Remove Financial Portion of Variable Pay	National Grid USA Service Company	(\$755,118)	(\$512,818)	(\$242,300)
6	Gas Business Enablement	National Grid USA Service Company	(\$437,874)	(\$42,020)	(\$395,854)
7	Reclass EV Program	National Grid USA Service Company	(\$295,691)	(\$295,691)	\$0
8	AMI, DSCADA and Data Enhancement, Grid Mod	National Grid USA Service Company	(\$132,313)	(\$132,313)	\$0
9	Major Storm Normalization	National Grid USA Service Company	(\$2,905,182)	(\$2,905,182)	\$0
10	Sales Expense	National Grid USA Service Company	(\$159,916)	(\$39,478)	(\$120,438)
11	Reclass Service Company A&G Overhead Study Adjustment	National Grid USA Service Company	(\$7,008,204)	(\$4,816,049)	(\$2,192,155)
12	Exclude ReGrowth Program Costs	National Grid USA Service Company	(\$375,158)	(\$375,158)	\$0
13	Exclude GCR- related O&M	National Grid USA Service Company	(\$832,315)	\$0	(\$832,315)
14		TOTAL	(\$21,995,116)	(\$18,212,054)	(\$3,783,062)

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Health Care

		Year	Ended Dec 31, 202	20				Year	Ended Dec 31, 202	20
	-		(Per Books)			malizing Adjustment			(as Adjusted)	
	-	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$6,816,907	\$4,576,047	\$2,240,860	(\$1,145,801)	(\$1,145,801)	\$0	\$5,671,106	\$3,430,247	\$2,240,860
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$6,816,907	\$4,576,047	\$2,240,860	(\$1,145,801)	(\$1,145,801)	\$0	\$5,671,106	\$3,430,247	\$2,240,860
5	-									
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$6,816,907	\$4,576,047	\$2,240,860	(\$1,145,801)	(\$1,145,801)	\$0	\$5,671,106	\$3,430,247	\$2,240,860
20	Sub Total	\$6,816,907	\$4,576,047	\$2,240,860	(\$1,145,801)	(\$1,145,801)	\$0	\$5,671,106	\$3,430,247	\$2,240,860
21	-									
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	-									
28	TOTAL	\$6,816,907	\$4,576,047	\$2,240,860	(\$1,145,801)	(\$1,145,801)	\$0	\$5,671,106	\$3,430,247	\$2,240,860
	•									
		(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Health Care

		Explanation of Adjustments:	Provider Company	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2				(\$751.040)	(\$751.940)	60
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$751,849)	(\$751,849)	\$0
4		Inspection & Maintenance	National Grid USA Service Company	(\$169)	(\$169)	\$0
5		AMI, DSCADA and Data Enhancement, Grid	National Grid USA Service Company	(\$28,228)	(\$28,228)	\$0
6		Major Storm Activity	National Grid USA Service Company	(\$332,002)	(\$332,002)	\$0
7		Reclass EV Program	National Grid USA Service Company	(\$33,554)	(\$33,554)	\$0
8						
9						
10			TOTAL	(\$1,145,801)	(\$1,145,801)	\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Group Life Insurance

		Year	Ended Dec 31, 20 (Per Books)	20	Norm	nalizing Adjustment	s	Year	Ended Dec 31, 202 (as Adjusted)	20
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$431,743	\$294,235	\$137,507	(\$71,248)	(\$71,248)	\$0	\$360,494	\$222,987	\$137,507
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$431,743	\$294,235	\$137,507	(\$71,248)	(\$71,248)	\$0	\$360,494	\$222,987	\$137,507
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$431,743	\$294,235	\$137,507	(\$71,248)	(\$71,248)	\$0	\$360,494	\$222,987	\$137,507
20	Sub Total	\$431,743	\$294,235	\$137,507	(\$71,248)	(\$71,248)	\$0	\$360,494	\$222,987	\$137,507
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$431,743	\$294,235	\$137,507	(\$71,248)	(\$71,248)	\$0	\$360,494	\$222,987	\$137,507
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Group Life Insurance

		Explanation of Adjustments:	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Input-Hist-IFA Calculation.xlsx	(\$47,618)	(\$47,618)	\$0
4		Inspection & Maintenance	National Grid USA Service Company	input-trist-in A Calculation.xisx	(\$47,010)	(\$9)	\$0
5		Reclass EV Program	National Grid USA Service Company	Sch 3, Page 14	(\$1,973)	(\$1,973)	\$0
6		AMI, DSCADA and Data Enhancement, Grid Mod	National Grid USA Service Company	Sch 3, Page 11	(\$976)	(\$976)	\$0
7		Major Storm Activity	National Grid USA Service Company		(\$20,672)	(\$20,672)	\$0
8							
9							
10							
11							
12 13			TOTAL		(\$71,248)	(\$71,248)	
15			TOTAL		(3/1,240)	(\$71,240)	30

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Thrift Plan

		Yea	r Ended Dec 31, 20 (Per Books)	20	Norr	nalizing Adjustment	ts	Yea	20	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$3,392,460	\$2,295,353	\$1,097,107	(\$563,562)	(\$563,562)	\$0	\$2,828,898	\$1,731,791	\$1,097,107
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$3,392,460	\$2,295,353	\$1,097,107	(\$563,562)	(\$563,562)	\$0	\$2,828,898	\$1,731,791	\$1,097,107
5					(*******)	(000000)	֥		**,***,**	+-,,
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Production Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	Natural Gas Storage, Terminaling	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
11	and Processing Exp.	\$0	30	30	30	<i>\$</i> 0			30	30
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$3,392,460	\$2,295,353	\$1,097,107	(\$563,562)	(\$563,562)	\$0	\$2,828,898	\$1,731,791	\$1,097,107
20	Sub Total	\$3,392,460	\$2,295,353	\$1,097,107	(\$563,562)	(\$563,562)	\$0	\$2,828,898	\$1,731,791	\$1,097,107
21				. <u></u>						
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$3,392,460	\$2,295,353	\$1,097,107	(\$563,562)	(\$563,562)	\$0	\$2,828,898	\$1,731,791	\$1,097,107
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Thrift Plan

		Explanation of Adjustments:	Provider Company	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2						
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$374,160)	(\$374,160)	\$0
4		Inspection & Maintenance	National Grid USA Service Company	(\$65)	(\$65)	\$0
5		Reclass EV Program	National Grid USA Service Company	(\$15,567)	(\$15,567)	\$0
6		AMI, DSCADA and Data Enhancement, Grid Mod	National Grid USA Service Company	(\$13,825)	(\$13,825)	\$0
7		Major Storm Activity	National Grid USA Service Company	(\$159,945)	(\$159,945)	\$0
8						
9						
10						
11						
12						
13			TOTAL	(\$563,562)	(\$563,562)	\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component FAS112/ASC712

		Year	Ended Dec 31, 202	20				Ye	ar Ended Dec 31, 2	020
			(Per Books)			nalizing Adjustmer			(as Adjusted)	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	(\$69,324)	(\$47,329)	(\$21,995)	\$69,324	\$47,329	\$21,995	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	(\$69,324)	(\$47,329)	(\$21,995)	\$69,324	\$47,329	\$21,995	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	40	00	<b>\$</b> 0	<b>\$</b> 0	00	40	00	40	φ0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$69,324)	(\$47,329)	(\$21,995)	\$69,324	\$47,329	\$21,995	\$0	\$0	\$0
20	Sub Total	(\$69,324)	(\$47,329)	(\$21,995)	\$69,324	\$47,329	\$21,995	\$0	\$0	\$0
21	Sub rotal	(\$00,021)	(011,020)	(\$21,555)	409,921	011,525	\$21,775			
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Sub Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub i tital	\$0	30	30	30	30	30	30	30	30
27	TOTAL	(\$69,324)	(\$47,329)	(\$21,995)	\$69,324	\$47,329	\$21,995	\$0	\$0	\$0
28	IUIAL	(\$09,324)	(347,329)	(\$21,995)	\$09,324	\$47,329	\$21,995	\$0		\$0
		¢0	\$0	\$0	\$0	\$0	¢0	\$0	\$0	\$0
		\$0	20	50	20	20	\$0	\$0	20	20

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component FAS112/ASC712

		Explanation of Adjustments:	Provider Company	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	\$7.646	\$7.646	\$0
4		Inspection & Maintenance	National Grid USA Service Company	(\$2)	(\$2)	\$0
5		AMI, DSCADA and Data Enhancement, Grid Mod	National Grid USA Service Company	(\$952)	(\$952)	\$0
6		Major Storm Activity	National Grid USA Service Company	\$2,168	\$2,168	\$0
7		To set balance to lower than \$0 for Service Company	National Grid USA Service Company	\$60,464	\$38,469	\$21,995
8						
9						
10			TOTAL	\$69,324	\$47,329	\$21,995

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Service Company Rents

		Year	Ended Dec 31, 202	0				Yea	r Ended Dec 31, 20	20
			(Per Books)			malizing Adjustmen			(as Adjusted)	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$7,081,556	\$4,901,124	\$2,180,432	\$9,105,627	\$7,890,558	\$1,215,069	\$16,187,183	\$12,791,682	\$3,395,501
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$7,081,556	\$4,901,124	\$2,180,432	\$9,105,627	\$7,890,558	\$1,215,069	\$16,187,183	\$12,791,682	\$3,395,501
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	8, 8			\$0						
12		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
16		\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
17		30	50	\$0	30	30	<i>\$</i> 0	30	30	30
18		\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
10	1		\$4,901,124		\$9,105,627	\$7,890,558	\$1,215,069	\$16,187,183	\$12,791,682	\$3,395,501
	1	\$7,081,556		\$2,180,432						
20	Sub Lotal	\$7,081,556	\$4,901,124	\$2,180,432	\$9,105,627	\$7,890,558	\$1,215,069	\$16,187,183	\$12,791,682	\$3,395,501
21	14 T .									
22		\$0	¢0	¢0	\$0	\$0	\$0	60	\$0	60
23			\$0	\$0				\$0		\$0
24		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$7,081,556	\$4,901,124	\$2,180,432	\$9,105,627	\$7,890,558	\$1,215,069	\$16,187,183	\$12,791,682	\$3,395,501
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Service Company Rents

Expla	nation of Adjustments:	Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
1 Page 2 3 4 5 6 7 8 9	1 Adjustments: (to normalize Historic Year) Servco EDIT Gas Business Enablement Originating Company Reclass (IFA) Integrated Facilities Agreement TOTAL	National Grid USA Service Company National Grid USA Service Company National Grid USA Service Company National Grid USA Service Company	Schedule 3, Page 10	(\$838,413) (\$4,849,640) \$17,505,420 (\$2,711,741) \$9,105,627	(\$115,905) (\$1,046,784) \$11,764,988 (\$2,711,741) \$7,890,558	(\$722,508) (\$3,802,855) \$5,740,432 \$0 \$1,215,069

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Joint Facilities

		Year	Ended Dec 31, 202	0	Normalizing Adjustments			Yea	ur Ended Dec 31, 20	020
		T + 1	(Per Books)	Gas	Total	Electric	Gas	Total	(as Adjusted) Electric	
		Total	Electric							Gas
	Provider Company:	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
3	All Other Companies	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
3	Total		\$0	\$0	\$0		\$0	\$0		\$0
4	Total	20	30	20	20	\$0	\$0	20	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										i
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Bub Total	40		40	40	<i>\</i>	<i></i>	40		
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	101112	\$0	\$0	<b>\$</b> 0	<b>\$</b> 0	<b>\$</b> 0	30	<b>\$</b> 0	\$0	<b>\$</b> 0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Joint Facilities

	Explanati	ion of Adjustments:	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1 2 3 4 5 6 7 8 9	Page 1	Adjustments: (to normalize His	toric Year)		<u>\$0</u>	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 19 Page 1 of 2

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Uninsured Claims

		Year	Ended Dec 31, 20 (Per Books)	20	Norm	nalizing Adjustment	s	Yea	ar Ended Dec 31, 20 (as Adjusted)	020
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$665,175	\$355,647	\$309,528	(\$136,828)	(\$99,891)	(\$36,936)	\$528,347	\$255,756	\$272,592
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$665,175	\$355,647	\$309,528	(\$136,828)	(\$99,891)	(\$36,936)	\$528,347	\$255,756	\$272,592
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$665,175	\$355,647	\$309,528	(\$136,828)	(\$99,891)	(\$36,936)	\$528,347	\$255,756	\$272,592
20	Sub Total	\$665,175	\$355,647	\$309,528	(\$136,828)	(\$99,891)	(\$36,936)	\$528,347	\$255,756	\$272,592
21										
22	Maintenance:			<b>*</b> *					<b>*</b> *	<b>.</b>
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 28	TOTAL	\$665,175	\$355,647	\$309,528	(\$136,828)	(\$99,891)	(\$36,936)	\$528,347	\$255,756	\$272,592
28	IUIAL	\$003,175	\$\$\$\$,04/	\$309,328	(\$150,828)	(\$99,891)	(320,936)	\$328,34/	\$200,/00	\$212,392
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 19 Page 2 of 2

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Uninsured Claims

	Explanat	ion of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
1	Page 1	Adjustments: (to normalize Historic Year)			(a) = (b) + (c)	(b)	(c)
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1 Line 26(b)	(\$73,363)	(\$73,363)	\$0
4		Inspection & Maintenance	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(e)	(\$11)	(\$11)	\$0
5		Aquidneck	National Grid USA Service Company		(\$36,936)	\$0	(\$36,936)
6		Major Storm Fund adjustment	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(f)	(\$22,288)	(\$22,288)	\$0
7		Reclass EV Program	National Grid USA Service Company		(\$2,277)	(\$2,277)	\$0
8		AMI, DSCADA and Data Enhancement, Grid Mod	National Grid USA Service Company	Schedule 3, Page 11	(\$1,951)	(\$1,951)	\$0
9							
10		TOTAL			(\$136,828)	(\$99,891)	(\$36,936)

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 20 Page 1 of 2

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Insurance Premium

		Year Ended Dec 31, 2020 (Per Books)			Nor	nalizing Adjustmen	ts	Ye	ar Ended Dec 31, 2 (as Adjusted)	020
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$1,964,259	\$1,418,907	\$545,353	\$681,411	\$544,062	\$137,349	\$2,645,670	\$1,962,968	\$682,702
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$1,964,259	\$1,418,907	\$545,353	\$681,411	\$544,062	\$137,349	\$2,645,670	\$1,962,968	\$682,702
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$1,964,259	\$1,418,907	\$545,353	\$681,411	\$544,062	\$137,349	\$2,645,670	\$1,962,968	\$682,702
20	Sub Total	\$1,964,259	\$1,418,907	\$545,353	\$681,411	\$544,062	\$137,349	\$2,645,670	\$1,962,968	\$682,702
21										
22										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$1,964,259	\$1,418,907	\$545,353	\$681,411	\$544,062	\$137,349	\$2,645,670	\$1,962,968	\$682,702
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 20 Page 2 of 2

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Insurance Premium

<u>Explanat</u>	ion of Adjustments:	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
Page 1	Adjustments: (to normalize Historic Year)					
	(IFA) Integrated Facilities Agreement Reclass between Originating Company	National Grid USA Service Company National Grid USA Service Company	Workpaper 1 Line 10(b)	(\$216,642) \$898,052	(\$216,642) \$760,703	\$ \$137,34
	TOTAL			\$681,411	\$544,062	\$137,3

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 21 Page 1 of 2

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Regulatory Commission Expenses

		Year Ended Dec 31, 2020 (Per Books)			Norm	nalizing Adjustments	3	Ye	ar Ended Dec 31, 20 (as Adjusted)	020
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$15,652	\$10,897	\$4,755	(\$1,726)	(\$1,726)	\$0	\$13,926	\$9,171	\$4,755
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$15,652	\$10,897	\$4,755	(\$1,726)	(\$1,726)	\$0	\$13,926	\$9,171	\$4,755
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$15,652	\$10,897	\$4,755	(\$1,726)	(\$1,726)	\$0	\$13,926	\$9,171	\$4,755
20	Sub Total	\$15,652	\$10,897	\$4,755	(\$1,726)	(\$1,726)	\$0	\$13,926	\$9,171	\$4,755
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$15,652	\$10,897	\$4,755	(\$1,726)	(\$1,726)	\$0	\$13,926	\$9,171	\$4,755
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Regulatory Commission Expenses

Explanat	tion of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
Page 1	Adjustments: (to normalize Histor	ric Year)		(a) = (b) + (c)	(b)	(c)
	Integrated Facility Agreement	National Grid USA Service	Company	(\$1,726)	(\$1,726)	\$
				(\$1,726)	(\$1,726)	

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Uncollectible Accounts

		Year	Year Ended Dec 31, 2020 (Per Books)			nalizing Adjustment	e	Year Ended Dec 31, 2020 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:	() () ()	( )		() () ()					0
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$114,984	\$85,746	\$29,238	\$0	\$0	\$0	\$114,984	\$85,746	\$29,238
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$114,984	\$85,746	\$29,238	\$0	\$0	\$0	\$114,984	\$85,746	\$29,238
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.							\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$114,984	\$85,746	\$29,238	\$0	\$0	\$0	\$114,984	\$85,746	\$29,238
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses							\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$114,984	\$85,746	\$29,238	\$0	\$0	\$0	\$114,984	\$85,746	\$29,238
21										<u> </u>
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$114,984	\$85,746	\$29,238	\$0	\$0	\$0	\$114,984	\$85,746	\$29,238
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Uncollectible Accounts

	Explanation of Adjustments	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1 Page 1 2 3	Adjustments: (to norr	nalize Historic Year)				
4 5 6	TOTAL			\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Postage

		Yea	r Ended Dec 31, 202 (Per Books)	20	Normalizing Adjustments			Ye	ar Ended Dec 31, 2020 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
	Provider Company:	() () ()		( )					() () ()	() () ()	
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$2,762,166	\$1,800,378	\$961,788	(\$7,890)	(\$7,740)	(\$150)	\$2,754,276	\$1,792,637	\$961,638	
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total	\$2,762,166	\$1,800,378	\$961,788	(\$7,890)	(\$7,740)	(\$150)	\$2,754,276	\$1,792,637	\$961,638	
5											
6											
7	Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	and Processing Exp.										
12	Transmission Expenses	\$11	\$11	\$0	(\$1,037)	(\$1,037)	\$0	(\$1,026)	(\$1,026)	\$0	
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	Distribution Expenses	\$1,722	\$349	\$1,372	\$0	\$0	\$0	\$1,722	\$349	\$1,372	
15	Customer Accounts Expenses	\$2,691,584	\$1,753,898	\$937,686	(\$13,749)	(\$13,749)	\$0	\$2,677,834	\$1,740,149	\$937,686	
16	Customer Service and	\$122	\$8	\$114	\$0	\$0	\$0	\$122	\$8	\$114	
17	Informational Expenses										
18	Sales Expenses	\$153	\$2	\$150	(\$150)	\$0	(\$150)	\$3	\$2	\$0	
19	Administrative & General Expenses	\$68,389	\$45,922	\$22,466	\$7,099	\$7,099	\$0	\$75,488	\$53,021	\$22,466	
20	Sub Total	\$2,761,980	\$1,800,191	\$961,788	(\$7,837)	(\$7,687)	(\$150)	\$2,754,142	\$1,792,504	\$961,638	
21											
22	Maintenance:										
23	Transmission Expenses	\$186	\$186	\$0	(\$53)	(\$53)	\$0	\$133	\$133	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$186	\$186	\$0	(\$53)	(\$53)	\$0	\$133	\$133	\$0	
27											
28	TOTAL	\$2,762,166	\$1,800,378	\$961,788	(\$7,890)	(\$7,740)	(\$150)	\$2,754,276	\$1,792,637	\$961,638	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Postage

		Explanation of Adjustments	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Histor	ic Year)				
2							
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Compa		(\$7,740)	(\$7,740)	\$0
4		Sales Expense	National Grid USA Service Compa	ny	(\$150)	\$0	(\$150)
5							
6							
8							
9							
10			Total		(\$7,890)	(\$7,740)	(\$150)

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# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Strike Contingency Costs

		Year	Ended Dec 31, 202 (Per Books)	0	Normalizing Adjustments			Ye	ar Ended Dec 31, 20 (as Adjusted)	020
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Strike Contingency Costs

		Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric	Gas
Explanat	ion of Adjustments:			(a) = (b) + (c)	(b)	(c)
Page 1	Adjustments: (to norma	alize Historic Year)				
				\$0	\$0	\$0
				\$0	\$0	\$0
				\$0	\$0	\$0
				\$0	\$0	\$0
				\$0	\$0	\$0
				\$0	\$0	\$0
				\$0	\$0	\$0
	TOTAL			\$0	\$0	\$0

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Environmental Response Fund

		Year	Ended Dec 31, 202 (Per Books)	0	Norm	nalizing Adjustment	ts	Yea	ar Ended Dec 31, 20 (as Adjusted)	020
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Environmental Response Fund

	Explanation of Adjustments	Provider Company	Source Workpaper	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
1 Page 1	Adjustments: (to nor	malize Historic Year)				
2				\$0	\$0	\$0
3				\$0	\$0	\$0
4				\$0	\$0	\$0
5				\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8						
9	TOTAL			\$0	\$0	\$0

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Paperless Bill Credit

		Year	Ended Dec 31, 202	20				Ye	Year Ended Dec 31, 2020		
			(Per Books)			nalizing Adjustment			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
	Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5											
6											
7	Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	and Processing Exp.								֥		
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	Informational Expenses										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21		·	······································								
22	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27											
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Paperless Bill Credit

	Explanation of Adjustments	Workpaper Reference	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1 Page 1 2 3 4 5	Adjustments: (to normalize Historic Year)		\$0	\$0	\$0
6 7 8	TOTAL		\$0	\$0	\$0

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#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

		Yea	r Ended Dec 31, 20 (Per Books)	20	Normalizing Adjustments			Ye	Year Ended Dec 31, 2020 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
	Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$1,348,241	\$903,592	\$444,649	(\$1,293,211)	(\$1,293,211)	\$0	\$55,030	(\$389,619)	\$444,649	
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total	\$1,348,241	\$903,592	\$444,649	(\$1,293,211)	(\$1,293,211)	\$0	\$55,030	(\$389,619)	\$444,649	
5											
6											
7	Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	and Processing Exp.										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	Informational Expenses										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	Administrative & General Expenses	\$1,348,241	\$903,592	\$444,649	(\$1,293,211)	(\$1,293,211)	\$0	\$55,030	(\$389,619)	\$444,649	
20	Sub Total	\$1,348,241	\$903,592	\$444,649	(\$1,293,211)	(\$1,293,211)	\$0	\$55,030	(\$389,619)	\$444,649	
21											
22	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27											
28	TOTAL	\$1,348,241	\$903,592	\$444,649	(\$1,293,211)	(\$1,293,211)	\$0	\$55,030	(\$389,619)	\$444,649	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

Explanat Page 1	ion of Adjustments: Adjustments: (to normalize Historic Yea	Provider Company r)	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
	(IFA) Integrated Facilities Agreement	National Grid USA Service Company		(\$1,293,211)	(\$1,293,211)	\$0
	TOTAL			(\$1,293,211)	(\$1,293,211)	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 28 Page 1 of 2

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Pension Expense

		Year Ended Dec 31, 2020 (Per Books) Normalizing Adjustments			Yea	ear Ended Dec 31, 2020 (as Adjusted)				
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$8,473,974	\$5,645,286	\$2,828,688	(\$616,614)	(\$616,614)	\$0	\$7,857,360	\$5,028,672	\$2,828,688
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$8,473,974	\$5,645,286	\$2,828,688	(\$616,614)	(\$616,614)	\$0	\$7,857,360	\$5,028,672	\$2,828,688
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$8,473,974	\$5,645,286	\$2,828,688	(\$616,614)	(\$616,614)	\$0	\$7,857,360	\$5,028,672	\$2,828,688
20	Sub Total	\$8,473,974	\$5,645,286	\$2,828,688	(\$616,614)	(\$616,614)	\$0	\$7,857,360	\$5,028,672	\$2,828,688
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$8,473,974	\$5,645,286	\$2,828,688	(\$616,614)	(\$616,614)	\$0	\$7,857,360	\$5,028,672	\$2,828,688
		\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 28 Page 2 of 2

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Pension Expense

	Explanat	ion of Adjustments:	Provider Company	Source Workpaper	$\frac{\text{Total}}{(\mathbf{a}) = (\mathbf{b}) + (\mathbf{c})}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)	)				
2							
3							
4							
5							
6		(IFA) Integrated Facilities Agreement	National Grid USA Service Company		(\$616,614)	(\$616,614)	\$0
7							
8							
9							
10			TOTAL		(\$616,614)	(\$616,614)	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 29 Page 1 of 2

The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Energy Efficiency Program

		Yea	r Ended Dec 31, 202 (Per Books)	0	Nor	malizing Adjustments	5	Yea	ar Ended Dec 31, 20 (as Adjusted)	020
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$6,755,760	\$4,961,161	\$1,794,599	(\$6,755,760)	(\$4,961,161)	(\$1,794,599)	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$6,755,760	\$4,961,161	\$1,794,599	(\$6,755,760)	(\$4,961,161)	(\$1,794,599)	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11			\$0	\$0						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		\$5,562,259	\$4,093,240	\$1,469,018	(\$5,562,259)	(\$4,093,240)	(\$1,469,018)	\$0	\$0	\$0
17										
18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1	\$1,193,501	\$867,921	\$325,580	(\$1,193,501)	(\$867,921)	(\$325,580)	\$0	\$0	\$0
20	Sub Total	\$6,755,760	\$4,961,161	\$1,794,599	(\$6,755,760)	(\$4,961,161)	(\$1,794,599)	\$0	\$0	\$0
21										
22										
23		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$6,755,760	\$4,961,161	\$1,794,599	(\$6,755,760)	(\$4,961,161)	(\$1,794,599)	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

# PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 29 Page 2 of 2

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Energy Efficiency Program

			Provider Company	Source Work	Total	Electric	Gas
					(a) = (b) + (c)	(b)	(c)
	Explanat	ion of Adjustments:					
1	Page 1	Adjustments: (to norma	alize Historic Year)				
3			National Grid USA Service C	Company	(\$6,755,760)	(\$4,961,161)	(\$1,794,599)
4							
5							
6 7							
8		TOTAL		-	(\$6,755,760)	(\$4,961,161)	(\$1,794,599)

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Other Operation and Maintenance Expenses

		Yea	r Ended Dec 31, 202 (Per Books)	20	Norr	malizing Adjustments	5	Ye	ar Ended Dec 31, 202 (as Adjusted)	20
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e )	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	() () ()		()			0		() () ()	
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$63,243,010	\$38,736,699	\$24,506,310	(\$11,031,786)	(\$9,072,979)	(\$1,958,807)	\$52,211,223	\$29,663,720	\$22,547,503
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$63,243,010	\$38,736,699	\$24,506,310	(\$11,031,786)	(\$9,072,979)	(\$1,958,807)	\$52,211,223	\$29,663,720	\$22,547,503
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$120,359	\$0	\$120,359	(\$120,359)	\$0	(\$120,359)	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$831,950	\$829,867	\$2,082	(\$829,867)	(\$829,867)	\$0	\$2,082	\$0	\$2,082
13	Regional Market Expenses	\$2,573	\$2,573	\$0	\$0	\$0	\$0	\$2,573	\$2,573	\$0
14	Distribution Expenses	\$6,634,356	\$3,746,959	\$2,887,398	(\$3,279,995)	(\$1,777,157)	(\$1,502,839)	\$3,354,361	\$1,969,802	\$1,384,559
15	Customer Accounts Expenses	\$7,163,162	\$4,858,973	\$2,304,188	\$0	\$0	\$0	\$7,163,162	\$4,858,973	\$2,304,188
16	Customer Service and	\$1,471,593	\$821,395	\$650,199	(\$97,072)	(\$97,072)	\$0	\$1,374,521	\$724,322	\$650,199
17	Informational Expenses				\$0	\$0	\$0			
18	Sales Expenses	\$350,320	\$219,043	\$131,277	(\$350,320)	(\$219,043)	(\$131,277)	\$0	\$0	\$0
19	Administrative & General Expenses	\$44,752,578	\$27,035,463	\$17,717,114	(\$5,988,149)	(\$5,783,817)	(\$204,332)	\$38,764,428	\$21,251,646	\$17,512,782
20	Sub Total	\$61,326,890	\$37,514,273	\$23,812,618	(\$10,665,763)	(\$8,706,956)	(\$1,958,807)	\$50,661,127	\$28,807,316	\$21,853,810
21										
22	Maintenance:									
23	Transmission Expenses	\$318,618	\$257,026	\$61,592	(\$257,026)	(\$257,026)	\$0	\$61,592	\$0	\$61,592
24	Distribution Expenses	\$1,394,717	\$762,624	\$632,092	(\$86,632)	(\$86,632)	\$0	\$1,308,085	\$675,992	\$632,092
25	Administrative & General Expenses	\$202,784	\$202,776	\$8	(\$22,365)	(\$22,365)	\$0	\$180,419	\$180,411	\$8
26	Sub Total	\$1,916,119	\$1,222,427	\$693,693	(\$366,023)	(\$366,023)	\$0	\$1,550,096	\$856,404	\$693,693
27										
28	TOTAL	\$63,243,010	\$38,736,699	\$24,506,310	(\$11,031,786)	(\$9,072,979)	(\$1,958,807)	\$52,211,223	\$29,663,720	\$22,547,503
<b>a</b> 1		\$0	\$0	\$0	\$0	\$1	\$0	\$0	(\$0)	\$0

 Column Notes

 (b)
 Per Company Books

 (c)
 Per Company Books

 (e)
 Page 4 of 5

 (f)
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PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 30 Page 2 of 3

Year Ended	Dec 31, 2020 (as Adiusted)	(m) = (a)+(m)		\$7,674,309	\$8,930,683	80	\$591,387	\$32,612	\$5,857,057	\$1,316,430	\$3,176,868	\$0	\$416,583	\$1,428,780	\$17,547	\$56,492	\$305	\$0	\$164,668	\$29,663,721	\$29,663,720 \$1
Total	Normalizing Adiustments	(m)	sum (b through l)	(\$2,698,548)	(\$1,776,807)	(\$26,662)	(\$1, 679, 446)	(\$11,745)	(\$1,667,233)	\$139,337	(\$568, 423)	\$0	(\$100,964)	(\$267, 059)	(\$326)	(\$352,707)	(862)	\$0	(\$62,332)	(\$9,072,979)	(\$9,072,979) \$0
	Other	0	2	(\$2,919)	(\$83,859)	(\$20,908)	(\$731)	\$0	(\$96,707)	(\$34,066)	\$0	\$0	\$0	(\$761)	\$0	\$0	\$0	\$0	\$0	(\$239,951)	(\$239,952) \$1
	Reclassifi cation	(k)	2	\$0	<b>S</b> 0	<b>\$</b> 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
	Storms	()	\$	\$0	\$469	\$0	(\$1,492,175)	\$0	\$0	(\$24)	\$902	\$0	(\$13,740)	(\$197,857)	\$0	(\$74,732)	\$0	\$0	<b>S</b> 0	(\$1,777,157)	(\$1,777,157) \$0
	Other PST	(i)	)	(\$343,596)	(\$204,169)	\$0	<b>\$</b> 0	(\$2,095)	(\$120,273)	(\$20,551)	\$0	\$0	(\$32)	\$0	\$0	\$0	\$0	\$0	\$0	(\$690,715)	(\$690,715) \$0
	ΕV	(q	2	\$0	\$0	\$0	(\$789)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$789)	(\$789) \$0
Gas Business	Enablement (GBE)	(a)	Ì	(\$97,155)	(\$18,773)	S0	(\$1,777)	\$0	\$0	(\$790)	\$0	\$0	\$0	(\$48)	\$0	\$0	\$0	\$0	(\$18, 349)	(\$136,891)	(\$136,891) \$0
Inspection &	Maintenance (ISR)	(III)	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$86,632)	\$0	\$0	\$0	(\$86,632)	(\$86,632) \$0
Vegetation	Management (ISR)	(e)	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
	ReGrowth	(p)		(\$65,000)	(\$22,822)	\$0	\$0	<b>\$</b> 0	\$0	(\$5,075)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,386)	(\$96,283)	(\$96,283) \$0
	ΕA	(c)	2	(\$2,189,879)	(\$1,447,654)	(\$5,754)	(\$183,975)	(\$9,651)	(\$1,450,254)	\$199,843	(\$569,325)	\$0	(\$87,192)	(\$68,394)	(\$326)	(\$191,342)	(\$62)	\$0	(\$40,596)	(\$6,044,561)	(\$6,044,561) \$0
Recovered	out of Base Rates	(q)	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
Year Ended	Dec 31, 2020 (Per Books)	(a)		\$10,372,857	\$10,707,490	\$26,662	\$2,270,833	\$44,357	\$7,524,291	\$1,177,093	\$3,745,292	\$0	\$517,547	\$1,695,839	\$17,873	\$409,198	\$368	\$0	\$227,000	n: \$38,736,699	\$38,736,699 \$0
				Operating & Maintenance Expense Consultants	Contractors	Donations	Employee Expenses	Hardware	Software	Other	Third Party Rent Expense	Construction Reimbursement	Materials Outside Vendor	Materials from Inventory	Materials Stores Handling	Transportation	Paving	Misc. Other	Other Benefit	Total Operating & Maintenance Expen: \$38,736,699	Check Totals Difference

# The Narragansett Electric Company d/b'a National Grid Adjustments to Electric Operating Expenses (ELECTRIC) from Service Company Normalizing Adjustments to Other O & M Expenses

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPAI Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 30 Page 3 of 3

Year Ended Dec R 31, 2020 o	Recovered out Gas Business of Base Rates Enablement	Sales	VallaUIC	Amortization					31, 2020
(GCR)	(GBE)	Expenses	Pay		Aquidneck	c Reclassification	ion Other		Ű
(q)	(c)	(p)	(e)	(J)	(g)	(h)	(i)	(j) = sum (b through i)	(k) = (a) + (j)
(\$856)	(\$1, 142, 933)	(\$1,585)	\$0	S0	\$0		\$0 (\$85	56) (\$1,146,230)	\$9,184,940
(\$1,152)	(\$94,459)	(\$21,948)	\$0	S0	\$348				
<b>\$</b> 0	<b>S</b> 0	<b>S</b> 0	<b>S</b> 0	S0		~	S0 (\$1,15		\$5,551,214
\$22,591	(\$13,359)	(\$27,737)	S0		\$0	~ 0	S0 (\$1,15 S0 (\$9,59		\$5,551,214 \$0
<b>S</b> 0	SO	(\$627)	80	S0	\$0 (\$29,927		S0         (\$1,152)           \$0         (\$9,599)           \$0         \$22,591		\$5,551,214 \$0 \$514,614
\$0	<b>S</b> 0		5 ÷	\$0 \$0	\$0 (\$29,927 \$0	~ ~ ~ ~ ~			\$5,551,214 \$0 \$514,614 \$22,688
(\$72,995)		(\$52,925)	80 80	80 80 80	\$0 (\$29,927 \$0 \$0				\$5,551,214 \$0 \$514,614 \$22,688 \$4,614,228
<b>S</b> 0	(\$232,464)	(\$52,925) (\$22,975)	80 80	80 80 80 80 80 80 80 80 80 80 80 80 80 8	\$0 (\$29,927 \$0 \$0 \$0 \$0		Ŭ		\$5,551,214 \$0 \$514,614 \$22,688 \$4,614,228 \$4,614,228 \$745,899
<b>S</b> 0	(\$232,464) \$0	(\$52,925) (\$22,975) \$0	\$0 \$0 \$0	80 80 80 80 80 80 80 80 80 80 80 80 80 8	\$0 \$0,829,927 \$0 \$0 \$0 \$0 \$0 \$0	~ ~ ~ ~ ~ ~ ~ ~	Ű		\$5,551,214 \$0 \$51,614 \$22,688 \$4,614,228 \$745,899 \$745,890 \$1,003
(\$51,477)	(\$232,464) \$0 \$0	(\$52,925) (\$22,975) \$0 \$0	8 8 8 8 8 8 8 8 8 8 8 8 8	80 80 80 80 80 80 80 80 80 80 80 80 80 8	\$0 (\$29,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	~ ~ ~ ~ ~ ~ ~ ~ ~	Ű		\$5,551,214 \$0 \$514,614 \$22,688 \$4,614,228 \$745,893 \$1,361,003 \$1,361,003 \$0
(\$16,172)	(\$232,464) \$0 \$0 \$0	(\$52,925) (\$22,975) \$0 \$0 (\$3,470)	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	80 80 80 80 80 80 80 80 80 80 80 80 80 8	80 80 80 80 80 80 80 80 80 80 80 80 80 8				\$5,551,214 80 \$514,614 \$22,688 \$4,614,228 \$745,899 \$1,361,003 \$1,361,003 \$262,898
<b>S</b> 0	(\$232,464) \$0 \$0 \$0 \$0 (\$220)	(\$52,925) (\$22,975) \$0 \$0 (\$3,470) (\$9)	80 8 8 8 8 8 8 8 8 8 8 8 8 8 8	80 80 80 80 80 80 80 80 80 80 80 80 80 8	80 80 80 80 80 80 80 80 80 80 80 80 80 8				5,5,51,214 82,684 822,668 822,668 824,614,228 8745,899 81,361,003 81,361,003 8262,889 8262,889 8262,880 8262,840 826,840 827,840 826,840 826,840 826,840 827,840 82,840 83,840 84,840 84,840 84,840 84,840 84,840 84,840 84,840 84,840 84,840 84,840 84,840 84,840 84,840 85,8400 85,8400 85,8400 85,8400 85,8400 85,8400 85,84000000000000000000000
(\$298)	(\$232,464) \$0 \$0 \$0 \$0 (\$220) \$0 \$0	(\$52,925) (\$22,975) \$0 \$0 (\$3,470) (\$9) \$0 \$0 \$0	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8	80 80 80 80 80 80 80 80 80 80 80 80 80 8		<u>888 8888</u>		S.551,214,51,214,51,214,514,51,214,514,514,528,544,514,228,544,1228,544,1228,544,1228,544,1228,544,1228,154,103,51,51,103,51,100,50,50,50,50,50,50,50,50,50,50,50,50,5
<b>S</b> 0	(\$232,464) \$0 \$0 \$0 \$0 (\$220) \$0 \$0 \$0	(\$52.925) (\$22.975) \$0 \$0 (\$3.470) (\$3,470) \$0 \$0 \$0 \$0 \$0	80 80 80 80 80 80 80 80 80 80 80 80 80 8	8 8 8 8 8 8 8 8 8 8	80 80,927 80 80 80 80 80 80 80 80 80 80 80 80 80	<i></i>			S.551,214 S.551,214 S514,614,28 S714,614,228 S74,899 S1,361,003 S1,361,003 S226,898 S226,898 S227,612 (S24,674) (S24,674)
<b>S</b> 0	(\$232,464) \$0 \$0 \$0 \$0 \$220) \$0 \$0 \$0	(\$52,925) (\$22,975) \$0 (\$3,470) (\$3,470) (\$9) \$0 \$0 \$0 \$0	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	08 7726,622) 08 08 08 08 08 08 08 08 08 08 08 08 08		<u>8</u> 8 8 8 9		\$5,551,214 \$0 \$514,614 \$22,688 \$74,614,228 \$745,899 \$1,361,005 \$237,612 \$222,898 \$237,612 \$237,612 \$24,674) \$1,84
<b>S</b> 0	(\$232,464) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$22,225) (\$22,975) \$0 \$0 (\$3,470) (\$3,470) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	80 (229,927) 80 (2				\$5,551,214 \$0 \$514,614 \$22,688 \$745,898 \$745,899 \$1,361,003 \$1,361,003 \$262,898 \$237,612 \$237,612 \$237,612 \$237,612 \$237,612 \$24,674) \$219 \$219 \$210 \$210 \$24,674\$ \$210 \$210 \$224,674\$ \$210 \$210 \$224,674\$ \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$225,898 \$226,898 \$227,899 \$227,899 \$226,898 \$227,899 \$227,899 \$227,899 \$227,899 \$227,899 \$227,899 \$227,899 \$227,899 \$227,898 \$227,899 \$227,898 \$227,899 \$227,999 \$208,999 \$209,999 \$209,999 \$209,999 \$209,99
0,359)	(\$232,464) \$0 \$0 (\$220) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$22,925) (\$22,975) \$0 (\$3,470) (\$9) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	80 (\$29,927) 80 80 80 80 80 80 80 80 80 80 80 80 80				S.551,214 S.551,214 S514,614,228 S4,614,228 S161,003 S1,361,003 S12,688 S12,688 S12,612 S1237,612 S198 S198 S198 S198 S198 S198 S198 S198
(120,359)	(\$23,2,464) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$3 \$0 \$3 \$184,558] \$0 \$3 \$1,667,994]	(\$22,925) (\$22,975) \$0 \$0 \$3,470) (\$3,470) (\$3,470) \$2 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2 \$0 \$2 \$0 \$2 \$0 \$2 \$0 \$2 \$0 \$2 \$0 \$2 \$0 \$1 \$1,52 \$1,55\$\$1,55 \$1,55\$\$1,55\$\$1,55\$\$1,55\$1,55	80 80 80 80 80 80 80 80 80 80 80 80 80 8	80 80 80 80 80 80 80 80 80 80 80 80 80 8	529,927 (\$29,927 500 500 500 500 500 500 500 500 500 50				S,551,214 85,551,214 8514,614,228 876,899 876,899 81,361,003 81,361,003 81,361,003 81,361,003 81,361,003 81,361,003 81,988 81,988 81,9888 81,988885858585858585858585858585858585858
80	(\$222,464) 80 80 80 80 80 80 80 80 80 80	(\$52,225) (\$22,975) \$0 \$0 (\$3,470) (\$3,470) (\$3,470) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	80 80 80 80 80 80 80 80 80 80 80 80 80 8	80 80 80 80 80 80 80 80 80 80 80 80 80 8	50 (\$29,927) 50 50 50 50 50 50 50 50 50 50 50 50 50		( <u>511</u> ( <u>511</u> ( <u>511</u> ) ( <u>511</u> )		S.5.51,214 S.5.51,214 S21,688 S74,614,228 S74,612,899 S1,361,003 S1,361,003 S225,898 S237,612 S198 S22,477,147 S22,477,503 S22,547,503

The Narragansett Electric Company d/b/a National Grid Adjustments to Gas Operating Expenses from Service Company Normalizing Adjustments to Other O&M Expenses (GAS)

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Storm Cost Recovery

		Year	Ended Dec 31, 202	0				Yea	ar Ended Dec 31, 2	020
			(Per Books)			nalizing Adjustments			(as Adjusted)	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Storm Cost Recovery

	Explanation of Adjustments	Provider Company	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1 Page 1 2	Adjustments: (to normalize Historic Year)		(a) = (b) + (c)	(0)	(0)
3					
5					
6 7					
8 9	TOTAL		\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 32 Page 1 of 2

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component GCR-Related Operation & Maintenance

		Year	Ended Dec 31, 202 (Per Books)	0	Norm			Yea	ar Ended Dec 31, 20	020
		Total	(Per Books) Electric	Gas	Total	nalizing Adjustment Electric	Gas	Total	(as Adjusted) Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	(u) (b) (c)	(0)	(0)	(u) (c) (i)	(0)	(1)	(g) (ii) (i)	(1) (0) (0)	(1) (0) (1)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.			\$0						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21			i .		· · · · · · · · · · · · · · · · · · ·				<u> </u>	
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 32 Page 2 of 2

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component GCR-Related Operation & Maintenance

	<b>F</b> 1 - 4		D 11 C		<b>T</b> . 1	<b>T</b> 1	6
	Explanati	ion of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
					(a)	(b)	(c)
HTY Adjustment	Page 1	Adjustments: (to normalize Historic Y	ear)				
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
			Total		\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG1V 4-1-1 Schedule 33 Page 1 of 2

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component NEP IFA Credit

		Year	Ended Dec 31, 2020 (Per Books)		Norm	nalizing Adjustments		Yea	r Ended Dec 31, 2020 (as Adjusted)	)
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27								·		
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 33 Page 2 of 2

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component NEP IFA Credit

				Provider Company	Source Workpaper	Total	Electric	Gas
		Explanat	ion of Adjustments:			(a) = (b) + (c)	(b)	(c)
1 2 3 4 5 6 7	BU	HTY Adjustment Page 1	Adjustments: (to norm	nalize Historic Year)				
8 9			TOTAL			\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 34 Page 1 of 2

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Wheeling

		Year	Ended Dec 31, 2020 (Per Books)		Norn	nalizing Adjustments		Yea	r Ended Dec 31, 20 (as Adjusted)	20
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 34 Page 2 of 2

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Wheeling

Explanat	Provider Company tion of Adjustments:	Source Workpaper	Total (a)	Electric (b)	Gas (c)
1 BU HTY Adjustment Page 1 2 3 4 5 6 7 8 9	Adjustments: (to normalize Historic Year) TOTAL		\$0		\$0

### The Narragansett Electric Company d/b/a National Grid New Initiative Energy Innovation Hub

		Year	Ended Dec 31, 2020 (Per Books)	0	Norm	nalizing Adjustment	s	Yea	r Ended Dec 31, 20 (as Adjusted)	020
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	5 1									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 18	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sales Expenses									
19 20	Administrative & General Expenses Sub Total	<u>\$0</u> \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	Sub Total		30	30		30	\$0			
21	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

### The Narragansett Electric Company d/b/a National Grid New Initiative Energy Innovation Hub

	Provider Company	Source Workpaper	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)
Explanation of Adjustments:					

1 BU HTY Adjustment Page 1 Known and Measurable 2

#### The Narragansett Electric Company d/b/a National Grid New Initiative Gas Business Enablement

		Year	Ended Dec 31, 202	0	Normalizing Adjustments			Year Ended Dec 31, 2020		
			(Per Books)						(as Adjusted)	
		$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas	Total	Electric	Gas	Total	$\frac{\text{Electric}}{(h) = (b) + (e)}$	$\frac{\text{Gas}}{(i) = (c) + (f)}$
	Provider Company:	(a) = (b) + (c)	(0)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(n) = (b) + (e)	(1) = (0) + (1)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1						\$649,112	\$4,378,226			
2	National Grid USA Service Company	\$0	\$0	\$0	\$5,027,338			\$5,027,338	\$649,112	\$4,378,226
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$5,027,338	\$649,112	\$4,378,226	\$5,027,338	\$649,112	\$4,378,226
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$5,027,338	\$649,112	\$4,378,226	\$5,027,338	\$649,112	\$4,378,226
20	Sub Total	\$0	\$0	\$0	\$5,027,338	\$649,112	\$4,378,226	\$5,027,338	\$649,112	\$4,378,226
21							.,			
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	30	30	30	<b>\$</b> 0	30	30	30	<b>\$</b> 0	30
27	TOTAL	\$0	\$0	\$0	\$5,027,338	\$649,112	\$4,378,226	\$5,027,338	\$649,112	\$4,378,226
20				40	22,027,000		\$ .,270,220			2.,2.0,220
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

### The Narragansett Electric Company d/b/a National Grid New Initiative Gas Business Enablement

				Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
	Explanation of Adjustments:							
1 2 3 4 5 6 7 8	BU	HTY Adjustment Page 1	Known and Measurable Gas Business Enablement	National Grid USA Service Company	Schedule 3, Page 10	\$5,027,338	\$649,112	\$4,378,226
9 10						\$5,027,338	\$649,112	\$4,378,226

### The Narragansett Electric Company d/b/a National Grid Electric Operations

		Year	Ended Dec 31, 2020 (Per Books)	)	Normalizing Adjustments			Year Ended Dec 31, 2020 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

### The Narragansett Electric Company d/b/a National Grid Electric Operations

		Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Total (c)
	Explanation of Adjustments:				(0)	
1 2	BU HTY Adjustment Page 1 Normalizing Adju	stments		\$0	\$0	\$0

### The Narragansett Electric Company d/b/a National Grid Gas Operations

		Year	Ended Dec 31, 202	0				Ye	Year Ended Dec 31, 2020		
			(Per Books)			nalizing Adjustment			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
	Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5											
6											
7	Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	and Processing Exp.										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	Informational Expenses	40	<b>\$</b> 0	<b>\$</b> 0	40	<b>\$</b> 0	00	90	90	40	
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	Bub Four	40	<b>\$</b> 0	<del>\$0</del>			<i>00</i>				
22	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total		\$0	\$0	\$0	<u>\$0</u>	\$0	\$0	\$0	\$0	
20	Sub Total	30	30	30		30	30	30		30	
27	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	IOTAL	30	30	30	30	30	30	30	30	30	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

### The Narragansett Electric Company d/b/a National Grid Gas Operations

			Provider Company	Source Workpaper	Total (a)	Electric (b)	Total (c)
		Explanation of Adjustments:					
1 2	HTY Adjustment	Page 1 Normalizing Adjustme	ents		\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 39 Page 1 of 2

### The Narragansett Electric Company d/b/a National Grid Customer Affordability Program

		Year	Ended Dec 31, 202 (Per Books)	0	Normalizing Adjustments			Year Ended Dec 31, 2020 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 39 Page 2 of 2

# The Narragansett Electric Company d/b/a National Grid Customer Affordability Program

	Explanation	of Adjustments:	Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
1 2	HTY Adjustment Page 1	Normalizing Adjustments			\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 40 Page 1 of 2

The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Purchased Power (and Gas) Expenses

		Yea	r Ended Dec 31, 2020 (Per Books)		Normalizing Adjustments			Year Ended Dec 31, 2020 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17										
18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22										
23		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-1 Schedule 40 Page 2 of 2

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Purchased Power (and Gas) Expenses

			Provider Company	Source W	Total	Electric	Gas
	Explanatio	on of Adjustments:					
HTY Adjustment	Page 1	Adjustments: (to norma	lize Historic Year)				
					\$0	\$0	\$0

### The Narragansett Electric Company d/b/a National Grid Illustrative Statement of Electric Operations Income and Revenue Deficiency Summary For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

		Schedule Reference	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 Adjusted (c) = (a) + (b)	Proforma Adjustments (c)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Base Revenue Increase Required (f)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (g) = (e) + (f)
1	Revenues	Schedule 2-ELEC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 3	Purchased Power & Other Reconciling Expense	Schedule 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Distribution Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 7	Operation & Maintenance Expenses	Schedule 3	\$102,037,966	(\$41,252,989)	\$60,784,977	\$4,754,775	\$65,539,752	\$0	\$65,539,752
8 9	Amortization of Regulatory Deferrals	Schedule 4-ELEC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 11 12	Amortization of Utility Plant	Schedule 5-ELEC	\$8,655,828	(\$8,655,828)	\$0	\$0	\$0	\$0	\$0
13	Depreciation	Schedule 6-ELEC	\$593,788	(\$593,788)	\$0	\$0	\$0	\$0	\$0
	Municipal Taxes	Schedule 7-ELEC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Payroll Taxes	Schedule 8	\$3,816,827	(\$551,205)	\$3,265,621	\$219,214	\$3,484,835	\$0	\$3,484,835
18 19 20	Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Other Taxes	Schedule 9	\$421,111	\$0	\$421,111	\$19,497	\$440,609	\$0	\$440,609
	Interest on Customer Deposits	Workpaper 2-ELEC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Revenue Deductions		\$115,525,520	(\$51,053,810)	\$64,471,710	\$4,993,486	\$69,465,196	\$0	\$69,465,196
26 27 28	Operating Income Before Income Taxes		(\$115,525,520)	\$51,053,810	(\$64,471,710)	(\$4,993,486)	(\$69,465,196)	\$0	(\$69,465,196)
29	Income Taxes	Schedule 10-ELEC					(\$18,948,575)	\$0	(\$18,948,575)
	Operating Income After Income Taxes						(\$50,516,621)	\$0	(\$50,516,621)
	Rate Base	Schedule 11-ELEC					\$0		\$0
	Rate of Return						0.00%	Line 31(e) / Line 33	8(e)
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53					Earr Rate Year Requi Rate of Net Operating I Gross Revenue e <u>Gross Revenue e</u> Unc Revenue net Composi Net income effect	evenue Deficiency ted Rate of Return Return Deficiency Rate Base ncome Deficiency Conversion Factor <b>venue Deficiency</b> <u>Conversion Factor</u> Gross Revenue Ollectible expense is of Loool Revenue Conversion Factor	0.00% 6.97% 50 1.282533 50 1.000000 (0.013029) 0.986971 (0.20726) 0.779707 1.2825328	Line 35 (e) Page 4, Line 9 (c) Line 40 - Line 39 Line 33 (e) Line 53 Line 43 / Line 44 Schedule 22, Page 0 Line 50 x (-21%) Line 50 x (-21%) Line 51 / Line 51	5, Line 15

# The Narragansett Electric Company d/b/a National Grid Cost of Capital For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

	Description	Capital Structure	Cost Rate	Weighted Return	Taxes	Pre-tax Return
	<b>X</b>	(a)	(b)	(c) = (a) x (b)	(d)	(e) = (c)+(d)
1 2	Short Term Debt	0.60%	1.76%	0.01%		0.01%
3 4	Long Term Debt	48.35%	4.62% (1)	2.23%		2.23%
5 6	Preferred Stock	0.10%	4.50%	0.00%		0.00%
7 8	Total Common Equity	50.95%	9.275%	4.73%	1.26% (2)	5.99%
9	Total Capitalization	100.00%		6.97%	1.26%	8.23%

Notes

(2) Line 3(c) / (1-21%) - Line 3(c)

### Column Notes

(a) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 2 of 2 Lines 14 through 18

### Line Notes

1(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 13

3(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 78 of 93 Line 4

5(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 10

7(b) Based on Settlement

<sup>(1)</sup> Company's Effective Cost of Long Term Debt

### The Narragansett Electric Company d/b/a National Grid Illustrative Statement of Gas Operations Income and Revenue Deficiency Summary For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Schedule Reference	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 Adjusted (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Base Revenue Increase Required (f)	Rate Year Ending August 31, 2019 with Base Revenue Requirement (g) = (e) + (f)
1 Revenues	Schedule 2-GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 3 Purchased Power & Other Reconciling Expense	Schedule 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 5 Net Distribution Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 7 Operation & Maintenance Expenses	Schedule 3	\$42,589,716	(\$6,322,136)	\$36,267,580	\$2,154,537	\$38,422,117	\$0	\$38,422,117
8 9 Amortization of Regulatory Deferrals	Schedule 4-GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 11 Amortization of Utility Plant	Schedule 5-GAS	\$1,809,788	(\$1,809,788)	\$0	\$0	\$0	\$0	\$0
12 13 Depreciation	Schedule 6-GAS	\$231,876	\$0	\$231,876	(\$231,876)	\$0	\$0	\$0
14 15 Municipal Taxes	Schedule 7-GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 17 Payroll Taxes	Schedule 8	\$1,829,922	(\$1,581)	\$1,828,342	\$88,596	\$1,916,937	\$0	\$1,916,937
18 19 Gross Receipts Taxes	Schedule 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 21 Other Taxes	Schedule 9	\$213,298	\$0	\$213,298	\$9,876	\$223,173	\$0	\$223,173
22 23 Interest on Customer Deposits	Workpaper 2-GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 25 Total Operating Revenue Deductions	1 1	\$46,674,600	(\$8,133,504)	\$38,541,095	\$2,021,133	\$40,562,228	\$0	\$40,562,228
26 27 Operating Income Before Income Taxes		(\$46,674,600)	\$8,133,504	(\$38,541,095)	(\$2,021,133)	(\$40,562,228)	\$0	(\$40,562,228)
28 29 Income Taxes	Schedule 10-GAS			<u> </u>	<u> </u>	(\$10,492,998)	\$0	(\$10,492,998)
30 31 Operating Income After Income Taxes	Sendane To Gris					(\$30,069,230)	\$0	(\$30,069,230)
32 33 Rate Base	Schedule 11-GAS							\$0
34	Schedule 11-GAS					\$0		
35 Rate of Return 36						0.00%	Line 31(e) / Line 33(	e)
37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53				Ea Rate Year Rate Rate C Net Operating Gross Revenu Gross Revenu U Revenue r Compo Net income effe	Revenue Deficiency arried Rate of Return of Return Deficiency Rate Base g Income Deficiency the Conversion Factor <b>Revenue Deficiency</b> the Conversion Factor Gross Revenue incollectible expense net of Uncollectibles soite income tax rate ext of 1.000 Revenue te Conversion Factor	0.00% 7.15% 7.15% 50 50 1.290437 1.000000 (0.019074) 0.980926 (0.20599) 0.774931 1.2904371	Line 35 (c) Page 4, Line 9 (c) Line 40 - Line 39 Line 33 (c) Line 53 Line 43 / Line 44 Schedule 22, Page 7, Line 50 x (-21%) Line 50 x (-21%) Line 51 1 / Line 52	Line 15

# The Narragansett Electric Company d/b/a National Grid Cost of Capital For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Description	Capital Structure	Cost Rate	Weighted Return	Taxes	Pre-tax Return
		(a)	(b)	(c) = (a) x (b)	(d)	(e) = (c)+(d)
1 2	Short Term Debt	0.60%	1.76%	0.01%		0.01%
3 4	Long Term Debt	48.35%	4.98% (1)	2.41%		2.41%
5 6	Preferred Stock	0.10%	4.50%	0.00%		0.00%
7 8	Total Common Equity	50.95%	9.275%	4.73%	1.26% (2)	5.99%
9	Total Capitalization	100.00%		7.15%	1.26%	8.41%

# Notes

(2) Line 3(c) / (1 - 21%) - Line 3(c)

### Column Notes

(a) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 2 of 2 Lines 14 through 18

# Line Notes

1(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 78 of 93 Line 13

3(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 78 of 93 Line 4

- 5(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert, page 78 of 93 Line 10
- 7(b) As referenced in Pre-filed Direct Testimony of Robert B. Hevert,, page 83 of 93 Line 13

<sup>(1)</sup> Company's Effective Cost of Long Term Debt

# The Narragansett Electric Company d/b/a National Grid Electric Operations Revenues by Component For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Description	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 (Adjusted) (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 (f)	Rate Year Ending August 31, 2020 (g) = (e) + (f)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2021 (h)	Rate Year Ending August 31, 2021 (i) = (g) + (h)
1	Firm Revenues:									.,
2	Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Revenue Decoupling Mechanism	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Subtotal of Annual Target Revenue	\$0	50	50	50	\$0	50	50	50	\$0
6	Subtout of Annual Angel Revenue	40	50	40	40	40	50	40	40	40
7	Infrastructure, Safety and Reliability Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Infrastructure, Safety and Reliability Capital Adjustment	40	<i>40</i>	\$0	40	\$0	50	\$0	40	\$0
9	Total Base Distribution Revenues	\$0	\$0	50	\$0	\$0	\$0	50	\$0	\$0
10	Total Base Distribution Revenues	.90	30	30	30	.90	30	30	30	30
10	Total Base Distribution Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Total Base Distribution Revenues		30	30	30		30	30	30	30
12	Other Distribution Revenues:									
13	Forfeited Discounts - Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Misc Service Revenue - Electric	\$0 \$0	30 S0	30 S0	50 \$0	30 \$0	30 S0	50 S0	50 S0	\$0
15	Rent from Electric Property	\$0 \$0	30 S0	\$0 \$0	30 \$0	30 \$0	30 S0	50 S0	50 S0	\$0 \$0
10	Other Electric Revenue - Misc	\$0 \$0	50 50	\$0 \$0	\$0 \$0	\$0 \$0	50 S0	50 S0	50 S0	\$0 \$0
17	Other Electric Revenue - Misc Other Elec Rev-Block Island & Dist Surcharges	\$0 \$0	50 50	50 50	50 50	\$0 \$0	50 50	50 50	50 S0	\$0 \$0
18		\$0 \$0	50 50	50 50	50 50	\$0 \$0	50 50	50 50	50 50	\$0 \$0
	Other Elec Rev-CIAC									\$0 \$0
20	Other Elec Rev-RISE EE Billings	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	
21	M-1 Distribution Revenue		\$0	\$0	\$0	<u></u>	\$0	\$0	<u></u>	\$0
22	Subtotal Distribution Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Other Delivery and Commodity Revenue:									
25	Standard Offer Administrative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Infrastructure, Safety and Reliability Operating & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Competitive Transition Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Energy Efficiency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Pension Adjustment Factor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Storm Fund Replenishment Factor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	RE Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Long-Term Contracting for Renewable Energy Recovery Provision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Net Metering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Gross Receipts Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Total Other Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38										
39										
40	Total Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Column Notes

 (a) Per Workpaper PP-1-ELEC Page 1, Column (a)

 (b) Lines (2) through (2): column (a)

 (b) Lines (2) through (2): column (a)

 (c) Lines (2) through (2): column (b)

 (d) Lines (2) through (3): No Proforma Adjustments

 (c) Column (b) + Column (b)

 (d) Lines (2) per Workpaper PP-1-ELEC, Page 1, Column (c)

 (e) Column (b) + Column (b)

 (f) Line (3) per Schedule 1-ELEC, Page 1, Line (45) Column (b)

 (g) Der Schedule 1-ELEC, Page 2, Line (45) Column (c)

 (h) Line (7) per Workpaper 12-ELEC, Page 1, Line (17) Column (c)

 (h) Line (7) per Workpaper 12-ELEC, Page 1, Line (17) Column (c)

 (h) Line (7) per Workpaper 12-ELEC, Page 1, Line (17) Column (c)

 (h) Line (7) per Workpaper 12-ELEC, Page 1, Line (17) Column (c)

 (h) Line (7) per Workpaper 12-ELEC, Page 1, Line (17) Column (c)

 Line Notes

 5
 Sum of Line 2 through Line 4

 9
 Line 7 + Line 8

 11
 Line 5 + Line 9

 22
 Sum of Line 11 through Line 22

 37
 Sum of Line 2 through Line 36

 40
 Line 22 + Line 37

# The Narragansett Electric Company d/b/a National Grid Gas Operations Revenues by Component For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Description	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 (Adjusted) (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (e) + (d)	Adjustments to Reflect Conditions in Rate Year Ending August 31, 2020 (f)	Rate Year Ending August 31, 2020 (g) = (e) + (f)	Adjustments to Reflect Conditions in Rate Year Ending <u>August 31, 2021</u> (h)	Rate Year Ending August 31, 2021 (i) = (g) + (h)
	Firm Revenues:									
1	Delivery- Base Revenues excluding AGT, LIHEAP, and Envir Base Rate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	LIAP in Base Rates			\$0		\$0	\$0	\$0	\$0	\$0
3	Energy Efficiency-Weatherization Program in Base Rates			\$0		\$0	\$0	\$0	\$0	\$0
4	Advanced Gas Technologies in Base Rates			\$0		\$0	\$0	\$0	\$0	\$0
5	Environmental Cost Recovery in Base Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Gas Lights	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Sub-Total Delivery Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 9	Gas Cost Recovery Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	DAC Revenues	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	Energy Efficiency Revenues	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
11	Sub-Total Firm Tariff Revenues	<u></u>	<u>\$0</u>	<u></u>		\$0				\$0
13	Sub-rotarrinin ranni Revenues	50	30	\$0 \$0	30	\$0	\$0	\$0	\$0	\$0
14	Special Contract- Dominion Power	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	special conduct Dominion Forei	40		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
16	Non Firm Revenues	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
17		90	50	90	40	40	50	40	40	50
18	Total Billed Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19							\$0	\$0	\$0	\$0
20	Other Operating Revenues:						\$0	\$0	\$0	\$0
21							\$0	\$0	\$0	\$0
22	Miscellaneous Fees/Credits						\$0	\$0	\$0	\$0
23	Paperless Bill Credits			\$0		\$0				
24	Account Restoration Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Customer Arrearage Fee (Late Payment Fees)	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
26	Return Check Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	AMR Opt Out Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Sub-total Fees/Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29										
30	Rental Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0
31	AFUDC- Equity/Debt	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
32	Miscellaneous Revenue Adjustments	\$0		\$0		\$0	\$0	\$0	\$0	\$0
33	Non Utility Billing		\$0	\$0		\$0	\$0	\$0	\$0	\$0
34				60						
35 36	Revenue Decoupling Adj ISR FY16 Recon FY 17	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
30	On System Margin Adj	\$0 \$0	\$0 \$0	50	\$0	\$0	30	50	20	50
38	Settlement Agreement DK 4323 Article III. B.4.	\$0	\$0 \$0	\$0		\$0	\$0	\$0	\$0	\$0
39	Gross Receipts Tax Revenues	\$0 \$0	30 S0	\$0 \$0		\$0	30 \$0	30 S0	\$0 \$0	\$0
40	cross receipts Tax revenues	50	30	\$0		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
41	Off System Sales	\$0	\$0	30		50	30	50	50	.90
42	Unbilled Revenues & Cost	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
43	EE Shareholder Incentive	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
44	NGPMP Shareholder Incentive	\$0	\$0			**		**		
45				\$0		\$0	\$0	\$0	\$0	\$0
46	Offsetting Manual Journal Entries			\$0		\$0	\$0	\$0	\$0	\$0
47	LIAP in Base Rates	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
48	Energy Efficiency-Weatherization Program in Base Rates	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
49	Advanced Gas Technologies in Base Rates	\$0	\$0							
50	Environmental Cost Recovery in Base Rates	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
51	GCR Deferral	\$0	\$0							
52	DAC Deferral	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
53	EE Deferral	\$0	\$0							
54	Other Accounting Adj.	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
55				\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total Other Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57 58	T.t.I.O	\$0	60		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	C. C. I.F.									
60 61	Gas Cost Expense									
61	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	i orai	20	20	20	\$0	50	\$0	50	\$0	20
64	Net Margin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.			30			30	30	30	50	

 Column Notes

 (a)
 Per Company Books

 1(b)
 Schedule PP-1-GAS Pg. 2 Ln.24 Col (c)

 1(d)
 Schedule PP-1-GAS Pg. 2 Ln.24 Col (g)

 5(f)
 Normalization Adjustment to stablish Environmental base rate recovery at \$1,310,000

 16(b)
 Gas Costs for Non Firm Sales Customers

 24(b)
 Account Restoration Fee Reallocated from FERC Acct. 908.

 24(d)
 Schedule PP-3(q) Pg 1 Ln 12

 25(b)
 Customer Arrenarge Fees Reallocated from FERC Acct. 419

 26(d)
 Schedule PP-3(q) Pg 1 Ln 2

 31(b)
 AFUDC Reallocated from FERC Acct. 419

 33(b)
 Non Utily Billing Reallocated from Narraganset Electric

 35(d)
 Schedule PP-1(-GAS Pg. Ln 2

 31(b)
 Workpaper 12-GAS (REV-2)

 Line Notes
 Sum of Line 1 through Line 6

 7
 Sum of Line 7 through Line 11

 8
 Sum of Line 7 through Line 16

 28
 Sum of Line 23 through Line 16

 56
 Sum of Line 23 through Line 54

 58
 Line 18 + Line 56

 64
 Line 58 + Line 62

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Summary (ELECTRIC & GAS)

			Test Year En	ded June 30, 2017(Per	Books)	Ν	ormalizing Adjustments		Test Year Ended June 30, 2017(as Adjusted)		
		Schedule									
		Reference	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
O	peration & Maintenance Expenses:										
1	Labor	Schedule 12	\$50,101,582	\$33,639,835	\$16,461,747	(\$13,794,274)	(\$11,071,583)	(\$2,722,690)	\$36,307,308	\$22,568,252	\$13,739,056
2	Health Care	Schedule 13	\$6,887,847	\$4,751,409	\$2,136,438	(\$709,067)	(\$706,258)	(\$2,810)	\$6,178,780	\$4,045,151	\$2,133,628
3	Group Life Insurance	Schedule 14	\$379,283	\$262,057	\$117,226	(\$37,336)	(\$37,176)	(\$160)	\$341,946	\$224,880	\$117,066
4	Thrift Plan	Schedule 15	\$2,324,833	\$1,602,041	\$722,791	(\$235,514)	(\$234,560)	(\$954)	\$2,089,319	\$1,367,481	\$721,838
5	FAS 112 / ASC 712	Schedule 16	(\$203,152)	(\$142,852)	(\$60,299)	\$203,152	\$142,852	\$60,299	\$0	\$0	\$0
6	Service Company Rents	Schedule 17	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,995,280)	(\$6,644,381)	(\$350,899)	\$10,067,672	\$7,340,988	\$2,726,684
7	Joint Facilities	Schedule 18	\$868,284	\$513,503	\$354,781	\$0	\$0	\$0	\$868,284	\$513,503	\$354,781
8	Uninsured Claims	Schedule 19	\$1,055,329	\$781,142	\$274,187	(\$109,887)	(\$109,753)	(\$134)	\$945,442	\$671,389	\$274,054
9	Insurance Premium	Schedule 20	\$2,922,151	\$2,096,258	\$825,893	(\$286,349)	(\$286,349)	\$0	\$2,635,802	\$1,809,909	\$825,893
10	Regulatory Assessment Fees	Schedule 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Uncollectible Accounts	Schedule 22	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
12	Postage	Schedule 23	\$3,769,462	\$2,453,825	\$1,315,636	(\$23,507)	(\$16,171)	(\$7,337)	\$3,745,955	\$2,437,655	\$1,308,300
13	Strike Contingency	Schedule 24	\$175	\$175	\$0	\$0	\$0	\$0	\$175	\$175	\$0
14	Environmental Response Fund	Schedule 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Paperless Bill Credit	Schedule 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	PBOP	Schedule 27	\$3,133,185	\$2,163,854	\$969,332	(\$295,582)	(\$295,582)	\$0	\$2,837,603	\$1,868,271	\$969,332
17	Pension	Schedule 28	\$9,794,597	\$6,757,380	\$3,037,218	(\$923,058)	(\$923,058)	\$0	\$8,871,539	\$5,834,322	\$3,037,218
18	Energy Efficiency Program	Schedule 29	\$4,596,137	\$3,414,077	\$1,182,060	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)	\$0	\$0	\$0
19	Other Operating and Maintenance Expenses	Schedule 30	\$30,160,400	\$17,974,935	\$12,185,465	(\$7,954,619)	(\$5,839,227)	(\$2,115,392)	\$22,205,780	\$12,135,708	\$10,070,073
20	Storm Cost Recovery	Schedule 31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Gas Commodity OM	Schedule 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	NEP IFA Credit	Schedule 33	(\$35,603,153)	(\$35,603,153)	\$0	\$35,603,153	\$35,603,153	\$0	\$0	\$0	\$0
23	Wheeling	Schedule 34	\$47,420,820	\$47,420,820	\$0	(\$47,420,820)	(\$47,420,820)	\$0	\$0	\$0	\$0
24	Energy Innovation Hub	Schedule 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Gas Business Enablement	Schedule 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Electric Operations	Schedule 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Gas Operations	Schedule 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Customer Affordability Program	Schedule 39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Sub Total		\$144,627,682	\$102,037,966	\$42,589,716	(\$47,575,125)	(\$41,252,989)	(\$6,322,136)	\$97,052,557	\$60,784,977	\$36,267,580
30											
31	Purchased Power/ Purchased Gas	Schedule 40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32											
33	Sub Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34											
35	TOTAL		\$144,627,682	\$102,037,966	\$42,589,716	(\$47,575,125)	(\$41,252,989)	(\$6,322,136)	\$97,052,557	\$60,784,977	\$36,267,580
			(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 3 Page 2 of 5

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Summary (ELECTRIC & GAS)

		C -h - d-l-	Test Year End	led June 30, 2017(as A	Adjusted)	P	roforma Adjustments		Rate Y	ear Ending August 31	, 2019
		Schedule Reference	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Op	eration & Maintenance Expenses:		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Labor	Schedule 12	\$36,307,308	\$22,568,252	\$13,739,056	\$4,257,545	\$2,647,090	\$1.610.455	\$40,564,853	\$25.215.342	\$15,349,51
2	Health Care	Schedule 12	\$6,178,780	\$4,045,151	\$2,133,628	(\$1,637,896)	(\$1,219,336)	(\$418,561)	\$4,540,884	\$2,825,816	\$1,715,06
3	Group Life Insurance	Schedule 14	\$341,946	\$224,880	\$117.066	\$55,422	\$30,686	\$24,736	\$397,368	\$255,566	\$141.80
4	Thrift Plan	Schedule 15	\$2,089,319	\$1,367,481	\$721,838	\$282,302	\$207.447	\$74,855	\$2,371,620	\$1,574,928	\$796.6
5	FAS 112 / ASC 712	Schedule 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Service Company Rents	Schedule 17	\$10,067,672	\$7,340,988	\$2,726,684	\$7,585,117	\$5,776,023	\$1,809,094	\$17,652,789	\$13,117,011	\$4,535,7
7	Joint Facilities	Schedule 18	\$868,284	\$513,503	\$354,781	\$40,202	\$23,775	\$16,426	\$908,485	\$537,279	\$371,2
8	Uninsured Claims	Schedule 19	\$945,442	\$671,389	\$274,054	\$0	\$0	\$0	\$945,442	\$671,389	\$274,0
9	Insurance Premium	Schedule 20	\$2,635,802	\$1,809,909	\$825,893	\$373,090	\$280,149	\$92,940	\$3,008,892	\$2,090,058	\$918,8
10	Regulatory Assessment Fees	Schedule 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	Uncollectible Accounts	Schedule 22	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,3-
12	Postage	Schedule 23	\$3,745,955	\$2,437,655	\$1,308,300	\$173,438	\$112,863	\$60,574	\$3,919,392	\$2,550,518	\$1,368,8
13	Strike Contingency	Schedule 24	\$175	\$175	\$0	\$8	\$8	\$0	\$183	\$183	
4	Environmental Response Fund	Schedule 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	Paperless Bill Credit	Schedule 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	PBOP	Schedule 27	\$2,837,603	\$1,868,271	\$969,332	(\$1,330,794)	(\$925,828)	(\$404,966)	\$1,506,809	\$942,443	\$564,3
17	Pension	Schedule 28	\$8,871,539	\$5,834,322	\$3,037,218	(\$2,881,749)	(\$2,074,630)	(\$807,119)	\$5,989,790	\$3,759,691	\$2,230,0
8	Energy Efficiency Program	Schedule 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	Other Operating and Maintenance Expenses	Schedule 30	\$22,205,780	\$12,135,708	\$10,070,073	(\$294,750)	(\$289,665)	(\$5,084)	\$21,911,031	\$11,846,042	\$10,064,9
:0	Storm Cost Recovery	Schedule 31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	Gas Commodity OM	Schedule 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	NEP IFA Credit	Schedule 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
.3	Wheeling	Schedule 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Energy Innovation Hub	Schedule 35	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,1
5	Gas Business Enablement	Schedule 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
.6	Electric Operations	Schedule 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	Gas Operations	Schedule 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	Customer Affordability Program	Schedule 39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	Sub Total		\$97,052,557	\$60,784,977	\$36,267,580	\$6,909,312	\$4,754,775	\$2,154,537	\$103,961,869	\$65,539,752	\$38,422,1
30											
31	Purchased Power/ Purchased Gas	Schedule 40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32											
33	Sub Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
84 85	TOTAL		\$97,052,557	\$60,784,977	\$36,267,580	\$6,909,312	\$4,754,775	\$2,154,537	\$103,961,869	\$65,539,752	\$38,422,1
olumn N	otes		\$0	\$0	\$0	\$373,090	\$280,149	\$92,940	\$0	\$0	

#### The Narragansett Electric Company d/b/a National Grid Adjustments to Operating Expenses Normalizing Adjustments to Other O & M Expenses (ELECTRIC & GAS)

		Test Year Ended June 30, 2017 (Per Books) (a)	IFA (b)	Vegetation Management (ISR) (c)	Inspection & Maintenance (ISR) (d)	Parent Company Initiative (e)	Gas Business Enablement (GBE) (f)	Storms (g)	Gas Cost Recovery (GCR) (h)	Other (i)	Total Normalizing Adjustments (j) sum (b through i)	Test Year Ended June 30, 2017 (as Adjusted) (k) = (a)+(j)
1	Test Year Amounts that are Specifically Adjusted:											
2												
3												
*	Operating & Maintenance Expense											
6	Labor	\$50,101,582	(\$6,844,426)	(\$277,467)	(\$2,827)	\$0	S0	(\$370,308)	(\$256,209)	(\$6,043,036)	(\$13,794,274)	\$36,307,308
7	Health Care	\$6,887,847	(\$649.042)	(02/7,407)	(\$389)	\$0 \$0	50 S0	(\$48,053)	(0200,207) S0	(\$11,582)	(\$709.067)	\$6,178,780
8	Group Life Insurance	\$379,283	(\$35,797)	\$0	(\$27)	SO	SO	(\$853)	\$0	(\$660)	(\$37,336)	\$341,946
9	Thrift Plan	\$2,324,833	(\$218,845)	\$0	(\$128)	\$0	\$0	(\$12,620)	\$0	(\$3,921)	(\$235,514)	\$2,089,319
10	FAS 112 / ASC 712	(\$203,152)	\$19,514	\$0	(\$2)	\$0	\$0	\$9,911	\$0	\$173,729	\$203,152	\$0
11	Service Company Rents	\$17,062,952	(\$2,543,016)	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,452,264)	(\$6,995,280)	\$10,067,672
12	Joint Facilities	\$868,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$868,284
13	Uninsured Claims	\$1,055,329	(\$106,704)	\$0	(\$21)	\$0	\$0	(\$2,550)	\$0	(\$611)	(\$109,887)	\$945,442
14	Insurance Premium	\$2,922,151	(\$286,349)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$286,349)	\$2,635,802
15	Regulatory Assessment Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Uncollectible Accounts	(\$43,048)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$43,048)
17	Postage	\$3,769,462	(\$2,455)	\$0	\$0	\$0	\$0	\$0	\$0	(\$21,052)	(\$23,507)	\$3,745,955
18	Strike Contingency	\$175	\$0	\$0	\$0	S0	\$0	\$0	\$0	\$0	\$0	\$175
19	Environmental Response Fund	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	S0 S0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20 21	Paperless Bill Credit PBOP	\$3,133,185	(\$295,582)	50 50	50 50	50 50	50 50	\$0 \$0	50 50	50 50	(\$295,582)	\$0 \$2,837,603
21 22	PBOP Pension	\$3,133,185 \$9,794,597	(\$295,582) (\$923,058)	\$0 \$0	50 S0	50 50	50 50	50 50	\$0 \$0	50 50	(\$295,582) (\$923,058)	\$2,837,603 \$8,871,539
22	Energy Efficiency Program	\$4,596,137	(5925,058)	50 50	50 50	50 50	50 50	\$0 \$0	\$0 \$0	(\$4,596,137)	(\$4,596,137)	38,871,339 \$0
23	Other Operating and Maintenance Expenses	\$30,160,400	(\$3,839,537)	(\$6,330)	(\$82,481)	50 S0	(\$1.511.923)	\$0 \$0	\$0 \$0	(\$2,514,349)	(\$7,954,619)	\$22,205,780
25	Storm Cost Recovery	\$00,100,100	(00,007,007) S0	(30,350)	(502,401) S0	50	(01,011,020) \$0	50	\$0 \$0	(02,514,545) \$0	(07,754,017)	50
26	Gas Commodity OM	\$0 \$0	50 S0	50 50	50 S0	50 S0	50 S0	\$0 \$0	\$256,209	(\$256,209)	50 50	50 S0
27	NEP IFA Credit	(\$35,603,153)	\$35,603,153	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$35,603,153	\$0 \$0

#### The Narragansett Electric Company d/b/a National Grid Adjustments to Electric Operating Expenses Normalizing Adjustments to O & M Expenses (ELECTRIC)

		Test Year Ended June 30, 2017 (Per Books) (a)	IFA (b)	Vegetation Management (ISR) (c)	Inspection & Maintenance (ISR) (d)	Parent Company Initiative (e)	Storms (f)	Other (g)	Total Normalizing Adjustments (h) sum (b through g)	Test Year Ended June 30, 2017 (as Adjusted) (i) = (a) + (i)
1 2	Test Year Amounts that are Specifically Adjusted	d:								
3										
4										
5	Operating & Maintenance Expense									
6	Labor	\$33,639,835	(\$6,844,426)	(\$277,467)	(\$2,827)	\$0	(\$370,308)	(\$3,576,555.26)	(\$11,071,583)	\$22,568,252
7	Health Care	\$4,751,409	(\$649,042)	\$0	(\$389)	\$0	(\$48,053)	(\$8,773)	(\$706,258)	\$4,045,151
8	Group Life Insurance	\$262,057	(\$35,797)	\$0	(\$27)	\$0	(\$853)	(\$499)	(\$37,176)	\$224,880
9	Thrift Plan	\$1,602,041	(\$218,845)	\$0	(\$128)	\$0	(\$12,620)	(\$2,967)	(\$234,560)	\$1,367,481
10	FAS 112 / ASC 712	(\$142,852)	\$19,514	\$0	(\$2)	\$0	\$9,911	\$113,430	\$142,852	\$0
11	Service Company Rents	\$13,985,369	(\$2,543,016)	\$0	\$0	\$0	\$0	(\$4,101,365)	(\$6,644,381)	\$7,340,988
12	Joint Facilities	\$513,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$513,503
13	Uninsured Claims	\$781,142	(\$106,704)	\$0	(\$21)	\$0	(\$2,550)	(\$478)	(\$109,753)	\$671,389
14	Insurance Premium	\$2,096,258	(\$286,349)	\$0	\$0	\$0	\$0	\$0	(\$286,349)	\$1,809,909
15	Regulatory Assessment Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Uncollectible Accounts	(\$32,707)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$32,707)
17	Postage	\$2,453,825	(\$2,455)	\$0	\$0	\$0	\$0	(\$13,715)	(\$16,171)	\$2,437,655
18	Strike Contingency	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
19	Environmental Response Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Paperless Bill Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	PBOP	\$2,163,854	(\$295,582)	\$0	\$0	\$0	\$0	\$0	(\$295,582)	\$1,868,271
22	Pension	\$6,757,380	(\$923,058)	\$0	\$0	\$0	\$0	\$0	(\$923,058)	\$5,834,322
23	Energy Efficiency Program	\$3,414,077	\$0	\$0	\$0	\$0	\$0	(\$3,414,077)	(\$3,414,077)	\$0
24	Other Operating and Maintenance Expenses	\$17,974,935	(\$3,839,537)	(\$6,330)	(\$82,481)	\$0	\$0	(\$1,910,879)	(\$5,839,227)	\$12,135,708
25	Storm Cost Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Gas Commodity OM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	NEP IFA Credit	(\$35,603,153)	\$35,603,153	\$0	\$0	\$0	\$0	\$0	\$35,603,153	\$0
28	Wheeling	\$47,420,820	\$0	\$0	\$0	\$0	\$0	(\$47,420,820)	(\$47,420,820)	\$0
29	Energy Innovation Hub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Gas Business Enablement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Electric Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Gas Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Customer Affordability Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Sub Total Operating & Maintenance Expense	\$102,037,966	\$19,877,855	(\$283,797)	(\$85,875)	\$0	(\$424,475)	(\$60,336,698)	(\$41,252,989)	\$60,784,977
35						<u>.</u>				<i></i>
36	Purchased Power/ Purchased Gas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 40	TOTAL	\$102,037,966	\$19,877,855	(\$283,797)	(\$85,875)	\$0	(\$424,475)	(\$60,336,698)	(\$41,252,989)	\$60,784,977

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV-4-1-2 Schedule 3 Page 4 of 5

#### The Narragansett Electric Company d/b/a National Grid Adjustments to Gas Operating Expenses Normalizing Adjustments to O & M Expenses (GAS)

		Test Year Ended June 30, 2017 (Per Books) (c)	Gas Business Enablement (GBE) (b)	Gas Cost Recovery (GCR) (c)	Other (d)	Total Normalizing Adjustments (e) = (b) + (c) + (d)	Test Year Ended June 30, 2017 (as Adjusted) (f) = (c) + (e)
1	Test Year Amounts that are Specifically Adjuste	d:					
2							
4							
5	Operating & Maintenance Expense						
6	Labor	\$16,461,747	\$0	(\$256,209)	(\$2,466,481)	(\$2,722,690)	\$13,739,056
7	Health Care	\$2,136,438	\$0	\$0	(\$2,810)	(\$2,810)	\$2,133,628
8	Group Life Insurance	\$117,226	\$0	\$0	(\$160)	(\$160)	\$117,066
9	Thrift Plan	\$722,791	\$0	\$0	(\$954)	(\$954)	\$721,838
10	FAS 112 / ASC 712	(\$60,299)	\$0	\$0	\$60,299	\$60,299	\$0
11	Service Company Rents	\$3,077,583	\$0	\$0	(\$350,899)	(\$350,899)	\$2,726,684
12	Joint Facilities	\$354,781	\$0	\$0	\$0	\$0	\$354,781
13 14	Uninsured Claims Insurance Premium	\$274,187 \$825,893	\$0 \$0	\$0 \$0	(\$134) \$0	(\$134) \$0	\$274,054 \$825,893
14	Regulatory Assessment Fees	\$825,893	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$825,893 \$0
16	Uncollectible Accounts	(\$10,341)	\$0 \$0	\$0 \$0	\$0 \$0	50 50	(\$10,341)
17	Postage	\$1.315.636	\$0 \$0	\$0 \$0	(\$7.337)	(\$7,337)	\$1,308,300
18	Strike Contingency	\$1,515,650	\$0 \$0	\$0 \$0	(37,557)	(37,357)	\$1,508,500
19	Environmental Response Fund	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	Paperless Bill Credit	\$0	\$0	\$0	50	\$0	\$0
21	PBOP	\$969.332	\$0	\$0	\$0	\$0	\$969.332
22	Pension	\$3.037.218	\$0	\$0	\$0	\$0	\$3,037,218
23	Energy Efficiency Program	\$1,182,060	\$0	\$0	(\$1,182,060)	(\$1,182,060)	\$0
24	Other Operating and Maintenance Expenses	\$12,185,465	(\$1,511,923)	\$0	(\$603,470)	(\$2,115,392)	\$10,070,073
25	Storm Cost Recovery	\$0	\$0	\$0	\$0	\$0	\$0
26	Gas Commodity OM	\$0	\$0	\$256,209	(\$256,209)	\$0	\$0
27	NEP IFA Credit	\$0	\$0	\$0	\$0	\$0	\$0
28	Wheeling	\$0	\$0	\$0	\$0	\$0	\$0
29	Energy Innovation Hub	\$0	\$0	\$0	\$0	\$0	\$0
30	Gas Business Enablement	\$0	\$0	\$0	\$0	\$0	\$0
31	Electric Operations	\$0	\$0	\$0	\$0	\$0	\$0
32	Gas Operations	\$0	\$0	\$0	\$0	\$0	\$0
33	Customer Affordability Program	\$0	\$0	\$0	\$0	\$0	\$0
34	Sub Total Operating & Maintenance Expense	\$42,589,716	(\$1,511,923)	\$0	(\$4,810,213)	(\$6,322,136)	\$36,267,580
35 36	Purchased Power/ Purchased Gas	\$0	\$0	\$0	\$0	\$0	\$0
30	Purchased Power/ Purchased Gas	50	30	50	30	50	\$0
38	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0
38 39	Sub rotai	20	50		\$0	\$0	\$0
40	TOTAL	\$42,589,716	(\$1,511,923)	\$0	(\$4,810,213)	(\$6,322,136)	\$36,267,580
	Check Totals	\$42,589,716	(\$1,511,923)	\$0	(\$4,810,213)	(\$6,322,136)	\$36,267,580
	Difference	\$0	(01,011,0 <u>1</u> 0) \$0	\$0	(\$0)	(\$0)	\$0
					(,	()	

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 4-ELEC Page 1 of 1

# The Narragansett Electric Company d/b/a National Grid Amortization of Regulatory Deferrals - Electric For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

		Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Adjusted Balance June 30, 2017 (c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e)	Reflect Condition in Rate Year (f)	Rate Year Ending August 31, 2020 (g)	Reflect Condition in Rate Year (h)	Rate Year Ending August 31, 2021 (i)
1	Rate Case Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 $\label{eq:line_loss} \begin{array}{l} \hline Line Notes \\ \hline 1 (d) Page 2, Line 7 \\ \hline 1-3 Column (a) per Company Books \\ \hline 1-3 Column (e) = Column (a) + Column (b) \\ \hline 1-3 Column (e) = Column (e) + Column (d) \\ \hline 1-3 Column (g) = Column (e) + Column (f) \\ \hline 1-3 Column (i) = Column (g) + Column (h) \\ \end{array}$ 

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 4-GAS Page 1 of 1

#### The Narragansett Electric Company d/b/a National Grid Amortization of Regulatory Deferrals - Gas For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

	Test Year Ended June 30, 2017	Normalizing Adjustments	Adjusted Balance June 30, 2017	Proforma Adjustments	Rate Year Ending August 31, 2019	Reflect Condition in Rate Year	Rate Year Ending August 31, 2020	Reflect Condition in Rate Year	Rate Year Ending August 31, 2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		Test Year Ended	Normalizing	Adjusted Test Year	Proforma	Rate Year Ending	Reflect Condition	Rate Year Ending	Reflect Condition	Rate Year Ending
		June 30, 2017 (a)	Adjustments (b)	June 30, 2017	Adjustments (d)	August 31, 2019 (e)	in Rate Year (f)	August 31, 2020 (g)	in Rate Year (h)	August 31, 2021 (i)
1	Amortization	\$8,655,828	(\$8,655,828)	\$0	(d) \$0	\$0	\$0	\$0	(II) \$0	\$0

Column Notes

(a) Per Company Books
 (b) The intangible assets are recovered through the Renewable Energy Growth Program and excluded from the general rate case

(c) Column (a) plus Column (b)

(c) Column (a) plus Column (b)
(e) Column (c) plus Column (d)
(g) Column (e) plus Column (f)
(i) Column (g) plus Column (h)

### The Narragansett Electric Company d/b/a National Grid Amortization of Intangibles - Gas For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2021

				Adjusted Test			Reflect		Reflect	Rate Year
		Test Year Ended	Normalizing	Year	Proforma	Rate Year 1 August 31,	Condition	Rate Year 2 August 31,	Condition in Rate	Ending
		June 30, 2017	Adjustments	June 30, 2017	Adjustments	2019	in Rate Year	2020	Year	August 31, 2021
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Amortization	\$1,809,788	(\$1,809,788)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ne No.	Description	Reference	Amount
		(a)	(b)
1	Total Company Rate Year Distribution Depreciation Expense	Sum of Page 2, Line 16 and Line 17	:
2	Test Year Depreciation Expense	Per Company Books	\$593,7
3	Less : Test Year IFA related Depreciation Expense	Page 4, Line 30, Column (c)	(\$593,7
4	Less: ARO and other adjustments	Page 4, Line 30, Column (b) + Column (d)	(\$555,7
5	Adjusted Total Company Test Year Distribution Depreciation Expense	Sum of Line 2 through Line 4	
6	Depreciation Expense Adjustment	Line 1 - Line 5	
7	Depresation Expense Aujustinent	Line 1 - Line 5	
8			Per Book
8	Test View Demonstration Frances 12 Martha Frank 10(/20/17		
-	Test Year Depreciation Expense 12 Months Ended 06/30/17:	Provid Line 28, Colorem (a)	Amount
10	Total Distribution Utility Plant 06/30/17	Page 4, Line 28, Column (e)	
11	Less Non Depreciable Plant	Page 4, Line 26, Column (e)	
12	Depreciable Utility Plant 6/30/17	Line 10 + Line 11	
13			
14	Plus: Added Plant 2 Mos Ended 08/31/17	Schedule 11-ELEC, Page 6, Line 7	
15	Less: Streetlights retired in the 2 Mos Ended 08/31/17	Per Company Books	
16	Less: Retired Plant 2 Months Ended 08/31/17 1/	Line 14 x Retirement Rate	
17	Depreciable Utility Plant 08/31/17	Line 12 + Line 14 + Line 16	
18			
19	Average Depreciable Plant from 06/30/17 to 08/31/17	(Line 12 + Line 17)/2	
20	0 1		
21	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.4
22	1	11	
23	Book Depreciation Reserve 06/30/17	Page 5, Line 69, Column (e)	
24	Plus: Book Depreciation Expense excluding Streetlight Retirement	1/6 of (Line 19 excl. Line 15 x Line 21)	
25	Less: Streetlights retired in the 2 Mos Ended 08/31/17 and Dep. for 2 Mos	1/12 of (Line 15 x SL Dep Rate)	
26	Less: Net Cost of Removal/(Salvage) 2/	Line 14 x Cost of Removal Rate	
20	Less: Retired Plant	Line 16	
28	Book Depreciation Reserve 08/31/17		
28 29	Book Depreciation Reserve 08/31/1/	Sum of Line 23 through Line 27	
29 30	Demonstration Frances 12 March - Frank 100/21/10		
	Depreciation Expense 12 Months Ended 08/31/18		
31	Total Utility Plant 08/31/17	Line 10 + Line 14 + Line 15 + Line 16	
32	Less Non Depreciable Plant	Line 11	
33	Depreciable Utility Plant 08/31/17	Line 31 + Line 32	
34			
35	Plus: Plant Added in 12 Months Ended 08/31/18	Schedule 11-ELEC, Page 6, Line 14	
36	Less: Plant Retired in 12 Months Ended 08/31/18 1/	Line 35 x Retirement rate	
37	Depreciable Utility Plant 08/31/18	Sum of Line 33 through Line 36	
38			
39	Average Depreciable Plant for 12 Months Ended 08/31/18	(Line 33 + Line 37)/2	
40			
41	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.4
42			
43	Book Depreciation Reserve 08/31/17	Line 28	
44	Plus: Book Depreciation 08/31/18	Line 39 x Line 41	
45	Less: Net Cost of Removal/(Salvage) 2/	Line 35 x Cost of Removal Rate	
46	Less: Retired Plant	Line 36	
47	Book Depreciation Reserve 08/31/18	Sum of Line 43 through Line 46	
		io unough Dine io	

2/ 3 year average Cost of Removal over plant addition in service FY 15  $\sim$  FY17

<sup>10.27%</sup> COR

Rate Var Depreciation Expense 12 Months Ended 08/31/19:       Page 1, Line 31 + Line 35 + Line 36         Plus: Added Plant 12 Months Ended 08/31/19       Line 34 + Line 32 + Line 31         Plus: Added Plant 12 Months Ended 08/31/19       Schedule 11-ELEC, Page 6, Line 38         Depreciable Rait 08/11       Line 34 + Line 39         Depreciable Rait 08/31/19       Schedule 11-ELEC, Page 6, Line 38         Depreciable Rait 08/31/19       Sam of Line 4 through Line 7         Plus: Book Depreciation Reserve 08/31/18       Page 4, Line 13, Columnum (f)         Plus: Book Depreciation Expense       Schedule 11-ELEC, Page 6, Line 38         Plus: Book Depreciation Expense       Line 14         Plus: Book Depreciation Expense       Schedule Wal-4-ELECT RUC, Part VI, Page 6         Lex: N et Coord 17 Removal (Salvage)       2         Line 31       Line 4         Plus: Added Plant 12 Months Ended 08/31/20       Line 6 + Line 7         Page 4, Line 13       Elect 12         Propreciable Valling Plant 08/31/20       Line 2 + Line 6 + Line 7         Page 4, Line 14       Line 2 + Line 6 + Line 7         Page 4, Line 12       Page 4, Line 13         Depreciable Valling Plant 08/31/20       Line 2 + Line 6 + Line 7         Plus: Adder Plant 12 Months Ended 08/31/20       Line 2 + Line 6 + Line 7         Plus: Mode Name 12 Months Ended 08/31	ine No.	Description		Reference	Amount
2       Tool Utility Plant 08/31/18       Page 1, Line 31 + Line 35 + Line 36         3       Loss Non-Depreciable Plant       Page 1, Line 11         4       Depreciable Utility Plant 08/31/19       Schedule 11+ELC, Page 6, Line 38         5       Loss Depreciable Retried Plant       V         6       Page 1, Line 11       Line 12         7       Depreciable Utility Plant 08/31/19       Sam of Line 4 through Line 7         11       Average Depreciable Plant for Rate Year Ended 08/31/19       (Line 4 + Line 9/2)         12       Proposed Composite Rate %       Page 1, Line 41         13       Book Depreciation Reserve 08/31/18       Page 1, Line 41         14       Plant Schedule With Plant 12 Months Ended 08/31/19       Line 42         15       Book Depreciation Reserve 08/31/19       Schedule NMA-I+ELCTRUC, Part VI, Page 6         16       Loss Net Coot of Removal (Kalwage)       2       Line 6 + Line 7         17       Plant Schedule NMA-I+ELCTRUC, Part VI, Page 6       Line 7         18       Depreciable Utility Plant 08/31/20       Line 2 + Line 6 + Line 7         19       Loss Non-Depreciable Retried Plant       V       Line 2 + Line 6 + Line 7         20       Loss Non-Depreciable Retried Plant       V       Line 2 + Li	1	Pata Vear Depression Expanse 12 Months Ended 08/31/19.		(a)	(b)
3       Less Non-Éxperciable Plant       Page 1, Line 11         5       Plus: Added Plant 12 Months Ended 08/31/19       Line 6 & Retirement rate         6       Plus: Added Plant 12 Months Ended 08/31/19       Schedule 11-ELEC, Page 6, Line 38         7       Less: Depreciable Ratired Plant       1/         8       Depreciable Utility Plant 08/31/19       Sum of Line 4 through Line 7         11       Average Depreciable Retrieve 03/31/18       Page 4, Line 18, Columnumn (f)         12       Book Depreciation Exerce 03/31/18       Page 4, Line 18, Columnumn (f)         13       Book Depreciation Exerce 03/31/18       Page 4, Line 18, Columnumn (f)         14       Less: Net Cost of Removal (Salvage)       2/       Line 6 & Cost of Removal Rate         15       Loss: Net Cost of Removal (Salvage)       2/       Line 6 & Cost of Removal Rate         16       Pus: Added Plant 12 Months Ended 08/31/20       Line 2 + Line 6 + Line 7       Page 1, Line 11         16       Depreciable Chility Plant 08/31/19       Line 2 + Line 6 + Line 7       Page 1, Line 14         17       Diffy Plant 08/31/20       Line 2 + Line 6 + Line 7       Page 1, Line 11         18       Depreciable Chility Plant 08/31/20       Line 2 + Line 6 + Line 7       Page 4, Line 18, Columnum (f)         19       Plant: Added Plant 12 Months Ended 08/				Page 1 Line $31 + Line 35 + Line 36$	\$0
4       Depreciable Utility Plant 08/31/18       Line 2 + Line 3         5       Plus: Added Plant 12 Months Ended 08/31/19       Schedule 11-EEEC, Page 6, Line 38         6       Depreciable Utility Plant 08/31/19       Sum of Line 4 through Line 7         7       Depreciable Utility Plant 08/31/19       Sum of Line 4 through Line 7         7       Proposed Composite Rate %       Page 4, Line 48, Columnum (f)         7       Book Depreciable Plant for Rate Year Ended 08/31/19       Page 1, Line 47         7       Book Depreciable Stepase       Page 1, Line 47         7       Book Depreciation Reserve 08/31/19       Schedule NWA - IEEECTRIC, Part VI, Page 6         7       Book Depreciation Reserve 08/31/19       Sum of Line 15 drough Line 19         7       Book Depreciation Reserve 08/31/19       Line 7         7       Line 7       Stant 07 Line 11         7       Depreciable Utility Plant 08/31/20       Line 24 Line 6 + Line 7         7       Line 7       Reservent rate         7       Depreciable Utility Plant 08/31/20       Line 24 Line 24         8					\$0
5       Plus: Added Plant 12 Months Ended 08/31/19       Schedule 11-ELEC, Page 6, Line 38         7       Depreciable Retired Plant       1/       Line 6 & Retirement rate         7       Purposed Composite Rate %       Page 4, Line 14, Columnuum (f)         7       Purposed Composite Rate %       Page 4, Line 18, Columnuum (f)         7       Purposed Composite Rate %       Page 4, Line 18, Columnuum (f)         7       Purposed Composite Rate %       Page 4, Line 18, Columnuum (f)         7       Book Depreciation Reserve 08/31/19       Line 7         7       Book Depreciation Reserve 08/31/19       Line 2 + Line 6 + Line 7         7       Page 1, Line 11       Line 7         8       Rate Var Depreciation Reserve 08/31/20       Line 2 + Line 30/2         7       Line 2 + Line 30/2       Schedule 11-ELEC, Page 5, Line 15(r)         7       Line 2 + Line 30/2       Line 2 + Line 30/2         8       Page 4, Line 18, Columnum (r)       Line 2 + Line 30/2         9       Line 2 + Line 30/2       Line 2 + Line 30/2         1       Proposed Com					\$0
6       Plus: Added Plant 12 Months Ended 08/31/19       Schedule 11-ELEC, Page 6, Line 38         7       Less: Depreciable Retired Plant       1/       Line 6 x Retirement rate         8       Depreciable Utility Plant 08/31/19       Sum of Line 4 through Line 7         10       Average Depreciable Plant for Rate Year Ended 08/31/19       (Line 4 + Line 9)2         11       Average Depreciable Ender Searce 08/31/18       Page 4, Line 13, Columnum (f)         12       Proposed Composite Rate %       Page 1, Line 47         13       Proposed Composite Rate %       Page 1, Line 47         14       Less: Retired Plant Texperse 12 Months Ended 08/31/20:       Line 11 × Line 13         15       Book Depreciation Reserve 08/31/19       Sum of Line 15 through Line 19         16       Book Depreciation Reserve 08/31/19       Line 2 + Line 6 + Line 7         17       Less: Non-Depreciable Plant       Page 1, Line 11         18       Depreciable Utility Plant 08/31/19       Line 2 2 + Line 24         19       Less: Added 08/31/20       Schedule 11-ELEC, Page 5, Line 15(i)         11       Line 2 2 * Line 13       Line 23         12       Rate Year Depreciable Off31/20       Sum of Line 2 2 * Line 14         14       Less Non-Depreciable Plant       Page 1, Line 11         11		Depreciate Carry France 00/01/10			φυ
1       Less: Depreciable Retired Plant       1/       Line 6 & Retirement rate         9       Depreciable Utility Plant 08/31/19       Sum of Line 4 through Line 7         11       Average Depreciable Plant for Rate Year Ended 08/31/19       (Line 4 + Line 9)2         12       Proposed Composite Rate %       Page 4, Line 18, Columnum (f)         13       Book Depreciation Reserve 08/31/18       Page 1, Line 47         14       Less: Retired Plant       Schedule NWA-1-ELECTRIC, Purt VI, Page 6         15       Less: Retired Plant       Schedule NWA-1-ELECTRIC, Purt VI, Page 6         16       Less: Retired Plant       Schedule NWA-1-ELECTRIC, Purt VI, Page 6         17       Plus: Unrecovered Reserve 08/31/19       Schedule NWA-1-ELECTRIC, Purt VI, Page 6         18       Less: Retired Plant       Line 2 + Line 6 + Line 7         19       Less: Not Depreciable Plant       Puge 3, Line 11         10       Depreciable Chility Plant 08/31/19       Line 2 + Line 6 + Line 7         11       Less: Depreciable Plant 08/31/20       Line 2 + Line 11         12       Less: Not Depreciable Obarts Ended 08/31/20       Line 2 + Line 21         14       Less: Not Depreciable Obarts Ended 08/31/20       Line 2 + Line 24         15       Book Depreciable Plant for Rate Year Ended 08/31/20       Line 2 + Line 30/2		Plus: Added Plant 12 Months Ended 08/31/19		Schedule 11-ELEC, Page 6, Line 38	\$0
9       Depreciable Utility Plant 08/31/19       Sum of Line 4 through Line 7         11       Average Depreciable Plant for Rate Year Ended 08/31/19       (Line 4 + Line 9)2         12       Proposed Composite Rate %       Page 4, Line 18, Columnum (f)         13       Proposed Composite Rate %       Page 1, Line 47         14       Ense: Net Cost of Removal (Salvage)       2         15       Book Depreciation Reserve 08/31/19       Stant of A         16       Exes: Net Cost of Removal (Salvage)       2         17       Total Utility Plant 08/31/19       Sum of Line 14 through Line 7         18       Exes: Net Cost of Removal (Salvage)       2         19       Rate Year Depreciable Plant       Schedule NMA-1-ELECTRIC, Part VI, Page 6         10       Depreciable Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         11       Depreciable Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         12       Total Utility Plant 08/31/19       Line 2 + Line 10         14       Depreciable Utility Plant 08/31/20       Schedule 11-ELEC, Page 5, Line 15()         14       Lass: Depreciable Plant for Rate Year Ended 08/31/20       Line 23 + Line 24         15       Proposed Composite Rate %       Page 4, Line 18, Columnum (f)         16       Book Depreciable Plant for Rate Year E			1/		\$0
Depreciable Utility Plant 08/31/19       Sum of Line 4 through Line 7         II       Average Depreciable Plant for Rate Year Ended 08/31/19       (Line 4 + Line 9)/2         II       Book Depreciable Plant for Rate Year Ended 08/31/19       (Line 4 + Line 9)/2         II       Book Depreciation Reserve 08/31/18       Page 1, Line 13         III       Sub Observe Caloux Ol(Salvage)       2/       Line 6 × Cost of Romoval Rate         IIII       Less: Retired Plant       Sub of Line 6 × Cost of Romoval Rate       IIII 2         IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII			-		φ
10       Average Depreciable Plant for Rate Year Ended 08/31/19       (Line 4 + Line 9)2         11       Average Depreciable Plant for Rate Year Ended 08/31/19       Plage 4, Line 18, Columnumn (f)         12       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         13       Proposed Composite Rate %       Page 1, Line 47         14       The Unrecovered Reserve Adjustment       Schedule NVA-1-ELECTRIC, Part VI, Page 6         15       Book Depreciation Expense       Schedule NVA-1-ELECTRIC, Part VI, Page 6         16       Depreciable Utility Plant 08/31/19       Sum of Line 14         17       Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         16       Page 1, Line 11       Line 23 + Line 24         17       Unity Plant 08/31/19       Line 23 + Line 24         18       Depreciable Utility Plant 08/31/20       Schedule 11-ELEC, Page 5, Line 15(f)         19       Line 25 through Line 28       Line 24         10       Depreciable Retried Plant       10       Line 25 through Line 28         11       Line 27 x Retirement rate       Line 24       Line 24         12       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         14       Book Depreciable Plant for Rate Year Ended 08/31/20       Line 23 + Line 27 + Line 28         <		Depreciable Utility Plant 08/31/19		Sum of Line 4 through Line 7	
11Average Depreciable Plant for Rate Year Ended 08/31/19(Line 4 + Line 9)213Proposed Composite Rate %Page 4, Line 18, Columnum (f)14Book Depreciation Reserve 08/31/18Page 1, Line 1415Book Depreciation Reserve 08/31/18Page 1, Line 1416Plus: Vunceovered Reserve 08/31/19Schedule NWA-1-ELECTRIC, Part VI, Page 617Plus: Oppreciation Reserve 08/31/19Line 2 + Line 6 + Line 718Popreciation Reserve 08/31/19Line 2 + Line 6 + Line 719Less: Retired PlantPage 1, Line 1110Depreciation Reserve 08/31/19Line 2 + Line 6 + Line 711Less: Non-Depreciation PlantPage 1, Line 1112Depreciable PlantPage 1, Line 1113Depreciable PlantPage 1, Line 1114Less: Depreciable PlantPage 1, Line 1115Depreciable Plant 12 Months Ended 08/31/20Schedule 11-ELEC, Page 5, Line 15(i)16Less: Depreciable Retired Plant1/17Line 27 + Line 30/2Line 2818Average Depreciable Plant for Rate Year Ended 08/31/20Line 27 + Line 30/219Page 4, Line 18, Columnum (f)Line 2810Depreciable Plant for Rate Year Ended 08/31/20Line 2411Total Utility Plant 08/31/20Line 2412Average Depreciable Plant for Rate Year Ended 08/31/21Line 2314Page 1, Line 11Line 2815Phas: Note Depreciable Plant for Rate Year Ended 08/31/21Line 2416Less: Net Cost of Rem		Depreciate Carry Fair 00/51/19		Sum of Eline Vanough Eline /	φ.
12       Proposed Composite Rate %       Page 4, Line 18, Columnum (f)         13       Book Depreciation Reserve 08/31/18       Page 1, Line 47         14       Line 11 V Line 13         15       Book Depreciation Reserve 08/31/19       Schedule NVA-1-ELECTRIC, Part VI, Page 6         16       Less: Net Cost of Removal/Salvage)       2/         17       Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         18       Depreciable Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         19       Less: Non-Depreciation Expense 12 Months Ended 08/31/20       Line 2 + Line 6 + Line 7         10       Depreciable Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         11       Less: Non-Depreciable Vietity Plant 08/31/20       Line 2 + Line 24         12       Depreciable Utility Plant 08/31/20       Sum of Line 25 through Line 28         13       Depreciable Utility Plant 08/31/20       Line 27 x Retirement rate         14       Depreciable Utility Plant 08/31/20       Line 20 Line 25 through Line 28         15       Depreciable Utility Plant 08/31/20       Line 20 Line 27 x Cost of Removal Rate         16       Depreciable Retried Plant       Line 20 Line 27 x Cost of Removal Rate         17       Discovered Reserve Adjustment       Schedule NVA-1-ELECTRIC, Part VI, Page 6 <t< td=""><td></td><td>Average Depreciable Plant for Rate Year Ended 08/31/19</td><td></td><td>(I ine 4 + I ine 9)/2</td><td></td></t<>		Average Depreciable Plant for Rate Year Ended 08/31/19		(I ine 4 + I ine 9)/2	
13       Proposed Composite Rate %       Page 4, Line 18, Columnum (f)         15       Book Depreciation Reserve 08/31/18       Page 1, Line 47         16       Plus: Unrecovered Reserve 08/31/18       Page 1, Line 13         17       Plus: Unrecovered Reserve 08/31/19       Schedule NWA-1-ELECTRIC, Part VI, Page 6         18       Less: Retired Plant       Line 7         20       Book Depreciation Reserve 08/31/19       Sum of Line 15 through Line 19         21       Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         22       Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         23       Page 1, Line 11       Line 2 + Line 6 + Line 7         24       Less Non-Depreciable Plant       Page 1, Line 11         25       Total Utility Plant 08/31/20       Schedule 11-ELEC, Page 5, Line 15(i)         26       Less Depreciable Retired Plant       1/       Line 27 + Line 30/2         27       Plus: Added Plant 12 Months Ended 08/31/20       Schedule 11-ELEC, Page 5, Line 15(i)       Line 32         27       Plus: Schedule Utility Plant 08/31/20       Sum of Line 25 through Line 28       Line 30         28       Popreciable Retired Plant       Line 32       Line 30       Line 30         29       Proposed Composite Rate %       Page 4, Line 18, Colum		riverage Depresation Flant for Flant Flant Ended 00, 51, 17		(Enter)/2	φ.
14       1       1         15       Book Depreciation Reserve 08/31/18       Page 1, Line 47         16       Plus: Book Depreciation Reserve 08/31/19       Schedule NVA-LELECTRIC, Part VI, Page 6         17       Book Depreciation Reserve 08/31/19       Sum of Line 15         18       Exerce Net Generoval (Salvage)       2/         19       Book Depreciation Reserve 08/31/19       Sum of Line 15         19       Rate Year Depreciation Expense 12 Months Ended 08/31/20:       Line 2 + Line 6 + Line 7         10       Depreciable Villity Plant 08/31/19       Line 2 + Line 6 + Line 7         11       Less: Depreciable Plant       1/       Line 2 + Line 6 + Line 7         12       Exes: Depreciable Plant       1/       Line 2 + Line 6 + Line 7         14       Less: Depreciable Villity Plant 08/31/20       Sum of Line 2 5 through Line 28       1         15       Less: Depreciable Retried Plant       1/       Line 27 x Retirement rate       1         16       Book Depreciation Reserve 08/31/20       Line 20       1       1         17       Plus: Robe Reserve Adjustment       Schedule 11-RELC, Page 5, Line 14()       1         18       Book Depreciation Reserve 08/31/20       Line 20       1       1       1       1       1       1		Proposed Composite Rate %		Page 4 Line 18 Columnumn (f)	0.009
15       Book Depreciation Expense       Line 13         17       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         18       Less: Net Cost of Removal(Salvage)       2/         19       Less: Retired Plant       Line 15         19       Less: Retired Plant       Schedule NWA-1-ELECTRIC, Part VI, Page 6         19       Less: Retired Plant       Line 7         21       Total Utility Plant 0831/19       Line 2 + Line 6 + Line 7         22       Total Utility Plant 0831/19       Line 2 + Line		Troposed composite rate //		ruge i, zine ro, corannann (r)	01003
16       Plus: Book Depreciation Expense       Line 11 x Line 13         17       Plus: Unrecoverd Reserve Adjustment       Schodule NWA-1-ELECTRIC, Part VI, Page 6         18       Less: Net Cost of Removal (Salvage)       2/         19       Book Depreciation Expense 12 Months Ended 08/31/20:       Inre 2 + Line 6 + Line 7         20       Book Depreciation Expense 12 Months Ended 08/31/20:       Inre 2 + Line 6 + Line 7         21       Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         22       Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         23       Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         24       Depreciable Duility Plant 08/31/20       Schedule N-ELECTRIC, Part VI, Page 6         25       Depreciable Unity Plant 08/31/20       Schedule N-ELECTRIC, Part VI, Page 6         26       Depreciable Unity Plant 08/31/20       Line 25 + Line 30/2         27       Pus: Book Depreciable Plant for Rate Year Ended 08/31/20       Line 27 + Line 30/2         28       Page 4, Line 18, Columnum (f)       Inre 20         29       Less: Net Cost of Removal (Salvage)       2/       Line 27 + Line 28         29       Less: Net Cost of Removal (Salvage)       2/       Line 27 + Line 28         20       Less: Net Cost of Removal (Salvage)       2/ <td></td> <td>Book Depreciation Reserve 08/31/18</td> <td></td> <td>Page 1 Line 47</td> <td>\$0</td>		Book Depreciation Reserve 08/31/18		Page 1 Line 47	\$0
17       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRUC, Part VI, Page 6         18       Less: Net Cost of Removal (Salvage)       2/       Line 7       Cost of Removal Rate         19       Less: Retired Plant       Depreciable Salvard       Line 7       Line 7         20       Book Depreciation Expense 12 Months Ended 08/31/20:       Line 2 + Line 6 + Line 7       Page 1, Line 11         21       Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7       Page 1, Line 11         22       Provide Salvard 08/31/20       Schedule 11-ELEC, Page 5, Line 15(i)       Line 23 + Line 24         26       Inice 27 x Retirement rate       Inice 27 x Retirement rate         27       Plus: Added Plant 12 Months Ended 08/31/20       Schedule 11-ELEC, Page 5, Line 15(i)       Inice 27 x Retirement rate         27       Plus: Sole Depreciable Plant for Rate Year Ended 08/31/20       (Line 25 + Line 30)/2       Inice 27         28       Average Depreciable Rate %       Page 4, Line 18, Columnumn (f)       Inice 27         38       Plus: Book Depreciation Expense       Line 27       Line 27       Cost of Removal Rate         39       Less: Net Cost of Removal Rate       Line 27       Line 28       Inice 24         41       Book Depreciation Expense 12 Months Ended 08/31/21       Line 27 x Cost of Removal Rate <td></td> <td></td> <td></td> <td></td> <td>\$0</td>					\$0
18       Less: Net Cost of Removal (Raivage)       2/       Line 6 x. Cost of Removal Rate         20       Book Depreciation Reserve 08/31/19       Sum of Line 15 through Line 19         21       Total Utility Plant 08/31/19       Line 2 * Line 6 + Line 7         22       Rate Year Depreciation Expense 12 Months Ended 08/31/20:       Line 2 * Line 6 + Line 7         23       Total Utility Plant 08/31/19       Line 2 * Line 6 + Line 7         24       Depreciable Utility Plant 08/31/20       Schedule 11-ELEC, Page 5, Line 16()         25       Depreciable Utility Plant 08/31/20       Schedule 11-ELEC, Page 5, Line 15()         26       Plus: Added Plant 12 Months Ended 08/31/20       Line 23 * Line 24         27       Physe Depreciable Utility Plant 08/31/20       Sum of Line 25 through Line 28         28       Plus: Book Depreciable Plant for Rate Year Ended 08/31/20       Line 25 * Line 30/2         29       Proposed Composite Rate %       Page 4, Line 18, Columnum (f)         30       Depreciable Utility Plant 08/31/20       Line 23 * Line 27 + Line 28         41       Book Depreciation Reserve 08/31/20       Line 23 * Line 27 + Line 28         42       Loss: Not Cost of Removal (Salvage)       2/         44       Book Depreciable Plant 12       Line 23 + Line 27 + Line 28         45       Loss: Not Depreciable P					\$
19       Less: Retired Plant       Line 7         20       Book Depreciation Reserve 08/31/19       Sum of Line 15 through Line 19         21       Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         22       Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         23       Seconder Plant 1       Line 2 + Line 6 + Line 7         24       Less: Non-Depreciable Plant 10       Line 2 + Line 2 4         25       Proteciable Utility Plant 08/31/20       Schedule 11-ELEC, Page 5, Line 15(i)         26       Less: Depreciable Retired Plant       1/         27       Netrage Depreciable Vality Plant 08/31/20       Sum of Line 25 through Line 28         28       Proposed Composite Rate %       Page 4, Line 18, Columnum (f)         29       Less: Net Cost of Removal (Salvage)       2/         20       Less: Net Cost of Removal (Salvage)       2/         21       Total Utility Plant 08/31/20       Line 23 × Line 34         31       Proposed Composite Rate %       Schedule NWA-1-ELECTRIC, Part VI, Page 6         32       Average Depreciation Expense       Line 23 × Line 34         34       Plus: Hook Depreciation Expense 12 Months Ended 08/31/21       Line 32 × Line 24         45       Less: Net Cost of Removal (Salvage)       2/       Line 32 × Line			2/		\$
Book Depreciation Reserve 08/31/19       Sum of Line 15 through Line 19         Total Utility Plant 08/31/19       Line 2 + Line 6 + Line 7         Page 1, Line 11       Depreciable Plant         Page 1, Line 11       Depreciable Plant         Plus: Added Plant 12 Months Ended 08/31/20       Schedule 11-ELEC, Page 5, Line 15(i)         Less: Depreciable Retired Plant       1/         Depreciable Utility Plant 08/31/20       Sum of Line 25 through Line 28         Average Depreciable Plant for Rate Year Ended 08/31/20       Line 27 x Retirement rate         Book Depreciation Expense       Line 20         Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         Book Depreciation Expense       Line 20 Line 24         Book Depreciation Expense       Line 20 Line 27 Cost of Removal Rate         Plus: Unrecovered Reserve 08/31/20       Line 28 Line 18, Columnumn (f)         Less: Net Cost of Removal/Salvage)       2/         Less: Net Cost of Removal/Salvage)       2/         Line 28       Line 28         Less: Non-Depreciable Plant       Page 1, Line 11         Depreciable Utility Plant 08/31/20       Line 23 + Line 27 + Line 28         Less: Non-Depreciable Plant       Page 1, Line 11         Depreciable Utility Plant 08/31/20       Line 24 + Line 45         Plus: Added Plant 12 Months			21		\$
21       Rate Year Depreciation Expense 12 Months Ended 08/31/20:         22       Total Uhility Plant 08/31/19         23       Total Uhility Plant 08/31/19         24       Less Non-Depreciable Plant         25       Pus: Added Plant 12 Months Ended 08/31/20         26       Schedule 11-ELEC, Page 5, Line 15(i)         27       Line 23 + Line 24         28       Schedule 11-ELEC, Page 5, Line 15(i)         29       Less: Depreciable Retired Plant         20       Depreciable Unitity Plant 08/31/20         21       Average Depreciable Plant for Rate Year Ended 08/31/20         23       Average Depreciable Plant for Rate Year Ended 08/31/20         24       Proposed Composite Rate %         25       Line 32         26       Less: Net Cost of Removal (Salvage)         27       Line 23         28       Less: Retreed Plant         29       Line 23         20       Line 24         21       Line 23         22       Line 24         23       Line 24         24       Less: Net Cost of Removal (Salvage)         27       Line 23 + Line 27 + Line 28         28       Less: Net Cost of Removal (Salvage)         29       Line 4					\$
22       Rate Year Depreciation Expense 12 Months Ended 08/31/20:       Line 2 + Line 6 + Line 7         23       Total Ulitip Plant 08/31/19       Line 2 + Line 6 + Line 7         24       Less Non-Depreciable Plant       Page 1, Line 11         25       Depreciable Ulitity Plant 08/31/20       Schedule 11+ELEC, Page 5, Line 15(i)         26       Sum of Line 25 through Line 28       Image 27 x Retirement rate         27       Pepreciable Utility Plant 08/31/20       Sum of Line 25 through Line 28         28       Average Depreciable Plant for Rate Year Ended 08/31/20       (Line 25 + Line 30)/2         29       Proposed Composite Rate %       Page 4, Line 18, Columnum (f)         30       Book Depreciation Expense       Line 20         31       Plus: Book Depreciation Expense       Line 20         32       Net cover of Removal (Salvage)       2         34       Plus: Unrecovered Reserve 08/31/20       Line 20         35       Less: Net Cost of Removal (Salvage)       2         40       Less: Retired Plant       Schedule BWA-LEECTRIC, Part VI, Page 6         41       Book Depreciation Expense 12 Months Ended 08/31/21:       Line 28         42       Less Non-Depreciable Plant Depreciable Blant for Rate Year Ended 08/31/21       Line 24         43       Rate Year Depreciable Plant S		Book Depreciation Reserve 08/31/19		Sum of Line 15 through Line 19	\$
23       Total Unity Plant 08/31/19       Line 2 + Line 7 + Line 7         24       Less Non-Depreciable Plant       Page 1, Line 11         25       Less Depreciable Unity Plant 08/31/19       Line 2 + Line 24         26       Schedule 11-ELEC, Page 5, Line 15(i)       Line 23 + Line 24         27       Plus: Added Plant 12 Months Ended 08/31/20       Sum of Line 25 through Line 28         28       Depreciable Vility Plant 08/31/20       Sum of Line 25 through Line 28         29       Average Depreciable Plant for Rate Year Ended 08/31/20       (Line 25 + Line 30)/2         31       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         32       Average Depreciation Reserve 08/31/20       Line 20         34       Proposed Composite Rate %       Page 4, Line 13, Columnumn (f)         35       Less: Net Cost of Removal/(Salvage)       2/         40       Less: Retired Plant       Schedule NWA-1-ELECTRIC, Part VI, Page 6         41       Book Depreciation Reserve 08/31/20       Sum of Line 34         42       Total Unity Plant 08/31/20       Sum of Line 34         44       Book Depreciable Plant       Plas: Added Plant 12 Months Ended 08/31/21         45       Less: Net Cost of Removal (Salvage)       Line 23 + Line 27 + Line 28         46       Plus: Added Plant 12 M		D.4. V			
24       Less Non-Óepreciable Plant       Page 1, Line 11         25       Depreciable Utility Plant 08/31/19       Line 23 + Line 24         27       Plus: Added Plant 12 Months Ended 08/31/20       Schedule 11-ELEC, Page 5, Line 15(i)         28       Less: Depreciable Retired Plant       1/         29       Depreciable Utility Plant 08/31/20       Sum of Line 25 through Line 28         31       Proposed Composite Rate %       Page 4, Line 18, Columnum (f)         34       Proposed Composite Rate %       Page 4, Line 27 x Cottomy Rate 24         36       Book Depreciation Expense       Line 32 x Line 34         37       Plus: Book Depreciation Expense       Line 20         38       Plus: Unrecovered Reserve 08/31/20       Line 20         39       Less: Net Cost of Removal (Salvage)       2/       Line 27 x Cost of Removal Rate         41       Book Depreciation Expense 12 Months Ended 08/31/21       Line 23 + Line 27 + Line 28					¢
25       Depreciable Útility Plant 08/31/19       Line 23 + Line 24         26       Plus: Added Plant 12 Months Ended 08/31/20       Schedule 11-ELEC, Page 5, Line 15(i)         28       Less: Depreciable Retired Plant       1/         30       Depreciable Utility Plant 08/31/20       Sum of Line 25 through Line 28         31       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         32       Average Depreciation Reserve 08/31/20       Line 20         34       Proposed Composite Rate %       Page 4, Line 34         35       Depreciation Reserve 08/31/20       Line 20         36       Book Depreciation Reserve 08/31/20       Line 20         37       Plus: Book Depreciation Reserve 08/31/20       Line 27 cost of Removal Rate         41       Book Depreciation Expense 12 Months Ended 08/31/21:       Total Utility Plant 08/31/20         42       Eass Non-Depreciable Plant       Plus: Added Plant 12 Months Ended 08/31/21:         44       Depreciable Plant       Plus: Added Plant 12 Months Ended 08/31/21         45       Less: Non-Depreciable Plant       Plus: Added Plant 12 Months Ended 08/31/21         46       Depreciable Retired Plant       I/       Line 48 x Retirement rate         51       Depreciable Retired Plant       I/       Line 48 x Retirement rate					\$
26       Plus: Added Plant 12 Months Ended 08/31/20       Schedule 11-ELEC, Page 5, Line 15(i)         27       Plus: Added Plant 12 Months Ended 08/31/20       Sum of Line 25 through Line 28         28       Pepreciable Plant for Rate Year Ended 08/31/20       (Line 25 + Line 30)/2         29       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         31       Book Depreciation Reserve 08/31/20       Line 20         32       Pus: Soko Depreciation Expense       Line 20         34       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         35       Less: Net Cost of Removal/(Salvage)       2/       Line 23         41       Book Depreciation Expense 12 Months Ended 08/31/21:       Line 23       Line 24         42       Total Utility Plant 08/31/20       Schedule 11-ELEC, Page 5, Line 15(1)       Line 24         43       Rate Year Depreciation Expense 12 Months Ended 08/31/21:       Line 23 + Line 27 + Line 28       Page 1, Line 11         44       Total Utility Plant 08/31/20       Line 44 + Line 45       Tine 44 + Line 45       Tine 44 + Line 45         45       Less: Non-Depreciable Plant       1/       Line 48 x Retirement rate       Tine 44 + Line 45       Tine 48 x Retirement ra				8	\$
27       Plus: Added Plant 12 Months Ended 08/31/20       Schedule 11-EEC, Page 5, Line 15(i)         28       Less: Depreciable Retired Plant       1/       Line 27 x Retirement rate         30       Depreciable Utility Plant 08/31/20       Sum of Line 25 through Line 28		Depreciable Utility Plant 08/31/19		Line $23 + Line 24$	\$
28       Less: Depreciable Retired Plant       1/       Line 27 x Retirement rate         29       Depreciable Utility Plant 08/31/20       Sum of Line 25 through Line 28         31       Average Depreciable Plant for Rate Year Ended 08/31/20       (Line 25 + Line 30)/2         32       Average Depreciable Plant for Rate Year Ended 08/31/20       Line 25 + Line 30)/2         33       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         34       Book Depreciation Reserve 08/31/20       Line 32 x Line 34         35       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         36       Less: Net Cost of Removal (Salvage)       2/         37       Plus: Unrecovered Reserve 08/31/20       Sum of Line 36 through Line 40         38       Plus: Unrecovered Reserve 08/31/20       Sum of Line 27 + Line 28         41       Book Depreciation Expense 12 Months Ended 08/31/21:       Line 23 + Line 27 + Line 28         42       Total Utility Plant 08/31/20       Line 44 + Line 45         47       Page 1, Line 11       Line 44 + Line 45         48       Plus: Added Plant 12 Months Ended 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         49       Less: Depreciable Retired Plant       1/       Line 48 x Retirement rate         51       Depreciable Plant for Rate					¢
29       Depreciable Utility Plant 08/31/20       Sum of Line 25 through Line 28         30       Depreciable Plant for Rate Year Ended 08/31/20       (Line 25 + Line 30)/2         31       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         32       How Sold Depreciation Reserve 08/31/20       Line 20         34       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         36       Book Depreciation Reserve 08/31/20       Line 22 Line 34         37       Plus: Uncovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         38       Plus: Uncovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         39       Less: NetTed Plant       Line 23         40       Less: NetTed Plant       Line 24         41       Total Utility Plant 08/31/20       Sum of Line 27 + Line 28         42       Fate Year Depreciable Plant       Page 1, Line 13         43       Rate Year Depreciable Plant       Page 1, Line 14         44       Depreciable Retired Plant       Line 44 + Line 45         45       Less: Non-Depreciable Retired Plant       Line 48 x Retirement rate         46       Depreciable Retired Plant       Line 48 x Retirement rate         51       Depreciable Plant for Rate Year Ended 08/31/21       Line 46 th			1/		\$
30       Depreciable Utility Plant 08/31/20       Sum of Line 25 through Line 28         31       Average Depreciable Plant for Rate Year Ended 08/31/20       (Line 25 + Line 30)/2         33       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         34       Proposed Composite Rate %       Depreciation Expense         36       Book Depreciation Expense       Line 20         37       Plus: Book Depreciation Expense       Line 21 × Line 24         38       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         39       Less: Net Cost of Removal/(Salvage)       2/         41       Book Depreciation Expense 12 Months Ended 08/31/21       Line 23 + Line 27 + Line 28         42       Total Utility Plant 08/31/20       Line 44 + Line 45         44       Total Utility Plant 08/31/20       Line 44 + Line 45         45       Less: Depreciable Plant       1/         46       Depreciable Retired Plant       1/         47       Total Utility Plant 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         48       Plus: Added Plant 12 Months Ended 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         49       Line 48 x Retirement rate       1/         50       Depreciable Plant for Rate Year Ended 08/31/21       Line 46 thr		Less: Depreciable Retired Plant	1/	Line 27 x Retirement rate	\$
31       Average Depreciable Plant for Rate Year Ended 08/31/20       (Line 25 + Line 30)/2         32       Average Depreciable Plant for Rate Year Ended 08/31/20       (Line 25 + Line 30)/2         34       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         35       Book Depreciation Expense       Line 20         37       Plus: Book Depreciation Expense       Line 20         38       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         39       Less: Net Cost of Removal (Kalvage)       2/         40       Line 27 x Cost of Removal Rate       Line 28         41       Book Depreciation Expense 12 Months Ended 08/31/21:       Line 23 + Line 27 + Line 28         42       Line 10 K31/20       Line 44 + Line 45         43       Rate Year Depreciable Plant       Page 1, Line 11         44       Depreciable Vulity Plant 08/31/20       Line 44 + Line 45         45       Less: Depreciable Retired Plant       1/         46       Depreciable Retired Plant       1/         47       Sum of Line 46 through Line 49       11         48       Plus: Added Plant 12 Months Ended 08/31/21       Sum of Line 46 through Line 49         49       Less: Depreciable Retired Plant       1/       Line 48 x Retirement rate <td></td> <td></td> <td></td> <td></td> <td></td>					
32       Average Depreciable Plant for Rate Year Ended 08/31/20       (Line 25 + Line 30)/2         33       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         34       Proposed Composite Rate %       Line 20         35       Line 32 x Line 34         36       Book Depreciation Expense       Line 20         37       Plus: Book Depreciation Expense       Line 20         48       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         40       Less: Retired Plant       Line 27 x Cost of Removal Rate         41       Book Depreciation Expense 12 Months Ended 08/31/21       Line 23 + Line 27 + Line 28         42       Less Non-Depreciable Plant       Page 1, Line 11         44       Total Utility Plant 08/31/20       Line 44 + Line 45         45       Less Non-Depreciable Plant       Page 1, Line 11         46       Depreciable Utility Plant 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         47       Line 48 x Retirement rate		Depreciable Utility Plant 08/31/20		Sum of Line 25 through Line 28	\$
33       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         34       Proposed Composite Rate %       Line 20         36       Book Depreciation Expense       Line 20         37       Plus: Book Depreciation Expense       Line 32 x Line 34         39       Less: Net Cost of Removal/(Salvage)       2/       Line 27 x Cost of Removal Rate         40       Less: Net Cost of Removal/(Salvage)       2/       Line 27 x Cost of Removal Rate         41       Book Depreciation Expense 12 Months Ended 08/31/21:       Line 23 + Line 27 + Line 28         42       Rate Year Depreciation Expense 12 Months Ended 08/31/21:       Line 23 + Line 27 + Line 28         43       Rate Year Depreciation Expense 12 Months Ended 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         44       Depreciable Utility Plant 08/31/20       Line 44 + Line 45         47       Schedule 11-ELEC, Page 5, Line 15(1)         48       Plus: Added Plant 12 Months Ended 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         49       Less: Depreciable Retired Plant       1/       Line 48 x Retirement rate         51       Depreciable Plant for Rate Year Ended 08/31/21       Sum of Line 46 through Line 49				(T) 07 · T 000/0	
34       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         35       Jine 20         36       Book Depreciation Expense       Line 32 x Line 34         38       Plus: Book Depreciation Expense       Line 27 Cost of Removal Rate         38       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         39       Less: Net Cost of Removal/(Salvage)       2/         40       Less: Net Cost of Removal Rate       Line 27         41       Book Depreciation Expense 12 Months Ended 08/31/21:       Line 23 + Line 27 + Line 28         42       Total Utility Plant 08/31/20       Line 41 + Line 45         44       Total Utility Plant 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         45       Less: Depreciable Plant       I/         46       Depreciable Utility Plant 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         47       East: Depreciable Retired Plant       I/         48       Plus: Added Plant 12 Months Ended 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         49       East: Depreciable Plant for Rate Year Ended 08/31/21       Line 46 + Line 51)/2         46       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         57       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)		Average Depreciable Plant for Rate Year Ended 08/31/20		(Line 25 + Line 30)/2	\$0
35       Book Depreciation Reserve 08/31/20       Line 20         36       Book Depreciation Expense       Line 20         37       Plus: Book Depreciation Expense       Line 20         38       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         39       Less: Net Cost of Removal/(Salvage)       2/       Line 27 x Cost of Removal Rate         41       Book Depreciation Expense 12 Months Ended 08/31/21:       Line 23 + Line 27 + Line 28         41       Total Ulity Plant 08/31/20       Line 23 + Line 27 + Line 28         45       Less Non-Depreciable Plant       Page 1, Line 11         46       Depreciable Ulity Plant 08/31/20       Line 44 + Line 45         47       Vility Plant 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         48       Plus: Added Plant 12 Months Ended 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         49       Line 48 x Retirement rate       Sum of Line 46 through Line 49         51       Depreciable Retired Plant       1/       Line 48 x Retirement rate         52       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)       (f)         54       Schedule NWA-1-ELECTRIC, Part VI, Page 6       Line 49       Line 49         55       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-EL					
36       Book Depreciation Reserve 08/31/20       Line 20         37       Plus: Book Depreciation Expense       Line 32 x Line 34         38       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         39       Less: Net Cost of Removal/(Salvage)       2/         40       Less: Retired Plant       Line 28         41       Book Depreciation Reserve 08/31/20       Sum of Line 36 through Line 40         42		Proposed Composite Rate %		Page 4, Line 18, Columnumn (f)	0.009
37       Plus: Book Depreciation Expense       Line 32 x Line 34         38       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         39       Less: Net Cost of Removal/(Salvage)       2/         41       Book Depreciation Reserve 08/31/20       Sum of Line 36 through Line 40         42				X: 00	<b>.</b>
38       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         39       Less: Net Cost of Removal/(Salvage)       2/       Line 27 x Cost of Removal Rate         40       Less: Retired Plant       Line 28         41       Book Depreciation Expense 12 Months Ended 08/31/21:       Line 23 + Line 36 through Line 40         42					\$
39       Less: Net Cost of Removal/(Salvage)       2/       Line 27 x Cost of Removal Rate         40       Less: Retired Plant       Line 28         41       Book Depreciation Reserve 08/31/20       Sum of Line 36 through Line 40         42					\$
40       Less: Retired Plant       Line 28         41       Book Depreciation Reserve 08/31/20       Sum of Line 36 through Line 40         42			21		\$
41       Book Depreciation Reserve 08/31/20       Sum of Line 36 through Line 40         42			2/		\$
42       Aate Year Depreciation Expense 12 Months Ended 08/31/21:         43       Rate Year Depreciation Expense 12 Months Ended 08/31/21:         44       Total Utility Plant 08/31/20         45       Less Non-Depreciable Plant         46       Depreciable Utility Plant 08/31/20         47       Line 44 + Line 45         48       Plus: Added Plant 12 Months Ended 08/31/21         49       Less: Depreciable Retired Plant         10       Line 48 x Retirement rate         50       Depreciable Utility Plant 08/31/21         51       Depreciable Plant for Rate Year Ended 08/31/21         53       Average Depreciable Plant for Rate Year Ended 08/31/21         54       Cline 46 + Line 51)/2         55       Proposed Composite Rate %         56       Page 4, Line 18, Columnumn (f)         57       Book Depreciation Reserve 08/31/20         58       Plus: Unrecovered Reserve Adjustment         59       Plus: Unrecovered Reserve Adjustment         60       Less: Net Cost of Removal/(Salvage)         21       Line 48 x Cost of Removal Rate         61       Less: Retired Plant         62       Book Depreciation Reserve 08/31/21         63       Sum of Line 57 through Line 61          64					\$
43       Rate Year Depreciation Expense 12 Months Ended 08/31/21:         44       Total Utility Plant 08/31/20       Line 23 + Line 27 + Line 28         45       Less Non-Depreciable Plant       Page 1, Line 11         46       Depreciable Utility Plant 08/31/20       Line 44 + Line 45         47		Book Depreciation Reserve 08/31/20		Sum of Line 36 through Line 40	\$
44       Total Utility Plant 08/31/20       Line 23 + Line 27 + Line 28         45       Less Non-Depreciable Plant       Page 1, Line 11         46       Depreciable Utility Plant 08/31/20       Line 44 + Line 45         47					
45       Less Non-Depreciable Plant       Page 1, Line 11         46       Depreciable Utility Plant 08/31/20       Line 44 + Line 45         47					
46       Depreciable Utility Plant 08/31/20       Line 44 + Line 45         47       48       Plus: Added Plant 12 Months Ended 08/31/21       Schedule 11-ELEC, Page 5, Line 15(l)         49       Less: Depreciable Retired Plant       1/       Line 48 x Retirement rate         50       Depreciable Utility Plant 08/31/21       Sum of Line 46 through Line 49         51       Depreciable Utility Plant 08/31/21       Sum of Line 46 through Line 49         52					\$
47       1       Schedule 11-ELEC, Page 5, Line 15(1)         48       Plus: Added Plant 12 Months Ended 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         49       Less: Depreciable Retired Plant       1/         50       Depreciable Utility Plant 08/31/21       Sum of Line 48 x Retirement rate         51       Depreciable Plant for Rate Year Ended 08/31/21       (Line 46 through Line 49         52					\$
48       Plus: Added Plant 12 Months Ended 08/31/21       Schedule 11-ELEC, Page 5, Line 15(1)         49       Less: Depreciable Retired Plant       1/       Line 48 x Retirement rate         50       Depreciable Utility Plant 08/31/21       Sum of Line 46 through Line 49	46	Depreciable Utility Plant 08/31/20		Line 44 + Line 45	\$
49       Less: Depreciable Retired Plant       1/       Line 48 x Retirement rate         50       51       Depreciable Utility Plant 08/31/21       Sum of Line 46 through Line 49         52       53       A verage Depreciable Plant for Rate Year Ended 08/31/21       (Line 46 + Line 51)/2         53       A verage Depreciable Plant for Rate Year Ended 08/31/21       (Line 46 + Line 51)/2         54       55       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         56       7       Book Depreciation Reserve 08/31/20       Line 41         57       Book Depreciation Expense       Line 53 x Line 55         59       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         60       Less: Net Cost of Removal/(Salvage)       2/       Line 48 x Cost of Removal Rate         61       Less: Retired Plant       Line 49       Sum of Line 57 through Line 61         62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61       29.66%         71/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%       Retirement					
50       1         51       Depreciable Utility Plant 08/31/21         53       A verage Depreciable Plant for Rate Year Ended 08/31/21         53       A verage Depreciable Plant for Rate Year Ended 08/31/21         54       (Line 46 + Line 51)/2         55       Proposed Composite Rate %         56       Page 4, Line 18, Columnumn (f)         57       Book Depreciation Reserve 08/31/20         58       Plus: Book Depreciation Expense         59       Plus: Unrecovered Reserve Adjustment         50       Less: Net Cost of Removal/(Salvage)         2/       Line 48 x Cost of Removal Rate         61       Less: Retired Plant         62       Book Depreciation Reserve 08/31/21         1/       3 year average retirement over plant addition in service FY 15 ~ FY17         29.66%       Retiremen	48	Plus: Added Plant 12 Months Ended 08/31/21		Schedule 11-ELEC, Page 5, Line 15(1)	\$
51       Depreciable Utility Plant 08/31/21       Sum of Line 46 through Line 49         52       53       Average Depreciable Plant for Rate Year Ended 08/31/21       (Line 46 + Line 51)/2         54       55       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)       (Control of Control of C	49	Less: Depreciable Retired Plant	1/	Line 48 x Retirement rate	\$
52       Average Depreciable Plant for Rate Year Ended 08/31/21       (Line 46 + Line 51)/2         53       Average Depreciable Plant for Rate Year Ended 08/31/21       (Line 46 + Line 51)/2         54       55       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)       (Columnum)         56       57       Book Depreciation Reserve 08/31/20       Line 41       58         58       Plus: Book Depreciation Expense       Line 53 x Line 55       59         59       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         60       Less: Net Cost of Removal/(Salvage)       2/       Line 48 x Cost of Removal Rate         61       Less: Retired Plant       Line 49       Eine 49         62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61       29.66%         1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%       Retiremen	50				
53       Average Depreciable Plant for Rate Year Ended 08/31/21       (Line 46 + Line 51)/2         54       Page 4, Line 18, Columnumn (f)       (f)         55       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)       (f)         56       F       F       Book Depreciation Reserve 08/31/20       Line 41         58       Plus: Book Depreciation Expense       Line 53 x Line 55       Schedule NWA-1-ELECTRIC, Part VI, Page 6         59       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6       E         60       Less: Net Cost of Removal/(Salvage)       2/       Line 48 x Cost of Removal Rate         61       Less: Retired Plant       Line 49       E         62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61       E         1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%       Retiremen	51	Depreciable Utility Plant 08/31/21		Sum of Line 46 through Line 49	\$
54       Page 4, Line 18, Columnumn (f)         55       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)         56	52				
55       Proposed Composite Rate %       Page 4, Line 18, Columnumn (f)       0         56       57       Book Depreciation Reserve 08/31/20       Line 41         58       Plus: Book Depreciation Expense       Line 53 x Line 55         59       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         60       Less: Net Cost of Removal/(Salvage)       2/         61       Less: Retired Plant       Line 49         62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61         1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%       Retiremen	53	Average Depreciable Plant for Rate Year Ended 08/31/21		(Line 46 + Line 51)/2	\$
56       57       Book Depreciation Reserve 08/31/20       Line 41         58       Plus: Book Depreciation Expense       Line 53 x Line 55         59       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         60       Less: Net Cost of Removal/(Salvage)       2/         61       Less: Retired Plant       Line 49         62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61         1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%	54				
57       Book Depreciation Reserve 08/31/20       Line 41         58       Plus: Book Depreciation Expense       Line 53 x Line 55         59       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         60       Less: Net Cost of Removal/(Salvage)       2/         61       Less: Retired Plant       Line 49         62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61         1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%       Retiremen	55	Proposed Composite Rate %		Page 4, Line 18, Columnumn (f)	0.00000
58       Plus: Book Depreciation Expense       Line 53 x Line 55         59       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         60       Less: Net Cost of Removal/(Salvage)       2/         61       Less: Retired Plant       Line 48 x Cost of Removal Rate         62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61         1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%	56				
59       Plus: Unrecovered Reserve Adjustment       Schedule NWA-1-ELECTRIC, Part VI, Page 6         60       Less: Net Cost of Removal/(Salvage)       2/         61       Less: Retired Plant       Line 49         62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61         1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%       Retiremen	57	Book Depreciation Reserve 08/31/20		Line 41	\$
60       Less: Net Cost of Removal/(Salvage)       2/       Line 48 x Cost of Removal Rate         61       Less: Retired Plant       Line 49         62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61         1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%	58	Plus: Book Depreciation Expense		Line 53 x Line 55	\$
61       Less: Retired Plant       Line 49         62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61         1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%	59	Plus: Unrecovered Reserve Adjustment		Schedule NWA-1-ELECTRIC, Part VI, Page 6	\$
62       Book Depreciation Reserve 08/31/21       Sum of Line 57 through Line 61         1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%	60	Less: Net Cost of Removal/(Salvage)	2/	Line 48 x Cost of Removal Rate	\$
1/       3 year average retirement over plant addition in service FY 15 ~ FY17       29.66%       Retirement	61	Less: Retired Plant		Line 49	\$
	62	Book Depreciation Reserve 08/31/21		Sum of Line 57 through Line 61	\$
	1/	3 year average retirement over plant addition in service FY 15 ~ FY	17	29.66%	Retirements
			/	10.2770	

Line No.	Account No.	Account Title	Test Year 1/ June 30, 2017	Adjustment	Transmission Plant June 30, 2017	Other Adjustments June 30, 2017	Adjusted Balance	Proposed Rate	Test Year Depreciation
			(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) x (f)
		Intangible Plant							
1	303.00	Intensible Con Software	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
2	303.00	Intangible Cap Software	50	50	50	20	50	0.00%	\$0
3		Total Intangible Plant	\$0	\$0	\$0	\$0	\$0		\$0
4		Production Plant							
6									
7 8	330.00	Land Hydro	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%	\$0 \$0
8	331.00 332.00	Struct & Improvements Reservoirs Dams And Water	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	0.00%	\$0 \$0
10									
11 12		Total Production Plant	\$0	\$0	\$0	\$0	\$0		\$0
12		TransmissionPlant							
14								0.000/	
15 16	350.00 352.00	Land&Land Rights Structures And Improvements	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.94%	\$0 \$0
17	353.00	Transmission Station Equipment	\$0	\$0	\$0	\$0	\$0	2.43%	\$0
18	353.10	Sta Equip Poll Contl Facility	\$0	\$0	\$0	\$0	\$0	2.43%	\$0
19	354.00	Towers And Fixtures Transmission	\$0	\$0	\$0	\$0	\$0	7.44%	\$0
20	355.00 356.00	Poles And Fixtures Transmission	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	3.13%	\$0
21 22	356.00	Transmsn Conductr New Overhead Conductors And Devices	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	3.60% 3.60%	\$0 \$0
23	356.20	Conductor And Devices	\$0	\$0	\$0	\$0	\$0	3.60%	\$0
24	357.10	Ug Transmission Manholes & Handholes	\$0	\$0	\$0	\$0	\$0	0.92%	\$0
25	357.20	Ug Transmission Conduit	\$0	\$0	\$0	\$0	\$0	0.92%	\$0
26	358.00	Underground Conductors And Devices	\$0	\$0	\$0	\$0 60	\$0	1.68%	\$0
27 28	359.00 359.10	Roads And Trails 1/ Elect Equip ARO	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	0.82% 0.00%	\$0 \$0
29	559.10	ii Elect Equip Alto	50	50	\$0	<b>\$</b> 0	<i>\$</i> 0	0.0070	50
30		Total Transmission Plant	\$0	\$0	\$0	\$0	\$0		\$0
31 32		Distribution Plant							
32		Distribution Flant							
34	360.00	Land & Land Rights New	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
35	362.00	Station Equipment	\$0	\$0	\$0	\$0	\$0	2.32%	\$0
36 37	365.00	Overhead Conductors and Devices	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	3.02% 2.52%	\$0 \$0
37	367.10 360.00	Underground Conductors and Devices Land & Land Rights New	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	2.52%	\$0 \$0
39	360.10	Land Structures & Dist	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
40	361.00	Struct & Improvements	\$0	\$0	\$0	\$0	\$0	1.36%	\$0
41	362.00	Station Equipment	\$0	\$0	\$0	\$0	\$0	2.19%	\$0
42 43	362.10 362.55	Station Equip Pollution Station Equipment - Energy Management System	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	2.19% 6.70%	\$0 \$0
43	364.00	Poles, Towers And Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	4.27%	\$0 \$0
45	365.00	Oh Conduct-Smart Grid	\$0	\$0	\$0	\$0	\$0	2.65%	\$0
46	366.10	Underground Manholes A	\$0	\$0	\$0	\$0	\$0	1.33%	\$0
47 48	366.20 367.10	Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	1.55% 3.42%	\$0 \$0
48	367.10	Underground Conductors Line Transformers - Stations	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	3.42% 2.76%	\$0 \$0
50	368.20	Line Transformers - Bare Cost	\$0	\$0	\$0	\$0	\$0	3.14%	\$0
51	368.30	Line Transformers - Install Cost	\$0	\$0	\$0	\$0	\$0	3.22%	\$0
52	369.10	Overhead Services	\$0	\$0	\$0	\$0	\$0	5.04%	\$0
53 54	369.20 369.21	Underground Services C Underground Services C	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	4.87% 4.87%	\$0 \$0
55	370.10	Meters - Bare Cost - Domestic	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	5.61%	\$0 \$0
56	370.20	Meters - Install Cost - Domestic	\$0	\$0	\$0	\$0	\$0	5.81%	\$0
57	370.30	Meters - Bare Cost - Large	\$0	\$0	\$0	\$0	\$0	5.69%	\$0
58	370.35	Meters - Install Cost - Large	\$0	\$0	\$0	\$0	\$0	5.13%	\$0
59 60	371.00 373.10	Installation On Custom Oh Steetlighting	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	3.61% 1.46%	\$0 \$0
60 61	373.10	Ug Streetlighting	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	1.46%	\$0 \$0
62		1/ Elect Equip ARO	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
63									
64		Total Distribution Plant	\$0	\$0	\$0	\$0	\$0		\$0

Column Notes:

(a) (d)

(d) (d)

Notes: Per Company books Line 1, Line 56 and Line 57, exclude assets related to ReGrowth Program Line 44, 45, 48, 51, 52, 54, Company retirement adjustments Line 60 and Line 61, streetlight retirement adjustments Sum of Columns (a) through (d) Proposed Depreciation Rate based on Depreciation Study, refer to Schedule NWA-1-ELECTRIC, Part VI, Page 4 and Page 5 to the strength of the strengt (e) (f)

Line Notes:

 Jine Notes:

 3
 Sum of Line 1 through Line 2

 11
 Sum of Line 7 through Line 9

 30
 Sum of Line 15 through Line 28

 49-51
 Changes made in depreciation rates based on settlement

 64
 Sum of Line 3 through Line 62

 1/
 Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

Line No.	Account No.	Account Title	Test Year 1/ June 30, 2017 (a)	ARO Adjustment (b)	Transmission Plant (c)	Other Adjustments June 30, 2017 (d)	Adjusted Balance (c)	Proposed Rate (f)	Test Year Depreciation (g) = (e) x (f)
1	389.00	Land And Land Rights	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
2	390.00	Struct And Improvement Electric	\$0	\$0	\$0	\$0 \$0	\$0	2.28%	\$0
3	391.00	Office Furn & Fixt Electric (Fully Dep)	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	0.00%	\$0
4	391.00	Office Furn &Fixt Electric	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	6.67%	\$0 \$0
5	393.00	Stores Equipment	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	5.00%	\$0
6	394.00	General Plant Tools Shop	\$0 \$0	\$0	\$0	\$0 \$0	\$0	5.00%	\$0
7	395.00	General Plant Laboratory (Fully Dep)	\$0	\$0	\$0 \$0	\$0	\$0	0.00%	\$0
8	395.00	General Plant Laboratory (Fully Dep)	\$0 \$0	\$0	\$0 \$0	\$0	\$0	6.67%	\$0
9	397.00	Communication Equipment	\$0 \$0	\$0	\$0	\$0	\$0	5.00%	\$0
10	397.10	Communication Equipment Site Specific	\$0	\$0	\$0	\$0	\$0	3.90%	\$0
11	397.50	Communication Equipment Network	\$0 \$0	\$0	\$0	\$0	\$0	5.00%	\$0
12	398.00	General Plant Miscellaneous	\$0	\$0	\$0	\$0	\$0	6.67%	\$0
13	399.00	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
14		1/ ARO	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
15									
16		Total General Plant	\$0	\$0	\$0	\$0	\$0		\$0
17									
18		Grand Total - All Categories	\$0	\$0	\$0	\$0	\$0		\$0
19									
20		Other Utility Plant Assets							
21		<u>.</u>							
22	105.00	Property For Future Use	\$0				\$0		
23	107	Construction Work in Progress	\$0				\$0		
24	114.00	Goodwill	\$0				\$0		
25									
26		Total of Other Utility Plant Assets	\$0				\$0		
27									
28		Total Electric Plant in Service	\$0	\$0	\$0	\$0	\$0		
29									
30		Test Year Depreciation Expense per books	\$593,788	\$0	(\$593,788)	\$0	\$0		
31									
32		Accumulated Reserve	\$0	\$0	\$0	\$0	\$0		

Column Notes:

(a) (e) (f)

Per Company books Sum of Columns (a) through (d) Proposed Depreciation Rate based on Depreciation Study, refer to Schedule NWA-1-ELECTRIC, Part VI, Page 5

Line Notes:

16 18 18 26 28

es: Sum of Line 1 through Line 14 Sum Lines (Page 3 Line 3, 11, 30, 64, and Page 4 Line 16) Column (d), reflects adjustments for Retirements and Streetlight Sale not recorded on books as of June 30, 2017 and capital recovered through Renewable Energy Growth Program Sum of Line 22 through Line 24 Sun of Line 18 and Line 26

30 32

Column (d), excluding depreciation of ReGrowth as well as the Company's retirement adjustments Page 5, Line 69 Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case. 1/

Line No.	Account No.	Account Title	Test Year 1/ June 30, 2017 (a)	ARO Adjustments (b)	Transmission Plant (c)	Other Adjustments (d)	Adjusted Balance (e) = sum of (a) throu (d)
		Intangible Plant	(u)	(0)	(0)	(u)	(c) sum of (a) moa (a)
1	303.00	Intangible Cap Softwa	\$0	\$0	\$0	\$0	\$0
2 3		Total Intangible Plant	\$0	\$0	\$0	\$0	\$0
4 5		Production Plant					
6 7	330.00	T and Thedre		\$0	\$0	\$0	\$0
8	331.00	Land Hydro Struct & Improvements	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9	332.00	Reservoirs Dams And Wa	\$0	\$0	\$0	\$0	\$0
10	552100	Tusti vons Buns Find Wa	00	40	<i>40</i>	00	<b>\$</b> 0
11 12		Total Production Plant	\$0	\$0	\$0	\$0	\$0
13 14		TransmissionPlant					
14	350.00	Land&Land Rights	\$0	\$0	\$0	\$0	\$0
16	352.00	Structures And Improvements	\$0	\$0	\$0	\$0	\$0
17	353.00	Transmission Station Equipment	\$0	\$0	\$0	\$0	\$0
18	354.00	Towers And Fixtures Transmission	\$0	\$0	\$0	\$0	\$0
19	355.00	Poles And Fixtures Transmission	\$0	\$0	\$0	\$0	\$0
20	356.00	Overhead Conductors And Devices	\$0	\$0	\$0	\$0	\$0
21	357.00	Underground Conduit	\$0	\$0	\$0	\$0	\$0
22	358.00	Underground Conductors And Devices	\$0	\$0	\$0	\$0	\$0
23	359.00	Roads And Trails	\$0	\$0	\$0	\$0	\$0
24 25	359.10	1/ Elect Equip ARO	\$0	\$0	\$0	\$0	\$0
26 27		Total Transmission Plant	\$0	\$0	\$0	\$0	\$0
28 29		Distribution Plant					
32	360.00	Land & Land Rights New	\$0		\$0	\$0	\$0
33	362.00	Station Equipment	\$0		\$0	\$0	\$0
34	365.00	Overhead Conductors and Devices	\$0		\$0	\$0	\$0
35	367.10	Underground Conductors and Devices	\$0		\$0	\$0	\$0
36	360.00	Land & Land Rights New	\$0	\$0	\$0	\$0	\$0
37	361.00	Struct & Improvements	\$0	\$0	\$0	\$0	\$0
38 39	362.00 364.00	Station Equipment Poles, Towers And Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
40	364.00	Oh Conduct-Smart Grid	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
40	366.00	Underground Manholes A	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
42	367.00	Underground Conductors	\$0 \$0	\$0	\$0 \$0	\$0	\$0
43	368.00	Transformer Stations	\$0	\$0	\$0	\$0	\$0
44	369.00	Overhead Services	\$0	\$0	\$0	\$0	\$0
45	370.00	Meters - Bare Cost - Domestic	\$0	\$0	\$0	\$0	\$0
46	371.00	Installation On Custom	\$0	\$0	\$0	\$0	\$0
47	373.00	Oh Steetlighting	\$0	\$0	\$0	\$0	\$0
48 49	374.00	1/ Elect Equip ARO	\$0	\$0	\$0	\$0	\$0
50 51		Total Distribution Plant	\$0	\$0	\$0	\$0	\$0
52 53		General Plant					
54	389.00	Land And Land Rights	\$0	\$0	\$0	\$0	\$0
55	390.00	Struct And Improvement Electric	\$0	\$0	\$0	\$0	\$0
56	391.00	Office Furn &Fixt Elec	\$0	\$0	\$0	\$0	\$0
57	393.00	Stores Equipment	\$0	\$0	\$0	\$0	\$0
58	394.00	General Plant Tools Shop	\$0	\$0	\$0	\$0	\$0
59	395.00	General Plant Laboratory	\$0	\$0	\$0	\$0	\$0
60	395.10	Conservation Lab Equipment	\$0	\$0	\$0	\$0	\$0
61	397.00	Communication Equipment	\$0	\$0	\$0	\$0	\$0
62	397.10	Communication Equipment Site Specific	\$0	\$0	\$0 ©0	\$0	\$0
63	398.00	General Plant Miscellaneous	\$0	\$0 \$0	\$0	\$0	\$0
64 65	399.00 399.10	Other Tangible Property 1/ ARO	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
66	579.10						
67 68		Total General Plant	\$0	\$0	\$0	\$0	\$0
69		Grand Total - All Categories	\$0	\$0	\$0	\$0	\$0

Column Notes:

(a) (b) Per Company's books

Fer Company Stocks Adjustment for Assets Retirement Obligation which is not actual investment of the company Exclude transmission related items

(c)

Exclude accumulated depreciation of ReGrowth Assets which is recovered through a separate mechanism Sum of Columns (a) through (c) (d)

(d)

Line Notes: 11 Sum of Line 7 through Line 9 26 Sum of Line 15 through Line 24 50 Sum of Line 30 through Line 48 67 Sum of Line 30 through Line 65 69 Sum of Line 3, 11, 26, 50, and 67 50 Sum of Line 3, 50 Sum of Line 3,

Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case. 1/

Line No	Description		Reference	Amount
1	Total Company Rate Year Depreciation		Sum of Page 2, Line 16 and Line 17	(a)
2	Total Company Test Year Depreciation		Per Company Books	3 \$231.87
3	Less: Reserve adjustments		Page 4, Line 29, Col (b) $+$ Col (c)	3231,87
			Line $2 + \text{Line } 3$	
4	Adjusted Total Company Test Year Depreciation Expense Depreciation Expense Adjustment		Line 2 + Line 3 Line 1 - Line 4	\$231,87 (\$231,870
5	Depreciation Expense Adjustment		Line 1 - Line 4	(\$231,870
6 7				Per Book
8	Test Vers Demonistics Engineer 12 Months Ended 06/20/17:			Amount
9	Test Year Depreciation Expense 12 Months Ended 06/30/17: Total Gas Utility Plant 06/30/17		Page 4, Line 27, Col (d)	Amount
10	Less Non Depreciable Plant		Sum of Page 3, Line 5, Col (d) and Page 4, Line 25, Col (e)	5' Si
10	Depreciable Utility Plant 06/30/17		Line 9 + Line 10	
12	Depreciable Onity Flain 00/30/17		Line 9   Line 10	3
13	Plus: Added Plant 2 Mos Ended 08/31/17		Schedule 11-GAS, Page 3, Line 4	S
13	Less: Retired Plant 2 Most Ended 08/31/17	1/	Line 13 x Retirement Rate	s. Si
14	Depreciable Utility Plant 08/31/17	1/	Line 13 x Retrienent Rate	
16	Depreciable Offitty Flait 08/31/17		Line 11 + Line 15 + Line 14	J.
17	Average Depreciable Plant for Year Ended 08/31/17		(Line 11 + Line 15)/2	s
18	Average Depresable Flam for Fear Ended 08/51/17		(Ente 11 · Ente 15)/2	5
19	Composite Book Rate %		As Approved in R.I.P.U.C. Docket No. 4323	3.38
20	Composite Book Rate 70		As Approved in R.H. 1010. Docket No. 4525	5.56
21	Book Depreciation Reserve 06/30/17		Page 5, Line 72, Col (d)	s
22	Plus: Book Depreciation Expense		Line 17 x Line 20	š
23	Less: Net Cost of Removal/(Salvage)	2/	Line 13 x Cost of Removal Rate	ŝ
24	Less: Retired Plant	2	Line 14	ŝ
25	Book Depreciation Reserve 08/31/17		Sum of Line 21 through Line 24	
26				
27	Depreciation Expense 12 Months Ended 08/31/18			
28	Total Utility Plant 08/31/17		Line 9 + Line 13 + Line 14	\$
29	Less Non Depreciable Plant		Line 10	S
30	Depreciable Utility Plant 08/31/17		Line 28 + Line 29	
31				
32	Plus: Plant Added in 12 Months Ended 08/31/18		Schedule 11-GAS, Page 3, Line 11	s
33	Less: Plant Retired in 12 Months Ended 08/31/18		Line 32 x Retirement rate	\$
34	Depreciable Utility Plant 08/31/18		Sum of Line 30 through Line 33	9
35				
36	Average Depreciable Plant for 12 Months Ended 08/31/18		(Line 30 + Line 34)/2	\$
37				
38	Composite Book Rate %		As Approved in R.I.P.U.C. Docket No. 4323	3.38
39				
40	Book Depreciation Reserve 08/31/17		Line 25	\$
41	Plus: Book Depreciation 08/31/18		Line 36 x Line 38	\$
42	Less: Net Cost of Removal/(Salvage)		Line 32 x Cost of Removal Rate	\$
43	Less: Retired Plant		Line 33	\$
44	Book Depreciation Reserve 08/31/18		Sum of Line 40 through Line 43	\$

3 year average retirement over plant addition in service FY 15 ~ FY17 3 year average Cost of Removal over plant addition in service FY 15 ~ FY17 1/ 2/

6.87% Retirements 5.18% COR

No	Description	_	Reference		Amount
	Rate Year Depreciation Expense 12 Months Ended 08/31/19:				
	Total Utility Plant 08/31/18		Page 1, Line 28 + Line 32 + Line 33		
	Less Non-Depreciable Plant		Page 1, Line 10		
	Depreciable Utility Plant 08/31/18		Line 2 + Line 3		-
	Bepreciable ounty Flant 00/51/10		Line 2 + Line 5		
	D1 411 1D1 (12 M (1 E 1 108/21/10		01 11 11 CAS D 2 1: 25		
	Plus: Added Plant 12 Months Ended 08/31/19		Schedule 11-GAS, Page 3, Line 35		
	Less: Depreciable Retired Plant	1/	Line 6 x Retirement rate		
	Depreciable Utility Plant 08/31/19		Sum of Line 4 through Line 7		
			-		
	Average Depreciable Plant for Rate Year Ended 08/31/19		(Line 4 + Line 9)/2		
	Average Depreciable Flair for Rate Fear Ended 00/51/17		(Enic 4 · Enic 7)/2		
	P 16 : P 19		P 4 1: 17 C 1()		
	Proposed Composite Rate %		Page 4, Line 17, Col (e)		
	Book Depreciation Reserve 08/31/18		Page 1, Line 44		
	Plus: Book Depreciation Expense		Line 11 x Line 13		
	Plus: Unrecovered Reserve Adjustment		Schedule NWA-1-GAS, Part VI, Page 6		
	Less: Net Cost of Removal/(Salvage)	2/	Line 6 x Cost of Removal Rate		
		2/			
	Less: Retired Plant		Line 7		
	Book Depreciation Reserve 08/31/19		Sum of Line 15 through Line 19		
	Rate Year Depreciation Expense 12 Months Ended 08/31/20:				
	Total Utility Plant 08/31/19		Line 2 + Line 6 + Line 7		
	Less Non-Depreciable Plant		Page 1, Line 10		
			Line 23 + Line 24		
	Depreciable Utility Plant 08/31/19		Line 25 + Line 24		
	Plus: Added Plant 12 Months Ended 08/31/20		Schedule 11-GAS, Page 5, Line 11(i)		
	Less: Depreciable Retired Plant	1/	Line 27 x Retirement rate		
	•				
	Depreciable Utility Plant 08/31/20		Sum of Line 25 through Line 28		-
	Depreelable Ounty Flam 00/51/20		Sum of Enice 25 unough Enice 26		
			(T) 05 T 000		
	Average Depreciable Plant for Rate Year Ended 08/31/20		(Line 25 + Line 30)/2		
	Proposed Composite Rate %		Page 4, Line 17, Col (e)		
	Book Depreciation Reserve 08/31/20		Line 20		
	Plus: Book Depreciation Expense		Line 32 x Line 34		
	Plus: Unrecovered Reserve Adjustment		Schedule NWA-1-GAS, Part VI, Page 6		
	Less: Net Cost of Removal/(Salvage)	2/	Line 27 x Cost of Removal Rate		
	Less: Retired Plant		Line 28		
	Book Depreciation Reserve 08/31/20		Sum of Line 37 through Line 40		
	1				
	Rate Year Depreciation Expense 12 Months Ended 08/31/21:				
			T		
	Total Utility Plant 08/31/20		Line 23 + Line 27 + Line 28		
	Less Non-Depreciable Plant		Page 1, Line 10		
	Depreciable Utility Plant 08/31/20		Line 44 + Line 45		
	Plus: Added Plant 12 Months Ended 08/31/21		Schedule 11-GAS, Page 5, Line 11(1)		
	Less: Depreciable Retired Plant	1/	Line 48 x Retirement rate		
	Less. Depreciable Retired I fait	1/	Enic 40 x Retrienent fate		
	Depreciable Utility Plant 08/31/21		Sum of Line 46 through Line 49		
	Average Depreciable Plant for Rate Year Ended 08/31/21		(Line 46 + Line 51)/2		
	Proposed Composite Rate %		Page 4, Line 17, Col (e)		
	Bash Demonistics Basers 08/21/20		Line 41		
	Book Depreciation Reserve 08/31/20		Line 41		
	Plus: Book Depreciation Expense		Line 53 x Line 55		
	Plus: Unrecovered Reserve Adjustment		Schedule NWA-1-GAS, Part VI, Page 6		
	Less: Net Cost of Removal/(Salvage)	2/	Line 48 x Cost of Removal Rate		
	Less: Retired Plant		Line 49		
	Book Depreciation Reserve 08/31/21		Sum of Line 57 through Line 61		
	Book Depresiduoli Reserve 06/31/21		Sum of Line 57 unough Line 01		
				c 0=	<b>D</b>
1/	3 year average retirement over plant addition in service FY 15 ~ FY			6.87%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 1			5.18%	COR

Account No.	. Account Title	June 30, 2017	1/ ARO Adjustment	Adjustments June 30, 2017	Adjusted Balance	Proposed Rate	Depreciation Expense
	Intangible Plant	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(e)	(f) = (d) x (e)
1 302.00	Franchises And Consents	\$0	\$0	\$0	\$0	0.00%	\$0
2 303.00	Misc. Intangible Plant	\$0	\$0	\$0	\$0	0.00%	\$0
3 303.01	Misc. Int Cap Software	\$0	\$0	\$0	\$0	0.00%	\$0
4 5	Total Intangible Plant	\$0	\$0	\$0	\$0		\$0
6 7	Production Plant						
8 9 304.00	Production Land Land Rights	\$0	\$0	\$0	\$0	0.00%	\$0
10 305.00	Prod. Structures & Improvements	\$0	\$0	\$0	\$0	15.05%	\$0
11 307.00	Production Other Power	\$0	\$0	\$0	\$0	7.16%	\$0
12 311.00	Production LNG Equipme	\$0	\$0	\$0	\$0	11.40%	\$0
13 320.00 14	Prod. Other Equipment	\$0	\$0	\$0	\$0	6.69%	\$0
15 16	Total Production Plant	\$0	\$0	\$0	\$0		\$0
17	Storage Plant						
18 19 360.00	Stor Land & Land Rights	\$0	\$0	\$0	\$0	0.00%	\$0
20 361.03	Storage Structures Improvements	\$0	\$0	\$0	\$0	0.99%	\$0
21 362.04	Storage Gas Holders	\$0	\$0	\$0	\$0	0.04%	\$0
22 363.00 23	Stor. Purification Equipment	\$0	\$0	\$0	\$0	3.37%	\$0
23 24 25	Total Storage Plant	\$0	\$0	\$0	\$0		\$0
26	Distribution Plant						
27 28 374.00	Dist. Land & Land Rights	\$0	\$0	\$0	\$0	0.00%	\$0
29 375.00	Gas Dist Station Structure	\$0	\$0	\$0	\$0	1.15%	\$0
30 376.00	Distribution Mains	\$0	\$0	\$0	\$0	3.61%	\$0
31 376.03	Dist. River Crossing Main	\$0	\$0	\$0	\$0	3.61%	\$0
32 376.04	Mains - Steel And Other - Sl	\$0	\$0	\$0	\$0	0.00%	\$0
33 376.06	Dist. District Regulator	\$0	\$0	\$0	\$0	3.61%	\$0
34 376.11	Gas Mains Steel	\$0	\$0	\$0	\$0	3.31%	\$0
35 376.12	Gas Mains Plastic	\$0	\$0	\$0	\$0	2.70%	\$0
36 376.13 37 376.14	Gas Mains Cast Iron	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	8.39% 3.61%	\$0 \$0
37 376.14 38 376.15	Gas Mains Valves Propane Lines	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	3.61%	\$0 \$0
39 376.16	Dist. Cathodic Protect	\$0 \$0	\$0	\$0 \$0	\$0	3.61%	\$0 \$0
40 376.17	Dist. Joint Seals	\$0	\$0	\$0	\$0	4.63%	\$0
41 377.00	T&D Compressor Sta Equipment	\$0	\$0	\$0	\$0	1.07%	\$0
42 377.62 1	/ 5360-Tanks ARO	\$0	\$0	\$0	\$0	0.00%	\$0
43 378.10	Gas Measur & Reg Sta Equipment	\$0	\$0	\$0	\$0	2.08%	\$0
44 378.55	Gas M&Reg Sta Eqp RTU	\$0	\$0	\$0	\$0	6.35%	\$0
45 379.00	Dist. Measur. Reg. Gs	\$0	\$0	\$0	\$0	2.22%	\$0
46 379.01	Dist. Meas. Reg. Gs Eq	\$0	\$0	\$0	\$0	0.00%	\$0
47 380.00	Gas Services All Sizes	\$0	\$0	\$0	\$0	3.05%	\$0
48 381.10	Sml Meter& Reg Bare Co	\$0	\$0	\$0 \$0	\$0	1.76%	\$0
49 381.30 50 381.40	Lrg Meter& Reg Bare Co Meters	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	1.76% 0.96%	\$0 \$0
51 382.00	Meter Installations	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	3.66%	\$0 \$0
52 382.20	Sml Meter& Reg Installation	\$0	\$0	\$0	\$0	3.66%	\$0
53 382.30	Lrg Meter&Reg Installation	\$0	\$0	\$0	\$0	3.66%	\$0
54 383.00	Dist. House Regulators	\$0	\$0	\$0	\$0	0.67%	\$0
55 384.00	T&D Gas Reg Installs	\$0	\$0	\$0	\$0	1.56%	\$0
56 385.00	Industrial Measuring And Regulating Station Equipment	\$0	\$0	\$0	\$0	4.18%	\$0
57 385.01	Industrial Measuring And Regulating Station Equipment	\$0	\$0	\$0	\$0	0.00%	\$0
58 386.00	Other Property On Customer Premises	\$0	\$0	\$0	\$0	0.23%	\$0
59 386.02	Dist. Consumer Prem Equipment	\$0	\$0	\$0	\$0	0.00%	\$0
60 387.00 61 388.00 1	Dist. Other Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	2.15% 0.00%	\$0 \$0
61 388.00 I 62						0.00%	
63	Total Distribution Plant	\$0	\$0	\$0	\$0		\$0

Column Notes: (a) Per Company Books (b) Proposed Depreciation Rate based on Depreciation Study, refer to Schedule NWA-1-GAS, Part VI, Page 4 and Page 5 Line Notes: 1-3 Column (c) zero as intangibles are not included in the Depreciation Study, refer to Schedule 5-GAS for Amortization of Intangibles 5 Sum of Line 9 through Line 3 15 Sum of Line 9 through Line 13 24 Sum of Line 9 through Line 23 34-36 Change made in depreciation rate based on settlement 47 Change made in depreciation rate based on settlement 47 Change made in depreciation rate based on settlement 48 Sum of Line 29 through Line 61 49 Accest Pairment Of Marchington (APC) on land abligations that may arist in assessing with the Company's estimates to fa tangible

 $_{1/}$  Asset Refirement Obligations (AROs) are legal obligations that may exist in connection with the Company's refirement of a tangible long-lived asset. AROs are excluded from general rate case.

## The Narragansett Electric Company d/b/a National Grid Depreciation Expense - Gas For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

A	Account No.	Account Title	Test Year 1 June 30, 2017 (a)	/ ARO Adjustment (b)	Adjustments June 30, 2017 (c)	$\frac{\text{Adjusted}}{\text{Balance}}$ $(d) = (a) + (b) + (c)$	Proposed Rate (e)	Depreciation Expense (f) = (d) x (e)
1		General Plant						
3	389.01	General Plant Land Lan	\$0	\$0	\$0	\$0	0.00%	\$0
4	390.00	Structures And Improvements	\$0	\$0	\$0	\$0	3.12%	\$0
5	391.01	Gas Office Furniture & Fixture	\$0	\$0	\$0	\$0	6.67%	\$0
6	394.00	General Plant Tools Shop (Fully Dep)	\$0	\$0	\$0	\$0	0.00%	\$0
7	394.00	General Plant Tools Shop	\$0	\$0	\$0	\$0	5.00%	\$0
8	395.00	General Plant Laboratory	\$0	\$0	\$0	\$0	6.67%	\$0
9	397.30	Communication Radio Site Specific	\$0	\$0	\$0	\$0	5.00%	\$0
10	397.42	Communication Equip Tel Site	\$0	\$0	\$0	\$0	20.00%	\$0
11	398.10	Miscellaneous Equipment (Fully Dep)	\$0	\$0	\$0	\$0	0.00%	\$0
12	398.10	Miscellaneous Equipment	\$0	\$0	\$0	\$0	6.67%	\$0
13	399.10 1	/ ARO	\$0	\$0	\$0	\$0	0.00%	\$0
14 15 16		Total General Plant	\$0	\$0	\$0	\$0		\$0
17 18		Grand Total - All Categories	\$0	\$0	\$0	\$0		\$0
19 20		Other Utility Plant Assets						
21	105.00	Prop For Future Use	\$0			\$0		
22	107	Construction Work in Progress	\$0			\$0		
23	114.00	Goodwill	\$0			\$0		
24 25 26		Total of Other Utility Plant Assets	\$0			\$0		
27 28		Total Gas Plant in Service	\$0	\$0	\$0	\$0		
29 30		Test Year Depreciation Expense per books	\$231,876	\$0	\$0	\$231,876		
31		Accumulated Reserve	\$0	\$0	\$0	\$0		

Column Notes: (a) Per Company Books (e) Proposed Depreciation Rate based on Depreciation Study, refer to Schedule NWA-1-GAS, Part VI, Page 5

Line Notes 15 Sum of Line 3 through Line 13 17 Sum Lines (Page 3 Line 5, 15, 24, 63, and Page 4 Line 15) 25 Sum of Line 12 through Line 23 27 Sum of Line 17 and Line 25 29 Column (d), the Company's retirement adjustments 31 Page 5, Line 72

1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

## The Narragansett Electric Company d/b/a National Grid Accumulated Depreciation - Gas For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

		For the fest feat Ended Julie 50, 2017 and	Test Year 1/	ARO	Adjustments	Adjusted
	Account No.	Account Title	June 30, 2017 (a)	Adjustment (b)	June 30, 2017 (c)	$\frac{\text{Balance}}{(d) = (a) + (b) + (c)}$
	Intangible Plant					
1	302.00	Franchises And Consents		\$0	\$0	\$0
2	303.00	Misc. Intangible Plant	60	\$0	\$0	\$0
3 4	303.01	Misc. Int Cap Software	<u>\$0</u> \$0	\$0	\$0 \$0	\$0
4 5		Total Intangible Plant	\$0	\$0	\$0	\$0
6	Production Plant					
7	304.00	Production Land Land Rights		\$0	\$0	\$0
8	305.00	Prod. Structures & Improvements	\$0	\$0	\$0	\$0
9	307.00	Production Other Power	\$0	\$0	\$0	\$0
10	311.00	Production LNG Equipme	\$0	\$0	\$0	\$0
11	320.00	Prod. Other Equipment	\$0	\$0	\$0	\$0
12		Total Production Plant	\$0	\$0	\$0	\$0
13	a. 191					
14 15	Storage Plant 360.00	Ctop I and & I and Diabte		\$0	\$0	\$0
15	361.03	Stor Land & Land Rights Storage Structures Improvements	\$0	\$0 \$0	\$0 \$0	\$0 \$0
17	362.04	Storage Gas Holders	\$0	\$0	\$0	\$0 \$0
18	363.00	Stor. Purification Equipment	\$0	\$0	\$0	\$0
19		Total Storage Plant	\$0	\$0	\$0	\$0
20						
21	Distribution Plant					
22	374.00	Dist. Land & Land Righ	\$0	\$0	\$0	\$0
23	375.00	Gas Dist Station Structure	\$0	\$0	\$0	\$0
24	376.00	Distribution Mains	\$0	\$0	\$0	\$0
25	376.03	Dist. River Crossing Mains	\$0	\$0	\$0	\$0
26	376.04	Mains - Steel And Other - Sl	\$0	\$0	\$0	\$0
27 28	376.06 376.11	Dist. District Regulat Gas Mains Steel	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
28 29	376.11	Gas Mains Steel Gas Mains Plastic	\$0	\$0 \$0	\$0 \$0	\$0 \$0
30	376.13	Gas Mains Cast Iron	\$0	\$0	\$0	\$0 \$0
31	376.14	Gas Mains Valves	30	\$0	\$0	\$0
32	376.15	Propane Lines	\$0	\$0	\$0	\$0
33	376.16	Dist. Cathodic Protect	\$0	\$0	\$0	\$0
34	376.17	Dist. Joint Seals	\$0	\$0	\$0	\$0
35	377.00	T&D Compressor Sta Equipment	\$0	\$0	\$0	\$0
36	377.62	1/ 5360-Tanks ARO	\$0	\$0	\$0	\$0
37	378.10	Gas Measur & Reg Sta Equipment	\$0	\$0	\$0	\$0
38	378.55	Gas M&Reg Sta Eqp RTU		\$0	\$0	\$0
39	379.00	Dist. Measur. Reg. Gs	\$0	\$0	\$0	\$0
40 41	379.01 380.00	Dist. Meas. Reg. Gs Eq Gas Services All Sizes	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
41	381.10	Sml Meter& Reg Bare Co	\$0 \$0	\$0 \$0	\$0	\$0 \$0
43	381.30	Lrg Meter& Reg Bare Co	\$0	\$0	\$0	\$0
44	381.40	Meters	\$0	\$0	\$0	\$0
45	382.00	Meter Installations	\$0	\$0	\$0	\$0
46	382.20	Sml Meter& Reg Instl C	\$0	\$0	\$0	\$0
47	382.30	Lrg Meter&Reg Instl C	\$0	\$0	\$0	\$0
48	383.00	Dist. House Regulators	\$0	\$0	\$0	\$0
49	384.00	T&D Gas Reg Installs	\$0	\$0	\$0	\$0
50	385.00	Industrial Measuring And Regulating Station Equipment	\$0	\$0	\$0	\$0
51 52	385.01 386.00	Industrial Measuring And Regulating Station Equipment Other Property On Customer Premises	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
53	386.02	Dist. Consumer Prem Equipment	\$0 \$0	\$0	\$0	\$0 \$0
54	387.00	Dist. Other Equipment	\$0	\$0	\$0	\$0
55	388.00	1/ ARO	\$0	\$0	\$0	\$0
56		Total Distribution Plant	\$0	\$0	\$0	\$0
57						
58	General Plant					
59	389.01	General Plant Land and Land Right	\$0	\$0	\$0	\$0
60	390.00	Structures And Improvements	\$0	\$0	\$0	\$0
61	391.01	Gas Office Furn & Fix	\$0	\$0	\$0	\$0
62	394.00	General Plant Tools Sh	\$0	\$0	\$0	\$0
63	395.00	General Plant Laborato	\$0	\$0	\$0	\$0
64 65	397.30 397.42	Commun Radio Site Spe	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
66	397.42 398.10	Commun Equip Tel Site Power And Supervisory	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
67	398.10	1/ ARO	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
68	577.10	Total General Plant	\$0	\$0	\$0	\$0
69			40	40	40	<i>wv</i>
70		Grand Total - All Categories	\$0	\$0	\$0	\$0
71						
72		Grand Total - Exclude Intangibles	\$0	\$0	\$0	\$0

Column Notes: (a) Per Company's books (b) Adjustment for Assets Retirement Obligation which is not actual invetment of the company (d) Sum of (a) through (c)

Line Notes: 41(c) Retirement adjustments 59(c) No accumulated depreciation for Land and Land Right 70 Sum of Line 4, 12, 19, 56, and 68 72 Sum of Line 12, 19, 56, and 68

1/ Asset Retirement Obligations (AROs) are legal obligations that may exist in connection with the Company's retirement of a tangible long-lived asset. AROs are excluded from general rate case.

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 7-ELEC Page 1 of 1

### The Narragansett Electric Company d/b/a National Grid Municipal Taxes - Electric For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	-	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments to Test Year (b)	Test Year Ended June 30, 2017 (as Adjusted) (a) + (b) =(c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e)
1	National Grid USA Service Compa	\$0	\$0	\$0	\$0	\$0
23	Total Municipal Taxes	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 7-GAS Page 1 of 1

## The Narragansett Electric Company d/b/a National Grid Municipal Taxes -Gas For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

		Test Year Ended June 30, 2017 (Per Books) (a)	Normalizing Adjustments to Test Year (b)	Test Year Ended June 30, 2017 (as Adjusted) (a) + (b) =(c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e)
1	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
23	Total Municipal Taxes	\$0	\$0	\$0	\$0	\$0

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Payroll Taxes

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$5,646,749	\$3,816,827	\$1,829,922	(\$552,786)	(\$551,205)	(\$1,581)	\$5,093,963	\$3,265,621	\$1,828,342
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$5,646,749	\$3,816,827	\$1,829,922	(\$552,786)	(\$551,205)	(\$1,581)	\$5,093,963	\$3,265,621	\$1,828,342
		\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Payroll Taxes

		Test Ye	ar Ended June 30,	2017							
			(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
	Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$5,093,963	\$3,265,621	\$1,828,342	\$307,810	\$219,214	\$88,596	\$5,401,773	\$3,484,835	\$1,916,937	
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total	\$5,093,963	\$3,265,621	\$1,828,342	\$307,810	\$219,214	\$88,596	\$5,401,773	\$3,484,835	\$1,916,937	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Payroll Taxes

	Explanation of Adjustments:	Provider Company	Total	Electric	Gas
			(a) = (b) + (c)	(b)	(c)
1 Page 1 2	Adjustments: (to normalize Historic Year):				
3 4 5 6	(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$521,379)	(\$521,379)	\$0
7 8 9	Inspection & Maintenance	National Grid USA Service Company	(\$213)	(\$213)	\$0
10 11	Major Storm Normalization	National Grid USA Service Company	(\$24,694)	(\$24,694)	\$0
12 13 14	RI Government Relations and Federal Affairs	National Grid USA Service Company	(\$6,500)	(\$4,920)	(\$1,581)
15 16 17		TOTAL	(\$552,786)	(\$551,205)	(\$1,581)
18 Page 2 19 20	Adjustments: (to reflect conditions in the Rate Year 8/30/19) To increase costs for:				
21 22 23	Recalculated Payroll Tax Expense Adjustment	National Grid USA Service Company	\$307,810	\$219,214	\$88,596
24 25		TOTAL	\$307,810	\$219,214	\$88,596

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Taxes Other Than Income Taxes - Other Taxes and Gross Receipts Tax

		Test Yes	Test Year Ended June 30, 2017						Test Year Ended June 30, 2017		
			(Per Books)			Normalizing Adjustments			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)	
	Taxes Other Than Income Taxes:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$634,409	\$421,111	\$213,298	\$0	\$0	\$0	\$634,409	\$421,111	\$213,298	
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total Other Taxes	\$634,409	\$421,111	\$213,298	\$0	\$0	\$0	\$634,409	\$421,111	\$213,298	
	Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Gross Receipts Tax:										
5	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Total Gross Receipts Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

 Column Notes

 (b) and (c) Per Company Books

 (e) Page 5, Line 2 to Line 10, Column (b)

 (f) Page 5, Line 2 to Line 10, Column (c)

 (h) Column (b) + Column (c)

 (i) Column (c) + Column (f)

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Taxes Other Than Income Taxes - Other Taxes and Gross Receipts Tax

		Test Ye	ear Ended June 30, (as Adjusted)	2017	Prot	forma Adjustments		Rate Yea	r Ending August 31	, 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Taxes Other Than Income Taxes:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$634,409	\$421,111	\$213,298	\$29,373	\$19,497	\$9,876	\$663,782	\$440,609	\$223,173
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Other Taxes	\$634,409	\$421,111	\$213,298	\$29,373	\$19,497	\$9,876	\$663,782	\$440,609	\$223,173
	Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Gross Receipts Tax:									
5	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Total Gross Receipts Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Column Notes

 (b) Page 1, Column (h)

 (c) Page 1, Column (i)

 (h) Column (b) + Column (e)

 (i) Column (c) + Column (f)

Line Notes 1(c) Page 5, Line 20(b) 2(c) Page 5, Line 21(b) 3(c) Page 5, Line 22(b) 1(f) Page 5, Line 20(c) 2(f) Page 5, Line 21(c) 3(f) Page 5, Line 22(c)

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component yes Other Taxes and Gross Receipts T

Taxes Other Than Income Taxes - Other Taxes and Gross Receipts	Tax	
--	-----	--

		Explanation of Adjustments:	Provider Company	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
1	Page 1	Taxes Other Than Income Taxes Adu	astments: (to normalize Historic Year)			
2	1 age 1	Taxes Ould Than medine Taxes Auji	isunents. (to normalize rinstone rear)	\$0	\$0	\$0
3				\$0	\$0	\$0
4				\$0	\$0	\$0
5		TOTAL Taxes Other Than Income Ta	axes Normalization Adjustments	\$0	\$0	\$0
6						
7		Gross Receipts Tax Adjustments: (to	normalize Historic Year)			
8		<u></u> ,	Narragansett Electric Company	\$0	\$0	\$0
9			National Grid USA Service Company	\$0	\$0	\$0
10			All Other Companies	\$0	\$0	\$0
11		TOTAL Gross Receipts Tax Normali:	zation Adjustments	\$0	\$0	\$0
12						
13						
14						
15	Page 2	Adjustments: (to reflect conditions in	the Rate Year 8/31/2019)			
16						
17		General inflation %				
18		4.63%				
19						
20						
21			National Grid USA Service Company	\$29,373	\$19,497	\$9,876
22						
23			TOTAL	600.272	610 407	00.071
24			TOTAL	\$29,373	\$19,497	\$9,876

## The Narragansett Electric Company d/b/a National Grid Electric Income Tax Expense For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	-	Reference	Rate Year Ending August 31, 2019 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2019 with Revenue Increase (c)
1	Revenues	Schedule 1-ELEC	\$0	\$0	\$0
2	Expenses	Schedule 1-ELEC	(\$69,465,196)	\$0 \$0	(\$69,465,196)
3	Pre-tax operating income before interest	Selicidate 1-EEEC	(\$69,465,196)	\$0	(\$69,465,196)
4	The air operating meenie before interest		(\$65,105,156)	40	(\$65,105,156)
5	Synchronized Interest Expense				
6	Rate Base	Schedule 11-ELEC	\$0		\$0
7	Weighted Debt Component	2.24%	2.24%	2.24%	2.24%
8	Synchronized Interest Expense		\$0		\$0
9	, I				
10	Pre-tax income- State		(\$69,465,196)	\$0	(\$69,465,196)
11	State statutory tax rate	0.00%	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0	\$0
13					
14	Pre-tax income- State		(\$69,465,196)	\$0	(\$69,465,196)
15	Normalized State income tax expense		\$0	\$0	\$0
16	Pre-tax income- Federal		(\$69,465,196)	\$0	(\$69,465,196)
17	Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		(\$14,587,691)	\$0	(\$14,587,691)
19	Effective combined statutory tax rate	21.00%	21.00%	0.00%	21.00%
20	Excess Deferred Tax		(\$5,066,000)	\$0	(\$5,066,000)
21	Deferred income tax deficiency from Docket 4065		\$650,000	\$0 ©0	\$650,000
22	Amortization of Investment Tax Credits		(\$4,540)	\$0 ©0	(\$4,540)
23 24	ITC Basis Reduction Depreciation		\$15,210	\$0 \$0	\$15,210
24 25	Equity AFUDC AFUDC Amortization		\$0 \$44,446	\$0 \$0	\$0 \$44,446
23 26	Normalized State income tax expense		\$44,440 \$0	\$0 \$0	\$44,440 \$0
20	Normalized Federal income tax expense		(\$14,587,691)	\$0 \$0	(\$14,587,691)
28	Normalized Federal plus State income tax expense revised		(\$18,948,575)	\$0	(\$18,948,575)
29	romanzed rederar plus state meone and expense revised		(\$10,910,975)	<del>_</del>	(\$10,510,575)
30	After-tax income		(\$50,516,621)	\$0	(\$50,516,621)
Line N	lotes				
1	Schedule 1-ELEC, Page 1, Line 1(e) through 1(g)			Federal income tax rate	
2	Schedule 1-ELEC, Page 1, Line 25(e) through 25(g)			Line 16 x Line 17	
3	Line 1 + Line 2			Line $11 + \text{Line } 17 - (\text{Line})$	e 11 x Line 17)
6	Schedule 11-ELEC, Page 1, Line 24(c)			Per Tax Dept	
7	Schedule 1-ELEC, Page 4, Line 1(c) + Line 3(c)			Page 4, Line 7	
8	Line 6 x Line 7			Per Tax Dept	
10 11	Line 3 - Line 8 State income tax rate for utilities			Per Tax Dept	
11	Line 10 x Line 11			Per Tax Dept Equals Line 12	
12	Equals Line 10			Equals Line 12 Equals Line 18	
14	Less Line 12		27	Sum of Lines 21 through	27
15	Lies Line $12$ Line $14 + Line 15$			Line 3 - Line 28	. 21
10	Line I. · Line IV		50	Line 5 Line 20	

### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 10-GAS

Page 1 of 1

## The Narragansett Electric Company d/b/a National Grid Gas Income Tax Expense For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	-	Reference	Rate Year Ending August 31, 2019 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2019 with Revenue Increase (c)
1	Revenues	Schedule 1-GAS	\$0	\$0	\$0
2	Expenses	Schedule 1-GAS	(\$40,562,228)	\$0 \$0	(\$40,562,228)
3	Pre-tax operating income before interest	Senedate 1 Gris	(\$40,562,228)	\$0	(\$40,562,228)
4	······································		(+ , , )		(+,
5	Synchronized Interest Expense				
6	Rate Base	Schedule 11-GAS	\$0		\$0
7	Weighted Debt Component	2.42%	2.42%	2.42%	2.42%
8 9	Synchronized Interest Expense		\$0		\$0
10	Pre-tax income- State		(\$40,562,228)	\$0	(\$40,562,228)
11	State statutory tax rate	0.00%	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0	\$0
13					
14	Pre-tax income- State		(\$40,562,228)	\$0	(\$40,562,228)
15	Normalized State income tax expense		\$0	\$0	\$0
16	Pre-tax income- Federal		(\$40,562,228)	\$0	(\$40,562,228)
17	Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		(\$8,518,068)	\$0	(\$8,518,068)
19	Effective combined statutory tax rate	21.00%	21.00%	0.00%	21.00%
20	Excess Deferred Tax		(1,998,000)	\$0	(\$1,998,000)
21	Equity AFUDC		\$0	\$0 \$0	\$0
22	AFUDC Amortization		\$23,070	\$0 \$0	\$23,070
23 24	Normalized State income tax expense		\$0 (\$2.512.0(2)	\$0 \$0	\$0 (\$2.512.062)
24 25	Normalized Federal income tax expense Normalized Federal plus State income tax expense revised		(\$8,518,068) (\$10,492,998)	<u>\$0</u> \$0	(\$8,518,068) (\$10,492,998)
23 26	Normanzed Federal plus State income tax expense revised		(\$10,492,998)		(\$10,492,998)
20	After-tax income		(\$30,069,230)	\$0	(\$30,069,230)
Line N					
1	Schedule 1-GAS, Page 1, Line 1(e) through 1(g)			Line 14 + Line 15	
2	Schedule 1-GAS, Page 1, Line 25(e) through 25(g)			Federal income tax rate	
3	Line 1 + Line 2			Line 16 x Line 17	11 1. 17)
6	Schedule 11-GAS, Page 1, Line 36(c)			Line 11 + Line 17 - (Line	11 x Line 17)
7 8	Schedule 1-GAS, Page 4, Line 1(c) + Line 3(c) Line 6 x Line 7			Per Tax Dept Per Tax Dept	
8 10	Line 3 - Line 8			*	
10	State income tax rate			Per Tax Dept Equals Line 12	
11	Line 10 x Line 11			Equals Line 12 Equals Line 18	
12	Equals Line 10			Sum of Lines 21 through	25
15	Less Line 12			Line 3 - Line 25	20

- 14 Equals Line 10
- 15 Less Line 12

- Sum of Lines 21 through 25
- Line 3 Line 25

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Labor - Expense Type

		Test	Year Ended June 30, (Per Books)	2017	Normalizin	g Adjustments to	Fest Year	Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:							0, 0, 0,		
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$50,101,582	\$33,639,835	\$16,461,747	(\$13,794,274)	(\$11,071,583)	(\$2,722,690)	\$36,307,308	\$22,568,252	\$13,739,056
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$50,101,582	\$33,639,835	\$16,461,747	(\$13,794,274)	(\$11,071,583)	(\$2,722,690)	\$36,307,308	\$22,568,252	\$13,739,056
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$40	\$0	\$40	(\$7)	\$0	(\$7)	\$33	\$0	\$33
10	Natural Gas Storage, Terminaling	\$818,215	\$0	\$818,215	(\$135,329)	\$0	(\$135,329)	\$682,887	\$0	\$682,887
11	and Processing Exp.									
12	Transmission Expenses	\$4,020,896	\$4,015,422	\$5,473	(\$1,322,466)	(\$1,321,561)	(\$905)	\$2,698,430	\$2,693,862	\$4,568
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$9,805,489	\$5,195,329	\$4,610,159	(\$2,472,390)	(\$1,709,893)	(\$762,497)	\$7,333,098	\$3,485,436	\$3,847,662
15	Customer Accounts Expenses	\$4,880,676	\$3,131,700	\$1,748,976	(\$1,319,981)	(\$1,030,709)	(\$289,272)	\$3,560,696	\$2,100,991	\$1,459,704
16	Customer Service and	\$1,304,812	\$893,483	\$411,329	(\$362,096)	(\$294,064)	(\$68,032)	\$942,716	\$599,419	\$343,297
17	Informational Expenses									
18	Sales Expenses	\$932,626	\$396,258	\$536,368	(\$219,130)	(\$130,417)	(\$88,713)	\$713,497	\$265,841	\$447,655
19	Administrative & General Expenses	\$25,676,142	\$18,283,875	\$7,392,267	(\$7,240,255)	(\$6,017,611)	(\$1,222,644)	\$18,435,887	\$12,266,264	\$6,169,623
20	Sub Total	\$47,438,896	\$31,916,069	\$15,522,828	(\$13,071,653)	(\$10,504,255)	(2,567,398)	\$34,367,243	\$21,411,814	\$12,955,430
21										
22	Maintenance:									
23	Transmission Expenses	\$545,719	\$483,215	\$62,504	(\$169,374)	(\$159,036)	(\$10,338)	\$376,345	\$324,179	\$52,166
24	Distribution Expenses	\$1,998,565	\$1,127,355	\$871,210	(\$515,130)	(\$371,037)	(\$144,094)	\$1,483,435	\$756,319	\$727,116
25	Administrative & General Expenses	\$118,401	\$113,196	\$5,205	(\$38,116)	(\$37,255)	(\$861)	\$80,285	\$75,941	\$4,344
26	Sub Total	\$2,662,686	\$1,723,767	\$938,919	(\$722,621)	(\$567,328)	(\$155,292)	\$1,940,065	\$1,156,438	\$783,626
27										
28	TOTAL	\$50,101,582	\$33,639,835	\$16,461,747	(\$13,794,274)	(\$11,071,583)	(\$2,722,690)	\$36,307,308	\$22,568,252	\$13,739,056
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes (b)-(c) Per Company Books

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Labor - Expense Type

		Test Y	ear Ended June 30,	2017						
			(as Adjusted)		Pro	o forma Adjustment	s	Rate Y	ear Ending August 3	1,2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$36,307,308	\$22,568,252	\$13,739,056	\$4,257,545	\$2,647,090	\$1,610,455	\$40,564,853	\$25,215,342	\$15,349,511
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$36,307,308	\$22,568,252	\$13,739,056	\$4,257,545	\$2,647,090	\$1,610,455	\$40,564,853	\$25,215,342	\$15,349,511
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$33	\$0	\$33	\$4	\$0	\$4	\$37	\$0	\$37
10	Natural Gas Storage, Terminaling	\$682,887	\$0	\$682,887	\$80,046	\$0	\$80,046	\$762,933	\$0	\$762,933
11	and Processing Exp.									
12	Transmission Expenses	\$2,698,430	\$2,693,862	\$4,568	\$316,506	\$315,970	\$535	\$3,014,935	\$3,009,832	\$5,104
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$7,333,098	\$3,485,436	\$3,847,662	\$859,829	\$408,816	\$451,013	\$8,192,927	\$3,894,252	\$4,298,675
15	Customer Accounts Expenses	\$3,560,696	\$2,100,991	\$1,459,704	\$417,533	\$246,431	\$171,103	\$3,978,229	\$2,347,422	\$1,630,807
16	Customer Service and	\$942,716	\$599,419	\$343,297	\$110,548	\$70,307	\$40,240	\$1,053,263	\$669,726	\$383,537
17	Informational Expenses									
18	Sales Expenses	\$713,497	\$265,841	\$447,655	\$83,654	\$31,181	\$52,473	\$797,151	\$297,022	\$500,128
19	Administrative & General Expenses	\$18,435,887	\$12,266,264	\$6,169,623	\$2,161,929	\$1,438,742	\$723,187	\$20,597,816	\$13,705,007	\$6,892,809
20	Sub Total	\$34,367,243	\$21,411,814	\$12,955,430	\$4,030,048	\$2,511,448	\$1,518,600	\$38,397,292	\$23,923,262	\$14,474,030
21										
22	Maintenance:									
23	Transmission Expenses	\$376,345	\$324,179	\$52,166	\$44,139	\$38,024	\$6,115	\$420,484	\$362,203	\$58,281
24	Distribution Expenses	\$1,483,435	\$756,319	\$727,116	\$173,941	\$88,711	\$85,231	\$1,657,376	\$845,029	\$812,347
25	Administrative & General Expenses	\$80,285	\$75,941	\$4,344	\$9,417	\$8,907	\$509	\$89,702	\$84,848	\$4,854
26	Sub Total	\$1,940,065	\$1,156,438	\$783,626	\$227,496	\$135,642	\$91,855	\$2,167,561	\$1,292,080	\$875,481
27										
28	TOTAL	\$36,307,308	\$22,568,252	\$13,739,056	\$4,257,545	\$2,647,090	\$1,610,455	\$40,564,853	\$25,215,342	\$15,349,511
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes (b)-(c) Page 1, Columns (h)-(i) (e)-(f) Page 5, Lines 43(b) through 45(c)

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Labor - Expense Type

		Provider Company	Total	Electric	Gas
	Explanation of Adjustments:		(a)	(b)	(c)
1 <u>Page 1</u> 2	Adjustments: (to normalize Historic Year)				
3	(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$6,844,426)	(\$6,844,426)	\$0
5	Vegetation Management expense	National Grid USA Service Company	(\$277,467)	(\$277,467)	\$0
7 8	Inspection & Maintenance	National Grid USA Service Company	(\$2,827)	(\$2,827)	\$0
9 10 11 12	Elevate portion of Variable Pay paid at 160% of target; reduce to target	National Grid USA Service Company	(\$851,889)	(\$531,973)	(\$319,916)
13 14	Normalize Union Variable Pay to target	National Grid USA Service Company	(\$33,281)	(\$13,711)	(\$19,570)
15 16 17	Reclass Misc Pay (to)/from Affiliates	National Grid USA Service Company	(\$621,523)	(\$471,442)	(\$150,081)
18 19 20	Record IFA Impact of Miscellaneous Pay reclasses (to)/from Affiliates	National Grid USA Service Company	\$64,394	\$64,394	\$0
21 22 23	Major Storm Normalization	National Grid USA Service Company	(\$370,308)	(\$370,308)	\$0
23 24 25	Standard Offer Service (SOS) Admin Costs	National Grid USA Service Company	(\$217,804)	(\$217,804)	\$0
26 27 28	Segment Reclassification	National Grid USA Service Company	(\$0)	\$646,585	(\$646,585)
20 29 30	GCR Labor Adjustment	National Grid USA Service Company	(\$256,209)	\$0	(\$256,209)
31 32	Service Company A&G Overhead Study Adjustment - Base Labor Union Service Company A&G Overhead Study Adjustment - Base Labor Non-U	In National Grid USA Service Company	(\$429,740) (\$2,947,935)	(\$270,274) (\$1,992,654)	(\$159,466) (\$955,281)
33 34	Service Company A&G Overhead Study Adjustment - Variable Pay Unio Service Company A&G Overhead Study Adjustment - Variable Pay Non-	UNational Grid USA Service Company	(\$10,825) (\$505,965)	(\$5,942) (\$348,354)	(\$4,883) (\$157,611)
35 36 37	Service Company A&G Overhead Study Adjustment - Overtime Union Service Company A&G Overhead Study Adjustment - Overtime Non-Un	National Grid USA Service Company io National Grid USA Service Company	(\$68,746) (\$24,875)	(\$40,506) (\$20,002)	(\$28,240) (\$4,874)
38 39	RI Government Relations and Federal Affairs Exclude ReGrowth Program Costs	National Grid USA Service Company National Grid USA Service Company	(\$82,128) (\$312,719)	(\$62,154) (\$312,719)	(\$19,974) \$0
40 41 42		TOTAL	(\$13,794,274)	(\$11,071,583)	(\$2,722,690)
43 <u>Page 2</u> 44 45	Adjustments: (to reflect conditions in the Rate Year 8/31/2019)				
46 47 48	Adjustments to Rate Year	National Grid USA Service Company	\$4,257,545	\$2,647,090	\$1,610,455
49 50		TOTAL	\$4,257,545	\$2,647,090	\$1,610,455

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Health Care

		Test Ye	ar Ended June 30, 2	2017				Test Year Ended June 30, 2017		
	-		(Per Books)			nalizing Adjustmen			(as Adjusted)	
	-	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	<b>D</b> 11 0	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$6,887,847	\$4,751,409	\$2,136,438	(\$709,067)	(\$706,258)	(\$2,810)	\$6,178,780	\$4,045,151	\$2,133,628
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$6,887,847	\$4,751,409	\$2,136,438	(\$709,067)	(\$706,258)	(\$2,810)	\$6,178,780	\$4,045,151	\$2,133,628
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$6,887,847	\$4,751,409	\$2,136,438	(\$709,067)	(\$706,258)	(\$2,810)	\$6,178,780	\$4,045,151	\$2,133,628
20	Sub Total	\$6,887,847	\$4,751,409	\$2,136,438	(\$709,067)	(\$706,258)	(\$2,810)	\$6,178,780	\$4,045,151	\$2,133,628
21		40,001,011			(0.07,007)	(0.00,200)	(+=,+++)	40,270,700		
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
27	500 1000	40					<u>\$0</u>	φ0		
28	TOTAL	\$6,887,847	\$4,751,409	\$2,136,438	(\$709,067)	(\$706,258)	(\$2,810)	\$6,178,780	\$4,045,151	\$2,133,628
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Column Notes

 (b) and (c)
 Per Company Books

 (h)
 Column (b) + Column (e)

 (i)
 Column (c) + Column (f)

Line Notes 1(e)

1(c) 2(e) 3(e) 1(f) 2(f) 3(f) 19

 $\begin{array}{l} Page 5, Line 2(b) + Line 6(b) + Line 10(b) \\ Page 5, Line 3(b) + Line 7(b) + Line 11(b) \\ Page 5, Line 4(b) + Line 8(b) + Line 12(b) \\ Page 5, Line 2(c) + Line 6(c) + Line 10(c) \\ Page 5, Line 3(c) + Line 7(c) + Line 11(c) \\ Page 5, Line 4(c) + Line 8(c) + Line 12(c) \\ Equals Line 4 \end{array}$ 

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Health Care

		Test Y	ear Ended June 30 (as Adjusted)	, 2017	Pr	oforma Adjustments	1	Rate Year Ending August 31, 2019		
	•	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	•	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:	(-) (-) (-)	(-)	(-)	(-) (-) (-)	(-)	(-)	(8) () (-)	()	(9
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$6,178,780	\$4.045.151	\$2,133,628	(\$1,637,896)	(\$1,219,336)	(\$418,561)	\$4,540,884	\$2,825,816	\$1,715,068
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$6,178,780	\$4,045,151	\$2,133,628	(\$1,637,896)	(\$1,219,336)	(\$418,561)	\$4,540,884	\$2,825,816	\$1,715,068
5	•									
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$6,178,780	\$4,045,151	\$2,133,628	(\$1,637,896)	(\$1,219,336)	(\$418,561)	\$4,540,884	\$2,825,816	\$1,715,068
20	Sub Total	\$6,178,780	\$4,045,151	\$2,133,628	(\$1,637,896)	(\$1,219,336)	(\$418,561)	\$4,540,884	\$2,825,816	\$1,715,068
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$6,178,780	\$4,045,151	\$2,133,628	(\$1,637,896)	(\$1,219,336)	(\$418,561)	\$4,540,884	\$2,825,816	\$1,715,068
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Column Notes

 (b)
 Page 1, Column (h)

 (c)
 Page 1, Column (i)

 (h)
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 (i)
 Column (c) + Column (f)

Line Notes 1(e) Page 5, Line 21(b) 2(e) Page 5, Line 22(b) 1(f) Page 5, Line 21(c) 2(f) Page 5, Line 22(c) 19 Equals Line 4

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Health Care

		Explanation of Adjustments:	Provider Company	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1 2 3	Page 1	Adjustments: (to normalize Historic Year) (IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$649,042)	(\$649,042)	\$0
4		Inspection & Maintenance	National Grid USA Service Company	(\$389)	(\$389)	\$0
5 6 7		Major Storm Activity	National Grid USA Service Company	(\$48,053)	(\$48,053)	\$0
8		RI Government Relations and Federal Affairs	National Grid USA Service Company	(\$11,582)	(\$8,773)	(\$2,810)
9 10 11			TOTAL	(\$709,067)	(\$706,258)	(\$2,810)
12 13						
14 15	Page 2	Adjustments: (to reflect conditions in the Rate	<u>Year 8/31/19)</u>			
15 16 17		To increase costs for:				
18 19			National Grid USA Service Co.	(\$1,637,896)	(\$1,219,336)	(\$418,561)
20 21			TOTAL	(\$1,637,896)	(\$1,219,336)	(\$418,561)

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 14 Page 1 of 3

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Group Life Insurance

		Test Ye	ear Ended June 30, (Per Books)	2017	Normalizing Adjustments			Test Y	2017	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$379,283	\$262,057	\$117,226	(\$37,336)	(\$37,176)	(\$160)	\$341,946	\$224,880	\$117,066
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$379,283	\$262,057	\$117,226	(\$37,336)	(\$37,176)	(\$160)	\$341,946	\$224,880	\$117,066
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$379,283	\$262,057	\$117,226	(\$37,336)	(\$37,176)	(\$160)	\$341,946	\$224,880	\$117,066
20	Sub Total	\$379,283	\$262,057	\$117,226	(\$37,336)	(\$37,176)	(\$160)	\$341,946	\$224,880	\$117,066
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$379,283	\$262,057	\$117,226	(\$37,336)	(\$37,176)	(\$160)	\$341,946	\$224,880	\$117,066
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Column Notes

 (b) and (c)
 Per Company Books

 (h)
 Column (b) + Column (c)

 (i)
 Column (c) + Column (f)

Line Notes 1(e) 2(e) 3(e) 19

 $\begin{array}{l} Page 5, Line 2(b) + Line 6(b) + Line 10(b) + Line 12(b) \\ Page 5, Line 3(b) + Line 7(b) + Line 13(b) \\ Page 5, Line 4(b) + Line 8(b) + Line 14(b) \\ Equals Line 4 \end{array}$ 

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 14 Page 2 of 3

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Group Life Insurance

		Test Ye	ar Ended June 30,							
			(as Adjusted)		Prot	forma Adjustme	nts	Rate Yea	r Ending August 31	, 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$341,946	\$224,880	\$117,066	\$55,422	\$30,686	\$24,736	\$397,368	\$255,566	\$141,801
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$341,946	\$224,880	\$117,066	\$55,422	\$30,686	\$24,736	\$397,368	\$255,566	\$141,801
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$341,946	\$224,880	\$117,066	\$55,422	\$30,686	\$24,736	\$397,368	\$255,566	\$141,801
20	Sub Total	\$341,946	\$224,880	\$117,066	\$55,422	\$30,686	\$24,736	\$397,368	\$255,566	\$141,801
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$341,946	\$224,880	\$117,066	\$55,422	\$30,686	\$24,736	\$397,368	\$255,566	\$141,801
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Column Notes

 (b) Page 1, Column (h)

 (c) Page 1, Column (i)

 (h) Column (b) + Column (e)

 (i) Column (c) + Column (f)

 Line Notes

 1(c)
 Page 5, Line 16(b) + Line 24(b)

 2(c)
 Page 5, Line 17(b) + Line 25(b)

 3(c)
 Page 5, Line 18(b) + Line 26(b)

 1(f)
 Page 5, Line 16(c) + Line 24(c)

 2(f)
 Page 5, Line 17(c) + Line 25(c)

 3(f)
 Page 5, Line 18(c) + Line 26(c)

 19
 Equals Line 4

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Group Life Insurance

		Explanation of Adjustments:	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Input-Hist-IFA Calculation.xlsx	(\$35,797)	(\$35,797)	\$0
3 4		Inspection & Maintenance	National Grid USA Service Company		(\$27)	(\$27)	\$0
5			· ·····		(4-1)	(*=*)	
6 7		Major Storm Activity	National Grid USA Service Company		(\$853)	(\$853)	\$0
8						(* 100)	(01.00)
9 10		RI Government Relations and Federal Affai	rs National Grid USA Service Company		(\$660)	(\$499)	(\$160)
11			TOTAL		(\$37,336)	(\$37,176)	(\$160)
12	D 0		· X = 0/21/2010)				
13 14	Page 2	Adjustments: (to reflect conditions in the R	ate Year 8/31/2019)				
15		General inflation %					
16 17		4.63%	National Grid USA Service Co.		\$2,290	\$1,506	\$784
18			National Grid USA Service Co.		32,290	\$1,500	\$704
19							
20		Payroll Escalator 15.17% Ele	ectric				
21 22		10.37% Ei					
23			National Grid USA Service Company		\$39,564	\$29,180	\$10,384
24							
25 26							
27			GRAND TOTAL		\$41,854	\$30,686	\$11,168

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 15 Page 1 of 3

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Thrift Plan

		Test Y	ear Ended June 30,	2017				Test Year Ended June 30, 2017		
			(Per Books)			nalizing Adjustments			(as Adjusted)	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$2,324,833	\$1,602,041	\$722,791	(\$235,514)	(\$234,560)	(\$954)	\$2,089,319	\$1,367,481	\$721,838
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$2,324,833	\$1,602,041	\$722,791	(\$235,514)	(\$234,560)	(\$954)	\$2,089,319	\$1,367,481	\$721,838
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$2,324,833	\$1,602,041	\$722,791	(\$235,514)	(\$234,560)	(\$954)	\$2,089,319	\$1,367,481	\$721,838
20	Sub Total	\$2,324,833	\$1,602,041	\$722,791	(\$235,514)	(\$234,560)	(\$954)	\$2,089,319	\$1,367,481	\$721,838
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$2,324,833	\$1,602,041	\$722,791	(\$235,514)	(\$234,560)	(\$954)	\$2,089,319	\$1,367,481	\$721,838
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

b) and (c Per Company Books (h) Column (b) + Column (e) (i) Column (c) + Column (f)

### Line Notes

 Line Notes

 1(c)
 Page 5, Line 2 (b) + Line 6 (b) + Line 10 (b)

 2(c)
 Page 5, Line 3(b) + Line 7(b) + Line 13(b)

 3(c)
 Page 5, Line 4(b) + Line 8(b) + Line 14(b)

 1(f)
 Page 5, Line 2(c) + Line 6(c) + Line 10(c)

 2(f)
 Page 5, Line 3(c) + Line 7(c) + Line 13(c)

 3(f)
 Page 5, Line 4(c) + Line 8(c) + Line 14(c)

 19
 Equals Line 4

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 15 Page 2 of 3

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Thrift Plan

		Test Y	ear Ended June 30,	2017						
			(as Adjusted)			oforma Adjustments		Rate Ye	ar Ending August 31	, 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$2,089,319	\$1,367,481	\$721,838	\$282,302	\$207,447	\$74,855	\$2,371,620	\$1,574,928	\$796,692
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$2,089,319	\$1,367,481	\$721,838	\$282,302	\$207,447	\$74,855	\$2,371,620	\$1,574,928	\$796,692
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	• •			• •		• •	• •		• •
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$2,089,319	\$1,367,481	\$721,838	\$282,302	\$207,447	\$74,855	\$2,371,620	\$1,574,928	\$796,692
20	Sub Total	\$2,089,319	\$1,367,481	\$721,838	\$282,302	\$207,447	\$74,855	\$2,371,620	\$1,574,928	\$796,692
21								<u> </u>		
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										40
28	TOTAL	\$2,089,319	\$1,367,481	\$721,838	\$282,302	\$207,447	\$74,855	\$2,371,620	\$1,574,928	\$796,692
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Column Notes

 (b) Page 1, Column (h)

 (c) Page 1, Column (i)

 (h) Column (b) + Column (e)

 (i) Column (c) + Column (f)

Line Notes 1(e) Page 5, Line 22 (b) 2(e) Page 5, Line 23 (b) 3(e) Page 5, Line 24 (b) 1(f) Page 5, Line 24 (c) 2(f) Page 5, Line 23 (c) 3(f) Page 5, Line 24 (c) 19 Equals Line 4

### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 15 Page 3 of 3

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Thrift Plan

		Explanation of Adjustments:	Provider Company	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2 3 4		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$218,845)	(\$218,845)	\$0
5 6						
7 8		Inspection & Maintenance	National Grid USA Service Company	(\$128)	(\$128)	\$0
9 10						
11 12						
13 14		Major Storm Activity	National Grid USA Service Company	(\$12,620)	(\$12,620)	\$0
15 16						
17 18		RI Government Relations and Federal Affairs	National Grid USA Service Company	(\$3,921)	(\$2,967)	(\$954)
19			TOTAL	(\$235,514)	(\$234,560)	(\$954)
20 21						
22 23	Page 2	Adjustments: (to reflect conditions in the Rate Yea	ar 8/31/2019)			
24		Payroll inflator				
25		15.17% Electric				
26 27		10.37% Gas	National Grid USA Service Company	\$282,302	\$207,447	\$74,855
28 29			TOTAL	\$282,302	\$207,447	\$74,855
27			IUIAL	\$202,302	\$207, <del>44</del> 7	\$74,033

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component FAS112 /ASC712

		Test Year Ended June 30, 2017 (Per Books) Normalizing Adjustments					Test Y	ear Ended June 30 (as Adjusted)	2017	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	() () ()		()	() () ()				() () ()	() () ()
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	(\$203,152)	(\$142,852)	(\$60,299)	\$203,152	\$142,852	\$60,299	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	(\$203,152)	(\$142,852)	(\$60,299)	\$203,152	\$142,852	\$60,299	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$203,152)	(\$142,852)	(\$60,299)	\$203,152	\$142,852	\$60,299	\$0	\$0	\$0
20	Sub Total	(\$203,152)	(\$142,852)	(\$60,299)	\$203,152	\$142,852	\$60,299	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	(\$203,152)	(\$142,852)	(\$60,299)	\$203,152	\$142,852	\$60,299	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Column Notes

 (b) and (c)
 Per Company Books

 (h)
 Column (b) + Column (e)

 (i)
 Column (c) + Column (f)

Line Notes 1(e) 1(f)

Page 3 of 3 Column (b) Sum of Lines , , and Page 3 of 3 Column (c) Sum of Lines , , and Page 3 of 3 Column (b) Sum of Lines 2, 3, 4 and 6 Page 3 of 3 Column (c) Sum of Lines 2, 3, 4 and 6 Page 3 of 3 Column (b) Sum of Lines , , and Page 3 of 3 Column (c) Sum of Lines , , and Page 3 of 3 Column (c) Sum of Lines , , and Equals Row 4 2(e) 2(f) 3(e) 3(f) 19

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component FAS112 /ASC712

		Test Year Ended June 30, 2017 (as Adjusted) Proforma Adjustments						Pate Ve	ar Ending August 3	1 2010
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	(-) (-) (-)	(-)	(-)	(-) (-) (-)	(-)	(-)	(8) () (-)	() (-) (-)	() () ()
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component FAS112 /ASC712

		Explanation of Adjustments:	Provider Company	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	\$19,514	\$19,514	\$0
3		Inspection & Maintenance	National Grid USA Service Company	(\$2)	(\$2)	\$0
4		Major Storm Activity	National Grid USA Service Company	\$9,911	\$9,911	\$0
5		RI Government Relations and Federal Affairs	National Grid USA Service Company	\$233	\$177	\$56
6		To set balance to lower than \$0 for Service Company	National Grid USA Service Company	\$173,497	\$113,253	\$60,243
7						
8			TOTAL	\$203,152	\$142,852	\$60,299

# Line Notes 2 3 4 5

S Workpaper 1, Line 5 Schedule 3, Page 6, Line 10(e) Schedule 3, Page 6, Line 10(f) RR PUC 4

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 17 Page 1 of 3

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Service Company Rents

		Test Y	ear Ended June 30, 2 (Per Books)	017	Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,995,280)	(\$6,644,381)	(\$350,899)	\$10,067,672	\$7,340,988	\$2,726,684
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,995,280)	(\$6,644,381)	(\$350,899)	\$10,067,672	\$7,340,988	\$2,726,684
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.			\$0						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses			\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,995,280)	(\$6,644,381)	(\$350,899)	\$10,067,672	\$7,340,988	\$2,726,684
20	Sub Total	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,995,280)	(\$6,644,381)	(\$350,899)	\$10,067,672	\$7,340,988	\$2,726,684
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,995,280)	(\$6,644,381)	(\$350,899)	\$10,067,672	\$7,340,988	\$2,726,684
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>C</b> 1	N7 .									

 Column Notes

 (b)
 Per Company Books

 (c)
 Per Company Books

 (e)
 Page 5, Line 12

 (f)
 Page 5, Line 12

Line Notes 19 Line 4

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 17 Page 2 of 3

The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Service Company Rents

	Test Year Ended June 30, 2017 (as Adjusted) Proforma Adjustments Rate Year Ending August 31, 2019							2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	(-) (-) (-)	(-)	(-)	(-) (-) (-)	(-)	(-)	(8) (-) (-)	(-) (-) (-)	(5) (-) (-)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$10,067,672	\$7,340,988	\$2,726,684	\$7,585,117	\$5,776,023	\$1,809,094	\$17,652,789	\$13,117,011	\$4,535,777
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$10,067,672	\$7,340,988	\$2,726,684	\$7,585,117	\$5,776,023	\$1,809,094	\$17,652,789	\$13,117,011	\$4,535,777
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.						\$0			
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses						\$0			
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$10,067,672	\$7,340,988	\$2,726,684	\$7,585,117	\$5,776,023	\$1,809,094	\$17,652,789	\$13,117,011	\$4,535,777
20	Sub Total	\$10,067,672	\$7,340,988	\$2,726,684	\$7,585,117	\$5,776,023	\$1,809,094	\$17,652,789	\$13,117,011	\$4,535,777
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$10,067,672	\$7,340,988	\$2,726,684	\$7,585,117	\$5,776,023	\$1,809,094	\$17,652,789	\$13,117,011	\$4,535,777
				<b>^</b>		<b>^</b>				
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 $\begin{array}{l} \underline{Column \ Notes} \\ (a) \ Page 1, Column (g) \\ (b) \ Page 1, Column (h) \\ (c) \ Page 1, Column (i) \\ (e) \ Page 5, Line 26 \\ (f) \ Page 5, Line 26 \\ (h) \ (b) + (e) \\ (i) \ (c) + (f) \end{array}$ 

Line Notes 19 Line 4

### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 17 Page 3 of 3

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Service Company Rents

<u>Explanat</u>	ion of Adjustments:	Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
Page 1	Adjustments: (to normalize Historic Year) Normalizing Adjustment	National Grid USA Service Co.	Page 6	(\$3,910,750)	(\$3,537,772)	(\$372,978)
	Normalizing Adjustment - CWIP (IFA) Integrated Facilities Agreement (IFA) Integrated Facilities Agreement	National Grid USA Service Company Narragansett Electric Company National Grid USA Service Company	Workpaper 6 Workpaper 1 Workpaper 1	\$91,100 (\$2,146,385) (\$396,630)	\$69,021 (\$2,146,385) (\$396,630)	\$22,079 \$0 \$0
	Reclass IFA Rents	Narragansett Electric Company	Workpaper 1	(\$632,614)	(\$632,614)	\$0
	TOTAL			(\$6,995,280)	(\$6,644,381)	(\$350,899)

Page 2 Adjustments: (to reflect conditions in the Rate Year 2019)

Rate Year Adjustment	National Grid USA Service Co.	Page 6	7.585.117	5,776,023	- 1,809,094
Rate Fear Acjustitient	National One Obvide Co.	T uge 0	-	-	-
			\$7,585,117	\$5,776,023	\$1,809,094

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 18 Page 1 of 3

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Joint Facilities

		Test Ye	ear Ended June 30, 2 (Per Books)	2017	Norm	nalizing Adjustment	5	Test Y	(as Adjusted)	, 2017
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$868,284	\$513,503	\$354,781	\$0	\$0	\$0	\$868,284	\$513,503	\$354,781
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$868,284	\$513,503	\$354,781	\$0	\$0	\$0	\$868,284	\$513,503	\$354,781
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$868,104	\$513,323	\$354,781	\$0	\$0	\$0	\$868,104	\$513,323	\$354,781
20	Sub Total	\$868,104	\$513,323	\$354,781	\$0	\$0	\$0	\$868,104	\$513,323	\$354,781
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$180	\$180	\$0	\$0	\$0	\$0	\$180	\$180	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$180	\$180	\$0	\$0	\$0	\$0	\$180	\$180	\$0
27										
28	TOTAL	\$868,284	\$513,503	\$354,781	\$0	\$0	\$0	\$868,284	\$513,503	\$354,781
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 $\begin{array}{l} \underline{\text{Column Notes}}\\ \hline (b) & \text{Per Company Books}\\ (c) & \text{Per Company Books}\\ (h) & (b) + (e)\\ (i) & (c) + (f) \end{array}$ 

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 18 Page 2 of 3

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Joint Facilities

		Test Year Ended June 30, 2017 (as Adjusted) Proforma Adjustments						Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	<b>N</b> 11 A	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$868,284	\$513,503	\$354,781	\$40,202	\$23,775	\$16,426	\$908,485	\$537,279	\$371,207
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$868,284	\$513,503	\$354,781	\$40,202	\$23,775	\$16,426	\$908,485	\$537,279	\$371,207
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$868,104	\$513,323	\$354,781	\$40,193	\$23,767	\$16,426	\$908,297	\$537,090	\$371,207
20	Sub Total	\$868,104	\$513,323	\$354,781	\$40,193	\$23,767	\$16,426	\$908,297	\$537,090	\$371,207
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$180	\$180	\$0	\$8	\$8	\$0	\$188	\$188	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	*	\$180	\$180	\$0	\$8	\$8	\$0	\$188	\$188	\$0
27										
28	TOTAL	\$868,284	\$513,503	\$354,781	\$40,202	\$23,775	\$16,426	\$908,485	\$537,279	\$371,207
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		20	20	20	20	20	20	\$0	50	20

## PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 18 Page 3 of 3

## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Joint Facilities

	Explanat	ion of Adjustments:	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1 2 3 4 5 6 7	Page 1	Adjustments: (to normalize	Historic Year)				
8 9 10 11 12 13 14 15		TOTAL			\$0	<u>\$0</u>	\$0
16 17 18 19 20 21 22	Page 2	Adjustments: (to reflect con General Inflation	nditions in the Rate Year 2019) 2 National Grid USA Service	4.63% Company	\$40,202	\$23,775	\$16,426
22 23 24 25		TOTAL			\$40,202	\$23,775	\$16,426

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The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Uninsured Claims

		Test Ye	ar Ended June 30, 2 (Per Books)	2017	Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$1,055,329	\$781,142	\$274,187	(\$109,887)	(\$109,753)	(\$134)	\$945,442	\$671,389	\$274,054
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$1,055,329	\$781,142	\$274,187	(\$109,887)	(\$109,753)	(\$134)	\$945,442	\$671,389	\$274,054
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$1,055,329	\$781,142	\$274,187	(\$109,887)	(\$109,753)	(\$134)	\$945,442	\$671,389	\$274,054
20	Sub Total	\$1,055,329	\$781,142	\$274,187	(\$109,887)	(\$109,753)	(\$134)	\$945,442	\$671,389	\$274,054
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$1,055,329	\$781,142	\$274,187	(\$109,887)	(\$109,753)	(\$134)	\$945,442	\$671,389	\$274,054
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Line Notes

 1(a)
 Per Company Books

 2(a)
 Per Company Books

 3(a)
 Per Company Books

 1(e)
 Page 5, Line 38

 2(e)
 Page 5, Line 40

 3(e)
 Page 5, Line 4 + Page 5, Line 7 + Page 5, Line 11

 19(a)
 Page 5, Line 31

 19(b)
 Line 4(b)

 19(c)
 Line 4(c)

 28(a) - (i)
 Line 20(a) - (i)

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## The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Uninsured Claims

		Test Year Ended June 30, 2017								
		(as Adjusted)		Proforma Adjustments			Rate Year Ending August 31, 2019			
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$945,442	\$671,389	\$274,054	\$0	\$0	\$0	\$945,442	\$671,389	\$274,054
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$945,442	\$671,389	\$274,054	\$0	\$0	\$0	\$945,442	\$671,389	\$274,054
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$945,442	\$671,389	\$274,054	\$0	\$0	\$0	\$945,442	\$671,389	\$274,054
20	Sub Total	\$945,442	\$671,389	\$274,054	\$0	\$0	\$0	\$945,442	\$671,389	\$274,054
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$945,442	\$671,389	\$274,054	\$0	\$0	\$0	\$945,442	\$671,389	\$274,054
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes	
1(b)	Page 1, Line 1 (h)
2(b)	Page 1, Line 2 (h)
3(b)	Page 1, Line 3 (h)
1(c)	Page 1, Line 1 (i)
2(c)	Page 1, Line 2 (i)
3(c)	Page 1, Line 3 (i)
1(e)	Page 5, Line 31(a)
1(f)	Page 5, Line 31(b)
19(a) - (i)	Line 4(a) - (i)

19(a) - (i) Line 4(a) - (i)28(a) - (i) Line 19(a) - (i)

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Uninsured Claims

Explanation of Adjustments:		ion of Adjustments:	Provider Company Source Workpaper		$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
Pa	ige l	Adjustments: (to normalize Historic Year)			(a) (b) (c)	(0)	(0)
		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1 Line 26(b)	(\$106,704)	(\$106,704)	\$0
		Inspection & Maintenance	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(e)	(\$21)	(\$21)	\$0
		Major Storm Fund adjustment	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(f)	(\$2,550)	(\$2,550)	\$0
		FCM Adjustment	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(f)	(\$59)	(\$59)	\$0
		RI Government Relations and Federal Affairs TOTAL	National Grid USA Service Company		(\$553) (\$109,887)	(\$419) (\$109,753)	(\$134) (\$134)

Page 2	Adjustments:	(to reflect conditions in the Rate Year 2019)

General inflation %	4.63%	(a) = (b) + (c)	(b)	(c)
	National Grid USA Service Co.	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0

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### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Insurance Premium

		Test Year Ended June 30, 2017 (Per Books)		Normalizing Adjustments		s	Test	Year Ended June 30 (as Adjusted)	, 2017	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$2,922,151	\$2,096,258	\$825,893	(\$286,349)	(\$286,349)	\$0	\$2,635,802	\$1,809,909	\$825,893
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$2,922,151	\$2,096,258	\$825,893	(\$286,349)	(\$286,349)	\$0	\$2,635,802	\$1,809,909	\$825,893
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$2,922,151	\$2,096,258	\$825,893	(\$286,349)	(\$286,349)	\$0	\$2,635,802	\$1,809,909	\$825,893
20	Sub Total	\$2,922,151	\$2,096,258	\$825,893	(\$286,349)	(\$286,349)	\$0	\$2,635,802	\$1,809,909	\$825,893
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$2,922,151	\$2,096,258	\$825,893	(\$286,349)	(\$286,349)	\$0	\$2,635,802	\$1,809,909	\$825,893
	Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Per Company Books									
	Page 3, Line 2									
1(c)	Line l(a) plus Line 1(b)									
2(a)	Per Company Books									
	Line 2(a) plus Line 2(b)									
	Per Company Books									
19(b	Page 3, Line 19									
	Line 19(a) plus Line 19(b)									
	Per Company Books									
	Page 3, Line 19									
28(c	Line 19(a) plus Line 19(b)									

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### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Insurance Premium

		Test Year Ended June 30, 2017 (as Adjusted) Proforma Adjustments					Data Va	ar Ending August 3	1 2010	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)			(d) = (e) + (f)			(g) = (h) + (i)	$\frac{\text{Electric}}{(h) = (b) + (e)}$	(i) = (c) + (f)
	Provider Company:	(a) = (b) + (c)	(b)	(c)	(u) = (e) + (1)	(e)	(f)	(g) = (n) + (n)	(1) = (0) + (0)	(1) - (0) + (1)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$2,635,802	\$1,809,909	\$825,893	\$373,090	\$280,149	\$92,940	\$3.008.892	\$2,090,058	\$918,833
3		\$2,635,802 \$0			\$373,090	, .	\$92,940 \$0	\$3,008,892 \$0	\$2,090,038 \$0	
3	All Other Companies Total	\$2,635,802	\$0	\$0	\$373,090	\$0	\$92,940	\$3,008,892	\$2,090,058	\$918,833
4	Totai	\$2,035,802	\$1,809,909	\$825,895	\$373,090	\$280,149	\$92,940	\$3,008,892	\$2,090,038	\$918,855
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$2,635,802	\$1,809,909	\$825,893	\$373,090	\$280,149	\$92,940	\$3,008,892	\$2,090,058	\$918,833
20	Sub Total	\$2,635,802	\$1,809,909	\$825,893	\$373,090	\$280,149	\$92,940	\$3,008,892	\$2,090,058	\$918,833
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$2,635,802	\$1,809,909	\$825,893	\$373,090	\$280,149	\$92,940	\$3,008,892	\$2,090,058	\$918,833
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes 1(a) Per Company Books 1(b) Page 3, Line 51 divided by (Line 1(a) divided Line 4(a)) 1(c) Line 1(a) plus Line 1(b) 2(a) Per Company Books 2(b) Page 3, Line 51 divided by (Line 1(b) divided Line 4(b)) 2(c) Line 2(a) plus Line 2(b) 19(a) Per Company Books 19(b) Page 3, Line 27 19(c) Line 19(a) plus Line 19(b) 28(a) Line 4(a) 28(b) Page 3, Line 27 28(c) Line 19(a) plus Line 19(b)

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#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Insurance Premium

	<u>Explanat</u>	tion of Adjustments:	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)					
2 3 4 5 6 7 8 9 10 11		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Line 10(b)	(\$286,349) \$0 \$0 \$0 \$0 \$0 (\$286,349)	(\$286,349) \$0 \$0 \$0 \$0 (\$286,349)	\$0 \$0 \$0 \$0 \$0 \$0
12 13	Page 2	Adjustments: (to reflect conditions in the Rate	Year)				
14 15 16 17 18		4.63%	National Grid USA Service Co.		$\frac{(a) = (b) + (c)}{373,090}$	(b) \$280,149 \$0	(c) \$92,940 \$0
19 20		TOTAL			\$373,090	\$280,149	\$92,940

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### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Regulatory Commission Expenses

		Test Year Ended June 30, 2017 (Per Books) Normalizing Adjustments			ŝ	Test Y	ear Ended June 30, (as Adjusted)	2017		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes: (a) Per Company Books (b) Per Company Books (c) Per Company Books (e) Page 5 Line 8(c)

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### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Regulatory Commission Expenses

		Test Year Ended June 30, 2017 (as Adjusted) Proforma Adjustments					Pata Va	ar Ending August 3	1 2010	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	(a) = (b) + (c)	(0)	(0)	(u) = (e) + (1)	(e)	(1)	(g) = (n) + (n)	(n) = (0) + (e)	(1) = (0) + (1)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5							4.0			
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes: (b) Page 1, Line 1(h) (c) Page 1, Line 1(i)

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 21 Page 3 of 3

\$0

\$0

\$0

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Regulatory Commission Expenses

	ion of Adjustments:	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	G
Page 1	Adjustments: (to normalize Histor Integrated Facility Agreement	ic Year) National Grid USA Service	Company	(d) (d) (d) \$0	\$0	Ċ
					\$0	
				\$0	\$0	-

TOTAL

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Uncollectible Accounts

		Test Ye	ear Ended June 30, 2	2017				Test Ye	ear Ended June 30, 2	017
		T . 4 . 1	(Per Books) Electric	Gas	Total	malizing Adjustments Electric	Gas	Total	(as Adjusted) Electric	Con
		Total								Gas
	Provider Company:	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	(\$43,048)	(\$32,707)	(\$10,341)	\$0 \$0	\$0 \$0	\$0 \$0	(\$43,048)	(\$32,707)	(\$10,341)
2	All Other Companies	(\$45,048) \$0	(\$32,707) \$0	(\$10,341) \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$43,048) \$0	(\$32,707) \$0	· · · · ·
3	Total	(\$43,048)			<u>\$0</u> \$0	<u> </u>	<u>\$0</u> \$0	(\$43,048)		\$0
4	Total	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.							\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses							\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
21		<u> </u>								
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27			÷	4.0	++		+ -			4.0
28	TOTAL	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
	Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes 1 (e) Page 5, Line 4, Column (b) 1 (f) Page 5, Line 4, Column (c) 4 Sum of Lines 1 through 3 20 Sum of Lines 24 through 19 26 Sum of Lines 23 through 25 28 Line 20 + Line 26

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Uncollectible Accounts

		Test Ye	ear Ended June 30, 2	2017						
			(as Adjusted)			oforma Adjustments			Ending August 31,	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	\$0	\$0	\$0	\$0			\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0	\$0			\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
т :	NI. t									

Line Notes 1 (e) Page 5, Line 16, Column (b) 1 (f) Page 5, Line 16, Column (c) 4 Sum of Lines 1 through 13 20 Sum of Lines 8 through 19 26 Sum of Lines 23 through 25 28 Line 20 + Line 26

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Uncollectible Accounts

	Explanation of Adjustments Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1 Page 1 2 3 4	Adjustments: (to normalize Historic Year)				
5 6 7 8 9 10 11	TOTAL		\$0	\$0	\$0
12 13 Page 2 14 15 16 17 18	Adjustments: (Known and Measurable Adjustment)		\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 23 Page 1 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Postage

		Test Y	ear Ended June 30, (Per Books)	2017	Nom	malizing Adjustment:		Test	Year Ended June 30 (as Adjusted)	, 2017
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	(u) (b) (c)	(0)	(0)		(0)	(1)	(5) (1) (1)	(1) (0) (0)	
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$3,769,462	\$2,453,825	\$1,315,636	(\$23,507)	(\$16,171)	(\$7,337)	\$3,745,955	\$2,437,655	\$1,308,300
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$3,769,462	\$2,453,825	\$1,315,636	(\$23,507)	(\$16,171)	(\$7,337)	\$3,745,955	\$2,437,655	\$1,308,300
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$45	\$0	\$45	\$0	\$0	\$0	\$45	\$0	\$45
11	and Processing Exp.									
12	Transmission Expenses	\$1,018	\$1,018	\$0	(\$1,037)	(\$1,037)	\$0	(\$19)	(\$19)	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$2,362	\$2,283	\$79	\$0	\$0	\$0	\$2,362	\$2,283	\$79
15	Customer Accounts Expenses	\$3,744,955	\$2,436,287	\$1,308,668	(\$21,103)	(\$13,749)	(\$7,354)	\$3,723,852	\$2,422,537	\$1,301,314
16	Customer Service and	\$397	\$192	\$205	\$0	\$0	\$0	\$397	\$192	\$205
17	Informational Expenses									
18	Sales Expenses	\$52	\$34	\$18	\$0	\$0	\$0	\$52	\$34	\$18
19	Administrative & General Expenses	\$20,580	\$13,959	\$6,621	(\$1,264)	(\$1,331)	\$67	\$19,316	\$12,627	\$6,688
20	Sub Total	\$3,769,409	\$2,453,772	\$1,315,636	(\$23,404)	(\$16,118)	(\$7,287)	\$3,746,005	\$2,437,655	\$1,308,350
21										
22	Maintenance:									
23	Transmission Expenses	\$53	\$53	\$0	(\$53)	(\$53)	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	(\$50)	\$0	(\$50)	(\$50)	\$0	(\$50)
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$53	\$53	\$0	(\$103)	(\$53)	(\$50)	(\$50)	\$0	(\$50)
27										
28	TOTAL	\$3,769,462	\$2,453,825	\$1,315,636	(\$23,507)	(\$16,171)	(\$7,337)	\$3,745,955	\$2,437,655	\$1,308,300
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line	Notes									

Line Notes4Sum of Lines 1 through 320Sum of Lines 8 through 1926Sum of Lines 23 through 2528Line 20 + Line 28

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 23 Page 2 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Postage

		Test Y	ear Ended June 30,	2017				<b>D</b> . <b>V</b>		
			(as Adjusted)	_		oforma Adjustments			ear Ending August 3	,
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$3,745,955	\$2,437,655	\$1,308,300	\$173,438	\$112,863	\$60,574	\$3,919,392	\$2,550,518	\$1,368,874
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$3,745,955	\$2,437,655	\$1,308,300	\$173,438	\$112,863	\$60,574	\$3,919,392	\$2,550,518	\$1,368,874
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$45	\$0	\$45	\$2	\$0	\$2	\$47	\$0	\$47
11	and Processing Exp.									
12	Transmission Expenses	(\$19)	(\$19)	\$0	(\$1)	(\$1)	\$0	(\$20)	(\$20)	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$2,362	\$2,283	\$79	\$109	\$106	\$4	\$2,472	\$2,388	\$83
15	Customer Accounts Expenses	\$3,723,852	\$2,422,537	\$1,301,314	\$172,414	\$112,163	\$60,251	\$3,896,266	\$2,534,701	\$1,361,565
16	Customer Service and	\$397	\$192	\$205	\$18	\$9	\$10	\$416	\$201	\$215
17	Informational Expenses						• •	• •	• •	
18	Sales Expenses	\$52	\$34	\$18	\$2	\$2	\$1	\$54	\$36	\$18
19	Administrative & General Expenses	\$19,316	\$12,627	\$6,688	\$894	\$585	\$310	\$20,210	\$13,212	\$6,998
20	Sub Total	\$3,746,005	\$2,437,655	\$1,308,350	\$173,440	\$112,863	\$60,577	\$3,919,445	\$2,550,518	\$1,368,926
21										. / //
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	(\$50)	\$0	(\$50)	(\$2)	\$0	(\$2)	(\$52)	\$0	(\$52)
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	(\$50)	\$0	(\$50)	(\$2)	\$0	(\$2)	(\$52)	\$0	(\$52)
27	Sub Total	(\$50)		(\$50)	(\$2)		(\$2)	(\$52)	<b>\$</b> 0	(\$52)
28	TOTAL	\$3,745,955	\$2,437,655	\$1,308,300	\$173,438	\$112,863	\$60,574	\$3,919,392	\$2,550,518	\$1,368,874
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
т :	N7 -	φU	φŪ	<i>4</i> 0	<b>4</b> 0	<b>40</b>	<b>4</b> 0	φŪ	<i>4</i> 0	φŪ

Line Notes:4Sum of Lines 1 through 320Sum of Lines 8 through 1926Sum of Lines 23 through 2528Line 20 + Line 28

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 23 Page 3 of 3

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Postage

		Explanation of Adjustments	Provider Company	Source Workpaper	Total	Electric	Gas
1 2	Page 1	Adjustments: (to normalize Historic Year)	)		(a) = (b) + (c)	(b)	(c)
2 3 4		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1	(\$2,455)	(\$2,455)	\$0
5 6 7		Segment Reclassification	National Grid USA Service Company		(\$0)	\$6	(\$6)
8 9 10		Postal rate change Postal rate change	National Grid USA Service Company National Grid USA Service Company		(\$21,052) \$0	(\$13,721) \$0	(\$7,331) \$0
11 12 13			Total		(\$23,507)	(\$16,171)	(\$7,337)
13 14 15	Page 2	Adjustments: (to reflect conditions in the l	Rate Year 2019)				
16 17		General Inflation% 4.639	1/0				
18 19			National Grid USA Service Company		\$173,438	\$112,863	\$60,574
20		TOTAL			\$173,438	\$112,863	\$60,574

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 24 Page 1 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Strike Contingency Costs

		Test Year Ended June 30, 2017							Test Year Ended June 30, 2017		
		Total	(Per Books) Electric	Gas	Total	malizing Adjustment Electric	s Gas	Total	(as Adjusted) Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	$\frac{\text{Electric}}{(h) = (b) + (e)}$	(i) = (c) + (f)	
	Provider Company:	(a) = (b) + (c)	(0)	(0)	(u) = (e) + (1)	(e)	(1)	(g) - (n) + (1)	(n) = (0) + (e)	(1) - (0) + (1)	
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$175	\$175	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$175	\$175	\$0 \$0	
3	All Other Companies	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	
4	Total	\$175	\$175	\$0	\$0	<u></u>	\$0	\$175	\$175	\$0	
5	Total	\$175	\$175	30	30	30	30	\$175	\$175	30	
5											
6 7	0ti										
8	Operation: Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	¢0	
8	Production Expenses Power Production Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
10	Natural Gas Storage, Terminaling	20	20	\$0	20	\$0	\$0	\$0	20	\$0	
11	and Processing Exp.	<b>^</b>	<b>*</b> •	<b>*</b> •		<b>*</b> •		**		<b>\$</b> 0	
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	Informational Expenses										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	Administrative & General Expenses	\$175	\$175	\$0	\$0	\$0	\$0	\$175	\$175	\$0	
20	Sub Total	\$175	\$175	\$0	\$0	\$0	\$0	\$175	\$175	\$0	
21											
22	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27		·	·					·		·	
28	TOTAL	\$175	\$175	\$0	\$0	\$0	\$0	\$175	\$175	\$0	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		40	40	40	40	40	<b>\$</b> 0	φ0	40	40	

 $\label{eq:commutation} \begin{array}{l} \underline{Column \ Notes} \\ \hline (a) \ (b) + (c) \\ (b) \ Per \ Company \ Books \\ (c) \ Per \ Company \ Books \\ (d) \ (e) + (f) \\ (g) \ (h) + (i) \\ (h) \ (b) + (e) \end{array}$ 

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 24 Page 2 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Strike Contingency Costs

		Test Ye	ar Ended June 30, 2 (as Adjusted)	017	Pro	oforma Adjustments		Rate Ye	ear Ending August 3	1, 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$175	\$175	\$0	\$8	\$8	\$0	\$183	\$183	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$175	\$175	\$0	\$8	\$8	\$0	\$183	\$183	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$175	\$175	\$0	\$8	\$8	\$0	\$183	\$183	\$0
20	Sub Total	\$175	\$175	\$0	\$8	\$8	\$0	\$183	\$183	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$175	\$175	\$0	\$8	\$8	\$0	\$183	\$183	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 24 Page 3 of 3

\$0

\$0

\$0

\$8

\$0

\$0

\$0

\$8

\$0

\$0

\$0

\$0

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Strike Contingency Costs

		Provider Company	Source Workpaper	Total	Electric	Gas
Expla	nation of Adjustments:			(a) = (b) + (c)	(b)	(c)
Page	1 Adjustments: (to norr	nalize Historic Year)				
C	<b>.</b>	,		\$0	\$0	\$0
				\$0	\$0	\$0
				\$0	\$0	\$0
				\$0	\$0	\$0
				\$0	\$0	\$0
				\$0	\$0	\$0
				\$0	\$0	\$0
	TOTAL			\$0	\$0	\$0
Page	2 Adjustments: (to refle	ect conditions in the Rate Year	2019)			
1 uge						
	General inflation %					
	4.6.	3%		\$0	\$0	\$0
		National Grid USA Service	Company	\$8	\$8	\$0
			F	\$0 \$0	\$0 \$0	\$0 \$0
				ΨΟ	Ψ0	40

TOTAL

23

24

25

26

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Environmental Response Fund

		Test Year Ended June 30, 2017			N	Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	(Per Books) Electric	Gas	Total	Electric	Gas	Total	(as Adjusted) Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
	Provider Company:		(0)	(0)	$(\mathbf{u})$ $(\mathbf{c})$ $(\mathbf{i})$	(0)	(1)	(g) (l) (l)	(1) $(0)$ $(0)$	(1) $(0)$ $(1)$	
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5				**							
6											
7	Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Power Production Expenses	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	
11	and Processing Exp.	<b>\$</b> 0	40	<b>\$</b> 0	<b>\$</b> 0	<i>Q</i> 0	00	<b>\$</b> 0	<i>\$</i> 0	40	
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	Customer Accounts Expenses	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	Informational Expenses	<b>\$</b> 0	40	00	<i>Q</i> 0	<i>Q</i> 0	<b>\$</b> 0	<b>\$</b> 0	<b>\$</b> 0	40	
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	Administrative & General Expenses	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	Bub Tour	<b>\$</b> 0	40	00		<i><b>Q</b></i>	<i>\</i>			40	
	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	Bub Tour	<b>4</b> 0	40	<b>40</b>		<i>\$</i> 0	00			40	
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Line Notes1Per Company's book4Sum of Lines 1 through 320Sum of Lines 8 through 1926Sum of Lines 23 through 2528Line 20 + Line 26

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Environmental Response Fund

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	() () ()		()			()		() () ()	() () ()
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Line Notes

 1
 Per RIPUC Docket No. 2930

 4
 Sum of Lines 1 through 3

 20
 Sum of Lines 8 through 19

 26
 Sum of Lines 23 through 25

 28
 Line 20 + Line 26

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Environmental Response Fund

	Explanation of Adjustments	Provider Company	Source Workpaper	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
1 Page 1	Adjustments: (to nor	malize Historic Year)				
2	·j (	Narragansett Electric Compa	זע	\$0	\$0	\$0
3		National Grid USA Service		\$0	\$0	\$0
4		All Other Companies	1 2	\$0	\$0	\$0
5		Ĩ		\$0	\$0	\$0
6				\$0	\$0	\$0
7				\$0	\$0	\$0
8						
9	TOTAL			\$0	\$0	\$0
10						
11						
12						
13 Page 2	Adjustments: (to refle	ect conditions in the Rate Year)				
14						
15	General inflation %					
16	4.6300%	Narragansett Electric Compar		\$0	\$0	\$0
17		National Grid USA Service C	Company	\$0	\$0	\$0
18		All Other Companies				
•	ves - amount different from general i	inflation				
20						
21	TOTAL			\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 26 Page 1 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Paperless Bill Credit

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	(Per Books) Electric	Gas	Total	Electric	Gas	Total	(as Adjusted) Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	(a) = (b) + (c)	(0)	(0)	(u) = (e) + (1)	(e)	(1)	(g) = (n) + (n)	(n) = (0) + (e)	(1) = (1) + (1)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	30	30	30	30	30	30	30	<b>\$</b> 0	30
5										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	Natural Gas Storage, Terminaling	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	and Processing Exp.	30	30	\$0	30	\$0	30	\$0	30	\$0
	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	
13	Regional Market Expenses		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0		\$0 \$0	\$0
14	Distribution Expenses	\$0					\$0	\$0		\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0 ©0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	<b>\$</b> 0	**	<b>6</b> 0		<b>\$</b> 0		<b>\$</b> 0		<b>\$</b> 0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

 Lme Notes

 1 (e)
 Page 5, Line 3, Column (b)

 1 (f)
 Page 5, Line 3, Column (c)

 4
 Sum of Lines 1 through 3

 20
 Sum of Lines 8 through 19

 26
 Sum of Lines 23 through 25

 28
 Line 20 + Line 26

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 26 Page 2 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Paperless Bill Credit

		Test Ye	ar Ended June 30, 20 (as Adjusted)	017	Pro	oforma Adjustments		Rate Ye	ear Ending August 3	1. 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									., ., .,
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes4Sum of Lines 1 through 320Sum of Lines 8 through 1926Sum of Lines 23 through 2528Line 20 + Line 26

### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 26 Page 3 of 3

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Paperless Bill Credit

		Explanation of Adjustments	Workpaper Reference	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2						
3						
4						
5						
6						
7						
8		TOTAL		\$0	\$0	\$0
9						
10						
11	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
12						
13		General inflation %				
14		4.63%				
15		National Grid USA Service Co.		\$0	\$0	\$0
16						
17		Forecast specific initiatives - amount different from general inflation				
18		TOTAL		\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 27 Page 1 of 3

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$3,133,185	\$2,163,854	\$969,332	(\$295,582)	(\$295,582)	\$0	\$2,837,603	\$1,868,271	\$969,332
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$3,133,185	\$2,163,854	\$969,332	(\$295,582)	(\$295,582)	\$0	\$2,837,603	\$1,868,271	\$969,332
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$3,133,185	\$2,163,854	\$969,332	(\$295,582)	(\$295,582)	\$0	\$2,837,603	\$1,868,271	\$969,332
20	Sub Total	\$3,133,185	\$2,163,854	\$969,332	(\$295,582)	(\$295,582)	\$0	\$2,837,603	\$1,868,271	\$969,332
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$3,133,185	\$2,163,854	\$969,332	(\$295,582)	(\$295,582)	\$0	\$2,837,603	\$1,868,271	\$969,332
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

 Line Notes

 1(b)
 PerCompany Books

 1(c)
 Per Company Books

 1(e)
 Page 5, Line 2(b)

 2(e)
 Page 5, Line 3(b)

 3(e)
 Page 5, Line 4(b)

 19(a) - (i)
 Line 4(a) - (i)

 28(a) - (i)
 Line 20(a) - (i)

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 27 Page 2 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$2,837,603	\$1,868,271	\$969,332	(\$1,330,794)	(\$925,828)	(\$404,966)	\$1,506,809	\$942,443	\$564,366
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$2,837,603	\$1,868,271	\$969,332	(\$1,330,794)	(\$925,828)	(\$404,966)	\$1,506,809	\$942,443	\$564,366
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$2,837,603	\$1,868,271	\$969,332	(\$1,330,794)	(\$925,828)	(\$404,966)	\$1,506,809	\$942,443	\$564,366
20	Sub Total	\$2,837,603	\$1,868,271	\$969,332	(\$1,330,794)	(\$925,828)	(\$404,966)	\$1,506,809	\$942,443	\$564,366
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$2,837,603	\$1,868,271	\$969,332	(\$1,330,794)	(\$925,828)	(\$404,966)	\$1,506,809	\$942,443	\$564,366
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
T in a	Natas									

Line Notes 1(b) Page 1, Line 1(h) 2(b) Page 1, Line 2(h) 3(b) Page 1, Line 3(h) 1(c) Page 1, Line 1(i) 2(c) Page 1, Line 2(i) 3(c) Page 1, Line 3(i)

#### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 27 Page 3 of 3

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

Explanat	ion of Adjustments:	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
Page 1	Adjustments: (to normalize Historic Ye	ar)				
	(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Page 1, Line 16(b)	(\$295,582)	(\$295,582)	\$0
	TOTAL			(\$295,582)	(\$295,582)	\$0
Page 2	Adjustments: (to reflect conditions in th General inflation % 4.6300%	e Rate Year)		$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
	4.030076	National Grid USA Service Co.		\$0	\$0	\$0
	Adjustment for Rate Year estimate TOTAL	National Grid USA Service Co.	Page 6 Line 26(f)	(\$1,330,794) (\$1,330,794)	(\$925,828) (\$925,828)	(\$404,966) (\$404,966)

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 28 Page 1 of 3

The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Pension Expense

		Test Y	ear Ended June 30, (Per Books)	2017	Norr	nalizing Adjustment	s	Test Y	(as Adjusted)	2017
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$9,794,597	\$6,757,380	\$3,037,218	(\$923,058)	(\$923,058)	\$0	\$8,871,539	\$5,834,322	\$3,037,218
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$9,794,597	\$6,757,380	\$3,037,218	(\$923,058)	(\$923,058)	\$0	\$8,871,539	\$5,834,322	\$3,037,218
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$9,794,597	\$6,757,380	\$3,037,218	(\$923,058)	(\$923,058)	\$0	\$8,871,539	\$5,834,322	\$3,037,218
20	Sub Total	\$9,794,597	\$6,757,380	\$3,037,218	(\$923,058)	(\$923,058)	\$0	\$8,871,539	\$5,834,322	\$3,037,218
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$9,794,597	\$6,757,380	\$3,037,218	(\$923,058)	(\$923,058)	\$0	\$8,871,539	\$5,834,322	\$3,037,218
		\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 28 Page 2 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Pension Expense

		Test Y	ear Ended June 30,	2017						
			(as Adjusted)		Pr	oforma Adjustments		Rate Ye	ar Ending August 3	1, 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$8,871,539	\$5,834,322	\$3,037,218	(\$2,881,749)	(\$2,074,630)	(\$807,119)	\$5,989,790	\$3,759,691	\$2,230,099
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$8,871,539	\$5,834,322	\$3,037,218	(\$2,881,749)	(\$2,074,630)	(\$807,119)	\$5,989,790	\$3,759,691	\$2,230,099
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$8,871,539	\$5,834,322	\$3,037,218	(\$2,881,749)	(\$2,074,630)	(\$807,119)	\$5,989,790	\$3,759,691	\$2,230,099
20	Sub Total	\$8,871,539	\$5,834,322	\$3,037,218	(\$2,881,749)	(\$2,074,630)	(\$807,119)	\$5,989,790	\$3,759,691	\$2,230,099
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$8,871,539	\$5,834,322	\$3,037,218	(\$2,881,749)	(\$2,074,630)	(\$807,119)	\$5,989,790	\$3,759,691	\$2,230,099
		(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0

Line Notes 1(b) Page 1, Line 1(h) 2(b) Page 1, Line 2(h) 3(b) Page 1, Line 3(h) 1(c) Page 1, Line 1(i) 2(c) Page 1, Line 2(i) 3(c) Page 1, Line 3(i)

#### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 28 Page 3 of 3

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Pension Expense

	Explanati	on of Adjustments:	Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (a)}$	Electric	Gas
1	Page 1	Adjustments: (to normalize Historic Year)	)		(a) = (b) + (c)	(b)	(c)
2	-						
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper 1 Page 1 Line 19(b)	(\$923,058)	(\$923,058)	\$0
4							
5							
6							
7							
8							
9							
10			TOTAL		(\$923,058)	(\$923,058)	\$0
11							
12							
13							
14	Page 2	Adjustments: (to reflect conditions in the	Rate Year)				
15							
16					(a) = (b) + (c)	(b)	(c)
17		4.6300%					
18			National Grid USA Service Co.		\$0	\$0	\$0
19							(000-110)
20		Adjustment for Rate Year estimate	National Grid USA Service Co.	Page 6, Line 26(f)	(\$2,881,749)	(\$2,074,630)	(\$807,119)
21		TOTAL			(\$2,881,749)	(\$2,074,630)	(\$807,119)

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1.2 Schedule 29 Page 1 of 3

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Energy Efficiency Program

		Test Y	ear Ended June 30, 2 (Per Books)	017	No	rmalizing Adjustments		Test Y	Year Ended June 30, (as Adjusted)	2017
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	(-) (-) (-)	(-)	(-)	(-) (-) (-)	(-)	(-)	(8) () (-)	() (-) (-)	() (-) (-)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$4,596,137	\$3,414,077	\$1,182,060	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$4,596,137	\$3,414,077	\$1,182,060	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.		\$0	\$0						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$4,596,137	\$3,414,077	\$1,182,060	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$4,596,137	\$3,414,077	\$1,182,060	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$4,596,137	\$3,414,077	\$1,182,060	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Colu	mn Notes:									

Co

(a) Per Company Books

(c) (a) + (b)

Line Notes: 1-3 Column (e), Page 5, Line 2 through Line 4, Column (b) 1-3 Column (f), Page 5, Line 2 through Line 4, Column (c) 16 Column (e), Page 5, Line 8, Column (b) 16 Column (f), Page 5, Line 8, Column (c)

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 29 Page 2 of 3

The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Energy Efficiency Program

		Test Ye	ar Ended June 30, 2 (as Adjusted)	017	Dre	oforma Adjustments		Pate Ve	ar Ending August 3	1 2010
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:		(0)	(0)		(0)	(1)	(5) (1) (1)	(ii) (b) (c)	
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	1 out	<i><b>4</b>0</i>	<i>40</i>	40	<i>\$</i> 0	<i>40</i>	40	φū	<b>\$</b> 0	<i>\$</i> 0
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	<b>\$</b> 0	40	40	00	40	40	00	00	00
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses								• •	• •
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21			·							
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				· · · · ·						
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 29 Page 3 of 3

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Energy Efficiency Program

		Provider Company	Source Work	Total	Electric	Gas
Explanati	ion of Adjustments:			(a) = (b) + (c)	(b)	(c)
Page 1	Adjustments: (to nor	malize Historic Year)				
		National Grid USA Servic	e Company	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)
	TOTAL		-	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)
Page 2	Adjustments: (to ref	lect conditions in the Rate Year	2017)	\$0 \$0	\$0 \$0	\$0 \$0
				\$0 \$0	\$0 \$0	\$0 \$0
	TOTAL		-	\$0	\$0	\$0

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Other Operation and Maintenance Expenses

		Test Y	ear Ended June 30, 2 (Per Books)	2017	Nor	malizing Adjustments		Test Y	ear Ended June 30, 2 (as Adjusted)	2017
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	(=) (=) (=)	(-)	(-)	(-) (-) (-)	(-)	(-)	(8) () (-)	() (-) (-)	(-) (-) (-)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$30,160,400	\$17,974,935	\$12,185,465	(\$7,954,619)	(\$5,839,227)	(\$2,115,392)	\$22,205,780	\$12,135,708	\$10,070,073
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$30,160,400	\$17,974,935	\$12,185,465	(\$7,954,619)	(\$5,839,227)	(\$2,115,392)	\$22,205,780	\$12,135,708	\$10,070,073
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	(\$6,178)	(\$6,178)	\$0	(\$6,178)	(\$6,178)	\$0
9	Power Production Expenses	\$3,118	\$0	\$3,118	(\$773)	\$0	(\$773)	\$2,345	\$0	\$2,345
10 11	Natural Gas Storage, Terminaling and Processing Exp.	\$32,061	\$0	\$32,061	(\$6,432)	\$0	(\$6,432)	\$25,628	\$0	\$25,628
12	Transmission Expenses	\$777.738	\$775,985	\$1,753	(\$680,316)	(\$676,679)	(\$3,637)	\$97,421	\$99,306	(\$1,884)
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$3,893,951	\$1,409,705	\$2,484,246	(\$4,489,517)	(\$417,314)	(\$4,072,203)	(\$595,567)	\$992,391	(\$1,587,958)
15	Customer Accounts Expenses	\$5,802,582	\$3,522,128	\$2,280,454	(\$739,564)	(\$579,124)	(\$160,440)	\$5,063,018	\$2,943,004	\$2,120,014
16	Customer Service and	\$830,298	\$395,895	\$434,403	(\$245,563)	(\$111,114)	(\$134,449)	\$584,735	\$284,781	\$299,954
17	Informational Expenses									
18	Sales Expenses	\$494,216	\$368,567	\$125,649	(\$270,518)	(\$212,910)	(\$57,608)	\$223,698	\$155,657	\$68,042
19	Administrative & General Expenses	\$18,105,513	\$11,355,534	\$6,749,979	(\$1,538,223)	(\$3,176,392)	\$1,638,169	\$16,567,290	\$8,179,142	\$8,388,148
20	Sub Total	\$29,939,475	\$17,827,814	\$12,111,662	(\$7,977,085)	(\$5,179,712)	(\$2,797,373)	\$21,962,391	\$12,648,102	\$9,314,289
21										
22	Maintenance:									
23	Transmission Expenses	\$40,791	\$33,965	\$6,826	(\$114,192)	(\$114,433)	\$241	(\$73,401)	(\$80,468)	\$7,067
24	Distribution Expenses	\$111,843	\$49,187	\$62,657	\$138,414	(\$543,397)	\$681,810	\$250,257	(\$494,210)	\$744,467
25	Administrative & General Expenses	\$68,290	\$63,970	\$4,320	(\$1,756)	(\$1,686)	(\$70)	\$66,534	\$62,284	\$4,250
26	Sub Total	\$220,924	\$147,121	\$73,803	\$22,465	(\$659,516)	\$681,981	\$243,390	(\$512,394)	\$755,784
27										
28	TOTAL	\$30,160,400	\$17,974,935	\$12,185,465	(\$7,954,619)	(\$5,839,227)	(\$2,115,392)	\$22,205,780	\$12,135,708	\$10,070,073
~ .	N. A.	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)

 Column Notes

 (b)
 Per Company Books

 (c)
 Per Company Books

 (e)
 Page 4 of 5

 (f)
 Frage 4 of 5

### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Other Operation and Maintenance Expenses

		Test Y	ear Ended June 30, 2 (as Adjusted)	2017	Pro	forma Adjustments		Rate Ye	ear Ending August 31	. 2019
	-	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	() () ()	( )	()	() () ()		()		() () ()	0, 0, 0,
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$22,205,780	\$12,135,708	\$10.070.073	(\$294,750)	(\$289,665)	(\$5,084)	\$21,911,031	\$11.846.042	\$10,064,988
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$22,205,780	\$12,135,708	\$10,070,073	(\$294,750)	(\$289,665)	(\$5,084)	\$21,911,031	\$11,846,042	\$10,064,988
5							(			
6										
7	Operation:									
8	Production Expenses	(\$6,178)	(\$6,178)	\$0	(\$286)	(\$286)	\$0	(\$6,464)	(\$6,464)	\$0
9	Power Production Expenses	\$2,345	\$0	\$2,345	\$109	\$0	\$109	\$2,453	\$0	\$2,453
10	Natural Gas Storage, Terminaling	\$25,628	\$0	\$25,628	\$1,187	\$0	\$1,187	\$26,815	\$0	\$26,815
11	and Processing Exp.									
12	Transmission Expenses	\$97,421	\$99,306	(\$1,884)	\$4,115	\$4,202	(\$87)	\$101,536	\$103,508	(\$1,971)
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	(\$595,567)	\$992,391	(\$1,587,958)	(\$27,642)	\$45,880	(\$73,522)	(\$623,209)	\$1,038,271	(\$1,661,480)
15	Customer Accounts Expenses	\$5,063,018	\$2,943,004	\$2,120,014	\$234,418	\$136,261	\$98,157	\$5,297,435	\$3,079,265	\$2,218,171
16	Customer Service and	\$584,735	\$284,781	\$299,954	\$27,073	\$13,185	\$13,888	\$611,808	\$297,966	\$313,842
17	Informational Expenses									
18	Sales Expenses	\$223,698	\$155,657	\$68,042	\$10,357	\$7,207	\$3,150	\$234,056	\$162,864	\$71,192
19	Administrative & General Expenses	\$16,567,290	\$8,179,142	\$8,388,148	(\$555,236)	(\$472,279)	(\$82,957)	\$16,012,053	\$7,706,863	\$8,305,190
20	Sub Total	\$21,962,391	\$12,648,102	\$9,314,289	(\$305,906)	(\$265,829)	(\$40,077)	\$21,656,484	\$12,382,273	\$9,274,212
21										
22	Maintenance:									
23	Transmission Expenses	(\$73,401)	(\$80,468)	\$7,067	(\$3,510)	(\$3,837)	\$327	(\$76,911)	(\$84,305)	\$7,394
24	Distribution Expenses	\$250,257	(\$494,210)	\$744,467	\$11,586	(\$22,883)	\$34,469	\$261,843	(\$517,093)	\$778,936
25	Administrative & General Expenses	\$66,534	\$62,284	\$4,250	\$3,081	\$2,884	\$197	\$69,615	\$65,168	\$4,447
26	Sub Total	\$243,390	(\$512,394)	\$755,784	\$11,157	(\$23,836)	\$34,993	\$254,546	(\$536,230)	\$790,777
27										
28	TOTAL	\$22,205,780	\$12,135,708	\$10,070,073	(\$294,750)	(\$289,665)	(\$5,084)	\$21,911,031	\$11,846,042	\$10,064,988
		\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)
0.1	N	40	20	(40)	÷0	÷ •	- 0	40	20	()

 Column Notes

 (b) Page 1 of 5, Column (h)

 (c) Page 1 of 5, Column (i)

 (e) Page 3 of 5, Column (h)

 (f) Page 3 of 5, Column(i)

The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Other Operation and Maintenance Expenses

Test Year Ended June 30, 2017 (Per Books)

		(	¢		Normalizing Adjustments			Proforma Adjustments			Rate Year Ending August 31, 2019	
Total Electric Gas 7	Gas			Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
(a) = (b) + (c) $(b)$ $(c)$ $(d)$	(c)		þ	(d) = (e) + (f)	(e)	(J)	(g) = (h) + (i)	(h)	(i)	(j) = (k) + (l)	(k)	()
0	0	\$4,831,066		(\$2,873,858)	(\$1,462,965)	(\$1,410,893)	\$474,176	\$315,822	\$158,354	\$10,715,554	\$7,137,026	\$3,578,527
\$15,848,362 \$10,616,914 \$5,231,448	4	\$5,231,448		(\$1,288,573)	(\$1,214,222)	(\$74,351)	(\$484, 841)	(\$313,110)	(\$171,731)	\$14,074,948	\$9,089,582	\$4,985,366
\$25,198 \$19,678 \$5,520	~	\$5,520		(\$25,198)	(\$19,678)	(\$5,520)	<b>S</b> 0	\$0	(S0)	\$0	\$0	(80)
\$2,801,363 \$1,920,043 \$881,320	3	\$881,320		(\$742,092)	(\$624, 888)	(\$117,204)	(\$68,574)	(\$43,129)	(\$25,445)	\$1,990,697	\$1,252,026	\$738,671
\$204,475 \$163,476 \$40,999	.0	\$40,999		(\$26,080)	(\$24, 340)	(\$1,740)	\$8,260	\$6,442	\$1,818	\$186,654	\$145,577	\$41,077
\$5,515,691 \$4,046,603 \$1,469,088		\$1,469,088		(\$2, 114, \$11)	(\$1,709,544)	(\$405,267)	\$157,461	\$108,206	\$49,255	\$3,558,341	\$2,445,265	\$1,113,076
\$5,450,163 \$3,729,099 \$1,721,064		\$1,721,064		(\$414,559)	(\$330,591)	(\$83,968)	\$233,148	\$157,351	\$75,798	\$5,268,753	\$3,555,859	\$1,712,894
(\$13,954,246) (\$11,630,670) (\$2,323,575)	0	(\$2,323,575)		(\$83,895)	(\$74,960)	(\$8,935)	(\$649,966)	(\$541,971)	(\$107,995)	(\$14,688,107)	(\$12,247,601)	(\$2,440,506)
\$0 \$0 \$0	\$0 \$0	\$0		\$0	<b>\$</b> 0	\$0	<b>S</b> 0	\$0	\$0	\$0	\$0	\$0
	0	\$258,913		(\$45,799)	(\$47, 870)	\$2,071	\$31,565	\$19,481	\$12,084	\$713,310	\$440,243	\$273,067
\$295,298 \$263,335 \$31,963	2	\$31,963		(\$27,759)	(\$18,296)	(\$9,463)	\$12,387	\$11,345	\$1,042	\$279,926	\$256,384	\$23,542
\$1,533 \$377 \$1,156	2	\$1,156		(\$51)	(\$51)	\$0	\$69	\$15	\$54	\$1,551	\$341	\$1,210
\$13,573 \$5,794 \$7,779	4	\$7,779		(\$82,352)	(\$82, 229)	(\$123)	(\$3,184)	(\$3,539)	\$354	(\$71,963)	(\$79,973)	\$8,010
\$0 \$0 \$0	\$0 \$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0	\$0 \$0	\$0		\$0	\$0	\$0	S0	\$0	\$0	\$0	\$0	\$0
\$116,208 \$87,484 \$28,724	4	\$28,724		(\$229,591)	(\$229,591)	\$0	(\$5,250)	(\$6,580)	\$1,330	(\$118,633)	(\$148,687)	\$30,054
									Ì			
\$30,160,400 \$17,974,935 \$12,185,465		\$12,185,465		(\$7,954,619)	(\$5,839,227)	(\$2,115,392)	(\$294, 750)	(\$289,665)	(\$5,084)	\$21,911,031	\$11,846,042	\$10,064,988

Column Notes (b) Per Company books (c) Per Company books (c) Page 40 5, Column(i) (f) , Column (e) (h) Inflation Adjustment (i) Inflation Adjustment

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC Attachment NG-DIV 4-1-2 Schedule 30 Page 3 of 5 The Narragansett Electric Company d/b/a National Grid Adjustments to Electric Operating Expenses (ELECTRIC) Nomalizing Adjustments to Other O & M Expenses

Operating & Mainte Consultants Contractons Dorations Employee Expenses Hardware Other	Operating & Maintenance Expense Consultants	(Per Books)	ΙFA	ReGrowth Program	Vegetation Management (ISR)	Inspection & Maintenance (ISR)	Parent Company Initiative	Storms	Other	Adjustments	30, 2017 (as Adjusted)
Operating & Consultants Contractors Donations Employee E Hardware Software	t Maintenance Expense	(a)	(q)	(c)	(p)	(e)	(J)	(g)	(h)	(j) sum (h through i)	(j) = (a)+(i)
Consultants Contractors Donations Employee E Hardware Software										( reference o) remo	
Contractors Donations Employee E Hardware Software		\$8,284,170	(\$1,102,428)	(\$284,239)	\$0	\$0	\$0	\$0	(\$76,299)	(\$1,462,965)	\$6,821,204
Donations Employee E Hardware Software Other		\$10,616,914	(\$1,134,980)	(\$96,054)	\$0	\$0	\$0	\$0	\$16,811	(\$1,214,222)	\$9,402,691
Employee E Hardware Software		\$19,678	(\$4,436)	\$0	\$0	\$0	\$0	\$0	(\$15,242)	(\$19,678)	\$0
Hardware Software Other	xpenses	\$1,920,043	(\$435,352)	\$0	(\$4,642)	(\$478)	\$0	\$0	(\$184,416)	(\$624,888)	\$1,295,155
Software Other		\$163,476	(\$26,080)	\$0	\$0	\$0	\$0	\$0	\$1,740	(\$24,340)	\$139,135
Other		\$4,046,603	(\$619,116)	\$0	\$0	\$0	<b>\$</b> 0	\$0	(\$1,865)	(\$620,982)	\$3,425,621
		\$3,729,099	(\$441,022)	(\$7,219)	(\$1,454)	\$0	\$0	\$0	\$119,105	(\$330,591)	\$3,398,508
Third Party	Third Party Rent Expense	(\$11,630,670)	<b>S</b> 0	\$0	\$0	\$0	\$0	\$0	(\$86,327)	(\$86,327)	(\$11,716,998)
	Construction Reimbursement	\$0	S0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Materials Outside Vendor	\$468,632	(\$45,799)	\$0	\$0	\$0	\$0	<b>\$</b> 0	(\$2,071)	(\$47,870)	\$420,762
	Materials from Inventory	\$263,335	(\$18,329)	\$0	\$0	\$0	\$0	\$0	\$33	(\$18,296)	\$245,039
	Materials Stores Handling	\$377	(\$51)	\$0	\$0	\$0	\$0	<b>S</b> 0	\$0	(\$51)	\$326
Transportation	ion	\$5,794	\$7	\$0	(\$233)	(\$82,002)	<b>S</b> 0	\$0	<b>\$</b> 0	(\$82,229)	(\$76,434)
Paving		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<ol> <li>Other Benefit</li> <li>Other Benefit</li> </ol>	Εt	\$87,484	(\$11,950)	(\$217,641)	\$0	\$0	<b>\$</b> 0	\$0	\$0	(\$229,591)	(\$142,107)
·	Total Operating & Maintenance Expen		(\$3,839,537)	(\$605,153)	(\$6,330)	(\$82,481)	\$0	\$0	(\$228,531)	(\$4,762,031)	\$13,212,903
Check Totals Difference	Is	\$17,974,935 \$0	(\$3,839,537) \$0	(\$605,153) \$0	(\$6,330) \$0	(\$82,481) \$0	\$0 \$0	80 80	(\$1,305,728) \$1,077,197	(\$5,839,227) \$1,077,196	\$12,135,708 \$1,077,196

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC ( Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 30 Page 4 of 5

Line No. 4(i)

The balance has been removed per the PUC order.

		Test Year Ended June				Total	Test Year Ended June
		30, 2017	Gas Business	Gas Cost Recovery		Normalizing	30, 2017
		(Per Books)	Enablement (GBE)	(GCR)	Other	Adjustments	(as Adjusted)
		(a)	(q)	(c)	(p)	(e) = sum (b through d)	(f) = (a) + (e)
П	Operating & Maintenance Expense						
2	Consultants	\$4,831,066	(\$1, 347, 583)	\$0	(\$63, 310)	(\$1,410,893)	\$3,420,173
ŝ	Contractors	\$5,231,448	(\$57,539)	\$0	(\$16, \$11)	(\$74,351)	\$5,157,098
4	Donations	\$5,520	80	\$0	(\$5,520)	(\$5,520)	(80)
5	Employee Expenses	\$881,320	(\$58,596)	\$0	(\$58,608)	(\$117,204)	\$764,116
9	Hardware	\$40,999	\$0	\$0	(\$1,740)	(\$1,740)	\$39,259
7	Software	\$1,469,088	\$0	\$0	\$1,865	\$1,865	\$1,470,953
8	Other	\$1,721,064	(\$38,652)	\$0	\$137,971	\$99,319	\$1,820,383
6	Third Party Rent Expense	(\$2, 323, 575)	\$0	\$0	(\$8,935)	(\$8,935)	(\$2, 332, 510)
10	Construction Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
11	Materials Outside Vendor	\$258,913	\$0	\$0	\$2,071	\$2,071	\$260,984
12	Materials from Inventory	\$31,963	(\$9,430)	\$0	(\$33)	(\$9,463)	\$22,500
13	Materials Stores Handling	\$1,156	\$0	\$0	\$0	\$0	\$1,156
14	Transportation	\$7,779	(\$123)	\$0	\$0	(\$123)	\$7,656
15	Paving	\$0	\$0	\$0	\$0	\$0	\$0
16	Misc. Other	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Benefit	\$28,724	\$0	\$0	\$0	\$0	\$28,724
18	Total Operating & Maintenance Expen	\$12,185,465	(\$1,511,923)	\$0	(\$13,051)	(\$1,524,973)	\$10,660,492
	Check Totals Difference	\$12,185,465 \$0	(\$1,511,923) \$0	80 \$0	(\$13,051) \$0	(\$1,524,973) \$0	\$10,070,073 \$590,419
Line Notes 4(e)	The balance has been removed per the PUC order.						

#### PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 30 Page 5 of 5

The Narragansett Electric Company d/b/a National Grid Adjustments to Gas Operating Expenses Normalizing Adjustments to Other O&M Expenses (GAS)

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Storm Cost Recovery

		Test Ye	ar Ended June 30, 2	2017				Test Y	ear Ended June 30	, 2017
			(Per Books)			nalizing Adjustments			(as Adjusted)	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	• •				• •	• •		•••	
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	50	<u> </u>	\$0	\$0	\$0	\$0
23 24 25 26 27	Transmission Expenses Distribution Expenses Administrative & General Expenses Sub Total	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	

 Line Notes

 1 (e) Page 5, Line 2

 4 Sum of Lines 1 through 3

 20 Sum of Lines 8 through 19

 26 Sum of Lines 23 through 25

 28 Line 20 + Line 28

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Storm Cost Recovery

		Test Year Ended June 30, 2017 (as Adjusted) Proforma Adjustments					Rate Ve	ar Ending August 3	1 2019	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	., ., .,								., ., .,
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes: 1 (e) Page 5, Line 17 4 Sum of Lines 1 through 3 20 Sum of Lines 8 through 19 26 Sum of Lines 23 through 25 28 Line 20 + Line 28

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Storm Cost Recovery

		Explanation of Adjustments	Provider Company	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2						
3 4						
5						
6						
7						
8						
9		TOTAL		\$0	\$0	\$0
10						
11						
12						
13 14						
14	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
16	1 460 2					
17						
18						
19						
20						
21						
22 23						
23 24		TOTAL		\$0	\$0	\$0
- •						<u> </u>

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 32 Page 1 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component GCR-Related Operation & Maintenance

		Test Ye	Test Year Ended June 30, 2017 (Per Books)		Nor	nalizing Adjustment	ts	Test Y	ear Ended June 30 (as Adjusted)	, 2017
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.			\$0						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	<u>Notes</u> 4 Sum of Line 1 through Line 3 9 Sum of Line 8 through Line 19 5 Sum of Line 23 through Line 25 8 Sum of Line 20 Line 28									

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 32 Page 2 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component GCR-Related Operation & Maintenance

		Test Y	ear Ended June 30, 2 (as Adjusted)	2017	Pr	oforma Adjustments		Rate Y	ear Ending August	31, 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	<u>Notes:</u> 4 Sum of Line 1 through Line 3 9 Sum of Line 8 through Line 19 6 Sum of Line 23 through Line 25 8 Sum of Line 20 Line 28									

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 32 Page 3 of 3

# The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component GCR-Related Operation & Maintenance

	Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric (b)	Gas
HTY Adjustment	Page 1 Adjustments: (to normalize Historic	Vear)		(a)	(0)	(c)
iii i ingasanear	Tage T Trajasanenas (to normanice rinstorie	( cur)		\$0	\$0	
				\$0	\$0	
				\$0	\$0	
				\$0	\$0	
		Total		\$0	\$0	\$0
Page 2	Adjustments: (to reflect conditions in	n the Rate Year 2019)	0			
	General Inflation%		0			
	4.63	3% Narragansett Electric Comp	any	\$0	\$0	\$0
		National Grid USA Service	Company	\$0	\$0	\$0
		All Other Companies		\$0	\$0	\$0
	Adjustment to remove GCR Costs	Narragansett Electric Comp	bany	\$0	\$0	\$0
	TOTAL			\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 33 Page 1 of 3

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component NEP IFA Credit

		Test Y	Test Year Ended June 30, 2017 (Per Books) Normalizing Adjustments			s	Test Y	ear Ended June 30, 2 (as Adjusted)	017	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	(\$35,603,153)	(\$35,603,153)	\$0	\$35,603,153	\$35,603,153	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	(\$35,603,153)	(\$35,603,153)	\$0	\$35,603,153	\$35,603,153	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	(\$35,603,153)	(\$35,603,153)	\$0	\$35,603,153	\$35,603,153	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	(\$35,603,153)	(\$35,603,153)	\$0	\$35,603,153	\$35,603,153	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	(\$35,603,153)	(\$35,603,153)	\$0	\$35,603,153	\$35,603,153	\$0	\$0	\$0	\$0
		(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 33 Page 2 of 3

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component NEP IFA Credit

		Test Ye	ar Ended June 30, 2	017						
			(as Adjusted)			oforma Adjustments			ar Ending August 3	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		·								
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 33 Page 3 of 3

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component NEP IFA Credit

		Explanat	Provider Company n of Adjustments:	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas (c)
1 2	BU	HTY Adjustment Page 1	Adjustments: (to normalize Historic Year)				
2 3 4 5 6			Remove IFA revenue froi National Grid USA Service	Company	\$35,603,153	\$35,603,153	\$0
/ 8 9			TOTAL		\$0	\$35,603,153	\$0
10 11 12							
13 14		Page 2	Adjustments: (to reflect conditions in the Rate Year)				
15 16			General inflation % 4.6300%				
17	-	,,, .	National Grid USA Service	Co.	\$0	\$0	\$0
18 1	forecas	st specific initiatives - amount	lifferent from general inflation				
20			TOTAL		\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 34 Page 1 of 3

The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Wheeling

		Test Y	ear Ended June 30, 20 (Per Books)	017	Nor	malizing Adjustments		Test Y	ear Ended June 30, 2 (as Adjusted)	2017
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$47,420,820	\$47,420,820	\$0	(\$47,420,820)	(\$47,420,820)	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$47,420,820	\$47,420,820	\$0	(\$47,420,820)	(\$47,420,820)	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$47,420,820	\$47,420,820	\$0	(\$47,420,820)	(\$47,420,820)	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$47,420,820	\$47,420,820	\$0	(\$47,420,820)	(\$47,420,820)	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$47,420,820	\$47,420,820	\$0	(\$47,420,820)	(\$47,420,820)	\$0	\$0	\$0	\$0
						·····				
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 34 Page 2 of 3

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Wheeling

		Test Yea	ar Ended June 30, 2	017						
			(as Adjusted)		Pro	oforma Adjustments		Rate Ye	ar Ending August 3	1, 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Wheeling

	Explana	ation of Adjustments:	Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
1	BU HTY Adjustment Page 1	Adjustments: (to norr	malize Historic Year)				
2	,						
3			National Grid USA Servic	e Company	(\$47,420,820)	(\$47,420,820)	\$0
4							
5							
6							
7							
8		TOTAL			(0.47, 420, 020)	(6.47, 420, 920)	
9		TOTAL			(\$47,420,820)	(\$47,420,820)	\$0
10							
11							
12	Page 2	Adjustments: (to refle	ect conditions in the Rate Year	)			
14	Tage 2	Augustinents. (to rend	eet conditions in the Rate Tear	)			
15		General inflation %					
16		4.6300%					
17			National Grid USA Servic	e Co.	\$0	\$0	\$0
18 H	Forecast specific initiatives - amount	nt different from general in	nflation				
19	-	-					
20		TOTAL			\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid New Initiative Energy Innovation Hub

		Test Ye	st Year Ended June 30, 2017 (Per Books) Normalizing Adjustments			-	Test	(as Adjusted)	2017	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:		()	()	() () ()	()	()		() () ()	() () ()
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid New Initiative Energy Innovation Hub

		Test Ye	ar Ended June 30, 2	017						
			(as Adjusted)		Pro	oforma Adjustments		Rate Ye	ar Ending August 3	1, 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186

#### The Narragansett Electric Company d/b/a National Grid New Initiative Energy Innovation Hub

				Provider Company	Source Workpaper	Total	Electric	Gas
		Explanat	tion of Adjustments:			(a) = (b) + (c)	(b)	(c)
1 2	BU HTY Adju	stment Page 1	Known and Measurable					
3 4		Page 2	Adjustments: (to reflect	t conditions in the Rate Year)				
5			General inflation %					
6			4.6300%					
7				National Grid USA Service Co.		\$0	\$0	\$0
8	Forecast specific init	itiatives - amoun	t different from general inf	lation				
9				National Grid USA Service Cor	npany	\$287,379	\$186,193	\$101,186
10			TOTAL			\$287,379	\$186,193	\$101,186

#### The Narragansett Electric Company d/b/a National Grid New Initiative Gas Business Enablement

		Test Year Ended June 30, 2017 (Per Books)			Nor	Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
	Provider Company:	() () ()	( )			()	()		() () ()	() () ()	
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5											
6											
7	Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	and Processing Exp.	• •								• •	
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	Informational Expenses										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21											
22	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27											
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

# The Narragansett Electric Company d/b/a National Grid New Initiative Gas Business Enablement

		Test Ye	ar Ended June 30, 20 (as Adjusted)	017	Proforma Adjustments				Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric		Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)		(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$	- 3	s -	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
5											
6											
7	Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.										
12	Transmission Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
17	Informational Expenses										
18	Sales Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
21											
22	Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
27											
28	TOTAL	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0

Line Notes 4 Page 5, Line 15 19 Line 4

#### The Narragansett Electric Company d/b/a National Grid New Initiative Gas Business Enablement

			Provider Company	Source Workpaper	$\frac{\text{Total}}{(a) = (b) + (c)}$	Electric (b)	Gas
	Explanat	tion of Adjustments:			(a) = (b) + (c)	(0)	(c)
1	BU HTY Adjustment Page 1	Known and Measurable					
2	, ,	Gas Business Enablement	National Grid USA Service Comp	Workpaper 1	\$0	\$0	\$0
3	99		-	Workpaper 1	\$0	\$0	\$0
4				Workpaper 1	\$0	\$0	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					\$0	\$0	\$0
8					\$0	\$0	\$0
9					\$0	\$0	\$0
10					\$0	\$0	\$0
11							
12							
13							
14	Page 2	Adjustments: (to reflect conditions in the Rate Year 20	19)				
15	Forecast specific initiatives - amount	different from general inflation					
16							
17					<b>\$0</b>		60
18			National Cald USA Complex Co		\$0 \$0	\$0	\$0 \$0
19			National Grid USA Service Co.		\$0 \$0	\$0 \$0	\$0
20					\$0 \$0		\$0
21 22		TOTAL			<u>\$0</u> \$0	<u>\$0</u>	<u>\$0</u>
		IUIAL			\$0	<u>ه</u> -	ۍ د
23 24	Page 2	Adjustments: (to reflect conditions in the Rate Year 202	20)				
24	1 age 2	requisitions. (to reneer collutions in the Rate Fear 20.	20)				

#### The Narragansett Electric Company d/b/a National Grid Electric Operations

		Test Year Ended June 30, 2017 (Per Books)			Nor	nalizing Adjustment	te	Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:		( )						() () ()	0 0 0
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	• •	• •				• •		•	
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Electric Operations

		Test Ye	ar Ended June 30, 2	017	Par	6		Rate Year Ending August 31, 2019		
		Total	(as Adjusted) Electric	Gas	Total	oforma Adjustments Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	(a) = (b) + (c)	(0)	(0)	(u) = (e) + (1)	(e)	(1)	(g) = (n) + (n)	(1) = (0) + (e)	(1) = (1) + (1)
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	<u>\$0</u>	\$0	\$0	\$0	\$0
Ę	Total	30	30	30	<b>90</b>	30	30	30	30	30
5										
6 7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				\$0 \$0		\$0 \$0	\$0 \$0			
9	Power Production Expenses	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	Natural Gas Storage, Terminaling	\$0	\$0	20	\$0	20	\$0	20	\$0	\$0
11	and Processing Exp.	<u>^</u>	\$0	<b>\$</b> 0	<b>\$</b> 0	<b>60</b>		60	<u>^</u>	<u>^</u>
12	Transmission Expenses	\$0	4.4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Electric Operations

			Provider Company	Source Workpaper	Total	Electric	Total
		Explana	tion of Adjustments:		(a) = (b) + (c)	(b)	(c)
1 2	BU	HTY Adjustment Page 1	Normalizing Adjustments		\$0	\$0	\$0
3		Page 2	Adjustments: (to reflect conditions in the Rate Year)	1	<u>`</u>		<u>.</u>
5							
6 7							
8 9			TOTAL		\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Gas Operations

		Test Year Ended June 30, 2017 (Per Books)			Nor	malizing Adjustments	_	Test Year Ended June 30, 2017 (as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:	() () ()	( )	()	() () ()		()		() () ()	() () ()
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Gas Operations

		Test Year Ended June 30, 2017								
			(as Adjusted)			oforma Adjustments			ar Ending August 3	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### The Narragansett Electric Company d/b/a National Grid Gas Operations

			Provider Company	Source Workpaper	Total	Electric	Total
		Explanat	ion of Adjustments:		(a)	(b)	(c)
1 2	HTY Adjustment	Page 1	Normalizing Adjustments				
3		Page 2	Adjustments: (to reflect conditions in the Rate Year)				
5 6							
7 8							
9			TOTAL		\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 39 Page 1 of 3

#### The Narragansett Electric Company d/b/a National Grid Customer Affordability Program

		Test Ye	ar Ended June 30, 2 (Per Books)	2017	Normalizing Adjustments		ts	Test Year Ended June 30 (as Adjusted)		, 2017
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 39 Page 2 of 3

#### The Narragansett Electric Company d/b/a National Grid Customer Affordability Program

		Test Yes	ar Ended June 30, 2	017						
			(as Adjusted)		Pro	forma Adjustments		Rate Ye	ar Ending August 3	1, 2019
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 39 Page 3 of 3

#### The Narragansett Electric Company d/b/a National Grid Customer Affordability Program

		Provid	der Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)
	Explanation	of Adjustments:			(a)	(0)	(0)
1	HTY Adjustment Page 1	Normalizing Adjustments			. <u> </u>		
2					\$0	\$0	\$0
3	Page 2	Adjustments: (to reflect conditi	ions in the Rate Year	)			
4	Customer Affordability Progr	am Rate Year 1			\$0	\$0	\$0
5					\$0	\$0	\$0
6					\$0	\$0	\$0
7					\$0	\$0	\$0
8					\$0	\$0	\$0
9		TOTAL			\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 40 Page 1 of 3

The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Purchased Power (and Gas) Expenses

		Test Ye	ear Ended June 30, 201 (Per Books)	7	Nor	malizing Adjustments			r Ended June 30, 20 (as Adjusted)	17
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27				<u> </u>						
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 40 Page 2 of 3

The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Purchased Power (and Gas) Expenses

		Test Ye	ar Ended June 30, 2	017	_					
			(as Adjusted)			oforma Adjustments			Ending August 31,	
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
	Provider Company:									
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-1-2 Schedule 40 Page 3 of 3

#### The Narragansett Electric Company d/b/a National Grid Operating Expenses by Component Purchased Power (and Gas) Expenses

			Provider Company	Source We	Total	Electric	Gas
		Explanatio	on of Adjustments:				
1 2 3 4 5 6 7 8 9 10 11 12 13	HTY Adjustment	Page 1	Adjustments: (to normalize Historic Year)		\$0	\$0	\$0
14 15 16 17 18 19 20 21 22		Page 2	Adjustments: (to reflect conditions in the Rate Year)				\$0
23			TOTAL		\$0	\$0	\$

# National Grid USA and The Narragansett Electric Company <u>Division 4-2</u>

## Request:

Referencing the estimated TSA costs provided in Confidential Attachment NG-DIV-1-29-1 at pages 75-87, state whether these charges represent the best available current estimate of year 1 transition costs that would be billed by National Grid to Narragansett Electric Co. under the proposed transition services agreement. If not, please provide the latest current estimate of these costs. If an estimate of year 2 transition costs is available, please provide it as well.

#### Response:

PPL Corporation and PPL Rhode Island Holdings, LLC have responded to this request in their response to Data Request Division 4-2.

# National Grid USA and The Narragansett Electric Company <u>Division 4-3</u>

# Request:

Please provide a schedule that shows the cost estimates provided in response to DIV 4-1 and DIV 4-2 aligned by category of expense and capital so that they may be viewed for comparison purposes. To the extent that certain services currently provided by National Grid USA Service Company are expected to be transitioned to PPL on Day 1, please note these as appropriate. We note that PPL's response to DIV 2-1 indicates that these may include "local electric distribution control, gas control, customer call center, and dispatch operations."

#### Response:

Please see Attachment NG-DIV 4-3 for a schedule showing the estimated operating and capital costs as reflected in the responses to Division 4-1 and Division 4-2, aligned by business function. Please note the costs in the response to Division 4-2 are premature and purely speculative at this point and the costs in each response were derived using different methodologies and cost components, explained in more detail below. For example, these different cost components include Demand Side Management costs and Transition Services Agreement ("TSA") adders included in the response to Division 4-2 that are not included in the response to Division 4-1. Therefore, Attachment NG-DIV 4-3 creates confusion and does not, and cannot, provide a likefor-like comparison between the responses to Division 4-1 and Division 4-2. Accordingly, Attachment NG-DIV 4-3 provides no material value for the review of such costs.

Division 4-1 requested that National Grid USA and The Narragansett Electric Company ("Narragansett") (together, "National Grid") develop a cost of service for National Grid USA Service Company, Inc. ("Service Company") charges to Narragansett in a format similar to its last base distribution rate filing in Rhode Island Public Utilities Commission Docket No. 4770. National Grid began with calendar year 2020 expenses set forth in its books and applied generally accepted ratemaking principles to normalize those costs, such as removing programspecific items and Integrated Facilities Agreement ("IFA") credits. The normalizing adjustments for the Narragansett electric and gas businesses are detailed in Attachment NG-DIV 4-3, at pages 5 and 6, respectively.

Division 4-2 requested updated estimated transition costs that would be billed by the Service Company to Narragansett under the proposed TSA. National Grid developed the TSA estimates by querying all charges to Narragansett during fiscal year-ending March 31, 2021 and eliminating Narragansett-direct charges. Next, National Grid made various adjustments to account for a post-transition state, such as normalizing COVID-19 costs and removing various business functions, such as the Legal, Corporate Affairs, Audit, and Jurisdictional departments,

and also removing and/or recalculating fleet and inventory management, facilities, and thirdparty costs. These TSA estimates are based on information currently available and are certain to change as National Grid USA and PPL continue their integration planning process and more information becomes available.

In this response, National Grid has endeavored to align its Division 4-1 data with the Division 4-2 data by removing the same business functions and reversing the IFA credits. Pages 2 through 4 of Attachment NG-DIV 4-2 show the step change from the normalized calendar year reported in response to Division 4-1 to the revised numbers shown on Attachment NG-DIV 4-2, page 1.

PPL Corporation, PPL Rhode Island Holdings, LLC (together, "PPL"), and National Grid are still in the process of drafting and refining the TSAs, and the numbers and details will change. Therefore, at this time, the parties cannot state with sufficient detail in developing Attachment NG-DIV 4-2 which services currently provided by the Service Company are expected to be transitioned to PPL on Day 1.

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D-21-09 Attachment NG-DIV 4-3 Page 1 of 6

			DIV 4-2 TSA				DIV 4-1 COS	1	
		FY21 Opex	FY21 Capex	FY21 Totex	CY20 O&M	CY20 Other	CY20 Total	CY20 Total	CY20 Total
	Function	(\$M)	(\$M)	(\$M)	(\$M)	Opex (\$M)	Opex (\$M)	Capex (\$M)	(\$M)
		(a)	(b)	(c)	(d)	(e)	(f)=(d)+(e)	(g)	(h)=(f)+(g)
	Direct functions								
1	Electricity Operations	\$26.1	\$49.5	\$75.6	\$19.2	\$1.0	\$20.2	\$33.5	\$53.7
2	Gas Operations	\$12.4	\$21.1	\$33.5	\$15.2	\$0.7	\$15.9	\$23.6	\$39.5
3	Indirect functions								
4	Billing & Collections	\$11.7	\$0.0	\$11.7	\$7.5	\$0.2	\$7.7	\$0.0	\$7.8
5	Procure to Pay	\$1.2	\$0.1	\$1.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
6	Employee Services	\$1.4	\$0.4	\$1.7	\$2.0	\$0.1	\$2.2	\$0.1	\$2.3
7	Finance	\$10.6	\$0.5	\$11.1	\$12.9	\$0.4	\$13.2	\$0.8	\$14.0
8	Inventory/Warehouse and Fleet management	\$1.7	\$4.1	\$5.8	(\$0.3)	\$0.0	(\$0.3)	\$2.8	\$2.6
- 9	Customer Service	\$41.3	\$3.0	\$44.3	\$21.1	\$0.9	\$21.9	\$4.3	\$26.3
10	Facilities & Property Services	\$11.4	\$4.8	\$16.1	\$8.3	\$0.0	\$8.3	\$0.5	\$8.8
11	HSE (incl. Environment, Compliance, Training & Security	\$4.1	\$0.7	\$4.8	\$2.7	\$0.1	\$2.7	\$0.2	\$2.9
12	Regulatory support	\$3.4	\$0.0	\$3.4	\$2.7	\$0.2	\$2.9	\$0.0	\$2.9
13	Procurement	\$1.9	\$0.2	\$2.0	\$1.7	\$0.1	\$1.8	\$0.2	\$1.9
14	IT	\$71.0	\$0.0	\$71.1	\$65.1	\$0.7	\$65.8	\$3.1	\$68.9
15	HR	\$2.3	\$0.1	\$2.4	\$2.0	\$0.1	\$2.1	\$2.2	\$4.3
16	Total	\$200.5	\$84.5	\$284.8	\$160.1	\$4.5	\$164.6	\$71.3	\$235.9

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D2-149 Attachment ACDIV 4.3 Page 2 of 6

·	Year Ended Dec 31, 2020 (Per Books)	20	Norm	Normalizing Adjustments	ts	Ye	Year Ended Dec 31, 2020 (as Adjusted)	2020	Adjust	Adjustments to Reflect TSA	TSA	Year	Year Ended Dec 31, 2020 (Adjusted for TSA)	20
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
(a)=(b)+(c)	(q)	(c)	(d)=(e)+(f)	(e)	(I)	(g)=(h)+(i)	(h)=(b)+(e)	(i)=(c)+(f)	(j)=(k)+(l)	(k)	(1)	(o)+(u)=(m)	(n)=(h)+(k)	(I)+(I)=(0)
\$1,489,744	\$592,262	\$897,482	(\$349,242)	(\$246,523)	(\$102,719)	\$1,140,502	\$345,740	\$794,763	\$175,705	\$175,705	80	\$1,316,207	\$521,445	\$794,763
\$17,026,784	\$12,366,896	\$4,659,888	(\$3,130,378)	(\$2,831,001)	(\$299,377)	\$13,896,406	\$9,535,895	\$4,360,511	\$1,987,833	\$1,987,833	<b>\$</b> 0	\$15,884,238	\$11,523,728	\$4,360,511
\$36,637,701	\$21,150,456	\$15,487,246	(\$7,037,731)	(\$6,127,459)	(\$910, 272)	\$29,599,970	\$15,022,997	\$14,576,973	\$4,359,939	\$4,359,939	<b>\$</b> 0	\$33,959,909	\$19,382,936	\$14,576,973
\$3,800,548	\$2,752,614	\$1,047,935	(\$695,098)	(5629, 230)	(\$65,868)	\$3,105,450	\$2,123,384	\$982,067	(\$3,105,450)	(\$2,123,384)	(\$982,067)	80	\$0	80
\$754,049	\$414,799 #2,112,020	\$339,250	(\$182,896)	(\$150,752)	(\$32,144)	\$571,153	\$264,047	\$307,106	\$83,899	\$83,899	8	\$655,053	\$347,946	\$307,106
\$304 501	33,143,939 \$705 355	202,000,16	021,C/&	505,505 (720 027)	166,116	54, /25,52/ \$211,008	955,102,56	\$91,11C,16 \$90,589	\$335,550 (\$311,008)	045,5508 (810,0003)	090 580)	000,862,66	\$2, /40,8/3 \$0	66/ '/ 1 C' 1 6 03
\$975 131	\$681.087	\$244 044	(\$211 571)	(\$186.387) (\$186.387)	(\$75,180)	\$713 560	\$404 705	\$218 855	(\$713 \$60)	(\$494.705)	(\$218 855)	9	05	89
\$883.713	\$640.539	\$243,174	(\$180,636)	(\$160.222)	(\$20,414)	\$703.077	\$480,317	\$222.760	(\$703.077)	(\$480,317)	(\$222.760)	80	\$0 80	80
\$9,547,727	\$6,557,534	\$2,990,193	(\$627,903)	(\$587,773)	(\$40,130)	\$8,919,824	\$5,969,761	\$2,950,063	\$390,695	\$390,695	80	\$9,310,519	\$6,360,456	\$2,950,063
\$939,245	\$820,527	\$118,718	(\$416,879)	(\$414,224)	(\$2,654)	\$522,366	\$406,303	\$116,064	\$401,236	\$401,236	\$0	\$923,603	\$807,539	\$116,064
\$22,759,421	\$16,114,488	\$6,644,933	(\$9,011,343)	(\$6,902,427)	(\$2,108,916)	\$13,748,077	\$9,212,060	\$4,536,017	\$7,329,348	\$5,534,750	\$1,794,599	\$21,077,426	\$14,746,810	\$6,330,616
\$20,538,096	\$20,298,026	\$240,070	(\$10,279,985)	(\$10,274,476)	(\$5,509)	\$10,258,111	\$10,023,550	\$234,561	\$4,220,817	\$4,220,817	\$0	\$14,478,928	\$14,244,367	\$234,561
\$1,212,435	\$893,783	\$318,652	(\$207,999)	(\$191,125)	(\$16,874)	\$1,004,436	\$702,658	\$301,777	(\$1,004,436)	(\$702,658)	(\$301,777)	\$0	\$0	80
\$15,158,793	\$818,809	\$14,339,984	(\$1, \$41, 303)	(\$629,321)	(\$1,211,982)	\$13,317,490	\$189,489	\$13,128,002	\$1,536,156	\$583,482	\$952,674	\$14,853,646	\$772,971	\$14,080,675
(\$18,465)	(\$13,997)	(\$4,468)	(\$225)	\$462	(\$686)	(\$18,690)	(\$13,536)	(\$5,154)	\$18,690	\$13,536	\$5,154	<b>\$</b> 0	\$0	80
\$93,280	\$62,013	\$31,267	(\$26,125)	(\$20,607)	(\$5,517)	\$67,155	\$41,406	\$25,749	(\$67, 155)	(\$41,406)	(\$25,749)	<b>\$</b> 0	\$0	80
\$224,180	\$168,793	\$55,387	(\$51,696)	(\$45,513)	(\$6,183)	\$172,484	\$123,280	\$49,203	(\$172,484)	(\$123,280)	(\$49,203)	<b>\$</b> 0	\$0	80
\$31,452	\$18,786	\$12,667	(\$9,915)	(\$7,431)	(\$2,484)	\$21,537	\$11,355	\$10,182	(\$21,537)	(\$11,355)	(\$10,182)	80	\$0	<b>\$</b> 0
\$14,710,939	\$10,647,297	\$4,063,642	\$10,463,879	\$6,993,451	\$3,470,428	\$25,174,817	\$17,640,748	\$7,534,070	\$3,950,445	\$3,950,445	\$0	\$29,125,262	\$21,591,192	\$7,534,070
\$1,752,530	\$1,156,672	\$595,859	(\$256,993)	(\$208, 393)	(\$48,600)	\$1,495,537	\$948, 278	\$547,259	(\$1,495,537)	(\$948,278)	(\$547,259)	80	\$0	80
\$2,927,553	\$1,638,314	\$1,289,239	(\$594,009)	(\$470,105)	(\$123,904)	\$2,333,544	\$1,168,209	\$1,165,335	\$325,221	\$325,221	<b>S</b> 0	\$2,658,765	\$1,493,429	\$1,165,335
\$3,062,252	\$2,366,156	S696,096	(\$706,094)	(8631, 445)	(S74,649)	\$2,356,158	\$1,734,711	S621,447	\$365,584	\$365,584	<b>S</b> 0	\$2,721,742	\$2,100,295	\$621,447
\$2,578,938	\$2,010,139	\$568,798	(\$837, 388)	(\$778,831)	(\$58,557)	\$1,741,550	\$1,231,308	\$510,242	\$245,745	\$245,745	<b>S</b> 0	\$1,987,295	\$1,477,053	\$510,242
\$4,500,529	\$3,598,380	\$902,148	(\$2,112,038)	(\$2,027,887)	(\$84,151)	\$2,388,491	\$1,570,494	\$817,997	\$1,818,308	\$1,818,308	80	\$4,206,798	\$3,388,801	\$817,997
\$1,882,212	\$1,409,543	\$472,669	(\$423,877)	(\$376, 370)	(\$47,507)	\$1,458,335	\$1,033,173	\$425,162	\$221,568	\$221,568	80	\$1,679,903	\$1,254,741	\$425,162
(\$8.703.822)	(\$6.334.898)	(\$2.368.925)	\$1,436,975	\$1.329.213	\$107.763	(\$7.266.847)	(\$5.005.685)	(\$2.261.162)	(\$1.010.750)	(\$1.010.750)	80	(\$8,277,597)	(\$6.016.435)	(\$2.261.162)
\$8,703,822	\$6,334,898	\$2,368,925	(\$1,436,975)	(\$1,329,213)	(\$107,763)	\$7,266,847	\$5,005,685	\$2,261,162	\$1,010,750	\$1,010,750	80	\$8,277,597	\$6,016,435	\$2,261,162
(89.547.727)	(\$6.557.534)	(\$2:990.193)	\$627.903	\$587.773	\$40.130	(\$8.919.824)	(\$5.969.761)	(\$2.950.063)	(\$390.695)	(\$390.695)	08	(89.310.519)	(\$6.360.456)	- (\$2.950.063)
\$2.296.978	\$1.623.757	\$673.221	(\$550.407)	(\$484,880)	(\$65.527)	\$1.746.571	\$1.138.877	\$607.694	\$298.063	\$298.063	80	\$2.044.634	\$1.436.940	\$607.694
(\$310,303)	\$5.933	(\$316,236)	\$69.262	\$33,475	\$35.786	(\$241.042)	\$39,408	(\$280,449)	(\$34,215)	(\$34.215)	SO	(\$275.257)	\$5,193	
\$7,561,053	\$4,927,844	\$2,633,208	(\$146,758)	(\$136,368)	(\$10,390)	\$7,414,295	\$4,791,476	\$2,622,819	\$126,847	\$126,847	\$0	\$7,541,142	\$4,918,323	\$2,622,819
(000)	(6165)	(655)	10	10	05	00037	(VVI S)	(255)	03	¢0	05	(0063)	WF139	NA
\$220	\$165	(222) \$55	(\$21)	(\$21)	8 S	\$200	\$144 S144	\$55	80 80	80 8	8 8	(3200) \$200	S144	\$55
012 246 462 510	\$110,603,200	657 960 310	1619 725 9631	1200 110 2037	(910-006-13/	5130 777 677	CO1 600 101	\$\$6.020.205	200 370 795	102 220 000	100 0000	00 001 071 a	000 100 0010	012 213 270
210°00±0010	607,000,0110	010,000,100	17407070701											

NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY \$56,343,378

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Provider Company: National Grid USA Service Co.

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D21-09 Attachment NG-DIV 43 9 453 045

(\$105,455) \$32,796 \$48 \$72,611 (\$11,319) \$11,319 \$0 \$18,571 \$49,600 \$105,455 \$5,239 \$257,539 \$11,455 \$11,455 \$0 \$612,890 \$33,252 \$40,146 \$26,698 \$50,377 \$21,659 \$44,754 \$71,777 \$162,467 8 8 8 8 8 \$1,483 (i)=(o) Year Ended Dec 31, 2020 (Adjusted for TSA) (\$216,155) \$82,901 (n)=(h)+(k) \$0 \$33,640 \$79,948 \$0 \$20 \$20,155 \$32,017 \$769,603 \$31,0248 \$769,603 \$33,310 \$33,310 \$33,310 \$33,310 \$33,310 \$33,310 \$33,312 \$30,577 \$30,566,607 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 \$30,566,607 \$31,222 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(\$279) \$5,334 (\$62,413) \$8,569 \$8,569 \$23,373 \$14,274 \$30,934 \$11,050 (\$6,158) \$6,158 \$0 (\$3,964) (\$36,928) \$14,163 \$0 \$22,765 8 S R 535,568 537,571 (\$123,413) (\$123,413) (\$13,658 537,947 (\$13,658 535,747 (\$13,658 535,747 (\$13,6765) (\$13,6765) (\$13,6765) (\$34,025 536,928 55,671 (\$12,69) 55,691 (\$56,415) (\$56,412) (\$56,412,44) (\$56,412) (\$56,412,44) (\$56,412) (\$56,412,44) (\$56,412) (\$56,412,44) (\$56,412) (\$56,412,44) (\$56,412) (\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$56,412,44)\\(\$ (\$6,158) \$6,158 (\$36,928) \$14,163 \$0 \$22,765 (j)=(k)+(l) \$11,050 202 \$204 949 \$0 \$2,451 \$0 \$372 \$1,483 \$38,856 \$33,252 \$32,552 (\$105,455) \$32,796 \$48 \$72,611 \$44,754 \$71,777 \$162,467 \$39,366 \$39,366 \$4,818 \$13,023 \$9,847 \$105,455\$\$105,455\$\$10 \$11,319 \$0 \$0 (i)=(c)+(f) (\$11,319) Year Ended Dec 31, 2020 (as Adjusted) (\$179,227) \$68,738 \$279 \$25,888 \$62,413 \$41,588 \$113,436 \$69,276 \$69,276 \$150,136 \$150,136 (\$29,889) \$22,658 \$173,514 \$84,048 \$84,048 \$86,048 \$11,947 \$11,947 \$11,947 \$31,002 \$21,029 \$21,029 \$21,029 \$21,029 \$21,022 \$22,022 \$22,022 \$21,022 \$22,022 \$22,022 \$21,022 \$22,0 \$29,889 \$0 \$0 Electric (h)=(b)+(c) \$0 \$3,964 20 \$110,489 885.210 5845.220 5245.220 5125.2413 8125.4413 816.464 816.465 8115.765 8115.765 8115.765 8115.765 8115.765 8115.765 8115.765 8115.765 8117.505 86.415 86.50 86.415 86.50 86.415 86.50 86.415 86.50 85.50 85.5 (\$41,207) \$41,207 (\$284,681) \$101,533 \$48 \$183,100 22 \$75,287 \$4.265.124 (j)+(h)+(j) (\$2,305) \$710,802 (\$693) (\$233) (\$82,994) (\$67,346) (\$353) (\$353) (\$59,594) (\$57) \$35,818 (\$1,912) (\$59,767) (\$385) (\$5,469) \$73 \$0 (\$287,325) (\$12) (\$830) (\$455) (\$252) (\$1,635) \$0 \$28,036 \$0 \$0 (\$5,656,695) (\$187,197) (\$97) (\$35,818) 202 \$1.635 \$7,782 £ Normalizing Adjustments (\$11,521) (\$184,166) (\$410,398) (\$47,410) (\$5,859) \$0 (\$8,580) (\$25,654) (\$15,292) (\$50,712) (\$219,268) (\$148,806) (\$3,566) \$11,075 (\$11,075) \$0 (\$22,299) (\$6,775) \$1,926,879 (\$70,046) (\$178,127) (\$4,500) (\$532,618) (\$58) (\$312,883) \$39,611 202 301) (\$18,814) (\$39,611) 20 (\$12,032,161) (\$11,353) (\$17,312) ত (\$9,081) \$2,637,681 (\$70,739) (\$19,046) (\$302,263) (\$216,153) (\$216,153) (\$233,720) (\$3,557) (\$4,557) (\$3,793) (\$3,793) (\$500,080) (\$8,592) (\$26,485) (\$15,747) (\$50,964) (\$11,451) (\$12,710) \$3,793 (\$9,530) \$0 \$5,737 (\$13,433) (\$243,933) (\$410,784) (\$52,879) (\$52,879) (\$52,879) (\$52,786) \$0 (\$819,943) \$0 (\$58) \$12.710 \$0 \$0 (\$17,688,857) (\$18,078,582) (d)=(e)+(f) (\$69,636) \$25,014 \$48 \$44,574 \$47,059 \$47,059 \$163,160 \$39,598 \$101,565 \$116,946 \$5,172 \$5,172 \$72,617 \$5,172 \$7,151 \$317,306 \$11,840 \$10,542 \$612,818 \$0 \$289,776 \$5,658,179 \$226,053 \$33,264 \$40,976 \$27,153 \$50,628 \$21,757 (\$12,953) \$12,953 \$69,636 \$0 \$372 \$ S ত jas Year Ended Dec 31, 2020 (Per Books) (\$218,838) \$86,049 \$29,433 (\$1,753,365) \$399,816 \$209,128 \$25,530 \$38,068 \$686,300 \$1,011,642 \$59,842 \$33,477 \$0 \$536,582 \$337 \$12,058,049 \$375,296 \$50,168 \$139,091 \$84,568 \$200,848 \$200,848 \$64,981 (\$40,964) \$40,964 \$0 \$132,788 \$ S \$102,861 \$247,161 \$215,095 \$15,513 \$218,838 ŝ ē \$17,716,228 \$601,349 \$83,432 \$111,721 \$111,721 \$251,476 \$86,737 (\$53,917) \$53,917 \$76,492 (\$2,392,391) \$562,977 \$142,460 \$348,727 \$332,042 \$20,685 \$281,745 \$35,433 \$288,474 \$35,433 \$288,474 \$35,433 \$35,433 \$35,433 \$35,433 \$35,433 \$5288,474 \$31,003,406 \$1,003,482 \$51,003,484 \$51,003,484 \$51,003,484 \$51,003,484 \$51,003,484 \$51,003,484 \$51,003,484 \$51,003,484 \$51,003,484 \$51,003,484 \$51,003,484 \$51,003,484 \$51,003,484 \$52,003,484 \$52,003,485 \$53,003,475 \$53,003,485 \$53,003,485 \$53,003,485 \$53,003,485 \$53,003,485 \$53,003,485 \$53,003,485 \$53,003,485 \$53,003,485 \$53,003,485 \$53,003,485 \$53,003,485 \$50,005\$\$50,005\$\$\$50,005\$\$\$50,005\$\$50,0 (\$288,474) \$111,063 \$48 \$177,363 \$0 \$826,358 Total (a)=(b)+(c) Below the Line: \$0 \$0 \$0 and Transmission, Gen & Energy Procurement US Procurement Consolidated US Procurement Consolidated Inventory Mgmt & Warehouse Mgmt Amortization, Depreciation, Taxes, Rev 220-US finance 330-Total US IT 340-US Legal 40-US Legal 40-Global Human Resources 420-Global Finance 440-Global Legal Safety, Health & Environment Strategy & Regulation Fleet Management Revenue Cycle Management 310-US Human Resources 470-Audit Business Services Business Services Capital Delivery Customer Operations Electric Business Unit Electric Business Unit Gata Business Unit Gata Business Unit Gata BHE MA JDX MA JDX NGV Jurisdiction NY JDX Business Services Business Services Exec 460-Corporate Affairs Transformation Office Other OPEX TOTAL 320-US Finance Property Services RIJDx 

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC,

NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY

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Provider Company: National Grid USA Service Co.

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC, NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY Docket No. D2.1409 Attachment G2DV 43 Page 4 of 6

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(\$0) \$2,022,904 \$1,207,238 \$25,008 \$21,514,076 (\$1,271,545) \$1,271,545 \$0 \$429,627 \$93,436 \$93,436 \$0 \$68,798 \$0 \$123,999 \$0 \$1,354,221 (\$90,761) \$90,761 \$0 \$0 \$634,320 (i)=(i)+(l) (S1, 504 Year Ended Dec 31, 2020 (Adjusted for TSA) \$0 \$841,416 \$0 \$1,585,207 \$1,585,207 \$0 \$0 \$139,596 \$3,839,112 \$3,110,447 \$3,110,447 (n)=(h)+(k) (\$139,596) \$110,449 \$5,177 \$23,970 \$225,159 \$225,159 \$0 \$0 \$0 \$0 \$0 \$104,784 \$0 \$104,784 \$0 \$209,119 \$6,601,245 \$1,655,235\$ (\$1,557,318) (\$363.678) \$363,678 \$1,557,318 \$0 \$1,271,043 \$0 \$2,219,527 \$0 \$139,526 \$0 \$139,596 \$5,862,015 \$4,317,655 \$4,317,655 \$22,848,006 \$0 \$21,739,235 \$0 \$0 \$2,712,364 \$1,73,582 \$173,582 \$173,582 \$173,582 \$173,582 \$173,582 \$173,582 \$173,582 \$173,582 \$173,582 \$173,582 \$10,09456 \$3,009,456 (\$139,596) \$110,449 \$5,177 \$23,970 (\$2,828,862) \$2,828,862 \$454,439 (\$454,439) (n)=(n)+(o) Fotal 8 8 8888 8 S () Gas Adjustments to Reflect TSA 88 (\$195,9 R (j)=(k)+(l) (\$209,551) \$ Q (\$1,271,545) \$1,271,545 (\$90,761) \$90,761 s (S0) S0 S0 S0 Gas (i)=(c)+(f) \$27,487. Year Ended Dec 31, 2020 (as Adjusted) (\$1, \$0 \$0 \$0 \$0 \$0 \$139,596 \$3,339,112 \$3,310,447 \$22,822,999 \$22,822,999 \$225,159 (\$139,596) \$110,449 \$5,177 \$23,970 (\$1,557,318) \$0 \$841,416 \$0 \$195,902 \$1,585,207 \$2,618,928 \$0 \$104,784 \$0 \$299,119 \$6,601,245 \$1,655,235 (\$363.678) \$363,678 \$1,557,318 (h)=(b)+(c) \$0 \$1,271,043 \$0 \$209,551 (\$454,439) \$454,439 (\$139,596) \$110,449 \$5,177 \$23,970 (\$2,828,862) \$2,828,862 \$2,219,527 (g)=(h)+(i) CT YCS 12: \$34,263 \$34,263 \$1,089 \$50,588 \$0 \$0 \$0 \$0 \$0 \$0 \$30 \$50,279 \$96,279 \$0 \$108,001 (\$101,408) \$101,408 (\$7,238) \$0) 88 \$7,238 Ξ Normalizing Adjustments \$92,016 \$92,016 \$21,423 \$173,356 \$0 \$0 \$15,356 \$19,839 \$340,153 \$2,495,886 \$0 \$24,623 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,459 \$11,459 (\$15,266) \$12,079 (\$170,306) \$170,306 \$721,901 \$181,014 \$566 \$2,621 \$32,711 (\$39,771) \$39,771 ত (\$15,266) \$12,079 \$47,010 \$566 (\$271,713) (\$47.010) \$271,713 (d)=(e)+(f) 57,008,204 80 81395,364 812,561 812,561 812,561 812,561 812,561 812,74 811,110 819,798,293 819,798,293 819,798,293 819,798,293 819,798,293 819,798,293 819,798,293 819,798,293 819,798,293 819,798,293 810,798,293 810,798,293 810,798,293 811,710 823,311 823,311 823,312,46,219 811,246,219 811,246,219 811,246,219 811,4110 (\$1,170,137) \$1,170,137 (\$83,523) \$83,523 s (S0) s0 11 200 200 Gas ত Year Ended Dec 31, 2020 (Per Books) \$0 \$0 \$0 \$124,330 \$3,419,273 \$2,770,294 \$20,327,113 (\$1,387,012) \$1,387,012 \$0 \$749,400 \$174,478 \$1,411,851 (\$124,330) \$98,371 \$0 \$200,536 S0 S0 S0 S2,332,526 S93,325 S93,325 S266,408 S5,879,344 S1,474,221 S1,474,221 \$4,611 \$21,349 (\$323,907) \$323,907 ē (\$124,330) \$98,371 \$4,611 \$21,349 Total (a)=(b)+(c) (\$2,557,149) \$2,557,149 \$0 \$1,144,763 \$0 \$187,039 \$1,995,583 \$407,430 (\$407,430) \$64,518,22 Transmission, Gen & Energy Procurement US Procurement Consolidated US Procurement Consolidated Inventory Mgmt & Warehouse Mgmt 2 Capital: 3 310-US Human Resources 4 320-US Finance 5 330-Total US IT 6 340-US Legal 7 410-Global Human Resources Safety, Health & Environment Strategy & Regulation Business Services Business Services Exec Fleet Management Revenue Cycle Management 470-Audit Business Services Business Services Capital Delivery Customer Operations Electric Business Unit Electric Business Unit Goals Business Unit Goals SHE MA JDX MA JDX NGV Jurisdiction NY JDX 460-Corporate Affairs 420-Global Finance 440-Global Legal Transformation Office 320-US Finance Property Services CAPEX TOTAL RIJDx 
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PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC,

NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY

Docket No. D-21-09 Attachment NG-DIV 4-3 Page 4 of 6

# The Narragansett Electric Company d/b/a National Grid Adjustments to Electric Operating Expenses Normalizing Adjustments to O & M Expenses (ELECTRIC)

			1000	anning rayasane		clists (EEECTIC	,			
		Year Ended Dec 31, 2020	Recovered out	IFA	ReGrowth	Vegetation Management	Inspection & Maintenance	Gas Business Enablement	EV.	od ber
		(Per Books) (a)	of Base Rates (b)	IFA (c)	Program (d)	(ISR) (e)	(ISR) (f)	(GBE) (g)	(h)	Other PST (i)
1 2	Test Year Amounts that are Specifically Adju	isted:								
3	Operating & Maintenance Expense									
4	310-US Human Resources	\$592,262	\$0	(\$175,705)	\$0	\$0	\$0	\$0	\$0	\$0
5	320-US Finance	\$12,366,896	\$0 \$0	(\$1,987,833)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
6 7	330-Total US IT 340-US Legal	\$21,150,456 \$2,752,614	\$0 \$0	(\$4,359,939) (\$441,128)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
8	410-Global Human Resources	\$414,799	\$0	(\$83,899)	\$0	\$0	\$0	\$0	\$0	\$0
9	420-Global Finance	\$3,143,939	\$0	(\$533,340)	\$0	\$0	\$0	\$0	\$0	\$0
10	440-Global Legal	\$295,355	\$0	(\$46,525)	\$0	\$0	\$0	\$0	\$0	\$0
11	460-Corporate Affairs	\$681,087	\$0	(\$109,916)	\$0	\$0	\$0	\$0	\$0	\$0
12 13	470-Audit Business Services	\$640,539 \$6,557,534	\$0 \$0	(\$102,997) (\$390,695)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
14	Capital Delivery	\$820,527	\$0	(\$401,236)	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Operations	\$16,114,488	(\$4,961,161)	(\$573,589)	(\$471,441)	\$0	\$0	\$0	(\$349,850)	\$0
16	Electric Business Unit	\$20,298,026	\$0	(\$4,220,817)	\$0	\$0	(\$88,271)	\$0	\$0	(\$511,528)
17	Exec Director-US	\$893,783	\$0	(\$138,764)	\$0	\$0	\$0	\$0	\$0	\$0
18 19	Gas Business Unit Global SHE	\$818,809 (\$13,997)	\$0 \$0	(\$583,482) \$2,037	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	MA JDx	\$62,013	\$0 \$0	(\$11,172)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
21	NGV Jurisdiction	\$168,793	\$0	(\$24,725)	\$0	\$0	\$0	\$0	\$0	\$0
22	NY JDx	\$18,786	\$0	(\$3,168)	\$0	\$0	\$0	\$0	\$0	\$0
23	Other Actuals	\$10,647,297	\$0	(\$3,950,445)	\$0	\$0	\$0	(\$576,583)	\$0	\$0
24 25	RI JDx Safaty, Health & Environment	\$1,156,672 \$1,638,314	\$0 \$0	(\$109,778) (\$225,221)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
25 26	Safety, Health & Environment Strategy & Regulation	\$1,638,314 \$2,366,156	\$0 \$0	(\$325,221) (\$365,584)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
27	Transformation Office	\$2,010,139	\$0	(\$245,745)	\$0	\$0	\$0	\$0	\$0	(\$357,433)
28	Transmission, Gen & Energy Procurement	\$3,598,380	\$0	(\$1,818,308)	\$0	\$0	\$0	\$0	\$0	\$0
29	US Procurement Consolidated	\$1,409,543	\$0	(\$221,568)	\$0	\$0	\$0	\$0	\$0	\$0
30	220 US Einenee	(66 224 000)		\$1.010.750		e0	ee	e.e.	00	er.
31 32	320-US Finance Property Services	(\$6,334,898) \$6,334,898	\$0 \$0	\$1,010,750 (\$1,010,750)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
33	reperty bervices	\$0,JJ#,078	.50	(#1,010,750)	50	50		30	<i>.</i> 00	50
34	Business Services	(\$6,557,534)	\$0	\$390,695	\$0	\$0	\$0	\$0	\$0	\$0
35	Business Services Exec	\$1,623,757	\$0	(\$298,063)	\$0	\$0	\$0	\$0	\$0	\$0
36	Fleet Management	\$5,933	\$0	\$34,215	\$0	\$0	\$0	\$0	\$0	\$0
37 38	Revenue Cycle Management	\$4,927,844	\$0	(\$126,847)	\$0	\$0	\$0	\$0	\$0	\$0
39	US Procurement Consolidated	(\$165)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Inventory Mgmt & Warehouse Mgmt	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41										
42	TOTAL	\$110,603,209	(\$4,961,161)	(\$21,223,541)	(\$471,441)	\$0	(\$88,271)	(\$576,583)	(\$349,850)	(\$868,961)
								(\$576,583)	(\$349,850)	(\$868,961)
	Check Totals Difference	\$110,603,209 \$0	(\$4,961,161) \$0	(\$21,223,541) \$0	(\$471,441) \$0	\$0 \$0	(\$88,271) \$0			
	Difference	\$0	\$0	(\$21,223,541) \$0	\$0	\$0 \$0	\$0	\$0	\$0	(\$0)
		\$0	\$0							
43 44	Difference	\$0	\$0		\$0		\$0	\$0	\$0	
43	Difference	\$0	\$0		\$0	\$0	\$0	\$0	\$0	(\$0)
43 44	Difference	\$0	\$0		\$0 all CC 4635	\$0 Test Year	\$0 all CC 7500	\$0	\$0 all CC 3369	(\$0) Year Ended
43 44	Difference	\$0	\$0		\$0 all CC 4635 Total	\$0 Test Year Ended Dec	\$0 all CC 7500 Remove Cost	\$0 Servco Rents	\$0 all CC 3369 Add IFA to	(\$0) Year Ended Dec 31, 2020
43 44	Difference	\$0	\$0		\$0 all CC 4635	\$0 Test Year	\$0 all CC 7500	\$0	\$0 all CC 3369	(\$0) Year Ended
43 44 45	Difference	\$0 ls (Corporate Cost	\$0 Center)	\$0	\$0 all CC 4635 Total Normalizing	\$0 Test Year Ended Dec 31, 2020	\$0 all CC 7500 Remove Cost Centers from	\$0 Servco Rents Add Energy	\$0 all CC 3369 Add IFA to remaining	(\$0) Year Ended Dec 31, 2020 (Adjusted for
43 44 45 46 47 48	Difference	\$0 Ils (Corporate Cost Storms	\$0 Center) <u>Reclassification</u>	\$0 	\$0 all CC 4635 Total Normalizing Adjustments	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m)	\$0 all CC 7500 Remove Cost Centers from TSA	\$0 Servco Rents Add Energy Efficiency	\$0 all CC 3369 Add IFA to remaining cost centers	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s)
43 44 45 46 47 48 49	Difference Serveo Rents is charged through Other Actua	\$0 Ils (Corporate Cost <u>Storms</u> (j)	\$0 Center) <u>Reclassification</u> (k)		\$0 all CC 4635 Total Normalizing Adjustments (m) sum (b through 1)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m)	S0 all CC 7500 Remove Cost Centers from TSA (0)	\$0 Servco Rents Add Energy <u>Efficiency</u> (p)	\$0 all CC 3369 Add IFA to remaining cost centers (q)	(\$0) Year Ended Dec 31, 2020 (Adjusted for <u>TSA)</u> (s) sum (n through r)
43 44 45 46 47 48 49 50	Difference Servco Rents is charged through Other Actua 310-US Human Resources	\$0 Is (Corporate Cost <u>Storms</u> (j) \$0	\$0 Center) <u>Reclassification</u> (k) (\$61,766)	50 	S0 all CC 4635 Total Normalizing Adjustments (m) sum (b through I) (\$246,523)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$345,740	S0 all CC 7500 Remove Cost Centers from TSA (o) S0	\$0 Servco Rents Add Energy Efficiency (p) \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445
43 44 45 46 47 48 49 50 51	Difference Serveo Rents is charged through Other Actua 310-US Human Resources 320-US Finance	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312)	50 Other (1) (\$9,051) (\$57,857)	S0 all CC 4635 Total Normalizing <u>Adjustments</u> (m) sum (b through I) (\$246,523) (\$2,831,001)	\$0 Test Year Ended Dec 31, 2020 ( <u>as Adjusted</u> ) (n) = (a)+(m) \$345,740 \$9,535,895	S0 all CC 7500 Remove Cost Centers from TSA (o) S0 S0	\$0 Servco Rents Add Energy Efficiency (p) \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833	(\$0) Year Ended Dec 31, 2020 (Adjusted for <u>TSA)</u> (s) sum (n through r)
43 44 45 46 47 48 49 50	Difference Servco Rents is charged through Other Actua 310-US Human Resources	\$0 Is (Corporate Cost <u>Storms</u> (j) \$0	\$0 Center) <u>Reclassification</u> (k) (\$61,766)	50 	S0 all CC 4635 Total Normalizing Adjustments (m) sum (b through I) (\$246,523)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$345,740	S0 all CC 7500 Remove Cost Centers from TSA (o) S0	\$0 Servco Rents Add Energy Efficiency (p) \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728
43 44 45 46 47 48 49 50 51 52 53 54	Difference Serveo Rents is charged through Other Actua 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Giobal Human Resources	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401)	\$0 Other (l) (\$7,857) (\$108,755) (\$108,755) (\$1,59,594) (\$1,452)	50 all CC 4635 Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,127,459) (\$629,230) (\$1507,52)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (\$2,123,384) 50	S0 Servco Rents Add Energy Efficiency (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$0 \$83,899	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$11,523,728 \$19,382,936 \$347,946
43 44 45 46 47 48 49 50 51 52 53 54 55	Difference Servoo Rents is charged through Other Actua 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,963)	\$0 <u>Other</u> (1) (\$57,857) (\$108,755) (\$9,594) (\$1,452) \$750,897	50 all CC 4635 Adjustments (m) sum (b through I) (\$246,523) (\$246,523) (\$24,523,100) (\$61,27,459) (\$62,9,230) (\$150,752) (\$63,595	\$0 Test Year Ended Dec (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (52,123,384) 50 50 50	S0 Servco Rents Add Energy Efficiency (p) S0 S0 S0 S0 S0 S0 S0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$1175,705 \$1,987,833 \$4,359,939 \$4,359,939 \$533,340	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$19,382,936 \$347,946 \$3,740,873
43 44 45 46 47 48 49 50 51 52 53 54 55 56	Difference Servco Rents is charged through Other Actua 310-US Human Resources 320-US Finance 330-US Legal 410-Global Human Resources 420-Global Human Resources 420-Global Finance 440-Global Legal	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$1785,312) (\$1658,765) (\$178,508) (\$65,401) (\$137,8508) (\$65,401) (\$13,963) (\$28,592)	\$0 <u>Other</u> (I) (\$9,051) (\$57,857) (\$108,755) (\$9,594) (\$1,452) \$750,897 \$180	50 all CC 4635 Normalizing <u>Adjustments</u> (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,127,459) (\$62,230) (\$150,752) \$63,595 (\$74,937)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418	\$0 all CC 7500 Remove Cost Centers from TSA (o) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	S0 Servco Rents Add Energy Efficiency (p) S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$33,340 \$83,899 \$533,340 \$50	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$11,523,728 \$13,82,936 \$3,347,946 \$3,740,873 \$0 \$3,47,946
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Difference Serveo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Himance 440-Global Himance 440-Global Legal	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$1658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019)	\$0 Other (1) (\$7,857) (\$108,755) (\$1,452) \$750,897 \$180 (\$9,548)	50 all CC 4635 Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$246,523) (\$246,523) (\$246,523) (\$61,27,459) (\$62,9,230) (\$150,752) \$63,595 (\$74,937) (\$186,382)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418 \$424,705	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (\$2,123,384) 50 (\$2,123,384) 50 (\$2,224,318) (\$494,705)	\$0 Servco Rents Add Energy Efficiency (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$0 \$83,899 \$533,340 \$0 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$54,950 \$0 \$54,950 \$0 \$55,950 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$19,382,936 \$337,946 \$337,946 \$337,946 \$3,740,873 \$0 \$0
43 44 45 46 47 48 49 50 51 52 53 54 55 56	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 420-Global Finance 440-Global Finance 440-Global Finance	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$1785,312) (\$1658,765) (\$178,508) (\$65,401) (\$137,8508) (\$65,401) (\$13,963) (\$28,592)	\$0 <u>Other</u> (1) (\$9,051) (\$57,857) (\$108,755) (\$9,594) (\$1,452) \$750,897 \$180 (\$9,448) (\$4,021)	50 all CC 4635 Adjustments (m) sum (b through I) (\$246,523) (\$2,831,000) (\$150,752) (\$63,293) (\$163,859 (\$74,937) (\$186,382) (\$160,222)	\$0 Test Year Ended Dec (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418 \$494,705 \$480,317	\$0 all CC 7500 Remove Cost Centers from TSA (o) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	S0 Servco Rents Add Energy Efficiency (p) S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$1175,705 \$1,987,833 \$4,359,939 \$533,340 \$533,340 \$533,340 \$533,340 \$533,340 \$533,340 \$533,340 \$533,340 \$533,340 \$533,340 \$533,340 \$533,540 \$530,540 \$500,540 \$500,540,540,540,540,540,540,540,540,540,	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$19,382,936 \$19,382,936 \$347,946 \$33,740,873 \$0 \$30 \$0 \$0 \$0 \$0 \$0 \$0
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$53,204)	\$0 Other (1) (\$7,857) (\$108,755) (\$1,452) \$750,897 \$180 (\$9,548)	50 all CC 4635 Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$246,523) (\$246,523) (\$246,523) (\$61,27,459) (\$62,9,230) (\$150,752) \$63,595 (\$74,937) (\$186,382)	\$0 Test Year Ended Dec (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$406,303	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (\$2,123,384) 50 (\$22,0,418) (\$494,705) (\$480,317) 50 50 50	\$0 Servco Rents Add Energy Efficiency (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$0 \$83,899 \$533,340 \$0 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$53,940 \$0 \$54,950 \$0 \$54,950 \$0 \$55,950 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$19,382,936 \$337,946 \$337,946 \$337,946 \$3,740,873 \$0 \$0
43 44 45 46 47 48 49 50 51 52 53 54 55 56 7 88 59 60 61	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Finance 440-Global Finance 440-Global Finance 440-Global Human Resources Capital Delivery Customer Operations	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$33,204) (\$152,628) (\$12,688) (\$225,816)	\$0 Other (1) (\$59,051) (\$50,7857) (\$108,755) (\$50,594) (\$1,452) (\$50,269) (\$5,026) (\$299) (\$290,570)	50 all CC 4635 Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,127,459) (\$629,230) (\$150,752) (\$163,825) (\$164,322) (\$166,322) (\$164,323) (\$414,224) (\$6,902,427)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$3,45,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418 \$3207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$406,303 \$9,212,060	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (s2,123,384) 50 (s22,24,318) (s494,705) (s494,705) (s494,705) (s494,705) (s494,705) (s494,705) (s494,705) (s494,705) (s494,705) (s0) 50 50 50 50 50 50 50 50 50 50 50 50 50	\$0 Serveo Rents Add Energy Efficiency (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$1,987,833 \$1,987,833 \$1,987,833 \$4,359,939 \$533,340 \$533,340 \$533,340 \$0 \$0 \$0 \$533,340 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$19,382,936 \$19,382,936 \$19,382,936 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$0 \$3,540,875 \$0 \$14,746,810
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	Difference Serveo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1.658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$53,204) (\$12,689) (\$225,816) (\$225,816) (\$20,653)	\$0 Other (I) (\$9,051) (\$57,857) (\$108,755) (\$9,594) (\$1,452) \$750,897 \$180 (\$9,448) (\$4,021) (\$5,026) (\$299,570) (\$290,570) (\$290,570)	50 all CC 4635 Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$6,127,459) (\$62,9230) (\$652,9230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$160,222) (\$156,92,427) (\$10,274,476)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$240,418 \$494,705 \$480,317 \$5,969,761 \$406,303 \$9,212,060 \$10,023,550	50 all CC 7500 Remove Cost Centers from TSA (o) 50 50 50 (\$2,123,384) 50 (\$2,123,384) 50 (\$2,20,418) (\$494,705) (\$480,317) 50 50 50 50 50	\$0 Servco Rents Add Energy Efficiency (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$1,987,833 \$4,359,939 \$533,340 \$0 \$83,899 \$5333,340 \$0 \$0 \$390,695 \$4,220,817	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$347,946 \$3,740,873 \$0 \$0 \$0 \$0 \$6,360,456 \$807,539 \$14,746,810 \$14,244,367
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$1658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$53,204) (\$12,059) (\$12,689) (\$25,5816) (\$209,653) (\$36,227)	50 Other (I) (\$9,051) (\$57,857) (\$108,755) (\$5,9594) (\$1,452) \$750,897 \$180 (\$9,594) (\$4,021) (\$5,026) (\$299,130) (\$16,134)	50 all CC 4635 Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,127,459) (\$629,230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$160,222) (\$587,773) (\$144,224) (\$6,902,427) (\$10,274,476) (\$10,125)	\$0 Test Year Ended Dec (as Adjusted) (n) = (a)+(m) ) \$345,740 (s),533,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$406,303 \$9,212,060 \$10,023,550 \$702,658	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (\$2,123,384) 50 (\$22,0,418) (\$494,705) (\$480,317) \$0 \$0 \$0 \$0 (\$20,418) (\$494,705) (\$480,317) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 Servco Rents Add Energy Efficiency (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$1175,705 \$1,987,833 \$4,359,939 \$533,340 \$0 \$3390,695 \$300,695 \$401,236 \$573,589 \$4,220,817 \$0	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$347,946 \$33,740,873 \$0 \$347,946 \$3,740,873 \$0 \$0 \$6360,456 \$807,539 \$14,746,810 \$14,244,367 \$0
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 26 3 64	Difference Serveo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Human Resources 420-Global Human Resources 420-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit	\$0 ls (Corporate Cost 	\$0 Center) Reclassification (k) (\$61,766) (\$785,312) (\$178,508) (\$65,401) (\$178,508) (\$65,401) (\$178,508) (\$65,401) (\$178,508) (\$258,502) (\$178,508) (\$258,502) (\$12,689) (\$353,204) (\$12,689) (\$353,204) (\$12,689) (\$353,204) (\$12,689) (\$255,816) (\$209,653) (\$36,227) (\$34,181)	\$0 <u>Other</u> (I) (\$9,051) (\$57,857) (\$108,755) (\$9,594) (\$1,452) \$75,897 \$180 (\$9,448) (\$4,021) (\$5,026) (\$299) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$200,570) (\$1,613) (\$1,61	50 all CC 4635 Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,22,230) (\$150,752) (\$63,595 (\$74,937) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$196,322) (\$59,773) (\$191,125) (\$62,92,321)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$4406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489	\$0 all CC 7500 Remove Cost Centers from TSA (o) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 Servco Rents Add Energy Efficiency (p) (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$533,340 \$0 \$390,695 \$401,236 \$533,589 \$4,220,817 \$533,589 \$4,220,817 \$553,5482	(\$0) Year Ended Dec 31, 2020 (Adjusted for (Adjusted for star) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$3374,946 \$3,740,873 \$0 \$347,946 \$3,740,873 \$0 \$0 \$50 \$50 \$50 \$14,746,810 \$14,244,817 \$14,244,367 \$572,971
43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 9 60 61 62 63 64 65	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$53,204) (\$12,689) (\$225,816) (\$20,653) (\$36,227) (\$34,181) \$1,746	\$0 Other (I) (\$9,051) (\$7,857) (\$108,755) (\$5,594) (\$1,452) \$750,897 \$180 (\$9,544) (\$4,021) (\$5,026) (\$299) (\$290,570) (\$290,570) (\$290,570) (\$16,134) (\$1,658) (\$3,321)	50 all CC 4635 Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$6,127,459) (\$629,230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$160,222) (\$180,773) (\$144,224) (\$6,092,427) (\$10,274,476) (\$10,276	50 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) 5345,740 59,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$240,407 \$3,207,534 \$240,407 \$3,207,534 \$240,407 \$3,207,534 \$240,407 \$3,207,534 \$240,407 \$3,207,534 \$240,407 \$3,207,534 \$240,407 \$3,207,534 \$406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 \$13,536)	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (\$2,123,384) (\$0 (\$2,123,384) (\$0 (\$2,123,384) (\$0 (\$2,123,384) (\$0 (\$2,123,384) (\$0 (\$2,123,384) (\$0 (\$2,123,384) (\$0 (\$2,123,384) (\$0 (\$2,123,384) (\$494,705) (\$480,317) \$0 (\$0 (\$0,0) \$0 (\$2,0,0,17) (\$480,317) \$0 (\$0,0) \$0 (\$2,0,0,17)\$0 (\$2,0,0,17) \$0 (\$2,0,0,0,17) \$0 (\$2,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	\$0 Servco Rents Add Energy Efficiency (p) (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$1,987,833 \$4,359,939 \$533,340 \$0 \$83,899 \$533,340 \$0 \$300,695 \$401,236 \$5401,236 \$5401,236 \$573,589 \$4,220,817 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,585 \$0 \$533,585 \$0 \$533,585 \$0 \$533,585 \$0 \$533,585 \$0 \$533,585 \$0 \$533,585 \$0 \$533,585 \$0 \$533,585 \$0 \$533,585 \$0 \$533,585 \$0 \$533,585 \$535,585 \$555,5855,58	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$347,946 \$33,740,873 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$14,244,367 \$14,244,367 \$14,244,367 \$0 \$72,971
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 26 3 64	Difference Serveo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit	\$0 ls (Corporate Cost 	\$0 Center) Reclassification (k) (\$61,766) (\$785,312) (\$178,508) (\$65,401) (\$178,508) (\$65,401) (\$178,508) (\$65,401) (\$178,508) (\$258,502) (\$178,508) (\$258,502) (\$12,689) (\$353,204) (\$12,689) (\$353,204) (\$12,689) (\$353,204) (\$12,689) (\$255,816) (\$209,653) (\$36,227) (\$34,181)	\$0 <u>Other</u> (I) (\$9,051) (\$57,857) (\$108,755) (\$9,594) (\$1,452) \$75,897 \$180 (\$9,448) (\$4,021) (\$5,026) (\$299) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$200,570) (\$1,613) (\$1,61	50 all CC 4635 Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,22,230) (\$150,752) (\$63,595 (\$74,937) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$186,382) (\$196,222) (\$569,2427) (\$10,274,476) (\$191,125) (\$629,321)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$4406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489	\$0 all CC 7500 Remove Cost Centers from TSA (o) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 Servco Rents Add Energy Efficiency (p) (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$533,340 \$0 \$390,695 \$401,236 \$533,589 \$4,220,817 \$533,589 \$4,220,817 \$553,5482	(\$0) Year Ended Dec 31, 2020 (Adjusted for (Adjusted for star) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$3374,946 \$3,740,873 \$0 \$347,946 \$3,740,873 \$0 \$0 \$50 \$50 \$50 \$14,746,810 \$14,244,817 \$14,244,367 \$514,244,367 \$572,971
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 9 60 61 62 63 64 65 66 67 68	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Global SHE MA JDx NGV Jurisdietion NY JDx	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,903) (\$28,592) (\$67,019) (\$53,204) (\$12,689) (\$22,5816) (\$20,653) (\$36,227) (\$34,181) \$1,746 (\$3,341) (\$20,788) (\$22,219)	\$0 Other (I) (\$9,051) (\$57,857) (\$108,755) (\$5,594) (\$5,594) (\$4,021) (\$5,026) (\$299) (\$299,570) (\$299,130) (\$16,134) (\$1,1658) (\$3,321) (\$6,094) \$0 (\$2,044)	Total Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$246,523) (\$629,230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$160,222) (\$587,773) (\$142,244,76) (\$10,274,476)(\$10,274,476) (\$10,274,	50 Test Year Ended Dec (as Adjusted) (n) = (a)+(m) (n) = (	50 all CC 7500 Remove Cost Centers from TSA (o) 50 50 50 (\$2,123,384) 50 (\$2,123,384) 50 (\$2,20,418) (\$494,705) (\$480,317) 50 50 50 50 50 50 50 50 50 50 50 50 50	\$0 Servco Rents Add Energy Efficiency (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$533,849 \$533,840 \$0 \$0 \$300,695 \$401,236 \$573,589 \$4,220,817 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$553,582 \$0 \$500 \$0 \$553,582 \$0 \$500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(50) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$347,946 \$347,946 \$347,946 \$347,946 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 00 61 62 63 64 65 66 67 88 99	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Human Resources 440-Global Legal 460-Corporte Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exce Director-US Gas Business Unit Global SHE MA JDx NGV Jurisdiction NY JDx Other Actuals	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$52,501) (\$153,963) (\$28,592) (\$67,019) (\$53,204) (\$12,689) (\$22,58,816) (\$20,788) (\$22,078) (\$2,219) (\$12,84,111)	\$0 Other (I) (\$9,051) (\$57,857) (\$108,755) (\$9,594) (\$1,452) (\$750,897 \$180 (\$9,544) (\$4,021) (\$5,026) (\$290,570) (\$29,130) (\$16,134) (\$11,658) (\$3,321) (\$6,094) \$0 (\$2,044) \$11,648,890	50 all CC 4635 Adjustments Adjustments (m) sum (b through I) (\$246,523) (\$18,381,001) (\$6,127,459) (\$629,230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$160,222) (\$587,773) (\$186,382) (\$141,224) (\$6,902,427) (\$10,274,476) (\$191,125) (\$629,321) \$462 (\$20,607) (\$45,513) (\$7,431) \$6,993,451	\$0 Test Year Ended Dec (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 (\$13,536) \$41,406 \$13,1325 \$11,355 \$11,640,748	50 all CC 7500 Remove Cost Centers from TSA (o) 50 50 (s2,123,384) (s404,705) (s420,4705) (s480,317) 50 50 (s220,418) (s494,705) (s480,317) 50 50 (s13,536 (s41,406) (s123,280) (s11,355)	\$0 Servco Rents Efficiency (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$1175,705 \$1,987,833 \$4,359,939 \$533,340 \$0 \$3390,695 \$401,236 \$573,589 \$4,20,817 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$0 \$533,550,445	(50) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) stum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$19,382,936 \$337,946 \$37,740,873 \$0 \$347,946 \$37,740,873 \$0 \$0 \$63,60,456 \$807,539 \$14,746,810 \$14,746,810 \$14,746,810 \$14,746,810 \$14,746,810 \$14,746,810 \$14,746,810 \$14,746,810 \$14,746,810 \$14,726,971 \$0 \$0 \$0 \$0 \$0 \$21,591,192
43 44 45 46 47 48 49 50 51 52 53 55 56 57 8 59 60 61 62 63 64 66 66 67 68 970	Difference Serveo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Global SHE MA JDx NGV Jurisdiction NY JDx Other Actuals RI Dbx	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$178,508) (\$65,401) (\$137,8508) (\$65,401) (\$153,963) (\$25,3204) (\$53,204) (\$12,689) (\$255,816) (\$209,653) (\$36,227) (\$34,181) \$1,746 (\$3,341) (\$12,841) (\$22,788) (\$22,788) (\$22,819) (\$22,841) (\$22,841) (\$22,841) (\$22,841)	\$0 Other (I) (\$9,051) (\$57,857) (\$108,755) (\$5,5944) (\$1,452) \$750,897 \$180 (\$9,448) (\$4,021) (\$5,026) (\$29,130) (\$29,130) (\$16,134) (\$11,658) (\$1,452) (\$3,321) (\$6,094) \$11,664,890 (\$6,953)	50 all CC 4635 Adjustments (m) sum (b through I) (\$246,523) (\$6,127,459) (\$6,127,459) (\$6,127,459) (\$6,127,459) (\$150,752) (\$6,3595 (\$74,937) (\$186,382) (\$160,222) (\$160,222) (\$10,274,476) (\$191,125) (\$6,902,427) (\$10,274,476) (\$191,125) (\$62,902,427) (\$10,274,476) (\$191,125) (\$62,902,427) (\$10,274,476) (\$191,125) (\$62,902,427) (\$45,513) (\$7,431) (\$6,7431) (\$7,431) (\$208,393)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$240,477 \$3,207,534 \$494,705 \$480,317 \$5,969,761 \$406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 (\$13,536) \$41,406 \$133,280 \$11,355 \$17,640,748 \$948,278	\$0 all CC 7500 Remove Cost Centers from TSA (o) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 Servco Rents Efficiency (p) (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	50 all CC 3369 Add IFA to remaining cost centers (q) (q) \$175,705 \$1,987,833 \$4,359,939 \$533,340 \$0 \$0 \$390,695 \$4,220,817 \$4,220,817 \$4,220,817 \$4,220,817 \$4,220,817 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$583,482 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,445 \$0 \$533,50,505 \$533,500 \$553,505 \$5553,5055 \$5553,50555 \$55555555555555555555555555555555	(50) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$347,946 \$3,740,873 \$0 \$0 \$0 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$14,744,810 \$14,243,67 \$10 \$14,243,67 \$0 \$10 \$14,243,67 \$0 \$0 \$12,247,971 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
43 44 45 46 47 48 49 50 51 52 55 56 60 61 62 63 64 65 66 67 68 69 0 71	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Electric Business Unit Electric Business Unit Electric Business Unit Electric Business Unit Global SHE MA JDX NGV Jurisdiction NY JDX Other Actuals RI JDX	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$52,592) (\$67,019) (\$52,592) (\$12,689) (\$20,653) (\$36,227) (\$34,181) \$1,746 (\$33,411) (\$20,788) (\$22,788) (\$12,418) (\$1,746) (\$20,788) (\$22,219) (\$12,84,111) (\$29,662) (\$13,581) (\$15,582) (\$15,582) (\$	\$0 Other (I) (\$9,051) (\$7,857) (\$108,755) (\$9,594) (\$1,452) \$750,897 \$180 (\$9,544) (\$4,021) (\$5,026) (\$299) (\$290,570) (\$29,130) (\$16,134) (\$1,658) (\$3,321) (\$6,094) \$0 (\$2,044) \$11,648,890 (\$52,044) \$11,648,890 (\$52,044) \$11,648,895 (\$53,03)	Total Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,127,459) (\$629,230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$150,222) (\$587,773) (\$142,24,76) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$20,902,451) (\$47,01,05)	50 Test Year Ended Dec (as Adjusted) (n) = (a)+(m) (n) = (	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (\$2,123,384) (\$0 (\$2,123,384) 50 (\$2,224,318) (\$494,705) (\$480,317) 50 (\$424,705) (\$480,317) 50 (\$702,658) 50 (\$702,658) 50 (\$11,353) (\$11,355) (	\$0 Servco Rents Add Energy Efficiency (p) (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$533,849 \$533,840 \$0 \$0 \$300,695 \$401,236 \$573,589 \$4,220,817 \$0 \$583,482 \$0 \$583,482 \$0 \$533,940 \$0 \$583,482 \$0 \$533,950,445 \$0 \$33950,445 \$0 \$3325,221	(50) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$347,946 \$347,946 \$0 \$0 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$772,971 \$0 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$15,259 \$10,259 \$15,2
43 44 45 46 47 48 49 50 51 52 53 54 55 56 61 62 63 64 65 66 66 67 68 69 70 17 2	Difference Serveo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Global SHE MA JDX NGV Jurisdiction NY JDX Other Actuals RI JDX Safety, Health & Environment Strategy & Regulation	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$65,401) (\$178,508) (\$65,401) (\$178,508) (\$65,401) (\$178,508) (\$25,592) (\$178,508) (\$22,052) (\$12,688) (\$22,0788) (\$22,19) (\$12,8411) (\$22,662) (\$12,8411) (\$22,662) (\$13,580) (\$23,580)	S0           Other           (l)           (\$57,857)           (\$57,857)           (\$59,051)           (\$5,954)           (\$1,452)           \$750,897           \$180           (\$9,448)           (\$4,021)           (\$5,026)           (\$29,130)           (\$16,134)           (\$11,658)           (\$3,321)           (\$5,064)           \$11,648,890           (\$8,953)           (\$5,303)           (\$5,303)           (\$5,2281)	50 all CC 4635 Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,127,459) (\$62,230) (\$150,752) (\$63,595 (\$74,937) (\$186,382) (\$160,222) (\$160,222) (\$160,222) (\$160,222) (\$160,222) (\$569,2773) (\$14,224) (\$59,902,427) (\$10,274,476) (\$191,125) (\$62,9321) \$462 (\$20,607) (\$45,513) (\$7,431) (\$5,933,451] (\$208,393) (\$7,431) (\$6,933,451] (\$208,393) (\$47,0105) (\$631,445)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$4406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 (\$13,536) \$41,406 \$123,280 \$11,355 \$11,406 \$123,280 \$11,355 \$11,406 \$123,280 \$11,357 \$1,68,209 \$1,734,7111	\$0 all CC 7500 Remove Cost Centers from TSA (o) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 Servco Rents Efficiency (p) (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$53,340 \$0 \$390,695 \$401,236 \$533,482 \$0 \$390,695 \$4,220,817 \$0 \$533,482 \$53,584 \$0 \$0 \$533,950,445 \$0 \$0 \$325,221 \$365,584	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$33,740,873 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$6,360,456 \$807,539 \$0 \$14,746,810 \$14,244,367 \$0 \$0 \$722,971 \$0 \$0 \$21,2971,90 \$0 \$0 \$21,2971,90 \$0 \$0 \$21,2971,90 \$0 \$0 \$0 \$21,493,429 \$0 \$21,493,429 \$2,100,0295 \$2,00,295
43 44 45 46 47 48 49 50 51 52 55 56 60 61 62 63 64 65 66 67 68 69 0 71	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Electric Business Unit Electric Business Unit Electric Business Unit Electric Business Unit Global SHE MA JDX NGV Jurisdiction NY JDX Other Actuals RI JDX	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$52,592) (\$67,019) (\$52,592) (\$12,689) (\$20,653) (\$36,227) (\$34,181) \$1,746 (\$33,411) (\$20,788) (\$22,788) (\$12,418) (\$1,746) (\$20,788) (\$22,219) (\$12,84,111) (\$29,662) (\$13,581) (\$15,582) (\$15,582) (\$	\$0 Other (I) (\$9,051) (\$7,857) (\$108,755) (\$9,594) (\$1,452) \$750,897 \$180 (\$9,544) (\$4,021) (\$5,026) (\$299) (\$290,570) (\$29,130) (\$16,134) (\$1,658) (\$3,321) (\$6,094) \$0 (\$2,044) \$11,648,890 (\$52,044) \$11,648,890 (\$52,044) \$11,648,895 (\$53,03)	Total Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,127,459) (\$629,230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$150,222) (\$587,773) (\$142,24,76) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$10,272,476) (\$20,902,451) (\$47,01,05)	50 Test Year Ended Dec (as Adjusted) (n) = (a)+(m) (n) = (	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (\$2,123,384) (\$0 (\$2,123,384) 50 (\$2,224,318) (\$494,705) (\$480,317) 50 (\$424,705) (\$480,317) 50 (\$702,658) 50 (\$702,658) 50 (\$11,353) (\$11,355) (	\$0 Servco Rents Add Energy Efficiency (p) (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$1,987,833 \$4,359,939 \$533,340 \$0 \$0 \$330,695 \$401,236 \$5401,236 \$5401,236 \$5401,236 \$573,589 \$4,220,817 \$0 \$583,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,482 \$0 \$533,583,583,583 \$0 \$533,583,583,583 \$0 \$533,583,583,583,583,583 \$0 \$533,583,583,583,583,583,583,583,583,583,	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$347,946 \$347,946 \$357,947 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$772,971 \$0 \$0 \$0 \$0 \$14,746,810 \$0 \$0 \$0 \$0 \$0 \$15,259 \$15,
43 44 45 46 47 48 9 50 51 52 53 54 55 56 57 58 9 60 61 26 63 64 65 66 67 68 970 71 27 3	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Jenance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Global SHE MA JDx NGV Jurisdiction NY JDx Other Actuals RI JDx Safety, Health & Environment Strategy & Regulation Transformation Office	\$0 ls (Corporate Cost 	\$0 Center) Reclassification (k) (\$61,766) (\$785,312) (\$1.658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$53,204) (\$12,689) (\$225,816) (\$20,653) (\$36,227) (\$34,218) (\$1,28,411) \$1,746 (\$3,341) \$1,746 (\$3,341) \$1,746 (\$3,341) (\$22,788) (\$2,219) (\$12,8,411) (\$22,622) (\$139,581) (\$23,3580) (\$145,493)	\$0 Other (I) (\$9,051) (\$57,857) (\$108,755) (\$9,594) (\$1,452) \$750,897 \$180 (\$9,448) (\$4,021) (\$5,026) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$29,130) (\$16,134) (\$1,658) (\$3,321) (\$6,094) \$11,648,890 (\$6,953) (\$53,03) (\$53,03) (\$53,031) (\$32,281) (\$33,216)	50 all CC 4635 Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,127,459) (\$629,230) (\$6529,230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$160,222) (\$186,382) (\$160,222) (\$186,382) (\$160,222) (\$191,125) (\$69,24,76) (\$191,125) (\$69,24,71) (\$191,125) (\$629,2321) (\$44,224) (\$60,202,47) (\$191,125) (\$629,2321) (\$47,431) (\$462) (\$77,831) (\$470,105) (\$631,445)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$3345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$240,477 \$3,207,534 \$240,477 \$3,207,534 \$494,705 \$480,317 \$494,705 \$480,317 \$5,969,761 \$406,303 \$9,212,060 \$10,023,550 \$702,658 \$10,023,550 \$702,658 \$18,489 \$13,536) \$41,406 \$133,280 \$11,355 \$17,640,748 \$948,278 \$11,68,209 \$1,734,711 \$1,231,308	\$0 all CC 7500 Remove Cost Centers from TSA (o) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 Servco Rents Efficiency (p) (p) (p) (p) (p) (p) (p) (p) (p) (p)	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$53,340 \$0 \$390,695 \$401,236 \$533,482 \$0 \$390,695 \$4,220,817 \$0 \$533,482 \$53,584 \$0 \$0 \$533,950,445 \$0 \$0 \$325,221 \$365,584	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$347,946 \$3,740,873 \$0 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$50 \$44,746,810 \$14,244,367 \$14,244,367 \$0 \$0 \$772,971 \$0 \$0 \$0 \$21,591,102 \$0 \$0 \$1,493,429 \$2,100,295 \$1,493,429 \$2,100,295 \$1,473,630 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,521,455 \$14,54 \$10,523 \$0 \$0 \$0 \$0 \$0 \$14,546,810 \$14,546,810 \$14,246,810 \$10,257,186 \$14,246,810 \$14,246,810 \$10,257,186 \$14,246,810 \$10,257,186 \$14,246,810 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$0 \$14,246,810 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
43 44 45 46 47 8 49 50 51 52 53 55 56 67 58 59 60 61 62 63 64 65 66 67 68 970 71 73 74 57 76	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Human Resources 420-Global Human Resources Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Exe Director-US Gas Business Unit Global SHE MA JDx NGV Jurisdiction NY JDx Other Actuals RI JDx Safety, Health & Environment Strategy & Regulation Transformation Office Transmission, Gen & Energy Procurement US Procurement Consolidated	\$0 ls (Corporate Cost 	\$0 Center) Reclassification (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$53,204) (\$12,689) (\$255,816) (\$209,653) (\$36,227) (\$34,181) (\$128,411) (\$20,788) (\$2,219) (\$128,411) (\$220,788) (\$2,219) (\$128,411) (\$220,788) (\$2,219) (\$128,411) (\$220,788) (\$2,219) (\$128,411) (\$220,788) (\$2,219) (\$143,493) (\$144,374) (\$147,198)	\$0 Other (I) (\$9,051) (\$57,857) (\$108,755) (\$5,594) (\$1,452) \$750,897 \$180 (\$9,448) (\$4,021) (\$5,026) (\$290,570) (\$290,570) (\$29,130) (\$16,134) (\$11,658) (\$3,321) (\$6,094) \$0 (\$6,093) (\$53,03) (\$53,03) (\$53,03) (\$53,03) (\$53,026) (\$53,0160) (\$35,205) (\$7,604)	Total Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,127,459) (\$629,230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$160,222) (\$186,382) (\$160,222) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$1	50 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) 5345,740 59,535,895 515,022,997 52,123,384 5264,047 53,207,534 5240,418 520,418 5494,705 5480,317 5,969,761 5406,303 59,212,060 510,23,550 5702,658 518,9489 (\$13,536) 541,640,748 513,280 511,640,748 513,280 511,640,748 513,280 511,640,748 513,536 511,640,748 513,280 511,640,748 513,280 511,328 511,640,748 513,280 511,328 511,640,748 511,328 511,640,748 511,328 511,640,748 511,328 511,640,748 511,328 511,640,748 511,328 511,536,740 511,328 511,536,740 511,328 511,536,740 511,328 511,536,740,748 511,536,740 511,536,740 511,536,740,748 511,536,537,740,748 511,536,740,748 511,536,740 511,536,740,748 511,546,740,748 511,546,740,748 511,546,740,748 511,546,740,748 511,546,740,748 511,546,740,748 511,546,740,748 511,546,740,748,748 511,546,740,748,748,748,748,748,748,748,748,748,748	50 all CC 7500 Remove Cost Centers from TSA (o) 50 50 (\$2,123,384) (\$13,556) (\$480,317) (\$13,556) (\$13,556) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$0 (\$2,123,280) (\$11,355) (\$0 (\$2,123,280) (\$11,355) (\$0 (\$2,2,84) (\$11,355) (\$0 (\$2,2,84) (\$0 (\$11,355) (\$0 (\$0 (\$2,0,04)) (\$11,355) (\$0 (\$0 (\$0 (\$2,0,04)) (\$11,355) (\$0 (\$0 (\$0 (\$0)(\$0)(\$0)(\$0)(\$0)(\$0)(\$0)(\$0)(\$0)(\$0)	\$0 Servco Rents Efficiency (p) (p) (p) (p) (p) (p) (p) (p) (p) (p)	50 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$533,840 \$0 \$300,695 \$401,236 \$5401,236 \$5401,236 \$5401,236 \$573,589 \$4,220,817 \$0 \$583,482 \$0 \$539,0445 \$0 \$300,655 \$4,220,817 \$0 \$583,482 \$0 \$533,55,84 \$0 \$305,584 \$225,221 \$365,584 \$224,745 \$1,818,308 \$221,568	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$347,946 \$3,740,873 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$14,244,367 \$0 \$772,971 \$14,243,672 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
43 44 45 46 47 48 49 50 51 52 55 55 56 60 61 62 63 64 65 66 66 67 71 72 73 74 75 77	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exce Director-US Gas Business Unit Global SHE MA JDX NGV Jurisdiction NY JDX Other Actuals R1 JDx Safety, Health & Environment Strategy & Regulation Transformation Office Transmission, Gen & Energy Procurement US Procurement Consolidated 320-US Finance	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$13,963) (\$28,592) (\$67,019) (\$53,204) (\$12,052) (\$12,689) (\$25,816) (\$209,653) (\$34,181) \$1,746 (\$3,341) (\$20,788) (\$22,788) (\$22,788) (\$22,788) (\$23,411) (\$22,0788) (\$22,219) (\$128,411) (\$23,580) (\$128,411) (\$233,580) (\$145,493) (\$145,493) (\$145,493) (\$147,474) (\$147,474) (\$147,178) \$313,917	\$0 Other (I) (\$9,051) (\$7,857) (\$108,755) (\$9,594) (\$1,452) \$750,897 \$180 (\$9,544) (\$4,021) (\$5,026) (\$229),570 (\$229,130) (\$229,130) (\$16,134) (\$11,658) (\$3,321) (\$6,094) \$0 (\$5,026) (\$5,033) (\$5,205) (\$5,303) (\$52,204) \$11,648,890 (\$5,303) (\$52,204) \$11,648,895 (\$5,303) (\$52,204) \$11,648,895 (\$5,303) (\$52,205) (\$7,604) \$4,546	Total Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$18,382,001) (\$6,127,459) (\$629,230) (\$150,752) (\$63,595 (\$74,937) (\$186,382) (\$160,222) (\$587,773) (\$144,224) (\$6,902,427) (\$10,274,476) (\$10,272,487) (\$10,272,4	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) 3345,740 (s),535,895 \$15,022,997 \$2,123,384 \$224,047 \$3,207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 (\$13,536) \$41,406 \$123,280 \$11,355 \$17,640,748 \$948,278 \$11,68,209 \$1,734,711 \$1,231,308 \$1,573,0494 \$1,033,173 (\$5,005,685)	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (s2,123,384) (s40,47,05) (s424,705) (s424,705) (s424,705) (s424,705) (s424,705) (s424,705) (s123,280) (s123,280) (s11,355) (s41,406) (s123,280) (s11,355) (s0 (s948,278) S0 (s948,278) S0 S0 S0 S0 S0 S0 S0	\$0 Servco Rents Add Energy Efficiency (p) (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	50 all CC 3369 Add IFA to remaining cost centers (q) 51,987,833 54,359,939 553,340 50 5390,695 5401,236 5573,589 54,220,817 50 5583,482 50 5390,695 5401,236 5573,589 54,220,817 50 5583,482 50 50 50 50 53,950,445 50 50 53,950,445 50 50 53,950,445 50 50 53,950,445 50 50 53,950,584 51,818,308 5221,568 (\$1,010,750)	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$30,946 \$37,740,873 \$0 \$0 \$337,946 \$37,740,873 \$0 \$0 \$347,946 \$37,740,873 \$0 \$0 \$347,946 \$37,740,873 \$0 \$0 \$2,500,559 \$14,746,810 \$14,244,367 \$0 \$0 \$0 \$2,572,971 \$0 \$0 \$0 \$1,254,721 \$0 \$0 \$1,254,741 \$1,254,741 \$1,254,741 \$2,24,745 \$1,255,745 \$1,255,745 \$
43 44 45 46 47 48 49 50 51 52 53 56 57 58 56 60 61 62 63 64 66 67 68 970 71 73 74 75 76 778	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Human Resources 420-Global Human Resources Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Exe Director-US Gas Business Unit Global SHE MA JDx NGV Jurisdiction NY JDx Other Actuals RI JDx Safety, Health & Environment Strategy & Regulation Transformation Office Transmission, Gen & Energy Procurement US Procurement Consolidated	\$0 ls (Corporate Cost 	\$0 Center) Reclassification (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$53,204) (\$12,689) (\$255,816) (\$209,653) (\$36,227) (\$34,181) (\$128,411) (\$20,788) (\$2,219) (\$128,411) (\$220,788) (\$2,219) (\$128,411) (\$220,788) (\$2,219) (\$128,411) (\$220,788) (\$2,219) (\$128,411) (\$220,788) (\$2,219) (\$143,493) (\$144,374) (\$147,198)	\$0 Other (I) (\$9,051) (\$57,857) (\$108,755) (\$5,594) (\$1,452) \$750,897 \$180 (\$9,448) (\$4,021) (\$5,026) (\$290,570) (\$290,570) (\$29,130) (\$16,134) (\$11,658) (\$3,321) (\$6,094) \$0 (\$6,093) (\$53,03) (\$53,03) (\$53,03) (\$53,03) (\$53,026) (\$53,0160) (\$35,205) (\$7,604)	Total Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$2,831,001) (\$6,127,459) (\$629,230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$160,222) (\$186,382) (\$160,222) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$186,382) (\$191,125) (\$1	50 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) 5345,740 59,535,895 515,022,997 52,123,384 5264,047 53,207,534 5240,418 520,418 5494,705 5480,317 5,969,761 5406,303 59,212,060 510,23,550 5702,658 518,9489 (\$13,536) 541,640,748 513,280 511,640,748 513,280 511,640,748 513,280 511,640,748 513,536 511,640,748 513,280 511,640,748 513,280 511,328 511,640,748 513,280 511,328 511,640,748 511,328 511,640,748 511,328 511,640,748 511,328 511,640,748 511,328 511,640,748 511,328 511,528 511,640,748 511,328 511,528	50 all CC 7500 Remove Cost Centers from TSA (o) 50 50 (\$2,123,384) (\$13,556) (\$480,317) (\$13,556) (\$13,556) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$11,355) (\$0 (\$2,123,280) (\$11,355) (\$0 (\$2,123,280) (\$11,355) (\$0 (\$2,2,84) (\$11,355) (\$0 (\$2,2,84) (\$0 (\$11,355) (\$0 (\$0 (\$2,0,04)) (\$11,355) (\$0 (\$0 (\$0 (\$2,0,04)) (\$11,355) (\$0 (\$0 (\$0 (\$0)(\$0)(\$0)(\$0)(\$0)(\$0)(\$0)(\$0)(\$0)(\$0)	\$0 Servco Rents Efficiency (p) (p) (p) (p) (p) (p) (p) (p) (p) (p)	50 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$533,840 \$0 \$300,695 \$401,236 \$5401,236 \$5401,236 \$5401,236 \$573,589 \$4,220,817 \$0 \$583,482 \$0 \$539,0445 \$0 \$300,655 \$4,220,817 \$0 \$583,482 \$0 \$533,55,84 \$0 \$305,584 \$225,221 \$365,584 \$224,745 \$1,818,308 \$221,568	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$347,946 \$3,740,873 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$14,244,367 \$0 \$772,971 \$14,243,672 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$0 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
43 44 45 46 47 48 49 50 51 52 33 4 55 56 57 58 900 61 62 63 66 66 70 71 72 73 74 75 77 78 97	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Sec Dire	\$0 ls (Corporate Cost 	S0           Center)           Reclassification (k)           (\$61,766) (\$785,312)           (\$1,658,765) (\$178,508) (\$65,401)           (\$153,963) (\$25,5816) (\$12,689)           (\$255,816) (\$20,653)           (\$36,227)           (\$4,181)           (\$20,653)           (\$32,277)           (\$34,181)           (\$12,841)           (\$22,978)           (\$12,841)           (\$22,978)           (\$12,841)           (\$22,978)           (\$12,841)           (\$22,3580)           (\$145,493)           (\$147,198)           \$313,917           (\$313,917)	S0           Other           (l)           (\$9,051)           (\$57,857)           (\$108,755)           (\$5,594)           (\$1,452)           \$75,0,897           \$180           (\$9,048)           (\$4,021)           (\$5,026)           (\$299,570)           (\$290,570)           (\$16,134)           (\$11,648,890           (\$68,953)           (\$53,301)           (\$22,044)           \$11,648,890           (\$68,953)           (\$53,0160)           (\$35,205)           (\$7,604)           \$4,546           (\$4,546)	S0         all CC 4635           all CC 4635         Adjustments           (m)         sum (b through I)           sum (b through I)         (\$246,523)           (\$246,523)         (\$3,395           (\$16,127,459)         (\$629,230)           (\$150,752)         \$\$63,595           (\$74,937)         (\$160,222)           (\$160,222)         (\$58,773)           (\$141,224)         (\$6,902,427)           (\$10,21,476)         (\$191,125)           (\$629,321)         \$\$462           (\$20,607)         (\$45,513)           (\$7,78,331)         (\$2,063,93,451           (\$20,637,431)         \$\$63,93,451           (\$263,1445)         (\$677,83,11)           (\$2,027,887)         (\$376,370)           \$\$1,329,213         \$\$1,329,213	50 Test Year Ended Dec (as Adjusted) (n) = (a)+(m) 5335,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$246,047 \$3,207,534 \$240,4705 \$480,317 \$5,969,761 \$406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 \$11,355 \$17,640,748 \$13,536 \$11,355 \$17,640,748 \$13,536 \$11,355 \$17,640,748 \$11,355 \$17,640,748 \$11,355 \$17,640,748 \$14,200 \$11,355 \$17,640,748 \$14,200 \$11,355 \$17,640,748 \$14,200 \$11,355 \$17,640,748 \$14,200 \$11,357 \$17,34,711 \$1,231,308 \$1,570,494 \$1,033,173 \$5,005,685 \$5,005,685	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (s2,123,384) (s0 (s2,123,384) (s0 (s2,123,384) (s0 (s0 (s2,123,384) (s0 (s0 (s123,384) (s494,705) (s480,317) (s480,317) (s0 (s0 (s0 (s0 (s0) (s0 (s123,280) (s11,355) (s0 (s141,355) (s0 (s141,355) (s0 (s0 (s0 (s0) (s0 (s0) (s0) (s0) (s	\$0 Servco Rents Efficiency (p) (p) (p) (p) (p) (p) (p) (p) (p) (p)	50 all CC 3369 Add IFA to remaining cost centers (q) \$1,97,705 \$1,987,833 \$4,359,939 \$533,840 \$0 \$0 \$30,695 \$401,236 \$5401,236 \$5401,236 \$5401,236 \$573,589 \$4,220,817 \$0 \$583,482 \$0 \$0 \$39,0,445 \$0 \$30,0,59 \$30,0,59 \$401,236 \$53,482 \$0 \$30,695 \$401,236 \$53,482 \$0 \$30,695 \$401,236 \$53,482 \$0 \$53,50,695 \$401,236 \$53,482 \$0 \$53,50,695 \$401,236 \$53,50,695 \$401,236 \$53,50,695 \$401,236 \$53,50,695 \$401,236 \$53,50,695 \$401,236 \$53,50,695 \$50,500\$500\$500\$500\$500\$500\$500\$500\$500\$	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$347,946 \$347,946 \$347,946 \$347,946 \$347,946 \$37,947 \$30 \$30 \$30 \$3,388,801 \$1,224,741 (\$6,016,435) \$6,016,435
43 44 45 46 47 48 49 50 51 52 53 56 57 58 56 60 61 62 63 64 66 67 68 970 71 73 74 75 76 778	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exce Director-US Gas Business Unit Global SHE MA JDX NGV Jurisdiction NY JDX Other Actuals R1 JDx Safety, Health & Environment Strategy & Regulation Transformation Office Transmission, Gen & Energy Procurement US Procurement Consolidated 320-US Finance	\$0 ls (Corporate Cost 	\$0 Center) <u>Reclassification</u> (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$13,963) (\$28,592) (\$67,019) (\$53,204) (\$12,052) (\$12,689) (\$25,816) (\$209,653) (\$34,181) \$1,746 (\$3,341) (\$20,788) (\$22,788) (\$22,788) (\$22,788) (\$23,411) (\$22,0788) (\$22,219) (\$128,411) (\$23,580) (\$128,411) (\$233,580) (\$145,493) (\$145,493) (\$145,493) (\$147,474) (\$147,474) (\$147,178) \$313,917	\$0 Other (1) (\$9,051) (\$7,857) (\$108,755) (\$9,594) (\$1,452) \$750,897 \$180 (\$9,544) (\$4,021) (\$5,026) (\$229,130) (\$229,130) (\$16,134) (\$11,658) (\$3,321) (\$6,094) \$0 (\$5,026) (\$2,044) \$11,648,890 (\$68,953) (\$5,303) (\$52,204) \$11,648,895 (\$5,303) (\$52,204) \$11,648,895 (\$5,303) (\$52,204) \$15,016 (\$5,303) (\$52,204) \$15,016 (\$5,303) (\$52,204) \$15,016 (\$5,303) (\$52,204) (\$5,303) (\$52,205) (\$5,604) \$4,546	Total Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$1,27,459) (\$629,230) (\$150,752) \$63,595 (\$74,937) (\$186,382) (\$160,222) (\$587,773) (\$144,224) (\$6,902,427) (\$10,274,476) (\$10,272,487	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) 3345,740 (s),535,895 \$15,022,997 \$2,123,384 \$224,047 \$3,207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 (\$13,536) \$41,406 \$123,280 \$11,355 \$17,640,748 \$948,278 \$11,68,209 \$1,734,711 \$1,231,308 \$1,573,0494 \$1,033,173 (\$5,005,685)	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (s2,123,384) (s40,47,05) (s424,705) (s424,705) (s424,705) (s424,705) (s424,705) (s424,705) (s123,280) (s123,280) (s11,355) (s41,406) (s123,280) (s11,355) (s0 (s948,278) S0 (s948,278) S0 S0 S0 S0 S0 S0 S0	\$0 Servco Rents Add Energy Efficiency (p) (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	50 all CC 3369 Add IFA to remaining cost centers (q) 51,987,833 54,359,939 553,340 50 5390,695 5401,236 5573,589 54,220,817 50 5583,482 50 5390,695 5401,236 5573,589 54,220,817 50 5583,482 50 50 50 53,950,445 50 50 53,950,445 50 50 53,950,445 50 50 53,950,445 50 50 53,950,584 51,818,308 5221,568 (\$1,010,750)	(\$0) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$30,946 \$37,740,873 \$0 \$0 \$337,946 \$37,740,873 \$0 \$0 \$347,946 \$37,740,873 \$0 \$0 \$347,946 \$37,740,873 \$0 \$0 \$2,500,559 \$14,746,810 \$14,244,367 \$0 \$0 \$0 \$2,572,971 \$0 \$0 \$0 \$1,254,721 \$0 \$0 \$1,254,741 \$1,254,741 \$1,254,741 \$2,24,745 \$1,255,745 \$1,255,745 \$
43 445 46 47 48 49 50 51 55 55 56 57 58 59 60 61 62 63 64 66 67 88 970 71 72 73 74 75 67 77 78 980 81 22	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Electric Business Unit Electric Business Unit Global SHE MA JDx NGV Jurisdietion NY JDx Other Actuals RI JDx Safety, Health & Environment Strategy & Regulation Transformation Office Transmission, Gen & Energy Procurement US Procurement Consolidated 320-US Finance Property Services Business Services Business Services Business Services Business Services	\$0 ls (Corporate Cost (i) (i) (j) (j) (j) (j) (j) (j) (j) (j	S0           Center)           Reclassification (k)           (\$61,766)           (\$785,312)           (\$1,658,765)           (\$178,508)           (\$65,401)           (\$153,963)           (\$28,592)           (\$67,019)           (\$53,204)           (\$12,052)           (\$12,689)           (\$20,653)           (\$20,788)           (\$22,219)           (\$12,8411)           (\$29,662)           (\$143,9581)           (\$174,374)           (\$147,198)           \$313,917           \$313,917           \$192,052           (\$160,312)           (\$740)	S0           Other           (l)           (s7,857)           (s108,755)           (s9,594)           (s1,452)           S750,897           \$180           (s4,021)           (s5,026)           (s299,370)           (s29,3130)           (s16,134)           (s11,658)           (s3,321)           (s6,094)           (s10,648,890)           (s68,953)           (s5,205)           (s7,604)           \$4,546           (s4,546)           \$5,026           (s6,505)           \$0	S0           all CC 4635           Normalizing           Adjustments           (m)           sum (b through I)           (\$246,523)           (\$3,2831,001)           (\$6,127,459)           (\$629,230)           (\$150,752)           \$63,595           (\$74,937)           (\$160,222)           (\$63,993,151)           (\$10,27,476)           (\$191,125)           (\$629,321)           (\$44,214)           (\$520,802,427)           (\$10,27,4,76)           (\$191,125)           (\$629,321)           (\$54,713)           (\$206,902,471)           (\$10,27,4,76)           (\$191,125)           (\$629,321)           (\$54,713)           (\$208,393)           (\$51,145)           (\$208,370)           \$1,329,213           \$587,773           \$484,880)           \$537,773           \$484,880)           \$33,475	50 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) 3345,740 (s),535,895 \$15,022,997 \$2,123,384 \$2264,047 \$3,207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 (\$13,536) \$41,406 \$123,280 \$11,355 \$17,640,748 \$13,536 \$11,640,748 \$14,8278 \$1,68,209 \$1,734,711 \$1,231,308 \$1,570,494 \$1,033,173 (\$5,005,685) \$5,505,685 \$5,505,685 \$5,505,685	50 all CC 7500 Remove Cost Centers from TSA (o) 50 (\$2,123,384) (\$0 (\$2,123,384) (\$0 (\$2,123,384) (\$0 (\$2,123,384) (\$0 (\$2,223,384) (\$494,705) (\$480,317) 50 (\$480,317) 50 (\$420,4705) (\$480,317) 50 (\$13,536 (\$41,406) (\$11,355) (\$13,2320) (\$11,355) (\$14	\$0 Servco Rents Add Energy Efficiency (p) (p) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$533,840 \$0 \$0 \$30,695 \$401,236 \$573,589 \$4,220,817 \$0 \$583,482 \$533,440 \$0 \$300,695 \$401,236 \$573,589 \$4,220,817 \$0 \$583,482 \$0 \$390,695 \$401,236 \$573,589 \$4,220,817 \$0 \$533,950,445 \$0 \$33,950,445 \$0 \$33,950,445 \$0 \$33,950,445 \$1,818,308 \$221,568 \$(1,010,750) \$1,010,750 \$1,010,	(50) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$337,946 \$347,946 \$347,946 \$0 \$0 \$0 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$772,971 \$0 \$0 \$0 \$0 \$0 \$0 \$14,244,367 \$0 \$14,244,367 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$14,244,367 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$0 \$0 \$11,525,191,192 \$0 \$1,493,429 \$2,100,295 \$1,477,053 \$3,388,801 \$1,254,741 (\$6,016,435) \$6,016,435 \$6,046,940 \$5,193
43         44           46         7           48         49           51         55           56         57           58         59           60         62           64         65           67         78           73         74           75         76           78         79           81         82	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Finance 420-Global Finance 440-Global Juman Resources 420-Global Services Gas Business Unit Global SHE MA JDx NGV Jurisdiction NY JDx Other Actuals RI JDx Safety, Health & Environment Strategy & Regulation Transformation Office Transmission, Gen & Energy Procurement US Procurement Consolidated 320-US Finance Property Services Business Services Business Services	\$0 ls (Corporate Cost (i) (i) (i) (i) (i) (i) (i) (i)	\$0 Center) Reclassification (k) (\$61,766) (\$785,312) (\$1,78,508) (\$65,401) (\$153,963) (\$28,592) (\$65,401) (\$153,963) (\$28,592) (\$53,204) (\$12,689) (\$255,816) (\$209,653) (\$12,689) (\$255,816) (\$209,653) (\$126,841) (\$128,411) (\$20,788) (\$22,199) (\$128,411) (\$23,580) (\$143,493) (\$144,374) (\$147,198) (\$144,7198) (\$144,7198) (\$147,198)	S0           Other           (l)           (\$9,051)           (\$57,857)           (\$108,755)           (\$9,594)           (\$1,452)           \$570,897           \$180           (\$9,448)           (\$4,021)           (\$5,026)           (\$290,570)           (\$29,130)           (\$16,134)           (\$1,658)           (\$3,321)           (\$6,094)           \$0           (\$2,044)           \$11,648,890           (\$54,543)           (\$32,281)           (\$30,160)           (\$32,228)           (\$37,604)           \$4,546           \$4,546           \$4,546           \$5,026           (\$6,505)	50 all CC 4635 Normalizing Adjustments (m) sum (b through I) (\$246,523) (\$6,127,459) (\$629,230) (\$6,127,459) (\$160,222) (\$160,222) (\$160,222) (\$160,222) (\$160,222) (\$160,224) (\$60,90,247) (\$191,125) (\$69,90,247) (\$191,125) (\$69,90,247) (\$191,125) (\$69,90,247) (\$191,125) (\$69,90,247) (\$191,125) (\$629,232) (\$631,445) (\$77,831) (\$20,7,887) (\$376,370) (\$13,29,213) (\$13,29,213) (\$287,773) (\$484,880)	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) 3345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$264,047 \$3,207,534 \$220,418 \$494,705 \$480,317 \$5,969,761 \$406,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 (\$13,536) \$41,406 \$13,280 \$11,355 \$17,640,748 \$948,278 \$1,108,209 \$1,734,711 \$1,231,308 \$1,570,494 \$1,033,173 (\$5,005,685 (\$5,969,761] \$1,138,877	\$0 all CC 7500 Remove Cost Centers from TSA (o) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 Servco Rents Efficiency (p) (p) (p) (p) (p) (p) (p) (p) (p) (p)	50 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$533,340 \$0 \$0 \$390,695 \$4,220,817 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,482 \$0 \$533,528 \$4,220,817 \$0 \$583,482 \$0 \$533,528 \$4,220,817 \$0 \$583,482 \$0 \$533,528 \$0 \$0 \$339,50,445 \$0 \$325,221 \$365,528 \$1,818,308 \$221,568 \$1,818,308 \$2221,565 \$1,818,308 \$2221,565 \$1,818,308 \$2221,565 \$1,010,750 \$1,010,750 \$238,0635 \$238,0635	(50) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$347,946 \$3,740,873 \$0 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$0 \$50,356,356 \$807,539 \$14,746,810 \$14,244,367 \$14,244,367 \$14,244,367 \$0 \$0 \$0 \$21,591,192 \$0 \$0 \$0 \$21,591,192 \$0 \$0 \$0 \$14,243,479 \$2,2100,299 \$2,100,295 \$1,477,053 \$3,388,801 \$1,254,741 \$6,616,435 \$6,64,646,940
43         44           467         48           490         511           523         54           556         577           589         60           61         62           63         64           677         73           74         576           777         78           799         80           823         84	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 440-Global Legal 440-Global Legal 440-Global Legal 440-Coorporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Exe Director-US Gas Business Unit Exe Director-US Gas Business Unit Exe Director-US Gas Business Unit Exe Director-US Gas Business Unit Clobal SHE MA JDx NGV Jursidiction NY JDx Other Actuals RI JDx Safety, Health & Environment Strategy & Regulation Transformation Office Transmission, Gen & Energy Procurement US Procurement Consolidated 320-US Finance Property Services Business Services Business Services Electives Exec Fleet Management Revenue Cycle Management	\$0 ls (Corporate Cost 	\$0 Center) Reclassification (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$53,204) (\$12,689) (\$25,816) (\$209,653) (\$26,217) (\$34,181) (\$20,623) (\$12,8411) (\$20,788) (\$2,219) (\$128,411) (\$223,580) (\$144,493) (\$144,374) (\$147,198) \$313,917 (\$313,917) \$192,052 (\$180,312) (\$740) (\$11,001)	\$0 Other (I) (\$9,051) (\$57,857) (\$108,755) (\$9,594) (\$1,452) \$750,897 \$180 (\$9,448) (\$4,021) (\$5,026) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$2,044) \$11,658) (\$3,321) (\$6,094) \$0 (\$5,303) (\$53,033) (\$53,025) (\$5,604) \$5,026 (\$6,505) \$0 \$1,480	S0         all CC 4635           all CC 4635         Mormalizing           Adjustments         (m)           sum (b through I)         (\$246,523)           (\$2,831,001)         (\$6,127,459)           (\$629,230)         (\$160,752)           \$63,595         (\$74,937)           (\$160,222)         (\$587,773)           (\$14,224)         (\$60,92,427)           (\$10,272,4476)         (\$191,125)           (\$629,321)         \$462           (\$20,607)         (\$45,513)           (\$77,831)         \$5462           (\$20,607)         (\$45,513)           (\$77,831)         \$56,93,451           (\$20,607)         \$\$45,513)           (\$77,8,831)         \$\$20,27,887)           (\$376,370)         \$\$1,329,213           \$\$1,329,213         \$\$1,329,213           \$\$33,475         \$\$33,475           \$\$136,368)         \$\$33,475	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$3345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$220,418 \$494,705 \$480,317 \$3,207,534 \$2406,303 \$9,212,060 \$10,023,550 \$702,658 \$10,640,748 \$13,536) \$41,406 \$13,280 \$11,355 \$17,640,748 \$9,489,781 \$11,355 \$17,640,748 \$9,482,78 \$11,68,209 \$1,734,711 \$1,231,308 \$1,570,494 \$1,033,173 (\$5,005,685) \$5,005,685 \$5,005,685 \$1,138,877 \$39,408 \$4,791,476	\$0           all CC 7500           Remove Cost Centers from TSA           (o)           \$0           \$13.536           \$41.406)           \$12.32.80)           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0	\$0 Servco Rents Efficiency (p) (p) (p) (p) (p) (p) (p) (p) (p) (p)	50 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$533,340 \$0 \$0 \$390,695 \$4,220,817 \$4,220,817 \$4,220,817 \$4,220,817 \$4,220,817 \$4,220,817 \$583,482 \$0 \$390,695 \$339,0445 \$0 \$339,0445 \$0 \$335,524 \$355,584 \$245,745 \$1,818,308 \$221,568 (\$1,010,750) \$1,010,750 \$1298,063 \$126,847	(50) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$0 \$0 \$14,244,367 \$14,244,367 \$0 \$0 \$14,244,367 \$0 \$0 \$21,591,192 \$0 \$0 \$1,493,429 \$2,100,295 \$1,477,053 \$3,388,801 \$1,254,741 (\$6,016,435) \$6,61,64,355 \$6,191,823 \$1,491,432 \$1,254,741 \$
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Electric Business Unit Electric Business Unit Electric Business Unit Global SHE MA JDx NGV Jurisdiction NY JDx Other Actuals RI JDx Safety, Health & Environment Strategy & Regulation Transformation Office Transmission, Gen & Energy Procurement US Procurement Consolidated	\$0 Is (Corporate Cost (j) (j) (j) (j) (j) (j) (s) (s) (s) (s) (s) (s) (s) (s	S0           Center)           Reclassification           (k)           (\$61,766)           (\$785,312)           (\$1,658,765)           (\$178,508)           (\$65,401)           (\$153,963)           (\$28,592)           (\$67,019)           (\$53,204)           (\$12,052)           (\$12,052)           (\$12,0463)           (\$20,788)           (\$22,19)           (\$12,8,411)           (\$20,788)           (\$22,219)           (\$12,8,411)           (\$20,788)           (\$22,19)           (\$12,8,411)           (\$23,3,580)           (\$14,747)           (\$174,374)           (\$174,374)           (\$147,198)           \$313,917           \$313,917           \$192,052           (\$740)           (\$11,001)           \$21	S0           Other           (l)           (\$57,857)           (\$57,857)           (\$59,051)           (\$5,954)           (\$1,452)           \$750,897           \$180           (\$5,026)           (\$29,130)           (\$16,134)           (\$11,658)           (\$3,321)           (\$5,004)           \$2,044)           \$11,648,890           (\$53,033)           (\$53,303)           (\$53,303)           (\$53,303)           (\$53,303)           (\$53,046)           \$11,648,890           (\$35,205)           (\$7,604)           \$4,546           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026	S0         all CC 4635           all CC 4635         Adjustments           Adjustments         (m)           sum (b through I)         (\$246,523)           (\$246,523)         (\$3,595)           (\$74,937)         (\$166,322)           (\$659,230)         (\$150,752)           (\$63,595)         (\$74,937)           (\$160,222)         (\$63,595)           (\$160,222)         (\$63,995)           (\$160,222)         (\$629,321)           (\$10,274,476)         (\$191,125)           (\$629,321)         (\$442,513)           (\$77,831)         \$5,993,451           (\$208,393)         (\$77,831)           (\$20,778,877)         (\$376,370)           \$1,329,213         \$587,773           (\$1484,880)         \$33,475           (\$136,368)         \$21	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$3345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$224,047 \$3,207,534 \$220,418 \$494,705 \$440,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 \$1,033,173 \$1,640,748 \$41,406 \$123,280 \$11,355 \$17,640,748 \$1,168,209 \$1,734,711 \$1,231,308 \$1,1734,711 \$1,231,303 \$1,500,685 \$5,005,685 \$5,00	50 all CC 7500 Remove Cost Centers from TSA (o) 50 50 50 50 50 50 50 50 50 50 50 50 50	S0           Servco Rents           Add Energy Efficiency           (p)           (p)           S0           S0      S0           S0 <td>50 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$53,340 \$00 \$390,695 \$401,236 \$573,589 \$4,220,817 \$00 \$533,482 \$00 \$533,482 \$00 \$533,482 \$00 \$533,589 \$4,220,817 \$00 \$5583,482 \$00 \$5352,221 \$365,584 \$245,745 \$1,818,308 \$221,568 (\$1,010,750) \$1,010,750</td> <td>(50) Year Ended Dec 31, 2020 (Adjusted for TSA) sum (n through r) \$221,445 \$11,523,728 \$19,382,936 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$0 \$0 \$14,744,310 \$14,244,367 \$0 \$0 \$0 \$14,744,310 \$14,244,367 \$0 \$0 \$1,4734,29 \$2,100,295 \$1,477,633 \$3,3388,801 \$1,254,741 \$2,51,06,435 \$4,016,435 \$4,918,323 \$4,918,323 \$5,193 \$4,918,323 \$5,193 \$4,918,323 \$5,193</td>	50 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$53,340 \$00 \$390,695 \$401,236 \$573,589 \$4,220,817 \$00 \$533,482 \$00 \$533,482 \$00 \$533,482 \$00 \$533,589 \$4,220,817 \$00 \$5583,482 \$00 \$5352,221 \$365,584 \$245,745 \$1,818,308 \$221,568 (\$1,010,750) \$1,010,750	(50) Year Ended Dec 31, 2020 (Adjusted for TSA) sum (n through r) \$221,445 \$11,523,728 \$19,382,936 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$0 \$0 \$14,744,310 \$14,244,367 \$0 \$0 \$0 \$14,744,310 \$14,244,367 \$0 \$0 \$1,4734,29 \$2,100,295 \$1,477,633 \$3,3388,801 \$1,254,741 \$2,51,06,435 \$4,016,435 \$4,918,323 \$4,918,323 \$5,193 \$4,918,323 \$5,193 \$4,918,323 \$5,193
43         44           467         48           490         511           523         54           556         577           589         60           61         62           63         64           677         73           74         576           777         78           980         81           822         83	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 440-Global Legal 440-Global Legal 440-Global Legal 440-Coorporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Exec Director-US Gas Business Unit Exe Director-US Gas Business Unit Exe Director-US Gas Business Unit Exe Director-US Gas Business Unit Exe Director-US Gas Business Unit Clobal SHE MA JDx NGV Jursidiction NY JDx Other Actuals RI JDx Safety, Health & Environment Strategy & Regulation Transformation Office Transmission, Gen & Energy Procurement US Procurement Consolidated 320-US Finance Property Services Business Services Business Services Electives Exec Fleet Management Revenue Cycle Management	\$0 ls (Corporate Cost 	\$0 Center) Reclassification (k) (\$61,766) (\$785,312) (\$1,658,765) (\$178,508) (\$65,401) (\$153,963) (\$28,592) (\$67,019) (\$53,204) (\$12,689) (\$25,816) (\$209,653) (\$26,217) (\$34,181) (\$20,623) (\$12,8411) (\$20,788) (\$2,219) (\$128,411) (\$223,580) (\$144,493) (\$144,374) (\$147,198) \$313,917 (\$313,917) \$192,052 (\$180,312) (\$740) (\$11,001)	\$0 Other (I) (\$9,051) (\$57,857) (\$108,755) (\$9,594) (\$1,452) \$750,897 \$180 (\$9,448) (\$4,021) (\$5,026) (\$290,570) (\$290,570) (\$290,570) (\$290,570) (\$2,044) \$11,658) (\$3,321) (\$6,094) \$0 (\$5,303) (\$53,033) (\$53,025) (\$5,604) \$5,026 (\$6,505) \$0 \$1,480	S0         all CC 4635           all CC 4635         Mormalizing           Adjustments         (m)           sum (b through I)         (\$246,523)           (\$2,831,001)         (\$6,127,459)           (\$629,230)         (\$160,752)           \$63,595         (\$74,937)           (\$160,222)         (\$587,773)           (\$14,224)         (\$60,92,427)           (\$10,272,4476)         (\$191,125)           (\$629,321)         \$462           (\$20,607)         (\$45,513)           (\$77,831)         \$5462           (\$20,607)         (\$45,513)           (\$77,831)         \$56,93,451           (\$20,607)         \$\$45,513)           (\$77,8,831)         \$\$20,27,887)           (\$376,370)         \$\$1,329,213           \$\$1,329,213         \$\$1,329,213           \$\$33,475         \$\$33,475           \$\$136,368)         \$\$33,475	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$3345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$220,418 \$494,705 \$480,317 \$3,207,534 \$2406,303 \$9,212,060 \$10,023,550 \$702,658 \$10,640,748 \$13,536) \$41,406 \$13,280 \$11,355 \$17,640,748 \$9,489,781 \$11,355 \$17,640,748 \$9,482,78 \$11,68,209 \$1,734,711 \$1,231,308 \$1,570,494 \$1,033,173 (\$5,005,685) \$5,005,685 \$5,005,685 \$1,138,877 \$39,408 \$4,791,476	\$0           all CC 7500           Remove Cost Centers from TSA           (o)           \$0           \$13.536           \$41.406)           \$12.32.80)           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0           \$0	\$0 Servco Rents Efficiency (p) (p) (p) (p) (p) (p) (p) (p) (p) (p)	50 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$533,340 \$0 \$0 \$390,695 \$4,220,817 \$4,220,817 \$4,220,817 \$4,220,817 \$4,220,817 \$4,220,817 \$583,482 \$0 \$390,695 \$339,0445 \$0 \$339,0445 \$0 \$335,524 \$355,584 \$245,745 \$1,818,308 \$221,568 (\$1,010,750) \$1,010,750 \$1298,063 \$126,847	(50) Year Ended Dec 31, 2020 (Adjusted for TSA) (s) sum (n through r) \$521,445 \$11,523,728 \$19,382,936 \$33,740,873 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$347,946 \$3,740,873 \$0 \$0 \$0 \$50 \$50,356,456 \$807,539 \$14,244,367 \$14,244,367 \$14,244,367 \$0 \$0 \$21,591,192 \$0 \$0 \$21,591,192 \$0 \$0 \$21,591,192 \$0 \$0 \$14,243,429 \$2,100,295 \$14,743,888,01 \$1,254,741 (\$6,016,435) \$6,616,435 \$6,616,435 \$4,918,323 \$4,918,323
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Difference Servoo Rents is charged through Other Actual 310-US Human Resources 320-US Finance 330-Total US IT 340-US Legal 410-Global Human Resources 420-Global Finance 440-Global Legal 460-Corporate Affairs 470-Audit Business Services Capital Delivery Customer Operations Electric Business Unit Exec Director-US Gas Business Unit Electric Business Unit Electric Business Unit Electric Business Unit Global SHE MA JDx NGV Jurisdiction NY JDx Other Actuals RI JDx Safety, Health & Environment Strategy & Regulation Transformation Office Transmission, Gen & Energy Procurement US Procurement Consolidated	\$0 Is (Corporate Cost (j) (j) (j) (j) (j) (j) (s) (s) (s) (s) (s) (s) (s) (s	S0           Center)           Reclassification           (k)           (\$61,766)           (\$785,312)           (\$1,658,765)           (\$178,508)           (\$65,401)           (\$153,963)           (\$28,592)           (\$67,019)           (\$53,204)           (\$12,052)           (\$12,052)           (\$12,0463)           (\$20,788)           (\$22,19)           (\$12,8,411)           (\$20,788)           (\$22,219)           (\$12,8,411)           (\$20,788)           (\$22,19)           (\$12,8,411)           (\$23,3,580)           (\$14,747)           (\$174,374)           (\$174,374)           (\$147,198)           \$313,917           \$313,917           \$192,052           (\$740)           (\$11,001)           \$21	S0           Other           (l)           (\$57,857)           (\$57,857)           (\$59,051)           (\$5,954)           (\$1,452)           \$750,897           \$180           (\$5,026)           (\$29,130)           (\$16,134)           (\$11,658)           (\$3,321)           (\$5,004)           \$2,044)           \$11,648,890           (\$53,033)           (\$53,303)           (\$53,303)           (\$53,303)           (\$53,303)           (\$53,046)           \$11,648,890           (\$35,205)           (\$7,604)           \$4,546           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026           \$5,026	S0         all CC 4635           all CC 4635         Adjustments           Adjustments         (m)           sum (b through I)         (\$246,523)           (\$246,523)         (\$3,595)           (\$74,937)         (\$166,322)           (\$659,230)         (\$150,752)           (\$63,595)         (\$74,937)           (\$160,222)         (\$63,595)           (\$160,222)         (\$63,995)           (\$160,222)         (\$629,321)           (\$10,274,476)         (\$191,125)           (\$629,321)         (\$442,513)           (\$77,831)         \$5,993,451           (\$208,393)         (\$77,831)           (\$20,778,877)         (\$376,370)           \$1,329,213         \$587,773           (\$1484,880)         \$33,475           (\$136,368)         \$21	\$0 Test Year Ended Dec 31, 2020 (as Adjusted) (n) = (a)+(m) \$3345,740 \$9,535,895 \$15,022,997 \$2,123,384 \$224,047 \$3,207,534 \$220,418 \$494,705 \$440,303 \$9,212,060 \$10,023,550 \$702,658 \$189,489 \$1,033,173 \$1,640,748 \$41,406 \$123,280 \$11,355 \$17,640,748 \$1,168,209 \$1,734,711 \$1,231,308 \$1,1734,711 \$1,231,303 \$1,500,685 \$5,005,685 \$5,00	50 all CC 7500 Remove Cost Centers from TSA (o) 50 50 50 50 50 50 50 50 50 50 50 50 50	S0           Servco Rents           Add Energy Efficiency           (p)           (p)           S0           S0      S0           S0 <td>50 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$53,340 \$00 \$390,695 \$401,236 \$573,589 \$4,220,817 \$00 \$533,482 \$00 \$533,482 \$00 \$533,482 \$00 \$533,589 \$4,220,817 \$00 \$5583,482 \$00 \$5352,221 \$365,584 \$245,745 \$1,818,308 \$221,568 (\$1,010,750) \$1,010,750</td> <td>(50) Year Ended Dec 31, 2020 (Adjusted for TSA) sum (n through r) \$221,445 \$11,523,728 \$19,382,936 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$0 \$0 \$14,744,310 \$14,244,367 \$0 \$0 \$0 \$14,744,310 \$14,244,367 \$0 \$0 \$1,4734,29 \$2,100,295 \$1,477,633 \$3,3388,801 \$1,254,741 \$2,51,06,435 \$4,016,435 \$4,918,323 \$4,918,323 \$5,193 \$4,918,323 \$5,193 \$4,918,323 \$5,193</td>	50 all CC 3369 Add IFA to remaining cost centers (q) \$175,705 \$1,987,833 \$4,359,939 \$53,340 \$00 \$390,695 \$401,236 \$573,589 \$4,220,817 \$00 \$533,482 \$00 \$533,482 \$00 \$533,482 \$00 \$533,589 \$4,220,817 \$00 \$5583,482 \$00 \$5352,221 \$365,584 \$245,745 \$1,818,308 \$221,568 (\$1,010,750) \$1,010,750	(50) Year Ended Dec 31, 2020 (Adjusted for TSA) sum (n through r) \$221,445 \$11,523,728 \$19,382,936 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$0 \$33,740,873 \$0 \$0 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$0 \$0 \$14,746,810 \$14,244,367 \$0 \$0 \$0 \$14,744,310 \$14,244,367 \$0 \$0 \$0 \$14,744,310 \$14,244,367 \$0 \$0 \$1,4734,29 \$2,100,295 \$1,477,633 \$3,3388,801 \$1,254,741 \$2,51,06,435 \$4,016,435 \$4,918,323 \$4,918,323 \$5,193 \$4,918,323 \$5,193 \$4,918,323 \$5,193

#### The Narragansett Electric Company d/b/a National Grid Adjustments to Gas Operating Expenses Normalizing Adjustments to O & M Expenses (GAS)

		Year Ended Dec 31, 2020 (Per Books) (a)	Recovered out of Base Rates (Energy Efficiency & GCR) (b)	Gas Business Enablement (GBE) (c)	Sales Expenses (d)	Financial Variable Pay (e)	Servco EDIT Amortization (f)	Aquidneck (g)
1 2	Test Year Amounts that are Specifically Adju	isted:						
3	Operating & Maintenance Expense							
4	310-US Human Resources	\$897,482	\$0	\$0	\$0	(\$17,789)	\$0	\$0
5	320-US Finance	\$4,659,888	\$0 \$0	\$0 \$0	\$0	(\$26,559)	\$0	\$0 \$0
6	330-Total US IT	\$15,487,246	\$0	\$0	\$0	(\$40,730)	\$0	\$0
7	340-US Legal	\$1,047,935	\$0	\$0	\$0	(\$3,907)	\$0	\$0
8	410-Global Human Resources	\$339,250	\$0	\$0	\$0	(\$3,647)	\$0	\$0
9	420-Global Finance	\$1,506,202	\$0	\$0	\$0	(\$3,872)	\$0	(\$36,936)
10	440-Global Legal	\$99,236	\$0	\$0	\$0	(\$11)	\$0	\$0
11	460-Corporate Affairs	\$244,044	\$0	\$0	\$0	(\$3,798)	\$0	\$0
12	470-Audit	\$243,174	\$0	\$0	\$0	(\$1,543)	\$0	\$0
13	Business Services	\$2,990,193	\$0	\$0	\$0	(\$2,623)	\$0	\$0
14	Capital Delivery	\$118,718	\$0	\$0	\$0	(\$156)	\$0	\$0
15	Customer Operations	\$6,644,933	(\$1,794,599)	\$0	(\$249,177)	(\$13,208)	\$0	\$0
16	Electric Business Unit	\$240,070	\$0	\$0	\$0	(\$833)	\$0	\$0
17	Exec Director-US	\$318,652	\$0	\$0	\$0	(\$5,537)	\$0	\$0
18	Gas Business Unit	\$14,339,984	(\$952,674)	\$0	\$0	(\$47,220)	\$0	(\$29,579)
19	Global SHE	(\$4,468)	\$0	\$0	\$0	(\$1,191)	\$0	\$0
20	MA JDx	\$31,267	\$0	\$0	\$0	(\$300)	\$0	\$0
21	NGV Jurisdiction	\$55,387	\$0	\$0	\$0	\$0	\$0	\$0
22	NY JDx	\$12,667	\$0	\$0	\$0	(\$1,631)	\$0	\$0
23	* Other Actuals	\$4,063,642	\$0	(\$1,488,477)	(\$2,688)	\$0	(\$722,508)	\$0
24	RI JDx	\$595,859	\$0	\$0	\$0	(\$36,196)	\$0	\$0
25	Safety, Health & Environment	\$1,289,239	\$0	\$0	\$0	(\$2,089)	\$0	\$0
26	Strategy & Regulation	\$696,096	\$0	\$0	\$0	(\$12,080)	\$0	\$0
27	Transformation Office	\$568,798	\$0	\$0	\$0	(\$11,384)	\$0	\$0
28	Transmission, Gen & Energy Procurement	\$902,148	\$0	\$0	\$0	(\$3,142)	\$0	\$0
29	US Procurement Consolidated	\$472,669	\$0	\$0	\$0	(\$2,855)	\$0	\$0
30						(. ,,		
31	320-US Finance	(\$2,368,925)	\$0	\$0	\$0	\$1,749	\$0	\$0
32	Property Services	\$2,368,925	\$0	\$0	\$0	(\$1,749)	\$0	\$0
33						(41,11)		
34	Business Services	(\$2,990,193)	\$0	\$0	\$0	\$2.623	\$0	\$0
35	Business Services Exec	\$673,221	\$0	\$0	\$0	(\$2,623)	\$0	\$0
36	Fleet Management	(\$316,236)	\$0	\$0	\$0	\$0	\$0	\$0
37	Revenue Cycle Management	\$2,633,208	\$0	\$0	\$0	\$0	\$0	\$0
38	Terrende Cycle Management	92,055,208	.50	30	30	30	a.	30
39	US Procurement Consolidated	(\$55)	\$0	\$0	\$0	\$0	\$0	\$0
40	Inventory Mgmt & Warehouse Mgmt	\$55	\$0 \$0	\$0 \$0	30 \$0	\$0 \$0	\$0 \$0	\$0 \$0
40	intensity regnit de tratenouse regnit	355	.50	30	30	30	a.	30
41	TOTAL	\$57,860,310	(\$2,747,272)	(\$1,488,477)	(\$251,865)	(\$242,300)	(\$722,508)	(\$66,515)
42	IOIAL	\$57,800,510	(\$2,747,272)	(\$1,488,477)	(\$231,803)	(\$242,500)	(\$122,308)	(300,313)
43								

44 45

				Total Normalizing	Test Year Ended Dec 31, 2020	Remove Cost Centers from	Add Energy Efficiency &	Year Ended Dec 31, 2020 (Adjusted for
46		Reclassification	Other	Adjustments	(as Adjusted)	TSA	GCR	TSA)
47 48		(h)	(i)	(j) sum (b through i)	(k) = (a) + (j)	(1)	(m)	(n) sum (k through m)
49								
50	310-US Human Resources	(\$84,040)	(\$890)	(\$102,719)	\$794,763	\$0	\$0	\$794,763
51	320-US Finance	(\$274,383)	\$1,565	(\$299,377)	\$4,360,511	\$0	\$0	\$4,360,511
52	330-Total US IT	(\$871,833)	\$2,291	(\$910,272)	\$14,576,973	\$0	\$0	\$14,576,973
53	340-US Legal	(\$62,532)	\$570	(\$65,868)	\$982,067	(\$982,067)	\$0	\$0
54	410-Global Human Resources	(\$29,237)	\$740	(\$32,144)	\$307,106	\$0	\$0	\$307,106
55	420-Global Finance	(\$85,197)	\$137,596	\$11,591	\$1,517,793	\$0	\$0	\$1,517,793
56	440-Global Legal	(\$8,715)	\$80	(\$8,647)	\$90,589	(\$90,589)	\$0	\$0
57	460-Corporate Affairs	(\$21,854)	\$464	(\$25,189)	\$218,855	(\$218,855)	\$0	\$0
58	470-Audit	(\$19,005)	\$134	(\$20,414)	\$222,760	(\$222,760)	\$0	\$0
59	Business Services	(\$38,915)	\$1,408	(\$40,130)	\$2,950,063	\$0	\$0	\$2,950,063
60	Capital Delivery	(\$1,805)	(\$693)	(\$2,654)	\$116,064	\$0	\$0	\$116,064
61	Customer Operations	(\$52,160)	\$228	(\$2,108,916)	\$4,536,017	\$0	\$1,794,599	\$6,330,616
62	Electric Business Unit	(\$4,653)	(\$23)	(\$5,509)	\$234,561	\$0	\$0	\$234,561
63	Exec Director-US	(\$11,042)	(\$296)	(\$16,874)	\$301,777	(\$301,777)	\$0	\$0
64	Gas Business Unit	(\$190,526)	\$8,017	(\$1,211,982)	\$13,128,002	\$0	\$952,674	\$14,080,675
65	Global SHE	\$505	\$0	(\$686)	(\$5,154)	\$5,154	\$0	\$0
66	MA JDx	(\$1,570)	(\$3,647)	(\$5,517)	\$25,749	(\$25,749)	\$0	\$0
67	NGV Jurisdiction	(\$6,183)	\$0	(\$6,183)	\$49,203	(\$49,203)	\$0	\$0
68	NY JDx	(\$865)	\$12	(\$2,484)	\$10,182	(\$10,182)	\$0	\$0
69	Other Actuals	(\$56,331)	\$5,740,432	\$3,470,428	\$7,534,070	\$0	\$0	\$7,534,070
70	RI JDx	(\$13,154)	\$750	(\$48,600)	\$547,259	(\$547,259)	\$0	\$0
71	Safety, Health & Environment	(\$122,293)	\$479	(\$123,904)	\$1,165,335	\$0	\$0	\$1,165,335
72	Strategy & Regulation	(\$62,281)	(\$289)	(\$74,649)	\$621,447	\$0	\$0	\$621,447
73	Transformation Office	(\$47,570)	\$397	(\$58,557)	\$510,242	\$0	\$0	\$510,242
74	Transmission, Gen & Energy Procurement	(\$81,737)	\$728	(\$84,151)	\$817,997	\$0	\$0	\$817,997
75	US Procurement Consolidated	(\$44,777)	\$124	(\$47,507)	\$425,162	\$0	\$0	\$425,162
76								
77	320-US Finance	\$106,080	(\$66)	\$107,763	(\$2,261,162)	\$0	\$0	(\$2,261,162)
78	Property Services	(\$106,080)	\$66	(\$107,763)	\$2,261,162	\$0	\$0	\$2,261,162
79	1 2	(******		(				
80	Business Services	\$38,915	(\$1,408)	\$40,130	(\$2,950,063)	\$0	\$0	(\$2,950,063)
81	Business Services Exec	(\$63,313)	\$409	(\$65,527)	\$607,694	\$0	\$0	\$607,694
82	Fleet Management	\$35,788	(\$1)	\$35,786	(\$280,449)	\$0	\$0	(\$280,449)
83	Revenue Cycle Management	(\$11,390)	\$1,000	(\$10,390)	\$2,622,819	\$0	\$0	\$2,622,819
84	Revenue Oyele management	(011,070)	\$1,000	(010,090)	02,022,017	00	90	02,022,017
85	US Procurement Consolidated	\$0	\$0	\$0	(\$55)	\$0	\$0	(\$55)
86	Inventory Mgmt & Warehouse Mgmt	\$0	\$0	\$0	\$55	\$0	\$0	\$55
87								
88	TOTAL	(\$2,192,155)	\$5,890,177	(\$1,820,916)	\$56,039,395	(\$2,443,289)	\$2,747,272	\$56,343,378

# National Grid USA and The Narragansett Electric Company <u>Division 4-4</u>

## Request:

The response by PPL Corporation and PPL Rhode Island Holdings, LLC to Division 2-3, subpart a states that "PPL RI will recognize the identifiable assets acquired and liabilities assumed at their acquisition date fair values." Please confirm that post-Transaction the utility property on Narragansett's books of account will continue be stated at its original cost when first devoted to public utility service.

#### Response:

PPL Corporation and PPL Rhode Island Holdings, LLC have responded to this request in their response to Data Request Division 4-4.

# National Grid USA and The Narragansett Electric Company Division 4-5

## Request:

The response by PPL Corporation and PPL Rhode Island Holdings, LLC to Division 2-3, subpart c states that "PPL expects that the fair market value of the acquired assets will be approximately equal to the book values of such assets, as of the closing date." Please describe any potential differences between the fair market value of the acquired assets and the book value of such assets as of the closing date, and explain the accounting for any such differences.

#### Response:

PPL Corporation and PPL Rhode Island Holdings, LLC have responded to this request in their response to Data Request Division 4-5.

# National Grid USA and The Narragansett Electric Company <u>Division 4-6</u>

## Request:

Referencing the response by PPL Corporation and PPL Rhode Island Holdings, LLC to Division 2-3, subpart c, please quantify the reduction/elimination of accumulated deferred income taxes (ADIT) existing at the time of the Transaction.

#### Response:

The Narragansett Electric Company's ("Narragansett") balance of accumulated deferred income tax ("ADIT") as of March 31, 2021 is a deferred tax liability of \$372,137,980. Included in this amount is a rate base ADIT liability of \$365,722,686. The total ADIT, as adjusted, will be reversed at the time of the transaction. Adjustments to the ADIT balance will be booked from March 31, 2021 to the date of the closing of PPL Rhode Island Holdings, LLC's acquisition of Narragansett from National Grid USA for activity that occurs during this period.

# National Grid USA and The Narragansett Electric Company <u>Division 4-7</u>

## Request:

The response by PPL Corporation and PPL Rhode Island Holdings, LLC to Division 2-3, subpart c states that "[w]hile the reduction/elimination of such ADIT will result in an increase to Narragansett's rate base, in a future proceeding setting base rates, PPL will make a proposal to hold customer impacts neutral in relation to the rate impact associated with the elimination of ADIT as of the date of the transaction." Please describe the mechanism that will be implemented "to hold customer impacts neutral" and provide an example of the calculations "to hold customer impacts neutral" based on the balance of ADIT existing at the time of the Transaction.

#### Response:

PPL Corporation and PPL Rhode Island Holdings, LLC have responded to this request in their response to Data Request Division 4-7.

# National Grid USA and The Narragansett Electric Company Division 4-8

## Request:

State whether PPL Corporation and PPL Rhode Island Holdings, LLC agree that the "Hold Harmless" adjustment to rate base, as established in RIPUC Docket No. 3859, will continue to be incorporated into the rate base of National Grid - RI Gas in future rate proceedings. If the answer is no, please explain why not.

#### Response:

PPL Corporation and PPL Rhode Island Holdings, LLC have responded to this request in their response to Data Request Division 4-8.

# National Grid USA and The Narragansett Electric Company <u>Division 4-9</u>

## Request:

Referencing the response by PPL Corporation and PPL Rhode Island Holdings, LLC to Division 2-64, is it anticipated that there will be adjustments to restate the balance sheet assets and /or liabilities for pensions and other postretirement benefits to their fair value when the Transaction closes? If so, please provide any currently available description and quantification of such adjustments.

#### Response:

PPL Corporation and PPL Rhode Island Holdings, LLC have responded to this request in their response to Data Request Division 4-9.