The Narragansett Electric Company

d/b/a National Grid

INVESTIGATION AS TO THE PROPRIETY OF PROPOSED TARIFF CHANGES

Testimony, Schedules and Workpapers of:

Howard S. Gorman
Jeanne A. Lloyd

Book 7 of 11

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Docket No. R.I.P.U.C. ____

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nationalgrid

Testimony of
Howard S. Gorman

PRE-FILED DIRECT TESTIMONY

OF

HOWARD S. GORMAN

Table of Contents

I. Introduction and Qualifications 1

II. Purpose of Testimony 1

III. Allocated Class Cost of Service Study 3

IV. Conclusion 19

I. Introduction and Qualifications

Q. Please state your name and business address.

A. My name is Howard Gorman. My business address is 45 Hill Park Avenue, Great Neck, New York 11021.

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

A. I am the President of HSG Group, Inc.

Q. Please describe your educational background and business experience.

A. My educational background and professional experience are outlined in my curriculum vitae, which is included as Workpaper HSG-1.

Q. Have you previously testified before the Rhode Island Public Utilities Commission ("Commission") or any other regulatory commission?

A. Yes. I previously testified before the Commission in the Company's last base rate case proceeding in Docket RIPUC No. 4065. I have also testified in proceedings before the Massachusetts Department of Public Utilities, New Jersey Board of Public Utilities, New York State Public Service Commission, Pennsylvania Public Utility Commission and Ontario Energy Board.

II. Purpose of Testimony

Q. On whose behalf are you testifying today?

A. I am testifying on behalf of The Narragansett Electric Company (the "Company"), which is a subsidiary of National Grid USA ("National Grid").

Q. What is the purpose of your testimony today?

A. The purpose of my testimony is to present and support the Company's Allocated Class Cost of Service Study.

Q. What is the Company's distribution revenue requirement?

A. The Company's revenue requirement is presented by Company Witness Michael D.. LaFlamme. The Company's Rate Year distribution revenue requirement is $270,471,000 based on an overall return on rate base of 7.85 percent. This represents an increase of $31,448,000 as compared to the Company's revenue at current rates. This information is presented on Schedule MDL-1.

Q. Are you sponsoring any schedules today?

A. Yes, I am sponsoring the following schedules, which were prepared by me:

- Schedule HSG-1 Allocated Cost of Service Study ("ACOSS") for the Rate Year revenue requirement
- Schedule HSG-2 Allocation Factors values for the ACOSS
- Schedule HSG-3 Development of external allocators for the ACOSS

The first page of each schedule is an Index that lists the individual schedules in that schedule.

III. Allocated Class Cost of Service Study

Overview

Q. Please describe what an ACOSS is and why it is prepared.

A. The purpose of an ACOSS is to apportion fairly a utility's total revenue requirement, including plant and other investments, operating expenses, depreciation, and taxes among the rate classes served by the utility. The ACOSS produces a revenue amount for each rate class, equal to the revenue that needs to be collected from that class to produce the system average rate of return on rate base. This information provides valuable guidance in revenue allocation, and in the development of rates, to recover the utility's overall revenue requirement from all rate classes.

Q. How is an ACOSS prepared?

A. Each element of the utility's total revenue requirement is analyzed and assigned to or allocated among the rate classes. A three-step process is traditionally used to analyze each element of the revenue requirement. The first step is functionalization of each element. For the Company, these functions are Sub-transmission, Primary distribution, Secondary distribution and Billing.

The second step is to classify each functionalized cost element as Demand, Energy, or Customer. The final step, class allocation, is the allocation of each functionalized, classified cost element among the rate classes. Each of these steps is described below.

The results of the ACOSS, that is, the revenue requirement for each rate class, were compared to the revenue at current rates, and this information was used for guidance in designing the distribution rates proposed in this proceeding.

Q. What is included in distribution revenue at present rates?

A. Distribution revenue at present rates is based on forecast billing determinants (i.e., number of customer bills, kWh deliveries, billed kW demand and others) and present tariff rates, comprising:

- Rates approved by the Commission in Docket RIPUC No. 4065;
- Capital Expenditure Plan revenue for 2013;
- Capital Structure Remand Settlement revenue;
- O&M Credit, which has been removed from distribution rates; and
- Annual Target Revenue adjustment (Revenue Decoupling Mechanism adjustment).

Q. What rate classes are included in the ACOSS?

A. The ACOSS includes all of the Company's rate classes in its current tariffs, as follows:

- Regular Residential Rate A-16 and Residential Low Income Rate A-60 are combined in the ACOSS because their usage profiles are similar;
- Commercial and Industrial ("C&I") Rate C-06;
- General C&I Rate G-02;

- C&I 200 kW Demand Rate G-32 and C&I 200 kW Demand Backup Rate B-32 were combined in the ACOSS because there is no substantial difference in their usage of the distribution system;
- C&I 3000 kW Demand Rate G-62 and C&I 3000 kW Demand Backup Rate B-62 were combined in the ACOSS because there is no substantial difference in their usage of the distribution system;
- Private Lighting Rate S-10 and Street and Area Lighting Rate S-14 were combined because their usage profiles are similar; and
- Electric Propulsion – Rate X-01.

The revenue from Station Power Rate M-01 is included with Other revenue in the ACOSS. An increase equal to the system average increase was applied to the revenue from Rate M-01 customers.

Q. Please describe the functions that you analyzed in the ACOSS.

A. The ACOSS includes the following functions:

- The *Sub-transmission function* includes the portions of the Company's electrical system that are designed to operate at relatively high voltages, for the purposes of moving power from the transmission system to substations. These facilities operate at voltages 23kV up to but not including 115 kV. In addition, transmission assets are included in the sub-transmission function. These assets are a fairly small part of the utility plant in service. The sub-transmission function also includes a very small amount for hydroelectric production facilities.

- The *Primary distribution function* includes substations as well as conductors rated 4 kV up to but not including 23 kV, and related assets.
- The *Secondary distribution function* includes conductors and related assets that move electricity from the primary system to customers' premises, including services. Because some customers take service at primary voltages and do not use the secondary portion of the distribution system, Primary distribution and Secondary distribution are separated in order to allocate costs of service properly.
- The *Billing function* includes the meter as well as the assets and activities related to enabling the distribution of electricity to the customer and billing and collecting for service provided.

<u>Schedules</u>

Q. Please identify the schedules that you are sponsoring in connection with the ACOSS.

A. Schedule HSG-1 presents the ACOSS for the Rate Year revenue requirement. Schedule HSG-2 presents the external and internal allocator values for the ACOSS. Schedule HSG-3 presents the development of the external allocator values. Each schedule has an index page, identifying the individual schedules in that schedule.

Q. Please describe the information on Schedule HSG-1A, Summary of Results.

A. The Summary of Results shows the return on Rate Base at current rates for the rate classes served by the Company (Line 12) and the relative rates of return (Line 13). On Line 20, the Summary of Results also shows the base distribution revenue (excluding adjustment mechanisms revenue) required for each class to produce the rate of return on Rate Base requested by the Company in this proceeding (7.85 percent as shown on Line 32), and the dollar change (Line 33) and percentage change (Line 34) in distribution revenue this represents.

Q. Please describe the information on Schedule HSG-1B, Total Distribution Revenue Requirement Class Allocation.

A. The Total Distribution Revenue Requirement Class Allocation shows how each element of the revenue requirement was allocated among the rate classes. It is a summary of the class allocations on Schedule HSG-1F-1 to HSG-1F-5.

Q. Please describe the information on Schedule HSG-1D, Functionalization.

A. Schedule HSG-1D, Functionalization, shows how each element of the revenue requirement has been allocated among the Functions: sub-transmission; primary distribution, secondary distribution, and billing. The schedule lists each account and its FERC account number, the account balance (dollars) included in the revenue requirement, the allocator assigned to that account, and the result of the allocation, that is, the dollars allocated to each function. Each element of the revenue requirement is listed- Rate Base (Lines 1-49), Operating Expenses (Lines 51-105), Depreciation Expense (Lines 107-109) and Taxes and other (Lines 111-126). Total expenses are shown on Line

128. Next, distribution revenue at present rates is shown (Lines 130-135) and the resulting Net operating income at current rates (Line 138). A Summary of Net operating income at current rates, and the return on rate base, is presented (Lines 140-156) as well as Return on Rate Base at present rates (Line 159). The revenue required to produce the required return on Rate Base is computed (Lines 161-176).

Q. Please describe the information on Schedule HSG-1E, Classification.

A. Schedule HSG-1E, Classification, shows how each element of the secondary distribution function has been classified to either Demand or Customer. Classification schedules are not needed for the other functions because they are classified 100 percent to Demand (sub-transmission and primary distribution functions) or 100 percent to Customer (billing function). The columns and lines on this schedule are the same as on Schedule, HSG-1D, Functionalization.

Q. Please describe the information on Schedules HSG-1F-1 to HSG-1F-5, Class Allocation.

A. Schedule HSG-1F-1 to HSG-1F-5, Class Allocation, shows how each element of the functionalized, classified costs has been allocated among the rate classes. A schedule is included for each functional classification- Sub-transmission Demand (HSG-1F-1), Primary Demand (HSG-1 F-2), Secondary Demand (HSG-1F-3), Secondary Customer (HSG-1F-4) and Billing Customer (HSG-1F-5). The totals for Secondary Demand and Secondary Customer are from Schedule HSG-1E, Classification. The totals for all other functions are from Schedule HSG-1D, Functionalization. The lines on each page correspond to the lines on the Schedule HSG-1D, Functionalization.

Q. Please describe the information on Schedule HSG-1G, Allocator Assignments.

A. Schedule HSG-1G, Allocator Assignments, shows the allocator assigned to each element of the revenue requirement at each level: functionalization, classification (for Secondary Distribution) and class allocation. The lines on this schedule are the same as on Schedule HSG-1D, Functionalization, and on the Classification and Class Allocation schedules as well.

Q. Please describe the information on Schedule HSG-1C, Unit Costs by Functional Classification.

A. Schedule HSG-1C presents a summary of revenue requirements by functional classification, carried forward from line 176 on Schedules HSG-1F-1 TO HSG-1F-5. It also presents the results of the ACOSS on a unitized basis; the units for each functional classification are shown on the schedule. This information can be useful in developing rates and as a check on the reasonableness of the results, because the unitized costs for demand-related functional classifications are expected to be similar across the rate classes.

Q. Please describe the information on Schedules HSG-2A to HSG-2C, Allocators Values.

A. Schedules HSG-2A to HSG-2C present the allocator values for Funtionalization (Schedule HSG-2A), Classification (Schedule HSG-2B) and Class Allocation (Schedule HSG-2C).

Q. Please describe the information on Schedule HSG-3, Development of Allocators.

A. Schedule HSG-3 develops the allocator values for the external allocators used in the ACOSS. The development of the allocators is discussed as appropriate in my testimony.

<u>Methodology to Perform the ACOSS</u>

Q. Please define external allocators and internal allocators.

A. Two types of allocation bases, or allocators, are used in performing an allocated cost of service study: external allocators and internal allocators. *External allocators* are developed in special studies derived from the utility's accounting, operating and other records. For example, the allocator "NCP" (<u>i.e</u>., the sum of the class Non-Coincident Peaks) measures the highest demand of each class during the year, and is used to allocate certain demand costs. Other examples of external allocators are the number of customers in each rate class and historical bad debt write-offs for each rate class.

Internal allocators are developed based on some combination of external allocators and other internal allocators. For example, the internal allocator for property insurance costs is based on plant investment; therefore, it is necessary to allocate plant investments before property insurance costs can be assigned. Both external and internal allocators are used in each of the functionalization, classification and allocation steps.

Q. How did you determine the appropriate allocators for functionalizing, classifying and allocating the components of the revenue requirement?

A. Selection of the appropriate approach for functionalizing, classifying, and allocating each component of the revenue requirement was based on careful consideration of cost causality, as well as prior Company methodology, Commission precedent, and utility practice as stated in the *Electric Utility Cost Allocation Manual* (January 1992) of the National Association Of Regulatory Utility Commissioners ("NARUC Manual"). Cost causality means the cause and effect relationships between customer requirements, load profiles, and usage characteristics on one hand, and the costs incurred to serve those requirements on the other hand.

Q. What is the purpose of the functionalization step of an ACOSS?

A. In the functionalization step, costs are separated by the utility's basic service functions. The functions for the Company are identified above.

Q. How were assets and costs allocated among the functions?

A. In general, functionalization follows costs as recorded in the FERC Uniform System of Accounts. However, some accounts are functionalized to more than one function. For example, Overhead Conductors and Devices (Account 365) and Underground Conductors and Devices (Account 367) were functionalized among Sub-transmission, Primary distribution and Secondary distribution, based on a special study. In this study, circuit miles of assets were separated by voltage level, corresponding to the voltages for Subtransmission, Primary and Secondary assets, and costs were allocated based on the voltage level splits. The study is presented in Schedule HSG-3V.

Poles, Towers and Fixtures (Account 364) were functionalized based on a similar study using overhead conductor linear miles. Underground Conduits (Account 366) were functionalized based on information in the study performed for Underground Conductors and Devices.

Other assets were functionalized by direct assignment based on the definition of the functions (e.g., Services to secondary, Meters to billing) or were allocated based on an appropriate allocator (e.g., General Plant based on the labor content of the accounts).

Costs also were directly assigned to a function whenever possible. For example, Customer Accounts and Service (Accounts 901-910) were assigned to the billing function. Costs related directly to particular assets, such as Maintenance of Overhead Lines (Account 593), were allocated in proportion to the assets. Certain items, such as general plant and administrative and general expenses, are related to more than one function. Each cost was analyzed and assigned among the functions, using an appropriate basis of allocation for that cost.

Q. Please describe the classification step of an ACOSS.

A. In the classification step, the previously functionalized accounts are separated into Customer, Energy or Demand, according to the system design or operating characteristics that cause them to be incurred.

Customer-related costs are incurred to attach a customer to the distribution system, to meter the customer's usage, and to maintain both customer-related distribution assets and the customer's account. Customer-related costs are primarily a function of the number of customers served, and they continue to be incurred whether or not a particular customer uses any electricity, and typically do not vary with usage or load profile. The Company's customer-related costs include capital costs associated with services and meters, and operating costs such as customer service, field service, billing and accounting.

Energy-related costs vary with the electricity sold to or delivered to customers.

Demand-related, or capacity- related, costs are associated with plant that is designed, constructed and operated to meet system peak demand or non-coincident class peak demand.

Q. How were assets and costs classified as Customer, Energy and Demand?

A. Most assets and costs fit into one of the three classifications, but some are split between Demand and Customer based upon special studies or based on the classification of related assets or other related costs.

All assets and costs in the Sub-transmission and Primary distribution functions are classified as Demand-related, and all assets and costs in the Billing function are classified as Customer-related. Assets and costs in the secondary function were classified to Demand or Customer based on the nature of the item. For example, Poles, Towers and Fixtures; Overhead Conductors and Devices; Underground Conduits; and Underground Conductors and Devices, are designed to meet system and local peak demands, and therefore they are classified to Demand. Tthe Company's investment in Line Transformers was classified as Demand-related because Line Transformers are sized to meet local demand. Services and Meters are classified to Customer because the Company's investment is based primarily on the number of customers.

Secondary distribution costs that are related to particular assets were classified in proportion to those assets. For example, Maintenance of Overhead Lines (Account 593) was classified using the same classification allocator as Overhead Lines. Other costs, such as general plant and administrative and general expenses, are related to more than one function, and therefore each other cost was analyzed to determine the appropriate classification allocator.

Q. Are any other methods typically used for classification?

A. Yes. In some jurisdictions, a Minimum System Study or similar analysis may be used to classify the following portions of the Primary and Secondary systems between Demand and Customer: Poles, Towers and Fixtures; Overhead Conductors and Devices;

Underground Conduits; Underground Conductors and Devices; and Line Transformers. The Minimum System Study recognizes that these assets have a dual purpose- both to connect customers to the system and to meet peak demands - and that the Company's investment in these assets is affected by both purposes. However, the Company did not perform a Minimum System Study in its last base rate case and this type of study is not routinely performed in Rhode Island as part of an ACOSS. The Order in Docket RIPUC No. 4065 states that the Commission will not require a minimum system study in the next base rate case (i.e., this proceeding). Therefore a Minimum System Study was not performed for this ACOSS.

Q. Please describe the class allocation step of the ACOSS.

A. In the class allocation step, the functionalized, classified costs are allocated among the rate classes, based on causal relationships. These relationships are determined by analyzing the Company's system design and operations, its accounting records, and its system and customer load data. Based on those analyses, direct assignments of costs, as well as cost allocators, can be chosen for each asset and cost.

Q. How were assets and costs in the distribution revenue requirement allocated among the rate classes?

A. Demand-related assets were allocated in proportion to the non-coincident peaks ("NCP") at the appropriate service level. NCP allocators were used because they reflect the diversity of demand on the system; that is, rate classes peak at different times and the system is designed to meet demand at all times. Different NCP allocators were developed for each service level: Sub-transmission, Primary and Secondary (Schedules HSG-3P to HSG-3U).

The NCP's were developed based on the weighted average of the actual load factors for the years ended December 2008 (the prior rate case) and November 2011, applied to the normalized kWh sales levels for the Rate Year, as presented at Schedule HSG-3Q. The load factors weights are the values required to weight the Cooling Degree Days for the two years to arrive at the normal annual Cooling Degree Days. This method provides a representative picture of demands likely to be experienced in the Rate Year because it averages out the effect of historical weather in the sample and applies the resulting load factors to weather-normalized kWh sales.

Other assets and costs related directly to particular assets were classified in proportion to the assets. For example, Overhead Line expenses and Maintenance of Overhead Lines were allocated among the rate classes in the same proportion as Overheard Conductors and Devices and Poles, Towers and Fixtures.

For certain assets and costs, special studies were performed. For example, Line Transformers (Account 368) were assigned based on a special study of the customers served by each transformer (Schedules HSG-3D to HSG-3F). Services (Account 369) and Meters (Account 370) were allocated based on studies of the number and types of services (Schedule HSG-3G) and meters (Schedules HSG-3H and HSG-3I) used by each rate class.

The hydroelectric production plant was allocated in proportion to megawatt hours of generation delivered to each rate class.

Each account in Customer Accounting and Service expense (Accounts 901-910) was analyzed to determine its components, and each component was allocated based on the appropriate causal relationship. For example, an allocator was developed to allocate Customer Records and Accounting costs, Account 903 (Schedule HSG-3K) reflecting the following activities:

- Call Center, which was allocated based on the number of customers;
- Credit and Collections, which was allocated based on write-offs (developed on Schedule HSG-3O); and
- Mailing Bills and Billing, which were allocated based on number of bills.

Similar studies were performed to develop allocators for Customer Deposits (Schedule HSG-3J), Customer Assistance Expense, Account 908 (Schedule HSG-3L), Customer Service- Miscellaneous Expenses, Account 910 (Schedule HSG-3M) and A&G Miscellaneous Expenses (Schedule HSG-3N).

Uncollectible accounts expense (Account 904) was allocated based on total delivery revenue, in conformity with the Commission's Order in Docket RIPUC No. 4065.

Other costs, such as general plant and administrative and general expenses, were allocated based on the activities to which they relate, including in certain cases plant and/or labor costs.

Income tax expense (credit) at current rates was allocated in proportion to pretax revenue. Revenue at current rates was computed as discussed above in this testimony, and presented at Schedule HSG-3C.

Q. Did you prepare a schedule that presents the external allocator values calculated for ACOSS?

A. Yes, the Class Allocation allocator values are shown on Schedule HSG-3A and the Functional Allocator values are shown on Schedule HSG-3B.

Q. Did you prepare a schedule that summarizes the results of the ACOSS?

A. Yes, the results are shown on Total Distribution Revenue Requirement Class Allocation (Schedule HSG-1B) and summarized on Summary of Results (Schedule HSG-1A), which is discussed above.

Q. How was the revenue requirement for each class developed?

A. The revenue requirement for each class was computed in the same manner as the total revenue requirement. The revenue requirement is the amount that produces a Return on Rate Base allocated to the class equal to the Company's proposed cost of capital, after reflecting the amounts allocated to the class for operating expenses, other expenses, other revenue and income tax expense. The rate class revenue requirements are shown on Schedule HSG-1B, line 176 and Schedule HSG-1A, line 20.

Q. How did you determine the revenue deficiency or excess for each rate class?

A. The class revenue deficiency or excess is computed by comparing the revenue requirement at the proposed cost of capital for each rate class (Schedule HSG-1A, Line 20) to revenue at current rates for the class (Schedule HSG-1A, Line 3). The revenue deficiency or excess is shown for each class on Schedule HSG-1A, Line 33.

IV. Conclusion

Q. Does this conclude your testimony today?

A. Yes.

Schedules of
Howard S. Gorman

Index of Schedules

Schedule HSG-1	Index to Class Cost of Service Study
Schedule HSG-1A	Summary of Results
Schedule HSG-1B	Class Allocations- Total
Schedule HSG-1C	Unit Costs By Functional Classification
Schedule HSG-1D	Functionalization
Schedule HSG-1E	Classification
Schedule HSG-1F-1	Class Allocation- SubTransmission Demand
Schedule HSG-1F-2	Class Allocation- Primary Demand
Schedule HSG-1F-3	Class Allocation- Secondary Demand
Schedule HSG-1F-4	Class Allocation- Secondary Customer
Schedule HSG-1F-5	Class Allocation- Billing Customer
Schedule HSG-1G	Allocator Assignments
Schedule HSG-1H	Transformer Credit
Schedule HSG-2	Allocation of Factors – Index
Schedule HSG-2A	Functionalization Factors
Schedule HSG-2B	Classification Factors
Schedule HSG-2C	Class Allocation Factors
Schedule HSG-3	Development of Allocators – Index
Schedule HSG-3A	External Allocator Values- Class Allocation
Schedule HSG-3B	External Allocator Values- Functionalization
Schedule HSG-3C	Proof of Distribution Revenue at Current Rates- Rate Year
Schedule HSG-3D	Transformer Costs
Schedule HSG-3E	Transformer Cost Allocation to Rate Classes
Schedule HSG-3F	Transformer Unit Costs
Schedule HSG-3G	Services Costs
Schedule HSG-3H	Meter Costs
Schedule HSG-3I	Meter Details
Schedule HSG-3J	Customer Deposits
Schedule HSG-3K	Customer Records and Accounting- Account 903
Schedule HSG-3L	Customer Assistance Expense- Account 908
Schedule HSG-3M	Customer Service- Miscellaneous Expenses- Account 910
Schedule HSG-3N	A&G Miscellaneous Expenses- Account 930.2
Schedule HSG-3O	Write-Offs
Schedule HSG-3P	Schedules for Demand Allocators
Schedule HSG-3Q	Rate Year 2014 1CP and Class NCP
Schedule HSG-3R	Test Year 2011 Class Contributions to 1CP and Class NCP
Schedule HSG-3S	Rate Year 2014 Class Contributions to 1CP at Voltage Levels
Schedule HSG-3T	Rate Year 2014 Class NCP at Voltage Levels
Schedule HSG-3U	Rate Year 2014 MWh Sales at Voltage Levels
Schedule HSG-3V	Functional Splits

Howard S. Gorman Resume

Schedule HSG-1

Schedule HSG-1

Index to Class Cost of Service Study

Index
Index
Inp
HSG-1-Index

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Index to Class Cost of Service Study

Schedule	Description	Pages
Index	Index to Class Cost of Service Study	1
HSG-1A	Summary of Results	1
HSG-1B	Class Allocations- Total	5
HSG-1C	Unit Costs By Functional Classification	1
HSG-1D	Functionalization	5
HSG-1E	Classification	5
HSG-1F-1	Class Allocation- SubTransmission Demand	5
HSG-1F-2	Class Allocation- Primary Demand	5
HSG-1F-3	Class Allocation- Secondary Demand	5
HSG-1F-4	Class Allocation- Secondary Customer	5
HSG-1F-5	Class Allocation- Billing Customer	5
HSG-1G	Allocator Assignments	5
HSG-1H	Transformer Credit	1

Schedule HSG-1A

Summary of Results

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1A
Page 1 of 1

Sum
Summary of Results
Tot
HSG-1A

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

Line	Account	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	Distribution	230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
2	Other Revenue	8,147	3,547	1,317	1,591	933	477	268	15
3	**Total Revenue**	239,023	123,070	25,514	38,676	35,317	5,527	10,426	494
4									
5	Operating expenses	207,816	109,227	20,435	30,725	27,809	6,787	12,293	540
6	**Income before tax**	31,207	13,843	5,079	7,950	7,508	(1,260)	(1,867)	(46)
7	Income tax expense	6,213	2,756	1,011	1,583	1,495	(251)	(372)	(9)
8	Net income	24,994	11,087	4,068	6,368	6,013	(1,009)	(1,495)	(37)
9									
10	Rate Base	575,087	303,428	55,860	84,514	79,486	19,995	30,000	1,804
11									
12	Return on Rate Base	4.35%	3.65%	7.28%	7.53%	7.57%	(5.05%)	(4.98%)	(2.0%)
13	*Relative Return*	*1.00*	*0.84*	*1.68*	*1.73*	*1.74*	*(1.16)*	*(1.15)*	*(0.47)*
14									
15	**Distribution revenue requirement**								
16	Distribution charge revenue	262,310	138,767	25,174	38,284	35,470	8,537	15,354	724
17	Additional M01 revenue	16	8	2	2	2	1	1	0
18	Forfeited discounts	1,474	0	611	465	27	318	53	0
19	Other revenue	6,673	3,547	706	1,125	906	159	215	15
20	**Revenue Requirement**	270,473	142,322	26,492	39,877	36,405	9,014	15,623	739
21									
22	Operating expenses	121,957	64,582	11,852	17,736	15,818	3,908	7,778	283
23	Uncollectibles expense	4,736	2,492	464	698	637	158	274	13
24	Depreciation expense	45,768	23,852	4,547	6,900	6,370	1,569	2,390	141
25	General tax / Other	35,780	18,561	3,585	5,397	4,979	1,216	1,936	107
26	GRT	0	0	0	0	0	0	0	0
27		208,241	109,487	20,447	30,731	27,804	6,851	12,377	544
28	Pre-tax income	62,232	32,835	6,045	9,145	8,601	2,164	3,246	195
29	Income taxes	17,072	9,008	1,658	2,509	2,360	594	891	54
30	Net income	45,160	23,827	4,387	6,637	6,242	1,570	2,356	142
31									
32	Return on Rate Base	7.8527%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
33	Revenue increase (decrease)	31,450	19,252	978	1,201	1,089	3,487	5,197	245
34	Revenue increase (decrease) %	13.16%	15.64%	3.83%	3.10%	3.08%	63.10%	49.85%	49.64%
35									

Schedule HSG-1B

Class Allocations- Total

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1B
Page 1 of 5

Total
Class Allocations- Total
Tot
HSG-1B

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

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**									
2	A. PRODUCTION PLANT									
3	Production Plant	303	3,126	1,262	242	524	859	203	27	9
4	**Production Plant**		3,126	1,262	242	524	859	203	27	9
5										
6	**C. TRANSMISSION PLANT**									
7	Transmission Plant	361	-	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-	-	-	-	-	-	-	-
9										
10	**D. DISTRIBUTION PLANT**									
11	Land and Land Rights	360	10,065	4,741	915	1,572	2,169	540	80	49
12	Structures and Improvements	361	8,060	3,796	733	1,259	1,737	432	64	39
13	Station Equipment	362	174,903	82,380	15,902	27,312	37,693	9,379	1,385	851
14	Poles, Towers and Fixtures	364	193,788	108,221	20,890	35,685	21,372	5,318	1,819	483
15	Overhead Conductors and Devic	365	264,290	135,745	26,203	44,875	43,404	10,801	2,282	980
16	Underground Conduit	366	64,645	31,974	6,172	10,583	12,095	3,010	537	273
17	Underground Conductors & Devi	367	143,514	68,436	13,210	22,680	29,917	7,444	1,150	676
18	Line Transformers	368	163,944	91,900	17,739	30,300	17,666	4,396	1,545	399
19	Services	369	79,239	68,574	8,927	1,649	88	1	-	-
20	Meters	370	51,184	33,560	9,247	6,691	1,673	12	-	-
21	Installations on Customer Premis	371	-	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	53,261	-	-	-	-	-	53,261	-
23	Plant Additions	374	74,394	38,788	7,392	11,258	10,347	2,548	3,829	231
24	**Distribution Plant**	360-374	1,281,286	668,115	127,332	193,864	178,162	43,881	65,951	3,981
25										
26	**E. GENERAL PLANT**									
27	General Plant	398	54,367	28,313	5,431	7,446	7,318	1,798	3,932	129
28	**General Plant**	389-399	54,367	28,313	5,431	7,446	7,318	1,798	3,932	129
29										
30	**TOTAL UTILITY PLANT**		1,338,779	697,691	133,004	201,835	186,338	45,882	69,910	4,119
31										
32	**II. DEPRECIATION RESERVE**									
33	Production Plant	108	-	-	-	-	-	-	-	-
34	Distribution Plant	108	554,328	288,968	55,072	83,892	77,147	18,997	28,534	1,719
35	General Plant	108	42,536	22,152	4,249	5,826	5,725	1,406	3,077	101
36	**Depreciation Reserve**	108	596,864	311,120	59,321	89,718	82,872	20,403	31,610	1,820
37										

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1B
Page 2 of 5

Total
Class Allocations- Total
Tot
HSG-1B

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

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**									
39	Property Held for Future Use	131	-	-	-	-	-	-	-	-
40	Less: CIAC	131	(103)	(54)	(10)	(16)	(14)	(4)	(5)	(0)
41	Materials and Supplies	131	6,871	3,584	687	1,039	957	235	348	21
42	Loss on Reacquired Debt	131	3,065	1,599	306	464	427	105	155	9
43	Cash Working Capital	255	4,976	2,633	485	726	649	158	314	12
44	Accumulated Deferred FIT		(174,431)	(90,903)	(17,329)	(26,297)	(24,278)	(5,978)	(9,109)	(537)
45	Customer Deposits	154	(7,206)	(1)	(1,962)	(3,520)	(1,721)	-	(2)	-
46	Injuries and Damages Reserve	131	-	-	-	-	-	-	-	-
47	**Other Rate Base**	131-283	(166,828)	(83,142)	(17,824)	(27,603)	(23,981)	(5,484)	(8,299)	(495)
48										
49	**TOTAL RATE BASE**		575,087	303,428	55,860	84,514	79,486	19,995	30,000	1,804
50										
51	**I. OPERATING AND MAINTENANCE EXPENSES**									
52	**C. DISTRIBUTION EXPENSE**									
53	Purchased Power- Borderline	555	-	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	1,012	477	99	153	159	38	84	3
55	Dist Oper-Load Dispatching	581	2,064	834	160	346	567	134	18	6
56	Dist Oper-Substations	582	1,155	544	105	180	249	62	9	6
57	Dist Oper-Overhead Lines	583	2,198	1,171	226	387	311	77	20	7
58	Dist Oper-Underground Lines	584	1,093	521	101	173	228	57	9	5
59	Dist Oper-Outdoor Lighting	585	355	-	-	-	-	-	355	-
60	Dist Oper-Electric Meters	586	2,390	1,567	432	312	78	1	-	-
61	Dist Oper-Customer Installation	587	1,424	566	108	235	403	95	12	4
62	Dist Oper-Misc Expenses	588	7,992	3,763	780	1,210	1,253	298	666	22
63	Dist Oper-Rents	589	131	68	13	20	18	4	7	0
64	Dist Maint-Supervision & Eng	590	71	33	7	11	11	3	6	0
65	Dist Maint-Structures	591	35	16	3	5	8	2	0	0
66	Dist Maint-Substations	592	1,934	911	176	302	417	104	15	9
67	Dist Maint-Overhead Lines	593	8,882	4,730	913	1,562	1,256	313	80	28
68	Dist Maint-Underground Lines	594	431	206	40	68	90	22	3	2
69	Dist Maint-Line Transformers	595	255	143	28	47	27	7	2	1
70	Dist Maint-Outdoor Lighting	596	1,394	-	-	-	-	-	1,394	-
71	Dist Maint-Electric Meters	597	268	176	48	35	9	0	-	-
72	**Oper. & Maint. Exp.**	500-599	33,084	15,726	3,238	5,047	5,083	1,217	2,680	94
73			33,084	15,726	3,238	5,047	5,083	1,217	2,680	94

Total
Class Allocations- Total
Tot
HSG-1B

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

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**									
75	Cust Acct-Supervision	901	368	313	33	11	1	5	5	0
76	Cust Acct-Meter Reading Exp	902	1,292	847	233	169	42	0	-	-
77	Cust Records & Collection	903	9,562	8,131	857	297	26	117	134	0
78	Uncollectible Accounts	904	4,311	2,232	452	692	642	94	190	9
79	Commodity Costs/Trans Uncoll		-	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	59	51	6	1	0	0	1	0
81	**Customer Accts. Exp.**	901-905	15,592	11,573	1,581	1,171	711	216	330	9
82										
83	Cust Service-Supervision	907	16	4	0	10	2	0	0	0
84	Cust Assistance Expenses	908	1,004	223	31	631	106	8	4	1
85	Cust Service-Misc Expenses	910	940	755	92	33	35	8	16	0
86	Demo & Selling Exp	912	1,232	-	-	1,093	138	2	-	-
87	**Customer Service Exp.**	907-912	3,192	981	124	1,767	281	18	21	1
88	**Customer Accts. & Serv. Exp.**	901-919	18,784	12,555	1,705	2,938	992	235	351	10
89										
90	**E. ADMINISTRATIVE AND GENERAL**									
91	A&G-Salaries	920	12,721	6,625	1,271	1,742	1,712	421	920	30
92	A&G-Office Supplies	921	11,046	5,753	1,103	1,513	1,487	365	799	26
93	A&G-Outside Services Employe	923	2,810	1,463	281	385	378	93	203	7
94	Property Insurance	924	3,552	1,851	353	536	494	122	185	11
95	Injuries & Damages Insurance	925	5,693	2,967	566	858	792	195	297	18
96	Employee Pensions & Benefits	926	22,672	11,807	2,265	3,105	3,052	750	1,640	54
97	Franchise Requirements	927	(129)	(68)	(13)	(19)	(18)	(4)	(7)	(0)
98	Regulatory Comm Expenses	928	5,601	2,955	544	823	774	195	292	18
99	Miscellaneous General Expenses	930	2,192	885	170	368	602	142	19	6
100	Rents	931	7,570	3,942	756	1,037	1,019	250	548	18
101	Maintenance of general plant	935	257	134	26	35	35	8	19	1
102	Donations	426	415	219	40	61	57	14	22	1
103	**Admin & Genl. Exp.**	920-935	74,400	38,534	7,361	10,444	10,385	2,551	4,937	188
104										
105	**Total Operating Expenses**		126,268	66,814	12,304	18,429	16,460	4,002	7,967	292
106										
107	**II. DEPRECIATION EXPENSE**									
108	Depreciation Expense		45,768	23,852	4,547	6,900	6,370	1,569	2,390	141
109	**Depreciation Expense**	403	45,768	23,852	4,547	6,900	6,370	1,569	2,390	141
110										

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1B
Page 3 of 5

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1B
Page 4 of 5

Total
Class Allocations- Total
Tot
HSG-1B

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

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**									
112	**A. GENERAL TAXES**									
113	Municipal tax	408	30,627	15,961	3,043	4,617	4,263	1,050	1,599	94
114	Payroll tax	408	3,762	1,959	376	515	506	124	272	9
115	Other tax	408	1,230	641	122	185	171	42	64	4
116	**General Taxes**		35,619	18,561	3,541	5,318	4,940	1,216	1,936	107
117										
118	**B. OTHER**									
119	Interest on Customer deposits		161	0	44	79	38	-	0	-
120	**Other**		161	0	44	79	38	-	0	-
121										
122	**B. FEDERAL / STATE INCOME TAXES**									
123	Federal Income Tax Expense		6,213	2,756	1,011	1,583	1,495	(251)	(372)	(9)
124	Amortize ITC		-	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	6,213	2,756	1,011	1,583	1,495	(251)	(372)	(9)
126	**Total Taxes**	408-411	41,993	21,317	4,596	6,980	6,474	965	1,564	98
127										
128	**TOTAL EXPENSES**		214,029	111,983	21,447	32,308	29,303	6,536	11,921	531
129										
130	**IV. OPERATING REVENUES at Present Rates**									
131	Distribution Revenue		230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
132	Forfeited Discounts		1,474	-	611	465	27	318	53	-
133	Rent For Electric Property- Poles		2,267	1,266	244	417	250	62	21	6
134	Other Electric Revenues		4,406	2,281	462	708	656	96	194	9
135	**Operating Revenues**		239,023	123,070	25,514	38,676	35,317	5,527	10,426	494
136										
137	**TOTAL EXPENSES**		214,029	111,983	21,447	32,308	29,303	6,536	11,921	531
138	**V. NET INCOME at Present Rates**		24,994	11,087	4,068	6,368	6,013	(1,009)	(1,495)	(37)
139										

Total
Class Allocations- Total
Tot
HSG-1B

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

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**									
141	OPERATING REVENUES									
142	Utility Revenues	440-446	230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
143	Other Operating Revenues	450-456	8,147	3,547	1,317	1,591	933	477	268	15
144	Total Operating Revenues		239,023	123,070	25,514	38,676	35,317	5,527	10,426	494
145										
146	OPERATING EXPENSES									
147	Distribution / Transmission	580-599	33,084	15,726	3,238	5,047	5,083	1,217	2,680	94
148	Customer Acctg & Service	901-919	18,784	12,555	1,705	2,938	992	235	351	10
149	Admin & General	920-932	74,400	38,534	7,361	10,444	10,385	2,551	4,937	188
150	Total Operating Expenses		126,268	66,814	12,304	18,429	16,460	4,002	7,967	292
151										
152	Depreciation Expense	403	45,768	23,852	4,547	6,900	6,370	1,569	2,390	141
153	Taxes Other Than Income Tax / (	408	35,780	18,561	3,585	5,397	4,979	1,216	1,936	107
154	INCOME BEFORE INCOME T/		31,207	13,843	5,079	7,950	7,508	(1,260)	(1,867)	(46)
155	Income Taxes	409-411	6,213	2,756	1,011	1,583	1,495	(251)	(372)	(9)
156	**NET INCOME**		24,994	11,087	4,068	6,368	6,013	(1,009)	(1,495)	(37)
157										
158	**RATE BASE**		575,087	303,428	55,860	84,514	79,486	19,995	30,000	1,804
159	Return on Rate Base		4.35%	3.65%	7.28%	7.53%	7.57%	(5.05%)	(4.98%)	(2.04%)
160										
161	**REVENUE REQUIREMENTS**									
162	Target Rate of Return		7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%
163	Rate Base		575,087	303,428	55,860	84,514	79,486	19,995	30,000	1,804
164										
165	Operating expenses		121,957	64,582	11,852	17,736	15,818	3,908	7,778	283
166	Uncollectibles expense		4,736	2,492	464	698	637	158	274	13
167	Depreciation expense		45,768	23,852	4,547	6,900	6,370	1,569	2,390	141
168	General taxes / Other		35,780	18,561	3,585	5,397	4,979	1,216	1,936	107
169	Subtotal- Operating Costs to reco		208,241	109,487	20,447	30,731	27,804	6,851	12,377	544
170										
171	Target Return on Rate Base- Afte		45,160	23,827	4,387	6,637	6,242	1,570	2,356	142
172	Income taxes to recover		17,072	9,008	1,658	2,509	2,360	594	891	54
173										
174	Subtotal- Rev Req before GRT		270,473	142,322	26,492	39,877	36,405	9,014	15,623	739
175	GRT needed		0	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		270,473	142,322	26,492	39,877	36,405	9,014	15,623	739

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1B
Page 5 of 5

Schedule HSG-1C

Unit Costs By Functional Classification

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1C
Page 1 of 1

UnitCosts
Unit Costs By
Tot
HSG-1C

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Unit Costs By Functional Classification

	Account Description	Units	Total	Residential	Small C&I	General C&I	200 kW	3000 kW	Lighting	Propulsion
4	Primary Demand		123,923	58,256	11,228	19,362	26,726	6,637	1,124	590
5	Secondary Demand		59,111	35,501	6,843	11,753	3,433	842	674	65
6										
7	Secondary Customer		23,481	8,674	1,154	333	165	38	13,114	3
8	Billing Customer		45,784	32,026	5,757	5,471	1,558	407	551	15
9										
10	**Total revenue requirement**		**270,473**	**142,322**	**26,492**	**39,877**	**36,405**	**9,014**	**15,623**	**739**
11										
12	Total revenue requirement		270,473	142,322	26,492	39,877	36,405	9,014	15,623	739
13										
14	**Unit Costs**	Units								
15	SubTransmission Demand	NCP_at_115 / MW-month	$0.75	$0.69	$0.68	$0.78	$0.86	$0.84	$0.83	$0.56
16										
17	Primary Demand	NCP-Pri / MW-month	$5.29	$5.28	$5.28	$5.30	$5.30	$5.29	$6.06	$5.18
18	Secondary Demand	NCP-Sec / MW-month	$3.64	$3.37	$3.36	$3.39	-	-	$3.80	-
19										
20	Secondary Customer	Customer-Months	$3.91	$1.68	$1.90	$3.32	$13.08	$226.55	$119.25	$225.62
21	Billing Customer	Customer-Months	$7.63	$6.19	$9.49	$54.47	$123.09	$2,420.23	$5.01	$1,248.59
22										
23	**Total By Component**									
24	Demand	NCP_at_115 / MW-month	$8.28	$8.88	$8.87	$8.98	$6.63	$6.58	$10.18	$6.10
25	Customer	Customer-Months	$11.54	$7.87	$11.39	$57.79	$136.16	$2,646.78	$124.26	$1,474.20
26										
27	**Units**									
28	MWh-Generation		8,389,182	3,387,898	648,892	1,407,241	2,305,192	545,045	71,203	23,712
29	NCP_at_115		2,024	953	184	316	436	109	16	10
30	NCP_at_Pri		1,950	919	177	305	420	105	15	9
31	NCP_at_Sec		1,351	879	170	289	0	0	15	0
32	Customer-Months		6,002	5,172	607	100	13	0	110	0

Schedule HSG-1D

Functionalization

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1D
Page 1 of 5

Functions
Functionalization
Fnc
HSG-1D

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Functionalization

Line	Account	No.	Balance	Allocator	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing	Labor $	Labor %
1	**I. ELECTRIC PLANT IN SERVICE**											
2	**A. PRODUCTION PLANT**											
3	Production Plant	303	3,126	SubT	-	3,126	-	-	-	-	-	
4	**Production Plant**		3,126		-	3,126	-	-	-	-	-	
5												
6	**C. TRANSMISSION PLANT**										-	
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-	
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-	
9												
10	**D. DISTRIBUTION PLANT**											
11	Land and Land Rights	360	10,065	Stations	-	-	-	10,065	-	-	-	
12	Structures and Improvements	361	8,060	Stations	-	-	-	8,060	-	-	-	
13	Station Equipment	362	174,903	Stations	-	-	-	174,903	-	-	-	
14	Poles, Towers and Fixtures	364	193,788	Func-364	-	6,049	-	93,120	94,619	-	-	
15	Overhead Conductors and Devices	365	264,290	Func-365	-	18,559	-	182,842	62,888	-	-	
16	Underground Conduit	366	64,645	Func-366	-	4,670	-	51,453	8,522	-	-	
17	Underground Conductors & Devices	367	143,514	Func-367	-	11,913	-	126,906	4,694	-	-	
18	Line Transformers	368	163,944	Sec	-	-	-	-	163,944	-	-	
19	Services	369	79,239	Sec	-	-	-	-	79,239	-	-	
20	Meters	370	51,184	Bill	-	-	-	-	-	51,184	-	
21	Installations on Customer Premises	371	-	Bill	-	-	-	-	-	-	-	
22	Street Lighting & Signal Systems	373	53,261	Sec	-	-	-	-	53,261	-	-	
23	Plant Additions	374	74,394	Dist-Pt	-	2,539	-	39,903	28,797	3,155	-	
24	**Distribution Plant**	360-374	1,281,286		-	43,731	-	687,252	495,964	54,339	-	
25												
26	**E. GENERAL PLANT**											
27	General Plant	398	54,367	Labor	-	6,845	-	21,460	12,020	14,041	-	
28	**General Plant**	389-399	54,367		-	6,845	-	21,460	12,020	14,041	-	
29												
30	**TOTAL UTILITY PLANT**		1,338,779		-	53,702	-	708,712	507,984	68,381	-	
31												
32	**II. DEPRECIATION RESERVE**											
33	Production Plant	108	-	SubT	-	-	-	-	-	-	-	
34	Distribution Plant	108	554,328	Dist-Pt	-	18,919	-	297,329	214,571	23,509	-	
35	General Plant	108	42,536	Labor	-	5,356	-	16,790	9,404	10,986	-	
36	**Depreciation Reserve**	108	596,864		-	24,275	-	314,119	223,975	34,495	-	
37												

Functions
Functionalization
Fnc
HSG-1D

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Functionalization

Line	Account	No.	Balance	Allocator	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing		Labor $	Labor %
38	**III. OTHER RATE BASE ITEMS**												
39	Property Held for Future Use	131	-	Plant	-	-	-	-	-	-	-		
40	Less: CIAC	131	(103)	Plant	-	(4)	-	(54)	(39)	(5)	-		
41	Materials and Supplies	131	6,871	Plant	-	276	-	3,637	2,607	351	-		
42	Loss on Reacquired Debt	131	3,065	Plant	-	123	-	1,622	1,163	157	-		
43	Cash Working Capital	255	4,976	OpExp	-	475	-	1,886	1,112	1,502	-		
44	Accumulated Deferred FIT		(174,431)	Plant	-	(6,997)	-	(92,339)	(66,186)	(8,909)	-		
45	Customer Deposits	154	(7,206)	Bill	-	-	-	-	-	(7,206)	-		
46	Injuries and Damages Reserve	131	-	Plant	-	-	-	-	-	-	-		
47	**Other Rate Base**	131-283	(166,828)		-	(6,127)	-	(85,247)	(61,343)	(14,111)	-		
48													
49	**TOTAL RATE BASE**		575,087		-	23,300	-	309,346	222,666	19,775	-		
50			*575,087*	*Check*									
51	**I. OPERATING AND MAINTENANCE EXPENSES**												
52	**C. DISTRIBUTION EXPENSE**												
53	Purchased Power- Borderline	555.111	-	SubT	-	-	-	-	-	-	-	0	0.00%
54	Dist Oper-Supervision & Eng	580	1,012	Dist-Lab	-	150	-	471	264	128	-	980	96.84%
55	Dist Oper-Load Dispatching	581	2,064	SubT	-	2,064	-	-	-	-	-	2,020	97.87%
56	Dist Oper-Substations	582	1,155	Stations	-	-	-	1,155	-	-	-	925	80.09%
57	Dist Oper-Overhead Lines	583	2,198	OH_Total	-	118	-	1,324	756	-	-	1,581	71.93%
58	Dist Oper-Underground Lines	584	1,093	Func-367	-	91	-	967	36	-	-	651	59.56%
59	Dist Oper-Outdoor Lighting	585	355	Sec	-	-	-	-	355	-	-	313	88.17%
60	Dist Oper-Electric Meters	586	2,390	Bill	-	-	-	-	-	2,390	-	2,022	84.60%
61	Dist Oper-Customer Installation	587	1,424	Func-364	-	44	-	684	695	-	-	1,259	88.41%
62	Dist Oper-Misc Expenses	588	7,992	Dist-Lab	-	1,185	-	3,716	2,081	1,010	-	6,288	78.68%
63	Dist Oper-Rents	589	131	Dist-Pt	-	4	-	70	51	6	-	0	0.00%
64	Dist Maint-Supervision & Eng	590	71	Dist-Lab	-	11	-	33	18	9	-	7	9.86%
65	Dist Maint-Structures	591	35	Stations	-	-	-	35	-	-	-	9	25.71%
66	Dist Maint-Substations	592	1,934	Stations	-	-	-	1,934	-	-	-	1,278	66.08%
67	Dist Maint-Overhead Lines	593	8,882	OH_Total	-	477	-	5,351	3,054	-	-	5,351	60.25%
68	Dist Maint-Underground Lines	594	431	Func-367	-	36	-	381	14	-	-	359	83.29%
69	Dist Maint-Line Transformers	595	255	Sec	-	-	-	-	255	-	-	89	34.90%
70	Dist Maint-Outdoor Lighting	596	1,394	Sec	-	-	-	-	1,394	-	-	984	70.59%
71	Dist Maint-Electric Meters	597	268	Bill	-	-	-	-	-	268	-	121	45.15%
72	**Oper. & Maint. Exp.**	500-599	33,084		-	4,181	-	16,120	8,973	3,810	-	24,237	
73			33,084		-	4,181	-	16,120	8,973	3,810	-		

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1D
Page 2 of 5

Functions
Functionalization
Fnc
HSG-1D

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Functionalization

Line	Account	No.	Balance	Allocator	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing		Labor $	Labor %
74	**D. CUSTOMER ACCOUNTS AND SERVICE**												
75	Cust Acct-Supervision	901	368	Bill	-	-	-	-	-	368	-	340	92.39%
76	Cust Acct-Meter Reading Exp	902	1,292	Bill	-	-	-	-	-	1,292	-	1,086	84.06%
77	Cust Records & Collection	903	9,562	Bill	-	-	-	-	-	9,562	-	2,820	29.49%
78	Uncollectible Accounts	904	4,311	Bill	-	-	-	-	-	4,311	-	0	0.00%
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-	0	0.00%
80	Cust Acct-Misc Expenses	905	59	Bill	-	-	-	-	-	59	-	65	110.17%
81	**Customer Accts. Exp.**	901-905	15,592		-	-	-	-	-	15,592	-	4,311	
82												28,548	
83	Cust Service-Supervision	907	16	Bill	-	-	-	-	-	16	-	0	0.00%
84	Cust Assistance Expenses	908	1,004	Bill	-	-	-	-	-	1,004	-	459	45.72%
85	Cust Service-Misc Expenses	910	940	Bill	-	-	-	-	-	940	-	225	23.94%
86	Demo & Selling Exp	912	1,232	Bill	-	-	-	-	-	1,232	-	95	7.71%
87	**Customer Service Exp.**	907-912	3,192		-	-	-	-	-	3,192	-	779	
88	**Customer Accts. & Serv. Exp.**	901-919	18,784		-	-	-	-	-	18,784	-	5,090	
89												29,327	
90	**E. ADMINISTRATIVE AND GENERAL**												
91	A&G-Salaries	920	12,721	Labor	-	1,602	-	5,021	2,813	3,285	-	9,830	77.27%
92	A&G-Office Supplies	921	11,046	Labor	-	1,391	-	4,360	2,442	2,853	-	(18)	-0.16%
93	A&G-Outside Services Employed	923	2,810	Labor	-	354	-	1,109	621	726	-	1	0.04%
94	Property Insurance	924	3,552	Plant	-	142	-	1,880	1,348	181	-	7	0.20%
95	Injuries & Damages Insurance	925	5,693	Plant	-	228	-	3,014	2,160	291	-	284	4.99%
96	Employee Pensions & Benefits	926	22,672	Labor	-	2,855	-	8,949	5,013	5,856	-	129	0.57%
97	Franchise Requirements	927	(129)	RateBase	-	(5)	-	(69)	(50)	(4)	-	(9)	6.98%
98	Regulatory Comm Expenses	928	5,601	RateBase	-	227	-	3,013	2,169	193	-	376	6.71%
99	Miscellaneous General Expenses	930	2,192	Plant	-	88	-	1,160	832	112	-	0	0.00%
100	Rents	931	7,570	Labor	-	953	-	2,988	1,674	1,955	-	267	3.53%
101	Maintenance of general plant	935	257	Labor	-	32	-	101	57	66	-	5	1.95%
102	Donations	426	415	RateBase	-	17	-	223	161	14	-	91	21.93%
103	**Admin & Genl. Exp.**	920-935	74,400		-	7,884	-	31,750	19,238	15,528	-	10,963	
104													
105	**Total Operating Expenses**		126,268		-	12,064	-	47,871	28,211	38,122	-	40,290	
106													
107	**II. DEPRECIATION EXPENSE**												
108	Depreciation Expense		45,768	Plant	-	1,836	-	24,228	17,366	2,338	-		
109	**Depreciation Expense**	403	45,768		-	1,836	-	24,228	17,366	2,338	-		
110													

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1D
Page 4 of 5

Functions
Functionalization
Fnc
HSG-1D

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Functionalization

Line	Account	No.	Balance	Allocator	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing	Labor $	Labor %
111	**III. TAXES and OTHER**											
112	**A. GENERAL TAXES**											
113	Municipal tax	408.14	30,627	Plant	-	1,229	-	16,213	11,621	1,564	-	
114	Payroll tax	408.11	3,762	Labor	-	474	-	1,485	832	972	-	
115	Other tax	408.17	1,230	Plant	-	49	-	651	467	63	-	
116	**General Taxes**		35,619		-	1,752	-	18,349	12,920	2,599	-	
117												
118	**B. OTHER**											
119	Interest on Customer deposits		161	Bill	-	-	-	-	-	161	-	
120	**Other**		161		-	-	-	-	-	161	-	
121												
122	**B. FEDERAL / STATE INCOME TAXES**											
123	Federal Income Tax Expense		6,213	Pretax	-	230	-	3,724	2,781	(523)	-	
124	Amortize ITC		-	Plant	-	-	-	-	-	-	-	
125	**Income Taxes**	409-411	6,213		-	230	-	3,724	2,781	(523)	-	
126	**Total Taxes**	408-411	41,993		-	1,981	-	22,074	15,701	2,237	-	
127												
128	**TOTAL EXPENSES**		214,029		-	15,881	-	94,173	61,278	42,697	-	
129												
130	**IV. OPERATING REVENUES at Present Rates**											
131	Distribution Revenue		230,876	RevReq-PF	-	16,421	-	106,042	70,024	38,388	-	
132	Forfeited Discounts		1,474	Bill	-	-	-	-	-	1,474	-	
133	Rent For Electric Property- Poles		2,267	Func-364	-	71	-	1,089	1,107	-	-	
134	Other Electric Revenues		4,406	RevReq-PF	-	313	-	2,024	1,336	733	-	
135	**Operating Revenues**		239,023		-	16,806	-	109,155	72,467	40,595	-	
136												
137	**TOTAL EXPENSES**		214,029		-	15,881	-	94,173	61,278	42,697	-	
138	**V. NET INCOME at Present Rates**		24,994		-	924	-	14,983	11,189	(2,102)	-	
139			24,994	*Check*								

Functions
Functionalization
Fnc
HSG-1D

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Functionalization

Line	Account	No.	Balance	Allocator	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing	Labor $	Labor %
140	**SUMMARY REPORT**											
141	OPERATING REVENUES											
142	Utility Revenues	440-446	230,876		-	16,421	-	106,042	70,024	38,388	-	
143	Other Operating Revenues	450-456	8,147		-	384	-	3,113	2,443	2,207	-	
144	Total Operating Revenues		239,023		-	16,806	-	109,155	72,467	40,595	-	
145												
146	OPERATING EXPENSES											
147	Distribution / Transmission	580-599	33,084		-	4,181	-	16,120	8,973	3,810	-	
148	Customer Acctg & Service	901-919	18,784		-	-	-	-	-	18,784	-	
149	Admin & General	920-932	74,400		-	7,884	-	31,750	19,238	15,528	-	
150	Total Operating Expenses		126,268		-	12,064	-	47,871	28,211	38,122	-	
151												
152	Depreciation Expense	403	45,768		-	1,836	-	24,228	17,366	2,338	-	
153	Taxes Other Than Income Tax / Other	408	35,780		-	1,752	-	18,349	12,920	2,760	-	
154	INCOME BEFORE INCOME TAXES		31,207		-	1,154	-	18,707	13,970	(2,625)	-	
155	Income Taxes	409-411	6,213		-	230	-	3,724	2,781	(523)	-	
156	**NET INCOME**		24,994		-	924	-	14,983	11,189	(2,102)	-	
157												
158	**RATE BASE**		575,087		-	23,300	-	309,346	222,666	19,775	-	
159	Return on Rate Base		4.35%		-	3.97%	-	4.84%	5.03%	(10.63%)		
160												
161	**REVENUE REQUIREMENTS**											
162	Target Rate of Return		7.85%		7.85%	7.85%	7.85%	7.85%	7.85%	7.85%		
163	Rate Base		575,087		0	23,300	0	309,346	222,666	19,775	-	
164											-	
165	Operating expenses		121,957		0	12,064	0	47,871	28,211	33,811	-	
166	Uncollectibles expense		4,736	Bill	0	0	0	0	0	4,736	-	
167	Depreciation expense		45,768		0	1,836	0	24,228	17,366	2,338	-	
168	General taxes / Other		35,780		0	1,752	0	18,349	12,920	2,760	-	
169	Subtotal- Operating Costs to recover		208,241		0	15,652	0	90,448	58,497	43,644	-	
170												
171	Target Return on Rate Base- After taxes		45,160		0	1,830	0	24,292	17,485	1,553	-	
172	Income taxes to recover		17,072	37.80%	0	692	0	9,183	6,610	587	-	
173				27.43%								
174	Subtotal- Rev Req before GRT		270,473		0	18,173	0	123,923	82,592	45,784	-	
175	GRT needed				0	0	0	0	0	0	-	
176	**TOTAL REVENUE REQUIREMENT**		270,473	0.00%	0	18,173	0	123,923	82,592	45,784	-	

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1D
Page 5 of 5

Schedule HSG-1E

Classification

Classify
Classification
Cls
HSG-1E

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Classification

Line	Account	No.	Secondary		Secondary Demand	Secondary Customer	
1	**I. ELECTRIC PLANT IN SERVICE**						
2	A. PRODUCTION PLANT						
3	Production Plant	303	-	None	-	-	-
4	**Production Plant**		-		-	-	-
5							
6	**C. TRANSMISSION PLANT**						-
7	Transmission Plant	361	-	None	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-
9							
10	**D. DISTRIBUTION PLANT**						
11	Land and Land Rights	360	-	None	-	-	-
12	Structures and Improvements	361	-	None	-	-	-
13	Station Equipment	362	-	None	-	-	-
14	Poles, Towers and Fixtures	364	94,619	Demand	94,619	-	-
15	Overhead Conductors and Devices	365	62,888	Demand	62,888	-	-
16	Underground Conduit	366	8,522	Demand	8,522	-	-
17	Underground Conductors & Devices	367	4,694	Demand	4,694	-	-
18	Line Transformers	368	163,944	Demand	163,944	-	-
19	Services	369	79,239	Customer	-	79,239	-
20	Meters	370	-	None	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-
22	Street Lighting & Signal Systems	373	53,261	Customer	-	53,261	-
23	Plant Additions	374	28,797	Sec-DxPt	20,629	8,167	-
24	**Distribution Plant**	360-374	495,964		355,297	140,667	-
25							
26	**E. GENERAL PLANT**						
27	General Plant	398	12,020	Sec-Lab	8,491	3,529	-
28	**General Plant**	389-399	12,020		8,491	3,529	-
29							
30	**TOTAL UTILITY PLANT**		507,984		363,788	144,197	-
31							
32	**II. DEPRECIATION RESERVE**						
33	Production Plant	108	-	None	-	-	-
34	Distribution Plant	108	214,571	Sec-DxPt	153,714	60,857	-
35	General Plant	108	9,404	Sec-Lab	6,643	2,761	-
36	**Depreciation Reserve**	108	223,975		160,357	63,619	-
37							

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1E
Page 2 of 5

Classify
Classification
Cls
HSG-1E

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Classification

Line	Account	No.	Secondary		Secondary Demand	Secondary Customer	
38	**III. OTHER RATE BASE ITEMS**						
39	Property Held for Future Use	131	-	Sec-Pt	-	-	-
40	Less: CIAC	131	(39)	Sec-Pt	(28)	(11)	-
41	Materials and Supplies	131	2,607	Sec-Pt	1,867	740	-
42	Loss on Reacquired Debt	131	1,163	Sec-Pt	833	330	-
43	Cash Working Capital	255	1,112	Sec-OpExp	795	317	-
44	Accumulated Deferred FIT		(66,186)	Sec-Pt	(47,398)	(18,787)	-
45	Customer Deposits	154	-	None	-	-	-
46	Injuries and Damages Reserve	131	-	Sec-Pt	-	-	-
47	**Other Rate Base**	131-283	(61,343)		(43,932)	(17,412)	-
48							
49	**TOTAL RATE BASE**		222,666		159,500	63,166	-
50							
51	**I. OPERATING AND MAINTENANCE EXP**						
52	**C. DISTRIBUTION EXPENSE**						
53	Purchased Power- Borderline	555	-	Sec-Lab	-	-	-
54	Dist Oper-Supervision & Eng	580	264	Sec-DxLab	186	77	-
55	Dist Oper-Load Dispatching	581	-	None	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-
57	Dist Oper-Overhead Lines	583	756	Demand	756	-	-
58	Dist Oper-Underground Lines	584	36	Demand	36	-	-
59	Dist Oper-Outdoor Lighting	585	355	Customer	-	355	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-
61	Dist Oper-Customer Installation	587	695	Demand	695	-	-
62	Dist Oper-Misc Expenses	588	2,081	Sec-DxLab	1,470	611	-
63	Dist Oper-Rents	589	51	Sec-DxPt	36	14	-
64	Dist Maint-Supervision & Eng	590	18	Sec-DxLab	13	5	-
65	Dist Maint-Structures	591	-	None	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-
67	Dist Maint-Overhead Lines	593	3,054	Demand	3,054	-	-
68	Dist Maint-Underground Lines	594	14	Demand	14	-	-
69	Dist Maint-Line Transformers	595	255	Demand	255	-	-
70	Dist Maint-Outdoor Lighting	596	1,394	Customer	-	1,394	-
71	Dist Maint-Electric Meters	597	-	Sec-DxPt	-	-	-
72	**Oper. & Maint. Exp.**	500-599	8,973		6,516	2,457	-
73			8,973		6,516	2,457	-

Classify
Classification
Cls
HSG-1E

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Classification

Line	Account	No.	Secondary		Secondary Demand	Secondary Customer	
74	**D. CUSTOMER ACCOUNTS AND SERVIC**						
75	Cust Acct-Supervision	901	-	None	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-
81	**Customer Accts. Exp.**	901-905	-		-	-	-
82							
83	Cust Service-Supervision	907	-	None	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-
87	**Customer Service Exp.**	907-912	-		-	-	-
88	**Customer Accts. & Serv. Exp.**	901-919	-		-	-	-
89							
90	**E. ADMINISTRATIVE AND GENERAL**						
91	A&G-Salaries	920	2,813	Sec-Lab	1,987	826	-
92	A&G-Office Supplies	921	2,442	Sec-Lab	1,725	717	-
93	A&G-Outside Services Employed	923	621	Sec-Lab	439	182	-
94	Property Insurance	924	1,348	Sec-Pt	965	383	-
95	Injuries & Damages Insurance	925	2,160	Sec-Pt	1,547	613	-
96	Employee Pensions & Benefits	926	5,013	Sec-Lab	3,541	1,472	-
97	Franchise Requirements	927	(50)	Sec-RB	(36)	(14)	-
98	Regulatory Comm Expenses	928	2,169	Sec-RB	1,553	615	-
99	Miscellaneous General Expenses	930.0	832	Sec-Pt	596	236	-
100	Rents	931.0	1,674	Sec-Lab	1,182	491	-
101	Maintenance of general plant	935.0	57	Sec-Lab	40	17	-
102	Donations	426	161	Sec-RB	115	46	-
103	**Admin & Genl. Exp.**	920-935	19,238		13,655	5,584	-
104							
105	**Total Operating Expenses**		28,211		20,170	8,041	-
106							
107	**II. DEPRECIATION EXPENSE**						
108	Depreciation Expense		17,366	Sec-Pt	12,437	4,930	-
109	**Depreciation Expense**	403	17,366		12,437	4,930	-
110							

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1E
Page 3 of 5

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1E
Page 4 of 5

Classify
Classification
Cls
HSG-1E

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Classification

Line	Account	No.	Secondary		Secondary Demand	Secondary Customer	
111	**III. TAXES and OTHER**						
112	**A. GENERAL TAXES**						
113	Municipal tax	408	11,621	Sec-Pt	8,322	3,299	-
114	Payroll tax	408	832	Sec-Lab	588	244	-
115	Other tax	408	467	Sec-Pt	334	132	-
116	**General Taxes**		12,920		9,244	3,675	-
117							
118	**B. OTHER**						
119	Interest on Customer deposits		-	None	-	-	-
120	**Other**		-		-	-	-
121							
122	**B. FEDERAL / STATE INCOME TAXES**						
123	Federal Income Tax Expense		2,781	Sec-PreTax	2,063	719	-
124	Amortize ITC		-	Sec-Pt	-	-	-
125	**Income Taxes**	409-411	2,781		2,063	719	-
126	**Total Taxes**	408-411	15,701		11,307	4,394	-
127							
128	**TOTAL EXPENSES**		61,278		43,914	17,365	-
129							
130	**IV. OPERATING REVENUES at Present Ra**						
131	Distribution Revenue		70,024	Sec-Pt	50,147	19,877	-
132	Forfeited Discounts		-	None	-	-	-
133	Rent For Electric Property- Poles		1,107	Demand	1,107	-	-
134	Other Electric Revenues		1,336	Sec-Pt	957	379	-
135	**Operating Revenues**		72,467		52,211	20,256	-
136							
137	**TOTAL EXPENSES**		61,278		43,914	17,365	-
138	**V. NET INCOME at Present Rate**		11,189		8,298	2,892	-
139							

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1E
Page 5 of 5

Classify
Classification
Cls
HSG-1E

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Classification

Line	Account	No.	Secondary		Secondary Demand	Secondary Customer	
140	**SUMMARY REPORT**						
141	OPERATING REVENUES						
142	Utility Revenues	440-446	70,024		50,147	19,877	-
143	Other Operating Revenues	450-456	2,443		2,064	379	-
144	Total Operating Revenues		72,467		52,211	20,256	-
145							
146	OPERATING EXPENSES						
147	Distribution / Transmission	580-599	8,973		6,516	2,457	-
148	Customer Acctg & Service	901-919	-		-	-	-
149	Admin & General	920-932	19,238		13,655	5,584	-
150	Total Operating Expenses		28,211		20,170	8,041	-
151							
152	Depreciation Expense	403	17,366		12,437	4,930	-
153	Taxes Other Than Income Tax / Oth	408	12,920		9,244	3,675	-
154	INCOME BEFORE INCOME TAX		13,970		10,360	3,610	-
155	Income Taxes	409-411	2,781		2,063	719	-
156	**NET INCOME**		11,189		8,298	2,892	-
157							
158	**RATE BASE**		222,666		159,500	63,166	-
159	Return on Rate Base						
160							
161	**REVENUE REQUIREMENTS**						
162	Target Rate of Return		7.8527%		7.8527%	7.8527%	
163	Rate Base		222,666		159,500	63,166	-
164							
165	Operating expenses		28,211		20,170	8,041	-
166	Uncollectibles expense		0	None	0	0	-
167	Depreciation expense		17,366		12,437	4,930	-
168	General taxes / Other		12,920		9,244	3,675	-
169	Subtotal- Operating Costs to recove		58,497		41,851	16,646	-
170							
171	Target Return on Rate Base- After t		17,485		12,525	4,960	-
172	Income taxes to recover	37.80%	6,610		4,735	1,875	-
173							
174	Subtotal- Rev Req before GRT		82,592		59,111	23,481	-
175	GRT needed	0.00%	0	0.00%	0	0	-
176	**TOTAL REVENUE REQUIREMENT**		82,592		59,111	23,481	-

Schedule HSG-1F-1

Class Allocation- SubTransmission Demand

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-1
Page 1 of 5

SubTDem
Class Allocation- SubTransmission Demand
CAl
HSG-1F-1

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	3,126	MWh-Gen	1,262	242	524	859	203	27	9
4	**Production Plant**		3,126		1,262	242	524	859	203	27	9
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	6,049	NCP_at_115	2,849	550	945	1,304	324	48	29
15	Overhead Conductors and Devices	365	18,559	NCP_at_115	8,742	1,687	2,898	4,000	995	147	90
16	Underground Conduit	366	4,670	NCP_at_115	2,199	425	729	1,006	250	37	23
17	Underground Conductors & Devices	367	11,913	NCP_at_115	5,611	1,083	1,860	2,567	639	94	58
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	2,539	NCP_at_115	1,196	231	396	547	136	20	12
24	**Distribution Plant**	360-374	43,731		20,597	3,976	6,829	9,424	2,345	346	213
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	6,845	SubT-Lab	2,847	546	1,134	1,808	431	57	22
28	**General Plant**	389-399	6,845		2,847	546	1,134	1,808	431	57	22
29											
30	**TOTAL UTILITY PLANT**		53,702		24,707	4,764	8,487	12,092	2,979	430	244
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	-	MWh-Gen	-	-	-	-	-	-	-
34	Distribution Plant	108	18,919	SubT-DxPt	8,911	1,720	2,954	4,077	1,015	150	92
35	General Plant	108	5,356	SubT-Lab	2,228	427	887	1,415	337	45	17
36	**Depreciation Reserve**	108	24,275		11,139	2,147	3,841	5,492	1,352	195	109
37											

SubTDem
Class Allocation- SubTransmission Demand
CAl
HSG-1F-1

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	-	SubT-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(4)	SubT-Pt	(2)	(0)	(1)	(1)	(0)	(0)	(0)
41	Materials and Supplies	131	276	SubT-Pt	127	24	44	62	15	2	1
42	Loss on Reacquired Debt	131	123	SubT-Pt	57	11	19	28	7	1	1
43	Cash Working Capital	255	475	SubT-OpExp	200	38	78	123	29	4	2
44	Accumulated Deferred FIT		(6,997)	SubT-Pt	(3,219)	(621)	(1,106)	(1,575)	(388)	(56)	(32)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	-	SubT-Pt	-	-	-	-	-	-	-
47	**Other Rate Base**	131-283	(6,127)		(2,838)	(547)	(965)	(1,363)	(337)	(48)	(28)
48											
49	**TOTAL RATE BASE**		23,300		10,731	2,069	3,680	5,236	1,291	187	106
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	-	MWh-Gen	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	150	SubT-DxLab	62	12	25	40	9	1	0
55	Dist Oper-Load Dispatching	581	2,064	MWh-Gen	834	160	346	567	134	18	6
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	118	NCP_at_115	56	11	18	25	6	1	1
58	Dist Oper-Underground Lines	584	91	NCP_at_115	43	8	14	20	5	1	0
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	44	MWh-Meter	18	3	7	13	3	0	0
62	Dist Oper-Misc Expenses	588	1,185	SubT-DxLab	493	95	196	313	75	10	4
63	Dist Oper-Rents	589	4	SubT-Pt	2	0	1	1	0	0	0
64	Dist Maint-Supervision & Eng	590	11	SubT-DxLab	4	1	2	3	1	0	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	477	NCP_at_115	225	43	75	103	26	4	2
68	Dist Maint-Underground Lines	594	36	NCP_at_115	17	3	6	8	2	0	0
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	-	SubT-Pt	-	-	-	-	-	-	-
72	**Oper. & Maint. Exp.**	500-599	4,181		1,753	336	690	1,092	261	35	14
73			4,181		1,753	336	690	1,092	261	35	14

SubTDem
Class Allocation- SubTransmission Demand
CAl
HSG-1F-1

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	**Customer Accts. Exp.**	901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	**Customer Service Exp.**	907-912	-		-	-	-	-	-	-	-
88	**Customer Accts. & Serv. Exp.**	901-919	-		-	-	-	-	-	-	-
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	1,602	SubT-Lab	666	128	265	423	101	13	5
92	A&G-Office Supplies	921	1,391	SubT-Lab	578	111	230	367	88	12	4
93	A&G-Outside Services Employed	923	354	SubT-Lab	147	28	59	93	22	3	1
94	Property Insurance	924	142	SubT-Pt	66	13	23	32	8	1	1
95	Injuries & Damages Insurance	925	228	SubT-Pt	105	20	36	51	13	2	1
96	Employee Pensions & Benefits	926	2,855	SubT-Lab	1,187	228	473	754	180	24	9
97	Franchise Requirements	927	(5)	RateBase	(3)	(1)	(1)	(1)	(0)	(0)	(0)
98	Regulatory Comm Expenses	928	227	RateBase	120	22	33	31	8	12	1
99	Miscellaneous General Expenses	930.0	88	MWh-Gen	36	7	15	24	6	1	0
100	Rents	931.0	953	SubT-Lab	396	76	158	252	60	8	3
101	Maintenance of general plant	935.0	32	SubT-Lab	13	3	5	9	2	0	0
102	Donations	426	17	RateBase	9	2	2	2	1	1	0
103	**Admin & Genl. Exp.**	920-935	7,884		3,321	636	1,299	2,039	487	76	26
104											
105	**Total Operating Expenses**		12,064		5,074	973	1,988	3,131	748	111	39
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		1,836	SubT-Pt	845	163	290	413	102	15	8
109	**Depreciation Expense**	403	1,836		845	163	290	413	102	15	8
110											

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-1
Page 3 of 5

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-1
Page 4 of 5

SubTDem
Class Allocation- SubTransmission Demand
CAl
HSG-1F-1

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	1,229	SubT-Pt	565	109	194	277	68	10	6
114	Payroll tax	408	474	SubT-Lab	197	38	78	125	30	4	2
115	Other tax	408	49	SubT-Pt	23	4	8	11	3	0	0
116	**General Taxes**		1,752		785	151	280	413	101	14	7
117											
118	**B. OTHER**										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	**Other**		-		-	-	-	-	-	-	-
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		230	SubT-Pretax	397	94	28	(289)	(116)	119	(4)
124	Amortize ITC		-	None	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	230		397	94	28	(289)	(116)	119	(4)
126	**Total Taxes**	408-411	1,981		1,182	245	308	124	(15)	133	3
127											
128	**TOTAL EXPENSES**		15,881		7,100	1,381	2,587	3,668	835	259	51
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		16,421	Total_Del_Rev	8,501	1,721	2,638	2,446	359	722	34
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		71	NCP_at_115	33	6	11	15	4	1	0
134	Other Electric Revenues		313	Total_Del_Rev	162	33	50	47	7	14	1
135	**Operating Revenues**		16,806		8,697	1,760	2,699	2,508	370	737	35
136											
137	**TOTAL EXPENSES**		15,881		7,100	1,381	2,587	3,668	835	259	51
138	**V. NET INCOME at Present Rates**		924		1,596	379	112	(1,161)	(465)	478	(16)
139											

SubTDem
Class Allocation- SubTransmission Demand
CAl
HSG-1F-1

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	16,421		8,501	1,721	2,638	2,446	359	722	34
143	Other Operating Revenues	450-456	384		196	39	61	62	11	14	1
144	Total Operating Revenues		16,806		8,697	1,760	2,699	2,508	370	737	35
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	4,181		1,753	336	690	1,092	261	35	14
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	7,884		3,321	636	1,299	2,039	487	76	26
150	Total Operating Expenses		12,064		5,074	973	1,988	3,131	748	111	39
151											
152	Depreciation Expense	403	1,836		845	163	290	413	102	15	8
153	Taxes Other Than Income Tax / Other	408	1,752		785	151	280	413	101	14	7
154	INCOME BEFORE INCOME TAXES		1,154		1,993	474	140	(1,449)	(580)	597	(20)
155	Income Taxes	409-411	230		397	94	28	(289)	(116)	119	(4)
156	**NET INCOME**		924		1,596	379	112	(1,161)	(465)	478	(16)
157											
158	**RATE BASE**		23,300		10,731	2,069	3,680	5,236	1,291	187	106
159	Return on Rate Base		3.97%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return		7.8527%		7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%
163	Rate Base		23,300		10,731	2,069	3,680	5,236	1,291	187	106
164											
165	Operating expenses		12,064		5,074	973	1,988	3,131	748	111	39
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		1,836		845	163	290	413	102	15	8
168	General taxes / Other		1,752		785	151	280	413	101	14	7
169	Subtotal- Operating Costs to recover		15,652		6,704	1,287	2,559	3,957	950	140	55
170											
171	Target Return on Rate Base- After taxes		1,830		843	162	289	411	101	15	8
172	Income taxes to recover		692	37.80%	319	61	109	155	38	6	3
173											
174	Subtotal- Rev Req before GRT		18,173		7,865	1,511	2,957	4,524	1,090	160	67
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		18,173		7,865	1,511	2,957	4,524	1,090	160	67

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-1
Page 5 of 5

Schedule HSG-1F-2

Class Allocation- Primary Demand

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-2
Page 1 of 5

PrimDem
Class Allocation- Primary Demand
CAl
HSG-1F-2

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	-	None	-	-	-	-	-	-	-
4	**Production Plant**		-		-	-	-	-	-	-	-
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	10,065	NCP_at_Pri	4,741	915	1,572	2,169	540	80	49
12	Structures and Improvements	361	8,060	NCP_at_Pri	3,796	733	1,259	1,737	432	64	39
13	Station Equipment	362	174,903	NCP_at_Pri	82,380	15,902	27,312	37,693	9,379	1,385	851
14	Poles, Towers and Fixtures	364	93,120	NCP_at_Pri	43,860	8,466	14,541	20,068	4,994	737	453
15	Overhead Conductors and Devices	365	182,842	NCP_at_Pri	86,119	16,624	28,552	39,404	9,805	1,447	890
16	Underground Conduit	366	51,453	NCP_at_Pri	24,235	4,678	8,035	11,089	2,759	407	250
17	Underground Conductors & Devices	367	126,906	NCP_at_Pri	59,773	11,538	19,817	27,350	6,806	1,005	618
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	39,903	NCP_at_Pri	18,795	3,628	6,231	8,600	2,140	316	194
24	**Distribution Plant**	360-374	687,252		323,698	62,484	107,320	148,110	36,855	5,441	3,345
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	21,460	PriD-Lab	9,987	1,927	3,366	4,736	1,173	171	101
28	**General Plant**	389-399	21,460		9,987	1,927	3,366	4,736	1,173	171	101
29											
30	**TOTAL UTILITY PLANT**		708,712		333,685	64,411	110,686	152,846	38,028	5,611	3,446
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	297,329	PriD-Pt	139,992	27,022	46,436	64,124	15,954	2,354	1,446
35	General Plant	108	16,790	PriD-Lab	7,813	1,507	2,634	3,705	917	133	79
36	**Depreciation Reserve**	108	314,119		147,805	28,530	49,070	67,829	16,871	2,488	1,525
37											

PrimDem
Class Allocation- Primary Demand
CAl
HSG-1F-2

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	-	PriD-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(54)	PriD-Pt	(26)	(5)	(8)	(12)	(3)	(0)	(0)
41	Materials and Supplies	131	3,637	PriD-Pt	1,712	331	568	784	195	29	18
42	Loss on Reacquired Debt	131	1,622	PriD-Pt	764	147	253	350	87	13	8
43	Cash Working Capital	255	1,886	PriD-OpExp	885	170	295	407	101	21	9
44	Accumulated Deferred FIT		(92,339)	PriD-Pt	(43,476)	(8,392)	(14,421)	(19,914)	(4,955)	(731)	(449)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	-	PriD-Pt	-	-	-	-	-	-	-
47	**Other Rate Base**	131-283	(85,247)		(40,141)	(7,749)	(13,313)	(18,385)	(4,575)	(669)	(415)
48											
49	**TOTAL RATE BASE**		309,346		145,738	28,132	48,302	66,632	16,582	2,454	1,506
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	471	PriD-DxLab	219	42	74	104	26	4	2
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	1,155	NCP_at_Pri	544	105	180	249	62	9	6
57	Dist Oper-Overhead Lines	583	1,324	NCP_at_Pri	624	120	207	285	71	10	6
58	Dist Oper-Underground Lines	584	967	NCP_at_Pri	455	88	151	208	52	8	5
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	684	MWh-Meter	272	52	113	194	46	6	2
62	Dist Oper-Misc Expenses	588	3,716	PriD-DxLab	1,729	334	583	820	203	30	18
63	Dist Oper-Rents	589	70	PriD-Pt	33	6	11	15	4	1	0
64	Dist Maint-Supervision & Eng	590	33	PriD-DxLab	15	3	5	7	2	0	0
65	Dist Maint-Structures	591	35	NCP_at_Pri	16	3	5	8	2	0	0
66	Dist Maint-Substations	592	1,934	NCP_at_Pri	911	176	302	417	104	15	9
67	Dist Maint-Overhead Lines	593	5,351	NCP_at_Pri	2,520	486	836	1,153	287	42	26
68	Dist Maint-Underground Lines	594	381	NCP_at_Pri	180	35	60	82	20	3	2
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
72	**Oper. & Maint. Exp.**	500-599	16,120		7,519	1,451	2,526	3,542	878	128	76
73			16,120		7,519	1,451	2,526	3,542	878	128	76

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-2
Page 2 of 5

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-2
Page 3 of 5

PrimDem
Class Allocation- Primary Demand
CAl
HSG-1F-2

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	**Customer Accts. Exp.**	901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	**Customer Service Exp.**	907-912	-		-	-	-	-	-	-	-
88	**Customer Accts. & Serv. Exp.**	901-919	-		-	-	-	-	-	-	-
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	5,021	PriD-Lab	2,337	451	788	1,108	274	40	24
92	A&G-Office Supplies	921	4,360	PriD-Lab	2,029	391	684	962	238	35	21
93	A&G-Outside Services Employed	923	1,109	PriD-Lab	516	100	174	245	61	9	5
94	Property Insurance	924	1,880	PriD-Pt	885	171	294	406	101	15	9
95	Injuries & Damages Insurance	925	3,014	PriD-Pt	1,419	274	471	650	162	24	15
96	Employee Pensions & Benefits	926	8,949	PriD-Lab	4,165	804	1,404	1,975	489	71	42
97	Franchise Requirements	927	(69)	RateBase	(37)	(7)	(10)	(10)	(2)	(4)	(0)
98	Regulatory Comm Expenses	928	3,013	RateBase	1,590	293	443	416	105	157	9
99	Miscellaneous General Expenses	930.0	1,160	MWh-Gen	469	90	195	319	75	10	3
100	Rents	931.0	2,988	PriD-Lab	1,391	268	469	659	163	24	14
101	Maintenance of general plant	935.0	101	PriD-Lab	47	9	16	22	6	1	0
102	Donations	426	223	RateBase	118	22	33	31	8	12	1
103	**Admin & Genl. Exp.**	920-935	31,750		14,928	2,865	4,958	6,784	1,679	393	143
104											
105	**Total Operating Expenses**		47,871		22,447	4,316	7,485	10,326	2,557	521	220
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		24,228	PriD-Pt	11,407	2,202	3,784	5,225	1,300	192	118
109	**Depreciation Expense**	403	24,228		11,407	2,202	3,784	5,225	1,300	192	118
110											

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No.______
Schedule HSG-1F-2
Page 4 of 5

PrimDem
Class Allocation- Primary Demand
CAl
HSG-1F-2

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	16,213	PriD-Pt	7,634	1,474	2,532	3,497	870	128	79
114	Payroll tax	408	1,485	PriD-Lab	691	133	233	328	81	12	7
115	Other tax	408	651	PriD-Pt	307	59	102	140	35	5	3
116	**General Taxes**		18,349		8,631	1,666	2,867	3,965	986	145	89
117											
118	**B. OTHER**										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	**Other**		-		-	-	-	-	-	-	-
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		3,724	PriD-Pretax	2,782	645	676	(634)	(482)	777	(39)
124	Amortize ITC		-	PriD-Pt	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	3,724		2,782	645	676	(634)	(482)	777	(39)
126	**Total Taxes**	408-411	22,074		11,413	2,311	3,542	3,330	504	923	50
127											
128	**TOTAL EXPENSES**		94,173		45,267	8,829	14,811	18,881	4,361	1,636	387
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		106,042	Total_Del_Rev	54,897	11,114	17,033	15,793	2,319	4,665	220
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		1,089	NCP_at_Pri	513	99	170	235	58	9	5
134	Other Electric Revenues		2,024	Total_Del_Rev	1,048	212	325	301	44	89	4
135	**Operating Revenues**		109,155		56,458	11,425	17,529	16,329	2,422	4,763	230
136											
137	**TOTAL EXPENSES**		94,173		45,267	8,829	14,811	18,881	4,361	1,636	387
138	**V. NET INCOME at Present Rates**		14,983		11,191	2,596	2,718	(2,552)	(1,939)	3,128	(158)
139											

PrimDem
Class Allocation- Primary Demand
CAl
HSG-1F-2

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	106,042		54,897	11,114	17,033	15,793	2,319	4,665	220
143	Other Operating Revenues	450-456	3,113		1,561	311	495	536	103	98	10
144	Total Operating Revenues		109,155		56,458	11,425	17,529	16,329	2,422	4,763	230
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	16,120		7,519	1,451	2,526	3,542	878	128	76
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	31,750		14,928	2,865	4,958	6,784	1,679	393	143
150	Total Operating Expenses		47,871		22,447	4,316	7,485	10,326	2,557	521	220
151											
152	Depreciation Expense	403	24,228		11,407	2,202	3,784	5,225	1,300	192	118
153	Taxes Other Than Income Tax / Other	408	18,349		8,631	1,666	2,867	3,965	986	145	89
154	INCOME BEFORE INCOME TAXES		18,707		13,972	3,242	3,393	(3,187)	(2,421)	3,905	(197)
155	Income Taxes	409-411	3,724		2,782	645	676	(634)	(482)	777	(39)
156	**NET INCOME**		14,983		11,191	2,596	2,718	(2,552)	(1,939)	3,128	(158)
157											
158	**RATE BASE**		309,346		145,738	28,132	48,302	66,632	16,582	2,454	1,506
159	Return on Rate Base		4.84%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return		7.8527%		7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%
163	Rate Base		309,346		145,738	28,132	48,302	66,632	16,582	2,454	1,506
164											
165	Operating expenses		47,871		22,447	4,316	7,485	10,326	2,557	521	220
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		24,228		11,407	2,202	3,784	5,225	1,300	192	118
168	General taxes / Other		18,349		8,631	1,666	2,867	3,965	986	145	89
169	Subtotal- Operating Costs to recover		90,448		42,486	8,184	14,135	19,516	4,843	858	427
170											
171	Target Return on Rate Base- After taxes		24,292		11,444	2,209	3,793	5,232	1,302	193	118
172	Income taxes to recover		9,183	37.80%	4,326	835	1,434	1,978	492	73	45
173											
174	Subtotal- Rev Req before GRT		123,923		58,256	11,228	19,362	26,726	6,637	1,124	590
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		123,923		58,256	11,228	19,362	26,726	6,637	1,124	590

Schedule HSG-1F-3

Class Allocation- Secondary Demand

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-3
Page 1 of 5

SecnDem
Class Allocation- Secondary Demand
CAl
HSG-1F-3

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	-	None	-	-	-	-	-	-	-
4	**Production Plant**		-		-	-	-	-	-	-	-
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	94,619	NCP_at_Sec	61,513	11,874	20,199	-	-	1,034	-
15	Overhead Conductors and Devices	365	62,888	NCP_at_Sec	40,884	7,892	13,425	-	-	687	-
16	Underground Conduit	366	8,522	NCP_at_Sec	5,540	1,069	1,819	-	-	93	-
17	Underground Conductors & Devices	367	4,694	NCP_at_Sec	3,052	589	1,002	-	-	51	-
18	Line Transformers	368	163,944	NCP_PriSec	91,900	17,739	30,300	17,666	4,396	1,545	399
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	20,629	SecD-Pt	12,502	2,413	4,116	1,092	271	210	24
24	**Distribution Plant**	360-374	355,297		215,390	41,577	70,861	18,758	4,667	3,620	423
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	8,491	SecD-Lab	5,076	979	1,725	499	118	88	5
28	**General Plant**	389-399	8,491		5,076	979	1,725	499	118	88	5
29											
30	**TOTAL UTILITY PLANT**		363,788		220,466	42,556	72,586	19,257	4,786	3,709	429
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	153,714	SecD-Pt	93,155	17,981	30,670	8,137	2,022	1,567	181
35	General Plant	108	6,643	SecD-Lab	3,971	766	1,350	391	93	69	4
36	**Depreciation Reserve**	108	160,357		97,126	18,747	32,020	8,527	2,115	1,636	185
37											

SecnDem
Class Allocation- Secondary Demand
CAl
HSG-1F-3

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	-	SecD-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(28)	SecD-Pt	(17)	(3)	(6)	(1)	(0)	(0)	(0)
41	Materials and Supplies	131	1,867	SecD-Pt	1,131	218	373	99	25	19	2
42	Loss on Reacquired Debt	131	833	SecD-Pt	505	97	166	44	11	8	1
43	Cash Working Capital	255	795	SecD-OpExp	469	90	157	54	13	11	1
44	Accumulated Deferred FIT		(47,398)	SecD-Pt	(28,725)	(5,545)	(9,457)	(2,509)	(624)	(483)	(56)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	-	SecD-Pt	-	-	-	-	-	-	-
47	**Other Rate Base**	131-283	(43,932)		(26,636)	(5,142)	(8,767)	(2,314)	(575)	(445)	(52)
48											
49	**TOTAL RATE BASE**		159,500		96,703	18,667	31,799	8,416	2,096	1,628	191
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	186	SecD-DxLab	111	21	38	11	3	2	0
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	756	NCP_at_Sec	491	95	161	-	-	8	-
58	Dist Oper-Underground Lines	584	36	NCP_at_Sec	23	4	8	-	-	0	-
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	695	MWh-Meter	276	53	115	197	47	6	2
62	Dist Oper-Misc Expenses	588	1,470	SecD-DxLab	879	169	299	86	20	15	1
63	Dist Oper-Rents	589	36	SecD-Pt	22	4	7	2	0	0	0
64	Dist Maint-Supervision & Eng	590	13	SecD-DxLab	8	2	3	1	0	0	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	3,054	NCP_at_Sec	1,985	383	652	-	-	33	-
68	Dist Maint-Underground Lines	594	14	NCP_at_Sec	9	2	3	-	-	0	-
69	Dist Maint-Line Transformers	595	255	NCP_PriSec	143	28	47	27	7	2	1
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
72	**Oper. & Maint. Exp.**	500-599	6,516		3,949	762	1,332	324	77	68	4
73			6,516		3,949	762	1,332	324	77	68	4

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-3
Page 2 of 5

SecnDem
Class Allocation- Secondary Demand
CAl
HSG-1F-3

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	**Customer Accts. Exp.**	901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	**Customer Service Exp.**	907-912	-		-	-	-	-	-	-	-
88	**Customer Accts. & Serv. Exp.**	901-919	-		-	-	-	-	-	-	-
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	1,987	SecD-Lab	1,188	229	404	117	28	21	1
92	A&G-Office Supplies	921	1,725	SecD-Lab	1,031	199	350	101	24	18	1
93	A&G-Outside Services Employed	923	439	SecD-Lab	262	51	89	26	6	5	0
94	Property Insurance	924	965	SecD-Pt	585	113	193	51	13	10	1
95	Injuries & Damages Insurance	925	1,547	SecD-Pt	938	181	309	82	20	16	2
96	Employee Pensions & Benefits	926	3,541	SecD-Lab	2,117	408	719	208	49	37	2
97	Franchise Requirements	927	(36)	RateBase	(19)	(3)	(5)	(5)	(1)	(2)	(0)
98	Regulatory Comm Expenses	928	1,553	RateBase	820	151	228	215	54	81	5
99	Miscellaneous General Expenses	930.0	596	MWh-Gen	241	46	100	164	39	5	2
100	Rents	931.0	1,182	SecD-Lab	707	136	240	70	16	12	1
101	Maintenance of general plant	935.0	40	SecD-Lab	24	5	8	2	1	0	0
102	Donations	426	115	RateBase	61	11	17	16	4	6	0
103	**Admin & Genl. Exp.**	920-935	13,655		7,953	1,526	2,652	1,046	253	208	15
104											
105	**Total Operating Expenses**		20,170		11,902	2,288	3,984	1,371	330	276	19
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		12,437	SecD-Pt	7,537	1,455	2,481	658	164	127	15
109	**Depreciation Expense**	403	12,437		7,537	1,455	2,481	658	164	127	15
110											

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-3
Page 3 of 5

SecnDem
Class Allocation- Secondary Demand
CAl
HSG-1F-3

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	8,322	SecD-Pt	5,044	974	1,661	441	109	85	10
114	Payroll tax	408	588	SecD-Lab	351	68	119	35	8	6	0
115	Other tax	408	334	SecD-Pt	203	39	67	18	4	3	0
116	**General Taxes**		9,244		5,597	1,080	1,847	493	122	94	11
117											
118	**B. OTHER**										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	**Other**		-		-	-	-	-	-	-	-
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		2,063	SecD-Pretax	426	134	26	1,013	100	351	12
124	Amortize ITC		-	SecD-Pt	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	2,063		426	134	26	1,013	100	351	12
126	**Total Taxes**	408-411	11,307		6,023	1,214	1,873	1,506	222	445	23
127											
128	**TOTAL EXPENSES**		43,914		25,462	4,957	8,339	3,535	716	849	57
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		50,147	Total_Del_Rev	25,961	5,256	8,055	7,468	1,097	2,206	104
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		1,107	NCP_at_Sec	720	139	236	-	-	12	-
134	Other Electric Revenues		957	Total_Del_Rev	495	100	154	143	21	42	2
135	**Operating Revenues**		52,211		27,176	5,495	8,445	7,611	1,118	2,260	106
136											
137	**TOTAL EXPENSES**		43,914		25,462	4,957	8,339	3,535	716	849	57
138	**V. NET INCOME at Present Rates**		8,298		1,714	538	106	4,076	402	1,412	49
139											

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-3
Page 4 of 5

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-3
Page 5 of 5

SecnDem
Class Allocation- Secondary Demand
CAl
HSG-1F-3

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	50,147		25,961	5,256	8,055	7,468	1,097	2,206	104
143	Other Operating Revenues	450-456	2,064		1,215	239	390	143	21	54	2
144	Total Operating Revenues		52,211		27,176	5,495	8,445	7,611	1,118	2,260	106
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	6,516		3,949	762	1,332	324	77	68	4
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	13,655		7,953	1,526	2,652	1,046	253	208	15
150	Total Operating Expenses		20,170		11,902	2,288	3,984	1,371	330	276	19
151											
152	Depreciation Expense	403	12,437		7,537	1,455	2,481	658	164	127	15
153	Taxes Other Than Income Tax / Other	408	9,244		5,597	1,080	1,847	493	122	94	11
154	INCOME BEFORE INCOME TAXES		10,360		2,140	672	133	5,089	502	1,763	62
155	Income Taxes	409-411	2,063		426	134	26	1,013	100	351	12
156	**NET INCOME**		8,298		1,714	538	106	4,076	402	1,412	49
157											
158	**RATE BASE**		159,500		96,703	18,667	31,799	8,416	2,096	1,628	191
159	Return on Rate Base		5.20%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return		7.8527%		7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%
163	Rate Base		159,500		96,703	18,667	31,799	8,416	2,096	1,628	191
164											
165	Operating expenses		20,170		11,902	2,288	3,984	1,371	330	276	19
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		12,437		7,537	1,455	2,481	658	164	127	15
168	General taxes / Other		9,244		5,597	1,080	1,847	493	122	94	11
169	Subtotal- Operating Costs to recover		41,851		25,036	4,823	8,312	2,522	616	498	44
170											
171	Target Return on Rate Base- After taxes		12,525		7,594	1,466	2,497	661	165	128	15
172	Income taxes to recover		4,735	37.80%	2,871	554	944	250	62	48	6
173											
174	Subtotal- Rev Req before GRT		59,111		35,501	6,843	11,753	3,433	842	674	65
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		59,111		35,501	6,843	11,753	3,433	842	674	65

Schedule HSG-1F-4

Class Allocation- Secondary Customer

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-4
Page 1 of 5

SecnCus
Class Allocation- Secondary Customer
CAl
HSG-1F-4

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	-	None	-	-	-	-	-	-	-
4	**Production Plant**		-		-	-	-	-	-	-	-
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	-	None	-	-	-	-	-	-	-
15	Overhead Conductors and Devices	365	-	None	-	-	-	-	-	-	-
16	Underground Conduit	366	-	None	-	-	-	-	-	-	-
17	Underground Conductors & Devices	367	-	None	-	-	-	-	-	-	-
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	79,239	Services_Cost	68,574	8,927	1,649	88	1	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	53,261	Light-Fixtures	-	-	-	-	-	53,261	-
23	Plant Additions	374	8,167	SecC-DxPt	4,227	550	102	5	0	3,283	-
24	**Distribution Plant**	360-374	140,667		72,801	9,478	1,751	94	1	56,544	-
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	3,529	SecC-Lab	0	0	0	0	0	3,529	0
28	**General Plant**	389-399	3,529		0	0	0	0	0	3,529	0
29											
30	**TOTAL UTILITY PLANT**		144,197		72,801	9,478	1,751	94	1	60,073	0
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	60,857	SecC-DxPt	31,496	4,100	758	40	0	24,463	-
35	General Plant	108	2,761	SecC-Lab	0	0	0	0	0	2,761	0
36	**Depreciation Reserve**	108	63,619		31,496	4,100	758	40	0	27,224	0
37											

SecnCus
Class Allocation- Secondary Customer
CAl
HSG-1F-4

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	-	SecC-DxPt	-	-	-	-	-	-	-
40	Less: CIAC	131	(11)	SecC-DxPt	(6)	(1)	(0)	(0)	(0)	(4)	-
41	Materials and Supplies	131	740	SecC-DxPt	383	50	9	0	0	297	-
42	Loss on Reacquired Debt	131	330	SecC-DxPt	171	22	4	0	0	133	-
43	Cash Working Capital	255	317	SecC-OpExp	37	6	6	6	1	260	0
44	Accumulated Deferred FIT		(18,787)	SecC-Pt	(9,485)	(1,235)	(228)	(12)	(0)	(7,827)	(0)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	-	SecC-Pt	-	-	-	-	-	-	-
47	**Other Rate Base**	131-283	(17,412)		(8,900)	(1,158)	(209)	(5)	1	(7,141)	0
48											
49	**TOTAL RATE BASE**		63,166		32,405	4,220	784	48	2	25,708	0
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	77	SecC-DxLab	0	0	0	0	0	77	0
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-
58	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-
59	Dist Oper-Outdoor Lighting	585	355	Light-Fixtures	-	-	-	-	-	355	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	-	None	-	-	-	-	-	-	-
62	Dist Oper-Misc Expenses	588	611	SecC-DxLab	0	0	0	0	0	611	0
63	Dist Oper-Rents	589	14	SecC-Pt	7	1	0	0	0	6	0
64	Dist Maint-Supervision & Eng	590	5	SecC-DxLab	0	0	0	0	0	5	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-
68	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	1,394	Light-Fixtures	-	-	-	-	-	1,394	-
71	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
72	**Oper. & Maint. Exp.**	500-599	2,457		7	1	0	0	0	2,449	0
73			2,457		7	1	0	0	0	2,449	0

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-4
Page 2 of 5

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-4
Page 3 of 5

SecnCus
Class Allocation- Secondary Customer
CAl
HSG-1F-4

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	**Customer Accts. Exp.**	901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	**Customer Service Exp.**	907-912	-		-	-	-	-	-	-	-
88	**Customer Accts. & Serv. Exp.**	901-919	-		-	-	-	-	-	-	-
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	826	SecC-Lab	0	0	0	0	0	826	0
92	A&G-Office Supplies	921	717	SecC-Lab	0	0	0	0	0	717	0
93	A&G-Outside Services Employed	923	182	SecC-Lab	0	0	0	0	0	182	0
94	Property Insurance	924	383	SecC-Pt	193	25	5	0	0	159	0
95	Injuries & Damages Insurance	925	613	SecC-Pt	310	40	7	0	0	255	0
96	Employee Pensions & Benefits	926	1,472	SecC-Lab	0	0	0	0	0	1,472	0
97	Franchise Requirements	927	(14)	RateBase	(7)	(1)	(2)	(2)	(0)	(1)	(0)
98	Regulatory Comm Expenses	928	615	RateBase	325	60	90	85	21	32	2
99	Miscellaneous General Expenses	930.0	236	MWh-Gen	95	18	40	65	15	2	1
100	Rents	931.0	491	SecC-Lab	0	0	0	0	0	491	0
101	Maintenance of general plant	935.0	17	SecC-Lab	0	0	0	0	0	17	0
102	Donations	426	46	RateBase	24	4	7	6	2	2	0
103	**Admin & Genl. Exp.**	920-935	5,584		939	147	147	155	38	4,156	3
104											
105	**Total Operating Expenses**		8,041		947	147	147	155	38	6,605	3
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		4,930	SecC-Pt	2,489	324	60	3	0	2,054	0
109	**Depreciation Expense**	403	4,930		2,489	324	60	3	0	2,054	0
110											

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-4
Page 4 of 5

SecnCus
Class Allocation- Secondary Customer
CAl
HSG-1F-4

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	3,299	SecC-Pt	1,665	217	40	2	0	1,374	0
114	Payroll tax	408	244	SecC-Lab	0	0	0	0	0	244	0
115	Other tax	408	132	SecC-Pt	67	9	2	0	0	55	0
116	**General Taxes**		3,675		1,732	226	42	2	0	1,674	0
117											
118	**B. OTHER**										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	**Other**		-		-	-	-	-	-	-	-
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		719	SecC-Pretax	1,059	284	598	569	81	(1,880)	8
124	Amortize ITC		-	SecC-Pt	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	719		1,059	284	598	569	81	(1,880)	8
126	**Total Taxes**	408-411	4,394		2,791	509	640	571	81	(206)	8
127											
128	**TOTAL EXPENSES**		17,365		6,227	981	847	729	119	8,453	11
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		19,877	Total_Del_Rev	10,290	2,083	3,193	2,960	435	875	41
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		-	None	-	-	-	-	-	-	-
134	Other Electric Revenues		379	Total_Del_Rev	196	40	61	56	8	17	1
135	**Operating Revenues**		20,256		10,487	2,123	3,254	3,017	443	891	42
136											
137	**TOTAL EXPENSES**		17,365		6,227	981	847	729	119	8,453	11
138	**V. NET INCOME at Present Rates**		2,892		4,260	1,142	2,407	2,288	325	(7,561)	32
139											

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-4
Page 5 of 5

SecnCus
Class Allocation- Secondary Customer
CAl
HSG-1F-4

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	19,877		10,290	2,083	3,193	2,960	435	875	41
143	Other Operating Revenues	450-456	379		196	40	61	56	8	17	1
144	Total Operating Revenues		20,256		10,487	2,123	3,254	3,017	443	891	42
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	2,457		7	1	0	0	0	2,449	0
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	5,584		939	147	147	155	38	4,156	3
150	Total Operating Expenses		8,041		947	147	147	155	38	6,605	3
151											
152	Depreciation Expense	403	4,930		2,489	324	60	3	0	2,054	0
153	Taxes Other Than Income Tax / Other	408	3,675		1,732	226	42	2	0	1,674	0
154	INCOME BEFORE INCOME TAXES		3,610		5,319	1,426	3,005	2,856	405	(9,441)	39
155	Income Taxes	409-411	719		1,059	284	598	569	81	(1,880)	8
156	**NET INCOME**		2,892		4,260	1,142	2,407	2,288	325	(7,561)	32
157											
158	**RATE BASE**		63,166		32,405	4,220	784	48	2	25,708	0
159	Return on Rate Base		4.58%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return		7.8527%		7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%
163	Rate Base		63,166		32,405	4,220	784	48	2	25,708	0
164											
165	Operating expenses		8,041		947	147	147	155	38	6,605	3
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		4,930		2,489	324	60	3	0	2,054	0
168	General taxes / Other		3,675		1,732	226	42	2	0	1,674	0
169	Subtotal- Operating Costs to recover		16,646		5,168	697	248	160	38	10,332	3
170											
171	Target Return on Rate Base- After taxes		4,960		2,545	331	62	4	0	2,019	0
172	Income taxes to recover		1,875	37.80%	962	125	23	1	0	763	0
173											
174	Subtotal- Rev Req before GRT		23,481		8,674	1,154	333	165	38	13,114	3
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		23,481		8,674	1,154	333	165	38	13,114	3

Schedule HSG-1F-5

Class Allocation- Billing Customer

BillCus
Class Allocation- Billing Customer
CAl
HSG-1F-5

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	-	None	-	-	-	-	-	-	-
4	**Production Plant**		-		-	-	-	-	-	-	-
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	-	None	-	-	-	-	-	-	-
15	Overhead Conductors and Devices	365	-	None	-	-	-	-	-	-	-
16	Underground Conduit	366	-	None	-	-	-	-	-	-	-
17	Underground Conductors & Devices	367	-	None	-	-	-	-	-	-	-
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	51,184	Meter_Cost	33,560	9,247	6,691	1,673	12	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	3,155	Meter_Cost	2,069	570	412	103	1	-	-
24	**Distribution Plant**	360-374	54,339		35,629	9,818	7,104	1,776	13	-	-
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	14,041	Bill-Lab	10,403	1,979	1,222	275	76	87	0
28	**General Plant**	389-399	14,041		10,403	1,979	1,222	275	76	87	0
29											
30	**TOTAL UTILITY PLANT**		68,381		46,033	11,797	8,326	2,050	89	87	0
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	23,509	Bill-DxPt	15,414	4,247	3,073	768	6	-	-
35	General Plant	108	10,986	Bill-Lab	8,140	1,548	956	215	59	68	0
36	**Depreciation Reserve**	108	34,495		23,554	5,796	4,029	983	65	68	0
37											

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-5
Page 1 of 5

BillCus
Class Allocation- Billing Customer
CAl
HSG-1F-5

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	-	Bill-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(5)	Bill-DxPt	(3)	(1)	(1)	(0)	(0)	-	-
41	Materials and Supplies	131	351	Bill-DxPt	230	63	46	11	0	-	-
42	Loss on Reacquired Debt	131	157	Bill-DxPt	103	28	20	5	0	-	-
43	Cash Working Capital	255	1,502	Bill-OpExp	1,042	180	190	58	13	18	0
44	Accumulated Deferred FIT		(8,909)	Bill-Pt	(5,998)	(1,537)	(1,085)	(267)	(12)	(11)	(0)
45	Customer Deposits	154	(7,206)	CustDep	(1)	(1,962)	(3,520)	(1,721)	-	(2)	-
46	Injuries and Damages Reserve	131	-	Bill-Pt	-	-	-	-	-	-	-
47	**Other Rate Base**	131-283	(14,111)		(4,628)	(3,228)	(4,349)	(1,913)	2	5	0
48											
49	**TOTAL RATE BASE**		19,775		17,851	2,773	(52)	(846)	25	23	0
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	128	Bill-DxLab	84	23	17	4	0	0	0
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-
58	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	2,390	Meter_Cost	1,567	432	312	78	1	-	-
61	Dist Oper-Customer Installation	587	-	None	-	-	-	-	-	-	-
62	Dist Oper-Misc Expenses	588	1,010	Bill-DxLab	662	182	132	33	0	0	0
63	Dist Oper-Rents	589	6	Bill-DxPt	4	1	1	0	0	-	-
64	Dist Maint-Supervision & Eng	590	9	Bill-DxLab	6	2	1	0	0	0	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-
68	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	268	Bill-DxPt	176	48	35	9	0	-	-
72	**Oper. & Maint. Exp.**	500-599	3,810		2,498	688	498	125	1	0	0
73			3,810		2,498	688	498	125	1	0	0

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-5
Page 2 of 5

BillCus
Class Allocation- Billing Customer
CAl
HSG-1F-5

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	368	Acct903	313	33	11	1	5	5	0
76	Cust Acct-Meter Reading Exp	902	1,292	Meter_Cost	847	233	169	42	0	-	-
77	Cust Records & Collection	903	9,562	Acct903	8,131	857	297	26	117	134	0
78	Uncollectible Accounts	904	4,311	Total_Del_Rev	2,232	452	692	642	94	190	9
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	59	Customers	51	6	1	0	0	1	0
81	**Customer Accts. Exp.**	901-905	15,592		11,573	1,581	1,171	711	216	330	9
82											
83	Cust Service-Supervision	907	16	Acct908	4	0	10	2	0	0	0
84	Cust Assistance Expenses	908	1,004	Acct908	223	31	631	106	8	4	1
85	Cust Service-Misc Expenses	910	940	Acct910	755	92	33	35	8	16	0
86	Demo & Selling Exp	912	1,232	Customers-Large	-	-	1,093	138	2	-	-
87	**Customer Service Exp.**	907-912	3,192		981	124	1,767	281	18	21	1
88	**Customer Accts. & Serv. Exp.**	901-919	18,784		12,555	1,705	2,938	992	235	351	10
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	3,285	Bill-Lab	2,434	463	286	64	18	20	0
92	A&G-Office Supplies	921	2,853	Bill-Lab	2,114	402	248	56	15	18	0
93	A&G-Outside Services Employed	923	726	Bill-Lab	538	102	63	14	4	4	0
94	Property Insurance	924	181	Bill-Pt	122	31	22	5	0	0	0
95	Injuries & Damages Insurance	925	291	Bill-Pt	196	50	35	9	0	0	0
96	Employee Pensions & Benefits	926	5,856	Bill-Lab	4,338	825	510	115	32	36	0
97	Franchise Requirements	927	(4)	RateBase	(2)	(0)	(1)	(1)	(0)	(0)	(0)
98	Regulatory Comm Expenses	928	193	RateBase	102	19	28	27	7	10	1
99	Miscellaneous General Expenses	930	112	MWh-Gen	45	9	19	31	7	1	0
100	Rents	931	1,955	Bill-Lab	1,449	276	170	38	11	12	0
101	Maintenance of general plant	935	66	Bill-Lab	49	9	6	1	0	0	0
102	Donations	426	14	RateBase	8	1	2	2	0	1	0
103	**Admin & Genl. Exp.**	920-935	15,528		11,392	2,187	1,389	361	94	103	1
104											
105	**Total Operating Expenses**		38,122		26,445	4,580	4,824	1,477	330	454	11
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		2,338	Bill-Pt	1,574	403	285	70	3	3	0
109	**Depreciation Expense**	403	2,338		1,574	403	285	70	3	3	0
110											

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-5
Page 3 of 5

BillCus
Class Allocation- Billing Customer
CAl
HSG-1F-5

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	1,564	Bill-Pt	1,053	270	190	47	2	2	0
114	Payroll tax	408	972	Bill-Lab	720	137	85	19	5	6	0
115	Other tax	408	63	Bill-Pt	42	11	8	2	0	0	0
116	**General Taxes**		2,599		1,815	418	283	68	7	8	0
117											
118	**B. OTHER**										
119	Interest on Customer deposits		161	CustDep	0	44	79	38	-	0	-
120	**Other**		161		0	44	79	38	-	0	-
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		(523)	Bill-Pretax	(1,908)	(146)	255	836	166	261	14
124	Amortize ITC		-	Bill-Pt	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	(523)		(1,908)	(146)	255	836	166	261	14
126	**Total Taxes**	408-411	2,237		(92)	315	616	942	173	269	14
127											
128	**TOTAL EXPENSES**		42,697		27,926	5,299	5,725	2,490	506	726	25
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		38,388	Total_Del_Rev	19,873	4,023	6,166	5,717	840	1,689	80
132	Forfeited Discounts		1,474	Late_Pay	-	611	465	27	318	53	-
133	Rent For Electric Property- Poles		-	None	-	-	-	-	-	-	-
134	Other Electric Revenues		733	Total_Del_Rev	379	77	118	109	16	32	2
135	**Operating Revenues**		40,595		20,252	4,711	6,749	5,853	1,174	1,774	81
136											
137	**TOTAL EXPENSES**		42,697		27,926	5,299	5,725	2,490	506	726	25
138	**V. NET INCOME at Present Rates**		(2,102)		(7,674)	(588)	1,024	3,363	668	1,049	56
139											

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1F-5
Page 5 of 5

BillCus
Class Allocation- Billing Customer
CAl
HSG-1F-5

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

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	38,388		19,873	4,023	6,166	5,717	840	1,689	80
143	Other Operating Revenues	450-456	2,207		379	687	583	136	334	85	2
144	Total Operating Revenues		40,595		20,252	4,711	6,749	5,853	1,174	1,774	81
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	3,810		2,498	688	498	125	1	0	0
148	Customer Acctg & Service	901-919	18,784		12,555	1,705	2,938	992	235	351	10
149	Admin & General	920-932	15,528		11,392	2,187	1,389	361	94	103	1
150	Total Operating Expenses		38,122		26,445	4,580	4,824	1,477	330	454	11
151											
152	Depreciation Expense	403	2,338		1,574	403	285	70	3	3	0
153	Taxes Other Than Income Tax / Other	408	2,760		1,815	461	361	106	7	8	0
154	INCOME BEFORE INCOME TAXES		(2,625)		(9,581)	(734)	1,279	4,199	834	1,309	70
155	Income Taxes	409-411	(523)		(1,908)	(146)	255	836	166	261	14
156	**NET INCOME**		(2,102)		(7,674)	(588)	1,024	3,363	668	1,049	56
157											
158	**RATE BASE**		19,775		17,851	2,773	(52)	(846)	25	23	0
159	Return on Rate Base		-10.63%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return		7.8527%		7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%	7.8527%
163	Rate Base		19,775		17,851	2,773	(52)	(846)	25	23	0
164											
165	Operating expenses		33,811		24,213	4,129	4,132	835	236	264	2
166	Uncollectibles expense		4,736	RevReq	2,492	464	698	637	158	274	13
167	Depreciation expense		2,338		1,574	403	285	70	3	3	0
168	General taxes / Other		2,760		1,815	461	361	106	7	8	0
169	Subtotal- Operating Costs to recover		43,644		30,094	5,457	5,476	1,649	404	549	15
170											
171	Target Return on Rate Base- After taxes		1,553		1,402	218	(4)	(66)	2	2	0
172	Income taxes to recover		587	37.80%	530	82	(2)	(25)	1	1	0
173											
174	Subtotal- Rev Req before GRT		45,784		32,026	5,757	5,471	1,558	407	551	15
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		45,784		32,026	5,757	5,471	1,558	407	551	15

Schedule HSG-1G

Allocator Assignments

Assigned
Allocator Assignments
Fac
HSG-1G

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

					Classification	Classification	Class Allocation				
Line	**Account**	No.	**Balance**	**Functional**	**Primary**	**Secondary**	**SubTDem**	**PrimDem**	**SecnDem**	**SecnCus**	**BillCus**
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	3,126	SubT	-	-	MWh-Gen	-	-	-	-
4	**Production Plant**		3,126								
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	0	-	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	0								
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	10,065	Stations	Demand	-	-	NCP_at_Pri	-	-	-
12	Structures and Improvements	361	8,060	Stations	Demand	-	-	NCP_at_Pri	-	-	-
13	Station Equipment	362	174,903	Stations	Demand	-	-	NCP_at_Pri	-	-	-
14	Poles, Towers and Fixtures	364	193,788	Func-364	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
15	Overhead Conductors and Devices	365	264,290	Func-365	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
16	Underground Conduit	366	64,645	Func-366	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
17	Underground Conductors & Devices	367	143,514	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
18	Line Transformers	368	163,944	Sec	-	Demand	-	-	NCP_PriSec	-	-
19	Services	369	79,239	Sec	-	Customer	-	-	-	Services_Cost	-
20	Meters	370	51,184	Bill	-	-	-	-	-	-	Meter_Cost
21	Installations on Customer Premises	371	0	-	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	53,261	Sec	-	Customer	-	-	-	Light-Fixtures	-
23	Plant Additions	374	74,394	Dist-Pt	Demand	Sec-DxPt	NCP_at_115	NCP_at_Pri	SecD-Pt	SecC-DxPt	Meter_Cost
24	**Distribution Plant**	360-374	1,281,286								
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	54,367	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
28	**General Plant**	389-399	54,367								
29											
30	**TOTAL UTILITY PLANT**		1,338,779								
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	0	-	-	-	-	-	-	-	-
34	Distribution Plant	108	554,328	Dist-Pt	Demand	Sec-DxPt	SubT-DxPt	PriD-Pt	SecD-Pt	SecC-DxPt	Bill-DxPt
35	General Plant	108	42,536	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
36	**Depreciation Reserve**	108	596,864								
37											

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1G
Page 1 of 5

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1G
Page 2 of 5

Assigned
Allocator Assignments
Fac
HSG-1G

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

					Classification	Classification	Class Allocation				
Line	**Account**	No.	**Balance**	**Functional**	**Primary**	**Secondary**	**SubTDem**	**PrimDem**	**SecnDem**	**SecnCus**	**BillCus**
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	0	-	-	-	-	-	-	-	-
40	Less: CIAC	131	(103)	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-DxPt	Bill-DxPt
41	Materials and Supplies	131	6,871	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-DxPt	Bill-DxPt
42	Loss on Reacquired Debt	131	3,065	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-DxPt	Bill-DxPt
43	Cash Working Capital	255	4,976	OpExp	Demand	Sec-OpExp	SubT-OpExp	PriD-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp
44	Accumulated Deferred FIT		(174,431)	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
45	Customer Deposits	154	(7,206)	Bill	-	-	-	-	-	-	CustDep
46	Injuries and Damages Reserve	131	0	-	-	-	-	-	-	-	-
47	**Other Rate Base**	131-283	(166,828)								
48											
49	**TOTAL RATE BASE**		575,087								
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	0	-	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	1,012	Dist-Lab	Demand	Sec-DxLab	SubT-DxLab	PriD-DxLab	SecD-DxLab	SecC-DxLab	Bill-DxLab
55	Dist Oper-Load Dispatching	581	2,064	SubT	-	-	MWh-Gen	-	-	-	-
56	Dist Oper-Substations	582	1,155	Stations	Demand	-	-	NCP_at_Pri	-	-	-
57	Dist Oper-Overhead Lines	583	2,198	OH_Total	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
58	Dist Oper-Underground Lines	584	1,093	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
59	Dist Oper-Outdoor Lighting	585	355	Sec	-	Customer	-	-	-	Light-Fixtures	-
60	Dist Oper-Electric Meters	586	2,390	Bill	-	-	-	-	-	-	Meter_Cost
61	Dist Oper-Customer Installation	587	1,424	Func-364	Demand	Demand	MWh-Meter	MWh-Meter	MWh-Meter	-	-
62	Dist Oper-Misc Expenses	588	7,992	Dist-Lab	Demand	Sec-DxLab	SubT-DxLab	PriD-DxLab	SecD-DxLab	SecC-DxLab	Bill-DxLab
63	Dist Oper-Rents	589	131	Dist-Pt	Demand	Sec-DxPt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-DxPt
64	Dist Maint-Supervision & Eng	590	71	Dist-Lab	Demand	Sec-DxLab	SubT-DxLab	PriD-DxLab	SecD-DxLab	SecC-DxLab	Bill-DxLab
65	Dist Maint-Structures	591	35	Stations	Demand	-	-	NCP_at_Pri	-	-	-
66	Dist Maint-Substations	592	1,934	Stations	Demand	-	-	NCP_at_Pri	-	-	-
67	Dist Maint-Overhead Lines	593	8,882	OH_Total	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
68	Dist Maint-Underground Lines	594	431	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
69	Dist Maint-Line Transformers	595	255	Sec	-	Demand	-	-	NCP_PriSec	-	-
70	Dist Maint-Outdoor Lighting	596	1,394	Sec	-	Customer	-	-	-	Light-Fixtures	-
71	Dist Maint-Electric Meters	597	268	Bill	-	-	-	-	-	-	Bill-DxPt
72	**Oper. & Maint. Exp.**	500-599	33,084								
73											

Assigned
Allocator Assignments
Fac
HSG-1G

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

					Classification	Classification	Class Allocation				
Line	**Account**	No.	**Balance**	**Functional**	**Primary**	**Secondary**	**SubTDem**	**PrimDem**	**SecnDem**	**SecnCus**	**BillCus**
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	368	Bill	-	-	-	-	-	-	Acct903
76	Cust Acct-Meter Reading Exp	902	1,292	Bill	-	-	-	-	-	-	Meter_Cost
77	Cust Records & Collection	903	9,562	Bill	-	-	-	-	-	-	Acct903
78	Uncollectible Accounts	904	4,311	Bill	-	-	-	-	-	-	Total_Del_Rev
79	Commodity Costs/Trans Uncoll		0	-	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	59	Bill	-	-	-	-	-	-	Customers
81	**Customer Accts. Exp.**	901-905	15,592								
82											
83	Cust Service-Supervision	907	16	Bill	-	-	-	-	-	-	Acct908
84	Cust Assistance Expenses	908	1,004	Bill	-	-	-	-	-	-	Acct908
85	Cust Service-Misc Expenses	910	940	Bill	-	-	-	-	-	-	Acct910
86	Demo & Selling Exp	912	1,232	Bill	-	-	-	-	-	-	Customers-Large
87	**Customer Service Exp.**	907-912	1,232								
88	**Customer Accts. & Serv. Exp.**	901-919	16,824								
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	12,721	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
92	A&G-Office Supplies	921	11,046	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
93	A&G-Outside Services Employed	923	2,810	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
94	Property Insurance	924	3,552	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
95	Injuries & Damages Insurance	925	5,693	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
96	Employee Pensions & Benefits	926	22,672	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
97	Franchise Requirements	927	(129)	RateBase	Demand	Sec-RB	RateBase	RateBase	RateBase	RateBase	RateBase
98	Regulatory Comm Expenses	928	5,601	RateBase	Demand	Sec-RB	RateBase	RateBase	RateBase	RateBase	RateBase
99	Miscellaneous General Expenses	930	2,192	Plant	Demand	Sec-Pt	MWh-Gen	MWh-Gen	MWh-Gen	MWh-Gen	MWh-Gen
100	Rents	931	7,570	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
101	Maintenance of general plant	935	257	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
102	Donations	426	415	RateBase	Demand	Sec-RB	RateBase	RateBase	RateBase	RateBase	RateBase
103	**Admin & Genl. Exp.**	920-935	74,400								
104											
105	**Total Operating Expenses**		124,308								
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		45,768	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
109	**Depreciation Expense**	403	45,768								
110											

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1G
Page 3 of 5

Assigned
Allocator Assignments
Fac
HSG-1G

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

					Classification	Classification	Class Allocation				
Line	**Account**	No.	**Balance**	**Functional**	**Primary**	**Secondary**	**SubTDem**	**PrimDem**	**SecnDem**	**SecnCus**	**BillCus**
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	30,627	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
114	Payroll tax	408	3,762	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
115	Other tax	408	1,230	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
116	**General Taxes**		35,619								
117											
118	**B. OTHER**										
119	Interest on Customer deposits		161	Bill	-	-	-	-	-	-	CustDep
120	**Other**		161								
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		6,213	Pretax	Demand	Sec-PreTax	SubT-Pretax	PriD-Pretax	SecD-Pretax	SecC-Pretax	Bill-Pretax
124	Amortize ITC		0	-	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	6,213								
126	**Total Taxes**	408-411	41,993								
127											
128	**TOTAL EXPENSES**		212,069								
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		230,876	RevReq-PF	Demand	Sec-Pt	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev
132	Forfeited Discounts		1,474	Bill	-	-	-	-	-	-	Late_Pay
133	Rent For Electric Property- Poles		2,267	Func-364	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
134	Other Electric Revenues		4,406	RevReq-PF	Demand	Sec-Pt	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev
135	**Operating Revenues**		239,023								
136											
137	**TOTAL EXPENSES**		212,069								
138	**V. NET INCOME at Present Rates**		26,954								
139											

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1G
Page 4 of 5

Assigned
Allocator Assignments
Fac
HSG-1G

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

Line	Account	No.	Balance	Functional	Classification Primary	Classification Secondary	Class Allocation SubTDem	PrimDem	SecnDem	SecnCus	BillCus
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	230,876								
143	Other Operating Revenues	450-456	8,147								
144	Total Operating Revenues		239,023								
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	33,084								
148	Customer Acctg & Service	901-919	16,824								
149	Admin & General	920-932	74,400								
150	Total Operating Expenses		124,308								
151											
152	Depreciation Expense	403	45,768								
153	Taxes Other Than Income Tax / Other	408	35,780								
154	INCOME BEFORE INCOME TAXES		33,167								
155	Income Taxes	409-411	6,213								
156	**NET INCOME**		26,954								
157											
158	**RATE BASE**		575,087								
159	Return on Rate Base		4.69%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return										
163	Rate Base										
164											
165	Operating expenses										
166	Uncollectibles expense		4,736	Bill	-	-	-	-	-	-	RevReq
167	Depreciation expense										
168	General taxes / Other										
169	Subtotal- Operating Costs to recover										
170											
171	Target Return on Rate Base- After taxe										
172	Income taxes to recover										
173											
174	Subtotal- Rev Req before GRT										
175	GRT needed										
176	**TOTAL REVENUE REQUIREMENT**										

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1G
Page 5 of 5

Schedule HSG-1H

Transformer Credit

Xfmrs
Transformer Credit
Inp
HSG-1H

Narragansett Electric Com
Class ACOS Study
Future Rate Year 2014
Transformer Credit

	Account Description	Total
1	Line Transfomer Cost	163,944
2	Other Rate Base Items	(92,367)
3	Line Transfomer-Related Rate Base	71,577
4	Rate of return on rate base	7.85%
5	Return on rate base	5,621
6	Income tax gross-up	2,125
7	**Line Transformer return component**	**7,746**
8		
9	Maintenance of Line Transformers	255
10	Line Transformers share of A&G costs	366
11	Line Transformers Depreciation Expense	5,856
12	**Line Transformer expense component**	**6,477**
13		
14	**Line Transformer total**	**14,222**
15		
16	Demand units	1,351,459
17	**Monthly Revenue requirement per kW**	**$0.88**
18		
19	Annual Demand Units- B32/G32/B62/G62	3,462,040
20	Annual Billing Demand Units- B32/G32/B62/G62	7,400,777
21	**Monthly Transformer Billing Credit per kW**	**$0.41**
22		
23	Distribution Plant in Service- Cost	1,281,286
24	Line Transformers % of Distribution Plant	12.8%
25		
26	Materials and Supplies	6,871
27	Accumulated Depreciation	(554,328)
28	ADIT	(174,431)
29		(721,888)
30		
31	Distribution O&M	33,084
32	Customer Accounts	18,784
33		51,868
34	Line Transformers % of Operating Costs	0.49%
35		
36	A&G Costs	74,400
37	Depreciation expense	45,768
38	Income tax gross-up	37.8%
39		

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-1H
Page 1 of 1

Schedule HSG-2

Allocation of Factors – Index

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No.______
Schedule HSG-2-Index
Page 1 of 1

Index
Index
Inp
HSG-2-Index

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Index to Class Cost of Service Study

Schedule	Description	Pages
HSG-2A	Functionalization Factors	2
HSG-2B	Classification Factors	1
HSG-2C	Class Allocation Factors	6

Schedule HSG-2A

Functionalization Factors

FuncFctr
Functionalization Factors
Fac
HSG-2A

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Functionalization Factors

0	Allocator Name	Total	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing
1	None	0						
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3								
4	Supp	1	1					
5		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6								
7	SubT	1		1				
8		100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
9								
10	PrimHT	1			1			
11		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
12								
13	Prim	1				1		
14		100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
15								
16	Sec	1					1	
17		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
18								
19	Bill	1						1
20		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
21								
22	Func-364	10,349	-	323	-	4,973	5,053	-
23		100.00%	0.00%	3.12%	0.00%	48.05%	48.83%	0.00%
24								
25	Func-365	13,233	-	929	-	9,155	3,149	-
26		100.00%	0.00%	7.02%	0.00%	69.18%	23.80%	0.00%
27								
28	Func-366	461	-	33	-	367	61	-
29		100.00%	0.00%	7.22%	0.00%	79.59%	13.18%	0.00%
30								
31	Func-367	2,184	-	181	-	1,931	71	-
32		100.00%	0.00%	8.30%	0.00%	88.43%	3.27%	0.00%
33								
34	Stations	1				1		
35		100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
36								

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-2A
Page 1 of 2

FuncFctr
Functionalization Factors
Fac
HSG-2A

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Functionalization Factors

0	Allocator Name	Total	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing
37	OpExp	126,268	-	12,064	-	47,871	28,211	38,122
38		100.00%	0.00%	9.55%	0.00%	37.91%	22.34%	30.19%
39								
40	RevReq-PF	241,957	-	17,210	-	111,132	73,385	40,230
41		100.00%	0.00%	7.11%	0.00%	45.93%	30.33%	16.63%
42								
43	Labor	28,548	-	3,594	-	11,269	6,312	7,373
44		100.00%	0.00%	12.59%	0.00%	39.47%	22.11%	25.83%
45								
46	Dist-Lab	24,237	-	3,594	-	11,269	6,312	3,062
47		100.00%	0.00%	14.83%	0.00%	46.49%	26.04%	12.63%
48								
49	Dist-Pt	1,281,286	-	43,731	-	687,252	495,964	54,339
50		100.00%	0.00%	3.41%	0.00%	53.64%	38.71%	4.24%
51								
52	OH_Total	458,078	-	24,609	-	275,962	157,508	-
53		100.00%	0.00%	5.37%	0.00%	60.24%	34.38%	0.00%
54								
55	Pretax	31,207	-	1,154	-	18,707	13,970	(2,625)
56		100.00%	0.00%	3.70%	0.00%	59.95%	44.77%	-8.41%
57								
58	RateBase	575,087	-	23,300	-	309,346	222,666	19,775
59		100.00%	0.00%	4.05%	0.00%	53.79%	38.72%	3.44%
60								
61	Plant	1,338,779	-	53,702	-	708,712	507,984	68,381
62		100.00%	0.00%	4.01%	0.00%	52.94%	37.94%	5.11%
63								

Schedule HSG-2B

Classification Factors

ClassFctr
Classification Factors
Fac
HSG-2B

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Demand	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Commodity	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Customer	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	Sec-Lab	6,312	4,459	-	1,853
14		100.00%	70.64%	0.00%	29.36%
15					
16	Sec-DxLab	6,312	4,459	-	1,853
17		100.00%	70.64%	0.00%	29.36%
18					
19	Sec-Pt	507,984	363,788	-	144,197
20		100.00%	71.61%	0.00%	28.39%
21					
22	Sec-DxPt	495,964	355,297	-	140,667
23		100.00%	71.64%	0.00%	28.36%
24					
25	Sec-RB	222,666	159,500	-	63,166
26		100.00%	71.63%	0.00%	28.37%
27					
28	Sec-OpExp	28,211	20,170	-	8,041
29		100.00%	71.50%	0.00%	28.50%
30					
31	Sec-PreTax	13,970	10,360	-	3,610
32		100.00%	74.16%	0.00%	25.84%
33					

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-2B
Page 1 of 1

Schedule HSG-2C

Class Allocation Factors

AllocFctr
Class Allocation Factors
Fac
HSG-2C

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General	200 kW	3000 kW	Lighting	Propulsion
1	None	-							
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3									
4	MWh-Meter	7,852,421	3,122,131	597,989	1,297,414	2,221,230	525,192	65,617	22,848
5		100.00%	39.76%	7.62%	16.52%	28.29%	6.69%	0.84%	0.29%
6									
7	MWh-Gen	8,389,182	3,387,898	648,892	1,407,241	2,305,192	545,045	71,203	23,712
8		100.00%	40.38%	7.73%	16.77%	27.48%	6.50%	0.85%	0.28%
9									
10	MWh-CI	4,641,825	-	597,989	1,297,414	2,221,230	525,192	-	-
11		100.00%	0.00%	12.88%	27.95%	47.85%	11.31%	0.00%	0.00%
12									
13	NCP_at_115	2,024,151	953,381	184,032	316,086	436,226	108,549	16,025	9,853
14		100.00%	47.10%	9.09%	15.62%	21.55%	5.36%	0.79%	0.49%
15									
16	NCP_at_Pri	1,950,425	918,656	177,329	304,573	420,337	104,595	15,441	9,494
17		100.00%	47.10%	9.09%	15.62%	21.55%	5.36%	0.79%	0.49%
18									
19	NCP_at_Sec	1,351,459	878,592	169,596	288,503	-	-	14,767	-
20		100.00%	65.01%	12.55%	21.35%	0.00%	0.00%	1.09%	0.00%
21									
22	NCP_PriSec	100.00%	56.06%	10.82%	18.48%	10.78%	2.68%	0.94%	0.24%
23		100.00%	56.06%	10.82%	18.48%	10.78%	2.68%	0.94%	0.24%
24									
25	Bills	6,001,832	5,171,946	606,655	100,425	12,655	168	109,971	12
26		100.00%	86.17%	10.11%	1.67%	0.21%	0.00%	1.83%	0.00%
27									
28	Customers	500,153	430,996	50,555	8,369	1,055	14	9,164	1
29		100.00%	86.17%	10.11%	1.67%	0.21%	0.00%	1.83%	0.00%
30									
31	Customers-CI	59,993	-	50,555	8,369	1,055	14	-	1
32		100.00%	0.00%	84.27%	13.95%	1.76%	0.02%	0.00%	0.00%
33									
34	Customers-Large	9,437	-	-	8,369	1,055	14	-	-
35		100.00%	0.00%	0.00%	88.68%	11.17%	0.15%	0.00%	0.00%
36									

AllocFctr
Class Allocation Factors
Fac
HSG-2C

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General	200 kW	3000 kW	Lighting	Propulsion
37	Xfmr_Cost	198,566,028	97,968,423	20,832,292	44,894,973	31,198,243	3,672,096	-	-
38		100.00%	49.34%	10.49%	22.61%	15.71%	1.85%	0.00%	0.00%
39									
40	Services_Cost	336,260,203	291,000,658	37,883,874	6,998,840	374,065	2,765	-	-
41		100.00%	86.54%	11.27%	2.08%	0.11%	0.00%	0.00%	0.00%
42									
43	Meter_Cost	35,143	23,042	6,349	4,594	1,148	9	0	0
44		100.00%	65.57%	18.07%	13.07%	3.27%	0.02%	0.00%	0.00%
45									
46	All_Meters	498,373	442,047	46,045	9,176	1,096	9	-	-
47		100.00%	88.70%	9.24%	1.84%	0.22%	0.00%	0.00%	0.00%
48									
49	Cust_Chge_Rev	57,757,293	17,509,781	4,831,787	12,553,085	9,491,141	2,856,000	10,317,499	198,000
50		100.00%	30.32%	8.37%	21.73%	16.43%	4.94%	17.86%	0.34%
51									
52	kWh_Rev	148,466,598	102,657,574	19,507,384	8,082,891	18,169,659	47,267	(281,497)	283,320
53		100.00%	69.15%	13.14%	5.44%	12.24%	0.03%	-0.19%	0.19%
54									
55	Demand_Rev	27,947	0	0	16,932	8,048	2,968	0	0
56		100.00%	0.00%	0.00%	60.58%	28.80%	10.62%	0.00%	0.00%
57									
58	Demand_Discounts	(738)	0	0	(36)	(146)	(556)	0	0
59		100.00%	0.00%	0.00%	4.94%	19.80%	75.26%	0.00%	0.00%
60									
61	Total_Del_Rev	230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
62		100.00%	51.77%	10.48%	16.06%	14.89%	2.19%	4.40%	0.21%
63									
64	Acct903	100.00%	85.03%	8.96%	3.11%	0.27%	1.23%	1.40%	0.00%
65		100.00%	85.03%	8.96%	3.11%	0.27%	1.23%	1.40%	0.00%
66									

AllocFctr
Class Allocation Factors
Fac
HSG-2C

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General	200 kW	3000 kW	Lighting	Propulsion
67	Write-Offs	10,763	8,986	736	561	32	384	64	0
68		100.00%	83.49%	6.84%	5.21%	0.30%	3.57%	0.60%	0.00%
69									
70	Late_Pay	1,777		736	561	32	384	64	0
71		100.00%	0.00%	41.42%	31.57%	1.81%	21.59%	3.61%	0.00%
72									
73	Acct908	100.00%	22.17%	3.09%	62.83%	10.58%	0.83%	0.44%	0.07%
74		100.00%	22.17%	3.09%	62.83%	10.58%	0.83%	0.44%	0.07%
75									
76	Acct910	100.00%	80.34%	9.79%	3.54%	3.74%	0.84%	1.71%	0.04%
77		100.00%	80.34%	9.79%	3.54%	3.74%	0.84%	1.71%	0.04%
78									
79	Acct930.2	100.00%	42.13%	8.45%	16.52%	25.80%	6.05%	0.79%	0.26%
80		100.00%	42.13%	8.45%	16.52%	25.80%	6.05%	0.79%	0.26%
81									
82	CustDep	100.00%	0.02%	27.23%	48.84%	23.88%	0.00%	0.03%	0.00%
83		100.00%	0.02%	27.23%	48.84%	23.88%	0.00%	0.03%	0.00%
84									
85	Light-Fixtures	6,105	-	-	-	-	-	6,105	-
86		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
87									
88	SubT-Lab	3,594	1,495	287	595	950	226	30	11
89		100.00%	41.59%	7.98%	16.56%	26.42%	6.29%	0.84%	0.32%
90									
91	SubT-DxLab	3,594	1,495	287	595	950	226	30	11
92		100.00%	41.59%	7.98%	16.56%	26.42%	6.29%	0.84%	0.32%
93									
94	SubT-Pt	53,702	24,707	4,764	8,487	12,092	2,979	430	244
95		100.00%	46.01%	8.87%	15.80%	22.52%	5.55%	0.80%	0.45%
96									
97	SubT-DxPt	43,731	20,597	3,976	6,829	9,424	2,345	346	213
98		100.00%	47.10%	9.09%	15.62%	21.55%	5.36%	0.79%	0.49%
99									
100	SubT-OpExp	12,064	5,074	973	1,988	3,131	748	111	39
101		100.00%	42.06%	8.06%	16.48%	25.95%	6.20%	0.92%	0.33%
102									

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-2C
Page 3 of 6

AllocFctr
Class Allocation Factors
Fac
HSG-2C

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General	200 kW	3000 kW	Lighting	Propulsion
103	SubT-Pretax	1,154	1,993	474	140	(1,449)	(580)	597	(20)
104		100.00%	172.74%	41.05%	12.15%	-125.62%	-50.30%	51.70%	-1.74%
105									
106	PriD-Lab	11,269	5,244	1,012	1,768	2,487	616	90	53
107		100.00%	46.54%	8.98%	15.69%	22.07%	5.46%	0.80%	0.47%
108									
109	PriD-DxLab	11,269	5,244	1,012	1,768	2,487	616	90	53
110		100.00%	46.54%	8.98%	15.69%	22.07%	5.46%	0.80%	0.47%
111									
112	PriD-Pt	708,712	333,685	64,411	110,686	152,846	38,028	5,611	3,446
113		100.00%	47.08%	9.09%	15.62%	21.57%	5.37%	0.79%	0.49%
114									
115	PriD-OpExp	47,871	22,447	4,316	7,485	10,326	2,557	521	220
116		100.00%	46.89%	9.02%	15.64%	21.57%	5.34%	1.09%	0.46%
117									
118	PriD-Pretax	18,707	13,972	3,242	3,393	(3,187)	(2,421)	3,905	(197)
119		100.00%	74.69%	17.33%	18.14%	-17.04%	-12.94%	20.87%	-1.05%
120									
121	SecD-Lab	4,459	2,665	514	906	262	62	46	3
122		100.00%	59.78%	11.53%	20.32%	5.88%	1.39%	1.04%	0.06%
123									
124	SecD-DxLab	4,459	2,665	514	906	262	62	46	3
125		100.00%	59.78%	11.53%	20.32%	5.88%	1.39%	1.04%	0.06%
126									
127	SecD-Pt	363,788	220,466	42,556	72,586	19,257	4,786	3,709	429
128		100.00%	60.60%	11.70%	19.95%	5.29%	1.32%	1.02%	0.12%
129									
130	SecD-OpExp	20,170	11,902	2,288	3,984	1,371	330	276	19
131		100.00%	59.01%	11.34%	19.75%	6.80%	1.64%	1.37%	0.10%
132									
133	SecD-Pretax	10,360	2,140	672	133	5,089	502	1,763	62
134		100.00%	20.65%	6.49%	1.28%	49.12%	4.85%	17.02%	0.59%
135									
136	SecC-Lab	1,853	0	0	0	0	0	1,853	0
137		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
138									

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule HSG-2C
Page 4 of 6

AllocFctr
Class Allocation Factors
Fac
HSG-2C

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General	200 kW	3000 kW	Lighting	Propulsion
139	SecC-DxLab	1,853	0	0	0	0	0	1,853	0
140		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
141									
142	SecC-Pt	144,197	72,801	9,478	1,751	94	1	60,073	0
143		100.00%	50.49%	6.57%	1.21%	0.06%	0.00%	41.66%	0.00%
144									
145	SecC-DxPt	140,667	72,801	9,478	1,751	94	1	56,544	-
146		100.00%	51.75%	6.74%	1.24%	0.07%	0.00%	40.20%	0.00%
147									
148	SecC-OpExp	8,041	947	147	147	155	38	6,605	3
149		100.00%	11.77%	1.83%	1.83%	1.93%	0.47%	82.14%	0.03%
150									
151	SecC-Pretax	3,610	5,319	1,426	3,005	2,856	405	(9,441)	39
152		100.00%	147.32%	39.50%	83.24%	79.12%	11.22%	-261.49%	1.09%
153									
154	Bill-Lab	7,373	5,463	1,039	642	144	40	46	0
155		100.00%	74.09%	14.09%	8.70%	1.96%	0.54%	0.62%	0.00%
156									
157	Bill-DxLab	3,062	2,008	553	400	100	1	0	0
158		100.00%	65.57%	18.07%	13.07%	3.27%	0.02%	0.00%	0.00%
159									
160	Bill-Pt	68,381	46,033	11,797	8,326	2,050	89	87	0
161		100.00%	67.32%	17.25%	12.18%	3.00%	0.13%	0.13%	0.00%
162									
163	Bill-DxPt	54,339	35,629	9,818	7,104	1,776	13	-	-
164		100.00%	65.57%	18.07%	13.07%	3.27%	0.02%	0.00%	0.00%
165									
166	Bill-OpExp	38,122	26,445	4,580	4,824	1,477	330	454	11
167		100.00%	69.37%	12.02%	12.66%	3.88%	0.87%	1.19%	0.03%
168									
169	Bill-Pretax	(2,625)	(9,581)	(734)	1,279	4,199	834	1,309	70
170		100.00%	365.05%	27.98%	-48.72%	-159.98%	-31.76%	-49.89%	-2.68%
171									
172	O&M	33,084	15,726	3,238	5,047	5,083	1,217	2,680	94
173		100.00%	47.53%	9.79%	15.25%	15.36%	3.68%	8.10%	0.28%
174									
175	DxLabor	24,237	11,412	2,366	3,669	3,798	905	2,019	68
176		100.00%	47.09%	9.76%	15.14%	15.67%	3.73%	8.33%	0.28%
177									

AllocFctr
Class Allocation Factors
Fac
HSG-2C

Narragansett Electric Company
Class ACOS Study
Future Rate Year 2014
Class Allocation Factors

0	Allocator Name	Total	Residential	Small C&I	General	200 kW	3000 kW	Lighting	Propulsion
178	DxPlant	1,281,286	668,115	127,332	193,864	178,162	43,881	65,951	3,981
179		100.00%	52.14%	9.94%	15.13%	13.90%	3.42%	5.15%	0.31%
180									
181	RateBase	575,087	303,428	55,860	84,514	79,486	19,995	30,000	1,804
182		100.00%	52.76%	9.71%	14.70%	13.82%	3.48%	5.22%	0.31%
183									
184	RevReq	270,473	142,322	26,492	39,877	36,405	9,014	15,623	739
185		100.00%	52.62%	9.79%	14.74%	13.46%	3.33%	5.78%	0.27%
186									

Schedule HSG-3

Development of Allocators – Index

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3-Index
Page 1 of 1

Index
HSG-3 Index

Development of Allocators - Index

Line	Schedule	Description	No. Pages
1	Sch. HSG-3 Index	Development of Allocators - Index	1
2	Sch. HSG-3A	External Allocator Values- Class Allocation	1
3	Sch. HSG-3B	External Allocator Values- Functionalization	1
4	Sch. HSG-3C	Proof of Distribution Revenue at Current Rates- Rate Year	3
5	Sch. HSG-3D	Transformer Costs	1
6	Sch. HSG-3E	Transformer Cost Allocation to Rate Classes	4
7	Sch. HSG-3F	Transformer Unit Costs	1
8	Sch. HSG-3G	Services Costs	2
9	Sch. HSG-3H	Meter Costs	1
10	Sch. HSG-3I	Meter Details	2
11	Sch. HSG-3J	Customer Deposits	1
12	Sch. HSG-3K	Customer Records and Accounting- Account 903	1
13	Sch. HSG-3L	Customer Assistance Expense- Account 908	1
14	Sch. HSG-3M	Customer Service- Miscellaneous Expenses- Account 910	1
15	Sch. HSG-3N	A&G Miscellaneous Expenses- Account 930.2	1
16	Sch. HSG-3O	Write-Offs	1
17	Sch. HSG-3P	Schedules for Demand Allocators	1
18	Sch. HSG-3Q	Rate Year 2014 1CP and Class NCP	1
19	Sch. HSG-3R	Test Year 2011 Class Contributions to 1CP and Class NCP	1
20	Sch. HSG-3S	Rate Year 2014 Class Contributions to 1CP at Voltage Levels	1
21	Sch. HSG-3T	Rate Year 2014 Class NCP at Voltage Levels	1
22	Sch. HSG-3U	Rate Year 2014 MWh Sales at Voltage Levels	1
23	Sch. HSG-3V	Functional Splits	1

Schedule HSG-3A

External Allocator Values- Class Allocation

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3A
Page 1 of 1

Alloc HSG-3A

External Allocator Values- Class Allocation

Line	Allocator Names	Total	ocator Na	Total	Units	Residential A16/A60	Small C&I C06	General C&I G02	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X01
	ALLOCATION VALUES											
1	MWh-Meter	7,852,421	MWh-Me	7,852,421	MWh	3,122,131	597,989	1,297,414	2,221,230	525,192	65,617	22,848
2	MWh-Gen	8,389,182	MWh-Ge	8,389,182	MWh	3,387,898	648,892	1,407,241	2,305,192	545,045	71,203	23,712
3	MWh-CI	4,641,825	MWh-CI	4,641,825	MWh		597,989	1,297,414	2,221,230	525,192		
4												
5	NCP_at_115	2,024,151	NCP_at_	2,024,151	MW	953,381	184,032	316,086	436,226	108,549	16,025	9,853
6	NCP_at_Pri	1,950,425	NCP_at_	1,950,425	MW	918,656	177,329	304,573	420,337	104,595	15,441	9,494
7	NCP_at_Sec	1,351,459	NCP_at_	1,351,459	MW	878,592	169,596	288,503	0	0	14,767	0
8												
9	Bills	6,001,832	Bills	6,001,832	#	5,171,946	606,655	100,425	12,655	168	109,971	12
10	Customers	500,153	Customer	500,153	#	430,996	50,555	8,369	1,055	14	9,164	1
11	Customers-CI	59,993	Customer	59,993	#		50,555	8,369	1,055	14		1
12	Customers-Large	9,437	Customer	9,437	#			8,369	1,055	14		
13	Xfmr_Cost	198,566,028	Xfmr_Co	198,566,028	#	97,968,423	20,832,292	44,894,973	31,198,243	3,672,096	0	0
14	Services_Cost	336,260,203	Services_	336,260,203	$	291,000,658	37,883,874	6,998,840	374,065	2,765	0	0
15	Meter_Cost	35,142,528	Meter_Co	35,142,528	$	23,042,187	6,349,222	4,594,175	1,148,414	8,529	0	0
16	All_Meters	498,373	All_Mete	498,373	#	442,047	46,045	9,176	1,096	9	0	0
17	Cust_Chge_Rev	57,757,293	Cust_Chg	57,757,293	$	17,509,781	4,831,787	12,553,085	9,491,141	2,856,000	10,317,499	198,000
18	kWh_Rev	148,466,598	kWh_Rev	148,466,598	$	102,657,574	19,507,384	8,082,891	18,169,659	47,267	(281,497)	283,320
19	Demand_Rev	27,947,391	Demand_	27,947,391	$	0	0	16,931,668	8,047,510	2,968,213	0	0
20	Demand_Discounts	(738,185)	Demand_	(738,185)	$	0	0	(36,488)	(146,164)	(555,533)	0	0
21	Total_Del_Rev	230,876,284	Total_De	230,876,284	$	119,522,760	24,197,770	37,085,283	34,383,800	5,049,929	10,157,625	479,116
22	Other_Dist_Rev	0	Other_Di	0	$							
23	Acct903	100.00%	Acct903	100.00%	%	85.03%	8.96%	3.11%	0.27%	1.23%	1.40%	0.00%
24	Write-Offs	10,763,323	Write-Of	10,763,323	$	8,985,836	736,201	561,135	32,098	383,846	64,208	0
25	Acct908	100.00%	Acct908	100.00%	%	22.17%	3.09%	62.83%	10.58%	0.83%	0.44%	0.07%
26	Acct910	100.00%	Acct910	1	%	80.34%	9.79%	3.54%	3.74%	0.84%	1.71%	0.04%
27	Acct930.2	100.00%	Acct930.2	1	%	42.13%	8.45%	16.52%	25.80%	6.05%	0.79%	0.26%
28	CustDep	100.00%	CustDep	1	%	0.02%	27.23%	48.84%	23.88%	0.00%	0.03%	0.00%
29	Light-Fixtures	6,105	Light-Fix	6,105	#						6,105	

Schedule HSG-3B

External Allocator Values- Functionalization

Functions
HSG-3B

External Allocator Values- Functionalization

Line	Functional Allocator Values	Total	Supply	SubTransmission	Primary HT	Primary	Secondary	Billing
1	Func-364	10,349		323		4,973	5,053	
2	Func-365	13,233		929		9,155	3,149	
3	Func-366	461		33		367	61	
4	Func-367	2,184		181		1,931	71	

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3B
Page 1 of 1

Schedule HSG-3C

Proof of Distribution Revenue at Current Rates- Rate Year

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No.______
Schedule NG-HSG-3C
Page 1 of 3

Revenue
HSG-3C

Proof of Distribution Revenue at Current Rates- Rate Year

	Code	Description	Includes	Customers	Annual Bills	Monthly Customer Charge	Customer Charge Revenue	Billing Demand	Demand Charge	Demand Charge Revenue
1	A16	Residential	A16-A60	430,996	5,171,946		17,509,781			
2	C06	Small C&I	C06-R2	50,555	606,655		4,831,787			
3	G02	General C&I	G02-E40	8,369	100,425		12,553,085	3,656,948		16,931,668
4	G32	200 kW Demand	B32-G32	1,055	12,655		9,491,141	3,743,830		8,047,510
5	G62	3000 kW Demand	B62-G62	14	168		2,856,000	1,241,100		2,968,213
6	S10	Lighting	S10-S14	9,164	109,971		10,317,499			
7	X01	Propulsion	X01	1	12		198,000			
8				500,153	6,001,832		57,757,293	8,641,877		27,947,391
9	A16	Residential Basic		389,106	4,669,275	$3.75	17,509,781			
10	A60	Resid. Low Income	A16	41,889	502,672	-	-			
11	B32	C&I Back-up	G32	5	60	$750.00	45,000	19,795	See below	40,837
12	B62	3000 kW Back-up	G62	2	24	$17,000.00	408,000	231,904	See below	374,581
13	C06	Small C&I		49,959	599,503	$8.00	4,796,027			
14	C06	Small C&I Unmetrd	C06	596	7,152	$5.00	35,760			
15	G02	General C&I		8,369	100,425	$125.00	12,553,085	3,656,948	$4.63	16,931,668
16	G32	200 kW Demand		1,050	12,595	$750.00	9,446,141	3,724,034	$2.15	8,006,674
17	G62	3000 kW Demand		12	144	$17,000.00	2,448,000	1,009,195	$2.57	2,593,632
18	S10	Private Lighting	Lighting	482	5,788	$146.41	847,406			
19	S14	Streetlighting	Lighting	8,682	104,183	$90.90	9,470,092			
20	X01	X-01		1	12	$16,500.00	198,000			
21				500,153	6,001,832		57,757,293	8,641,877		27,947,391
		B-32 C&I Back-up								
22		Back-up						1,084	$0.56	607
23		Supplemental						18,711	$2.15	40,229
24								19,795		40,837
		B-62 3000 kW Back-up								
25		Back-up						85,819	($0.01)	(858)
26		Supplemental						146,085	$2.57	375,439
27								231,904		374,581
		C-6 Small C&I								
28		kWh								
29		Over 25 kVA								
30										
		C-8 Small C&I Unmetered								
31		kWh								
32		Over 25 kVA								
33										

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3C
Page 2 of 3

Revenue
HSG-3C

Proof of Distribution Revenue at Current Rates- Rate Year

	Code	Description	Includes	kWh Deliveries	kWh Charge	kWh Charge Revenue	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue
1	A16	Residential	A16-A60	3,122,130,751		102,657,574				
2	C06	Small C&I	C06-R2	597,988,653		19,507,384				
3	G02	General C&I	G02-E40	1,297,414,309		8,082,891	68,986	(28,974)	37,567,644	(7,514)
4	G32	200 kW Demand	B32-G32	2,221,229,723		18,169,659	1,631,719	(685,322)	36,419,004	(171,536)
5	G62	3000 kW Demand	B62-G62	525,192,409		47,267	1,006,569	(422,759)	5,871,480	(132,774)
6	S10	Lighting	S10-S14	65,617,055		(281,497)				
7	X01	Propulsion	X01	22,848,413		283,320				
8				7,852,421,314		148,466,598	2,707,274	(1,137,055)	79,858,129	(311,824)
9	A16	Residential Basic		2,830,141,506	$0.03416	96,677,634				
10	A60	Resid. Low Income	A16	291,989,246	$0.02048	5,979,940				
11	B32	C&I Back-up	G32	6,104,280	$0.00818	49,933	6,665	(2,799)	135,770	(1,005)
12	B62	3000 kW Back-up	G62	75,685,416	$0.00009	6,812	58,127	(24,413)	789,393	(17,919)
13	C06	Small C&I		596,318,721	See below	19,436,854				
14	C06	Small C&I Unmetrd	C06	1,669,932	See below	70,529				
15	G02	General C&I		1,297,414,309	$0.00623	8,082,891	68,986	(28,974)	37,567,644	(7,514)
16	G32	200 kW Demand		2,215,125,443	$0.00818	18,119,726	1,625,054	(682,523)	36,283,235	(170,531)
17	G62	3000 kW Demand		449,506,993	$0.00009	40,456	948,442	(398,346)	5,082,088	(114,855)
18	S10	Private Lighting	Lighting	9,253,661	($0.00429)	(39,698)				
19	S14	Streetlighting	Lighting	56,363,394	($0.00429)	(241,799)				
20	X01	X-01		22,848,413	$0.01240	283,320				
21				7,852,421,314		148,466,598	2,707,274	(1,137,055)	79,858,129	(311,824)
							Rate	($0.42)		
		B-32 C&I Back-up								
22		Back-up								
23		Supplemental								
24										
		B-62 3000 kW Back-up								
25		Back-up								
26		Supplemental								
27										
		C-6 Small C&I								
28		kWh		596,318,721	$0.03257	19,422,101				
29		Over 25 kVA		7,975	$1.85000	14,754				
30				596,326,696		19,436,854				
		C-8 Small C&I Unmetered								
31		kWh		1,669,932	$0.03257	54,390				
32		Over 25 kVA		8,724	$1.85000	16,139				
33				1,678,656		70,529				

Revenue
HSG-3C

Proof of Distribution Revenue at Current Rates- Rate Year

	Code	Description	Includes	Feeder Service Billing Units	Feeder Service Revenue	CapEx Rev Req- FY 2013 ISR Plan	Normalized Rate Year Revenue	Adjust to RDM	Rate Year Revenue
1	A16	Residential	A16-A60			1,748,393	121,915,748	(2,392,987)	119,522,760
2	C06	Small C&I	C06-R2			316,934	24,656,104	(458,334)	24,197,770
3	G02	General C&I	G02-E40			548,542	38,079,699	(994,416)	37,085,283
4	G32	200 kW Demand	B32-G32	293,675	710,694	524,136	36,086,283	(1,702,483)	34,383,800
5	G62	3000 kW Demand	B62-G62			136,521	5,452,468	(402,539)	5,049,929
6	S10	Lighting	S10-S14			171,917	10,207,918	(50,293)	10,157,625
7	X01	Propulsion	X01			15,308	496,629	(17,512)	479,116
8				293,675	710,694	3,461,752	236,894,848	(6,018,564)	230,876,284
9	A16	Residential Basic				1,584,879	115,772,294	(2,169,189)	
10	A60	Resid. Low Income	A16			163,514	6,143,454	(223,798)	
11	B32	C&I Back-up	G32			2,771	134,737	(4,679)	
12	B62	3000 kW Back-up	G62			25,509	772,569	(58,010)	
13	C06	Small C&I				316,049	24,548,930	(457,054)	
14	C06	Small C&I Unmetrd	C06			885	107,174	(1,280)	
15	G02	General C&I				548,542	38,079,699	(994,416)	
16	G32	200 kW Demand		293,675	710,694	521,365	35,951,546	(1,697,804)	
17	G62	3000 kW Demand				111,011	4,679,898	(344,529)	
18	S10	Private Lighting	Lighting			24,245	831,953	(7,093)	
19	S14	Streetlighting	Lighting			147,672	9,375,965	(43,200)	
20	X01	X-01				15,308	496,629	(17,512)	
21				293,675	710,694	3,461,752	236,894,848	(6,018,564)	
							215,542,992		
				Rate	$2.42		215,411,937		
		B-32 C&I Back-up							
22		Back-up							
23		Supplemental							
24									
		B-62 3000 kW Back-up							
25		Back-up							
26		Supplemental							
27									
		C-6 Small C&I							
28		kWh							
29		Over 25 kVA							
30									
		C-8 Small C&I Unmetered							
31		kWh							
32		Over 25 kVA							
33									

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No.______
Schedule NG-HSG-3C
Page 3 of 3

Schedule HSG-3D

Transformer Costs

Xfmrs
HSG-3D

Transformer Costs

Line	Rate Class	Includes	Customers	Source	Average Cost Per Customer	Total Transformers Cost
1	Residential	A16-A60	424,893	See below	$231	97,968,423
2	Small C&I	C06-R2	47,970	See below	$434	20,832,292
3	General C&I	G02-E40	8,414	See below	$5,336	44,894,973
4	200 kW Demand	B32-G32	947	See below	$32,944	31,198,243
5	3000 kW Demand	B62-G62	7	See below	$524,585	3,672,096
6	Lighting	S10-S14	0			
7	Propulsion	X01	0			0
8			482,231		$412	198,566,028
9	*Check*		*482,231*			*198,566,028*
10						
11	A16		384,726	From Detail	$234	89,939,282
12	A60		40,167	From Detail	$200	8,029,142
13			424,893			97,968,423
14						
15	C06		47,376	From Detail	$434	20,582,352
16	C08		594	From Detail	$421	249,939
17			47,970			20,832,292
18						
19	200 kW Backup	B32	4	From Detail	$34,122	136,486
20	200 kW Demand	B32-G32	943	From Detail	$32,939	31,061,757
21			947			31,198,243
22						
23	3000 kW Backup	B62	1	From Detail	$489,754	489,754
24	3000 kW Demand	B62-G62	6	From Detail	$530,390	3,182,342
25			7			3,672,096
26						
27	General C&I		8,414	From Detail	$5,336	44,894,973
28			8,414			44,894,973

Schedule HSG-3E

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
HSG-3E

Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
1	OH_1_10	A16	8,996	2.13	19,175		68.901%	9,475,423	6,528,649
2	OH_1_10	A60	617	2.13	1,315		4.726%	9,475,423	447,774
3	OH_1_10	C06	1,061	3.51	3,722		13.373%	9,475,423	1,267,153
4	OH_1_10	C08	28	3.51	98		0.353%	9,475,423	33,440
5	OH_1_10	G02	31	36.39	1,128		4.054%	9,475,423	384,139
6	OH_1_10	G32	6	398.59	2,392	27,829	8.593%	9,475,423	814,267
7	OH_1_100	A16	1,016	2.13	2,166		42.191%	343,661	144,995
8	OH_1_100	A60	100	2.13	213		4.153%	343,661	14,271
9	OH_1_100	C06	339	3.51	1,189		23.167%	343,661	79,616
10	OH_1_100	G02	43	36.39	1,565	5,133	30.489%	343,661	104,780
11	OH_1_167	A16	66	2.13	141		96.146%	8,423	8,099
12	OH_1_167	A60	1	2.13	2		1.457%	8,423	123
13	OH_1_167	C06	1	3.51	4	146	2.397%	8,423	202
14	OH_1_25	A16	169,080	2.13	360,390		75.173%	52,591,262	39,534,492
15	OH_1_25	A60	15,963	2.13	34,025		7.097%	52,591,262	3,732,488
16	OH_1_25	C06	12,107	3.51	42,467		8.858%	52,591,262	4,658,652
17	OH_1_25	C08	188	3.51	659		0.138%	52,591,262	72,341
18	OH_1_25	G02	540	36.39	19,653		4.099%	52,591,262	2,155,908
19	OH_1_25	G32	37	398.59	14,748		3.076%	52,591,262	1,617,809
20	OH_1_25	G62	1	7,471.08	7,471		1.558%	52,591,262	819,572
21	OH_1_25	M1		-	-	479,413	0.000%	52,591,262	-
22	OH_1_50	A16	149,270	2.13	318,165		67.813%	27,211,306	18,452,887
23	OH_1_50	A60	19,925	2.13	42,470		9.052%	27,211,306	2,463,146
24	OH_1_50	C06	15,119	3.51	53,033		11.303%	27,211,306	3,075,776
25	OH_1_50	C08	162	3.51	568		0.121%	27,211,306	32,957
26	OH_1_50	G02	932	36.39	33,919		7.230%	27,211,306	1,967,253
27	OH_1_50	G32	34	398.59	13,552		2.888%	27,211,306	785,982
28	OH_1_50	G62	1	7,471.08	7,471		1.592%	27,211,306	433,306
29	OH_1_50	M1		-	-	469,178	0.000%	27,211,306	-
30	OH_1_75	A16	487	2.13	1,038		39.931%	104,951	41,908
31	OH_1_75	A60	42	2.13	90		3.444%	104,951	3,614
32	OH_1_75	C06	99	3.51	347		13.359%	104,951	14,020
33	OH_1_75	G02	9	36.39	328		12.600%	104,951	13,224
34	OH_1_75	G32	2	398.59	797	2,600	30.666%	104,951	32,184
35	OH_3_1000	C06	3	3.51	11		0.205%	378,923	779
36	OH_3_1000	G02	9	36.39	328		6.396%	378,923	24,236
37	OH_3_1000	G32	12	398.59	4,783	5,121	93.398%	378,923	353,908
38	OH_3_150	A16	2,111	2.13	4,500		6.161%	11,225,867	691,656
39	OH_3_150	A60	191	2.13	407		0.557%	11,225,867	62,580
40	OH_3_150	C06	3,397	3.51	11,916		16.316%	11,225,867	1,831,628
41	OH_3_150	C08	25	3.51	88		0.120%	11,225,867	13,480
42	OH_3_150	G02	1,312	36.39	47,749		65.384%	11,225,867	7,339,867
43	OH_3_150	G32	21	398.59	8,370	73,029	11.462%	11,225,867	1,286,657

Xfmr_Detail
HSG-3E

Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
44	OH_3_1500	C06	2	3.51	7		0.170%	385,613	654
45	OH_3_1500	G02	4	36.39	146		3.518%	385,613	13,565
46	OH_3_1500	G32	10	398.59	3,986	4,138	96.313%	385,613	371,395
47	OH_3_2000	G02	1	36.39	36		1.793%	228,650	4,101
48	OH_3_2000	G32	5	398.59	1,993	2,029	98.207%	228,650	224,549
49	OH_3_30	A16	398	2.13	848		6.108%	4,515,689	275,831
50	OH_3_30	A60	45	2.13	96		0.691%	4,515,689	31,187
51	OH_3_30	C06	905	3.51	3,174		22.857%	4,515,689	1,032,163
52	OH_3_30	C08	6	3.51	21		0.152%	4,515,689	6,843
53	OH_3_30	G02	235	36.39	8,553		61.582%	4,515,689	2,780,868
54	OH_3_30	G32	3	398.59	1,196	13,888	8.610%	4,515,689	388,797
55	OH_3_300	A16	179	2.13	382		1.772%	2,593,195	45,940
56	OH_3_300	A60	26	2.13	55		0.257%	2,593,195	6,673
57	OH_3_300	C06	334	3.51	1,172		5.440%	2,593,195	141,068
58	OH_3_300	C08	1	3.51	4		0.016%	2,593,195	422
59	OH_3_300	G02	197	36.39	7,170		33.291%	2,593,195	863,297
60	OH_3_300	G32	32	398.59	12,755	21,536	59.224%	2,593,195	1,535,795
61	OH_3_500	A16	1	2.13	2		0.013%	1,193,975	151
62	OH_3_500	C06	82	3.51	288		1.709%	1,193,975	20,408
63	OH_3_500	C08	1	3.51	4		0.021%	1,193,975	249
64	OH_3_500	G02	71	36.39	2,584		15.356%	1,193,975	183,341
65	OH_3_500	G32	35	398.59	13,950	16,828	82.902%	1,193,975	989,825
66	OH_3_75	A16	3,779	2.13	8,055		7.843%	22,875,814	1,794,072
67	OH_3_75	A60	404	2.13	861		0.838%	22,875,814	191,798
68	OH_3_75	C06	5,349	3.51	18,763		18.268%	22,875,814	4,179,029
69	OH_3_75	C08	31	3.51	109		0.106%	22,875,814	24,219
70	OH_3_75	G02	1,949	36.39	70,932		69.064%	22,875,814	15,798,917
71	OH_3_75	G32	10	398.59	3,986	102,705	3.881%	22,875,814	887,779
72	OH_3_750	A16	2	2.13	4		0.110%	636,010	697
73	OH_3_750	C06	13	3.51	46		1.172%	636,010	7,452
74	OH_3_750	G02	7	36.39	255		6.546%	636,010	41,633
75	OH_3_750	G32	9	398.59	3,587	3,892	92.173%	636,010	586,229
76	UG_1_100	A16	1,996	2.13	4,254		70.488%	1,013,732	714,554
77	UG_1_100	A60	83	2.13	177		2.931%	1,013,732	29,713
78	UG_1_100	C06	196	3.51	688		11.391%	1,013,732	115,470
79	UG_1_100	C08	2	3.51	7		0.116%	1,013,732	1,178
80	UG_1_100	G02	25	36.39	910	6,036	15.075%	1,013,732	152,815
81	UG_1_167	A16	114	2.13	243		18.510%	137,415	25,435
82	UG_1_167	A60	2	2.13	4		0.325%	137,415	446
83	UG_1_167	C06	74	3.51	260		19.773%	137,415	27,171
84	UG_1_167	C08	2	3.51	7		0.534%	137,415	734
85	UG_1_167	G02	11	36.39	400		30.496%	137,415	41,906
86	UG_1_167	G32	1	398.59	399	1,313	30.362%	137,415	41,723

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3E
Page 2 of 4

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3E
Page 3 of 4

Xfmr_Detail
HSG-3E

Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
87	UG_1_25	A16	9,797	2.13	20,882		87.335%	9,095,793	7,943,771
88	UG_1_25	A60	262	2.13	558		2.336%	9,095,793	212,439
89	UG_1_25	C06	381	3.51	1,336		5.589%	9,095,793	508,392
90	UG_1_25	C08	2	3.51	7		0.029%	9,095,793	2,669
91	UG_1_25	G02	20	36.39	728		3.044%	9,095,793	276,896
92	UG_1_25	G32	1	398.59	399		1.667%	9,095,793	151,627
93	UG_1_25	X01		9,493.79	-	23,910	0.000%	9,095,793	-
94	UG_1_250	A16	20	2.13	43		15.700%	45,900	7,206
95	UG_1_250	C06	3	3.51	11		3.876%	45,900	1,779
96	UG_1_250	G02	6	36.39	218	272	80.424%	45,900	36,915
97	UG_1_50	A16	13,674	2.13	29,146		76.935%	9,602,434	7,387,659
98	UG_1_50	A60	479	2.13	1,021		2.695%	9,602,434	258,790
99	UG_1_50	C06	764	3.51	2,680		7.074%	9,602,434	679,273
100	UG_1_50	C08	17	3.51	60		0.157%	9,602,434	15,115
101	UG_1_50	G02	82	36.39	2,984		7.878%	9,602,434	756,445
102	UG_1_50	G32	5	398.59	1,993	37,884	5.261%	9,602,434	505,153
103	UG_1_500	A16	99	2.13	211		41.888%	57,709	24,173
104	UG_1_500	A60	89	2.13	190		37.657%	57,709	21,732
105	UG_1_500	C06	19	3.51	67		13.230%	57,709	7,635
106	UG_1_500	G02	1	36.39	36	504	7.225%	57,709	4,169
107	UG_1_75	A16	1,985	2.13	4,231		69.920%	990,748	692,729
108	UG_1_75	A60	128	2.13	273		4.509%	990,748	44,670
109	UG_1_75	C06	155	3.51	544		8.985%	990,748	89,017
110	UG_1_75	C08	6	3.51	21		0.348%	990,748	3,446
111	UG_1_75	G02	27	36.39	983	6,051	16.239%	990,748	160,886
112	UG_3_1000	A16	660	2.13	1,407		2.311%	3,561,178	82,292
113	UG_3_1000	A60	10	2.13	21		0.035%	3,561,178	1,247
114	UG_3_1000	C06	186	3.51	652		1.072%	3,561,178	38,165
115	UG_3_1000	C08	10	3.51	35		0.058%	3,561,178	2,052
116	UG_3_1000	G02	117	36.39	4,258		6.995%	3,561,178	249,088
117	UG_3_1000	G32	118	398.59	47,033		77.258%	3,561,178	2,751,298
118	UG_3_1000	G62	1	7,471.08	7,471	60,878	12.272%	3,561,178	437,036
119	UG_3_150	A16	7,854	2.13	16,741		27.176%	10,359,789	2,815,415
120	UG_3_150	A60	813	2.13	1,733		2.813%	10,359,789	291,435
121	UG_3_150	C06	2,134	3.51	7,485		12.152%	10,359,789	1,258,884
122	UG_3_150	C08	20	3.51	70		0.114%	10,359,789	11,798
123	UG_3_150	G02	835	36.39	30,389		49.333%	10,359,789	5,110,819
124	UG_3_150	G32	13	398.59	5,182	61,600	8.412%	10,359,789	871,438
125	UG_3_1500	A16	2	2.13	4		0.009%	2,312,816	219
126	UG_3_1500	B32	1	398.59	399		0.885%	2,312,816	20,476
127	UG_3_1500	C06	27	3.51	95		0.210%	2,312,816	4,865
128	UG_3_1500	C08	2	3.51	7		0.016%	2,312,816	360
129	UG_3_1500	G02	46	36.39	1,674		3.718%	2,312,816	86,002

Xfmr_Detail
HSG-3E

Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transformer	Transformer Total Cost	Allocated Transformer Cost
130	UG_3_1500	G32	70	398.59	27,901		61.972%	2,312,816	1,433,301
131	UG_3_1500	G62	2	7,471.08	14,942	45,022	33.189%	2,312,816	767,593
132	UG_3_2000	C06	1	3.51	4		0.051%	645,240	329
133	UG_3_2000	G02	3	36.39	109		1.585%	645,240	10,227
134	UG_3_2000	G32	17	398.59	6,776	6,889	98.364%	645,240	634,685
135	UG_3_2500	A16	1	2.13	2		0.011%	1,232,649	140
136	UG_3_2500	B62	1	7,471.08	7,471		39.732%	1,232,649	489,754
137	UG_3_2500	C06	5	3.51	18		0.093%	1,232,649	1,150
138	UG_3_2500	C08	2	3.51	7		0.037%	1,232,649	460
139	UG_3_2500	G02	4	36.39	146		0.774%	1,232,649	9,543
140	UG_3_2500	G32	28	398.59	11,160	18,804	59.352%	1,232,649	731,602
141	UG_3_300	A16	5,987	2.13	12,761		11.653%	10,624,394	1,238,068
142	UG_3_300	A60	469	2.13	1,000		0.913%	10,624,394	96,986
143	UG_3_300	B32	3	398.59	1,196		1.092%	10,624,394	116,011
144	UG_3_300	C06	2,351	3.51	8,247		7.530%	10,624,394	800,069
145	UG_3_300	C08	34	3.51	119		0.109%	10,624,394	11,571
146	UG_3_300	G02	991	36.39	36,067		32.935%	10,624,394	3,499,140
147	UG_3_300	G32	107	398.59	42,649		38.945%	10,624,394	4,137,716
148	UG_3_300	G62	1	7,471.08	7,471	109,509	6.822%	10,624,394	724,834
149	UG_3_3000	G32	2	398.59	797	797	100.000%	195,256	195,256
150	UG_3_500	A16	3,955	2.13	8,430		7.583%	7,914,437	600,114
151	UG_3_500	A60	308	2.13	656		0.590%	7,914,437	46,735
152	UG_3_500	C06	1,566	3.51	5,493		4.941%	7,914,437	391,038
153	UG_3_500	C08	36	3.51	126		0.114%	7,914,437	8,989
154	UG_3_500	G02	537	36.39	19,544		17.579%	7,914,437	1,391,278
155	UG_3_500	G32	193	398.59	76,927	111,177	69.194%	7,914,437	5,476,284
156	UG_3_75	A16	1,529	2.13	3,259		32.525%	2,070,525	673,438
157	UG_3_75	A60	142	2.13	303		3.021%	2,070,525	62,543
158	UG_3_75	C06	393	3.51	1,379		13.758%	2,070,525	284,854
159	UG_3_75	C08	7	3.51	25		0.245%	2,070,525	5,074
160	UG_3_75	G02	117	36.39	4,258		42.496%	2,070,525	879,890
161	UG_3_75	G32	2	398.59	797	10,020	7.956%	2,070,525	164,726
162	UG_3_750	A16	1,668	2.13	3,555		4.348%	4,937,252	214,693
163	UG_3_750	A60	68	2.13	145		0.177%	4,937,252	8,752
164	UG_3_750	C06	310	3.51	1,087		1.330%	4,937,252	65,663
165	UG_3_750	C08	12	3.51	42		0.051%	4,937,252	2,542
166	UG_3_750	G02	252	36.39	9,171		11.217%	4,937,252	553,827
167	UG_3_750	G32	170	398.59	67,760	81,761	82.876%	4,937,252	4,091,775
			482,231						198,566,028

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3E
Page 4 of 4

Schedule HSG-3F

Transformer Unit Costs

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3F
Page 1 of 1

Xfmr_Cost
HSG-3F

Transformer Unit Costs

Line	Transformer Type	Number	Transformer	Other Material	Labor	Total Unit Cost	Total Replacement Cost
1	OH_1_10	5,978	564	137	884	1,585	$9,475,423
2	OH_1_25	29,347	771	137	884	1,792	52,591,262
3	OH_1_50	12,757	1,112	137	884	2,133	27,211,306
4	OH_1_75	39	1,670	137	884	2,691	104,951
5	OH_1_100	111	2,075	137	884	3,096	343,661
6	OH_1_167	2	3,033	137	1,041	4,212	8,423
7	OH_3_30	892	1,692	487	2,884	5,062	4,515,689
8	OH_3_75	4,025	2,313	487	2,884	5,683	22,875,814
9	OH_3_150	1,654	3,336	567	2,884	6,787	11,225,867
10	OH_3_300	268	6,225	567	2,884	9,676	2,593,195
11	OH_3_500	101	8,166	772	2,884	11,822	1,193,975
12	OH_3_750	22	25,254	772	2,884	28,910	636,010
13	OH_3_1000	15	21,606	772	2,884	25,262	378,923
14	OH_3_1500	13	26,007	772	2,884	29,663	385,613
15	OH_3_2000	9	21,750	772	2,884	25,406	228,650
16	UG_1_25	2,368	1,471	984	1,386	3,841	9,095,793
17	UG_1_50	2,316	1,776	984	1,386	4,146	9,602,434
18	UG_1_75	215	2,238	984	1,386	4,608	990,748
19	UG_1_100	199	2,724	984	1,386	5,094	1,013,732
20	UG_1_167	22	3,876	984	1,386	6,246	137,415
21	UG_1_250	7	4,187	984	1,386	6,557	45,900
22	UG_1_500	6	7,248	984	1,386	9,618	57,709
23	UG_3_75	286	5,404	449	1,386	7,240	2,070,525
24	UG_3_150	1,277	6,277	449	1,386	8,113	10,359,789
25	UG_3_300	1,066	8,131	449	1,386	9,967	10,624,394
26	UG_3_500	630	10,727	449	1,386	12,563	7,914,437
27	UG_3_750	337	12,815	449	1,386	14,651	4,937,252
28	UG_3_1000	205	15,536	449	1,386	17,372	3,561,178
29	UG_3_1500	110	19,190	449	1,386	21,026	2,312,816
30	UG_3_2000	25	23,974	449	1,386	25,810	645,240
31	UG_3_2500	41	28,229	449	1,386	30,065	1,232,649
32	UG_3_3000	6	30,707	449	1,386	32,543	195,256
33		64,349					$198,566,028

Schedule HSG-3G

Services Costs

Services
HSG-3G

Services Costs

Line	Rate Class	Includes	Services / Customers	Number of Customers	Average Services Cost	Total Services Cost
1	Residential	A16-A60	424,893	430,996	$685	291,000,658
2	Small C&I	C06-R2	47,970	50,555	$790	37,883,874
3	General C&I	G02-E40	8,414	8,369	$832	6,998,840
4	200 kW Demand	B32-G32	947	1,055	$395	374,065
5	3000 kW Demand	B62-G62	7	14	$395	2,765
6	Lighting	S10-S14	0	9,164		0
7	Propulsion	X01	1	1		0
8			482,232	500,153	$697	336,260,203
9						
10	A16	A16 - B	27,685		$415	11,482,824
11	A16	A16 - C	328,915		$701	230,485,542
12	A16	A16 - D	21,656		$599	12,982,176
13	A16	A16 - E	6,470		$1,240	8,025,453
14	A16	A60 - B	1,043		$415	432,602
15	A16	A60 - C	36,648		$701	25,680,903
16	A16	A60 - D	1,810		$599	1,085,045
17	A16	A60 - E	666		$1,240	826,113
18	G32	B32 - A	4		$395	1,580
19	G62	B62 - A	1		$395	395
20	C06	C06 - B	1,592		$415	660,309
21	C06	C06 - C	28,726		$701	20,129,601
22	C06	C06 - D	6,973		$599	4,180,122
23	C06	C06 - E	10,085		$1,240	12,509,535
24	C06	C08 - A	152		$395	60,040
25	C06	C08 - C	378		$701	264,882
26	C06	C08 - E	64		$1,240	79,386
27	G02	G02 - A	3,074		$395	1,214,230
28	G02	G02 - C	1,555		$701	1,089,658
29	G02	G02 - E	3,785		$1,240	4,694,952
30	G32	G32 - A	943		$395	372,485
31	G62	G62 - A	6		$395	2,370
32	M01	M01 - None	2		-	0
33	X01	X01 - None	1		-	0
34			482,234			336,260,203

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3G
Page 1 of 2

Services
HSG-3G

Services Costs

Services Costs by Service Type

A	Underground Service connections in Padmount (Res./Com.)	395	100%	$395
B	Underground Service connectors only (Residential)	415	85%	$375
	Underground Service connections in Padmount (Res./Com.)		10%	$395
	Underground Service with connections (Residential Conventional)		5%	$1,125
	*Splits are a best guess based on engineering review			$415
C	Overhead Service with connections (Residential)	701	100%	$701
D	Underground Service connectors only (Commercial)	599	85%	$500
	Underground Service connections in Padmount (Res./Com.)		10%	$395
	Underground Service with connections (Commercial Conventional)		5%	$2,693
	*Splits are a best guess based on engineering review			$599
E	Overhead Service with connections (Commercial)	1,240	100%	$1,240
F	Primary metered service with no secondary related cost	0	100%	$0
None		0		

Splits between different service drop types within each rate code based on GIS transformer type and premise rate code information within the Smallworld GIS (via ArcSDE) as of 01/26/2012

Schedule HSG-3H

Meter Costs

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3H
Page 1 of 1

Meters
HSG-3H

Meter Costs

Line	Rate Class	Includes	Meter Count	Total Cost	Average Meter Cost (Unit Costs (a))	kVA Meter Cost (Unit Costs (a))	Instr. Transf. Cost (Unit Costs (a))	Total Meter Cost (Unit Costs (a))	Customers (Unit Costs (a))	Extended Cost (Unit Costs (a))
1	Residential	A16-A60	442,047	23,691,759	53.60		0.63	54.23	424,893	23,042,187
2	Small C&I	C06-R2	46,045	5,285,559	114.79	0.00	17.57	132.36	47,970	6,349,222
3	General C&I	G02-E40	9,176	2,770,546	301.93	0.42	243.66	546.02	8,414	4,594,175
4	200 kW Demand	B32-G32	1,096	703,545	641.92	0.00	570.77	1,212.69	947	1,148,414
5	3000 kW Demand	B62-G62	9	5,810	645.56		572.86	1,218.42	7	8,529
6	Lighting	S10-S14	0	0				0.00	0	0
7	Propulsion	X01	0	0				0.00	1	0
8			498,373	32,457,219	65.13			72.87	482,232	35,142,528
9										
10	M1	M1	4	2,582	645.56		572.86			
11			498,377	32,459,801	65.13	3,834	3,958,439	36,422,074		
12	*Check=*		*498,377*	*32,459,801*		*3,834*	*3,958,439*	*36,422,074*		
13										

14 (a) Average costs represent total dollars for the class divided by the number of meters. See 'Meter Detail' for unit costs.

Schedule HSG-3I

Meter Details

Meter_Detail
HSG-3I

Meter Details

Line	Rate Class	Rate Class COS	Meter Type	Meter Class	Meter Code	Meters	Unit Cost	Total Cost
1	A16	A16	A11-A52	1	Res AMR	371,933	52.22	19,422,862
2	A60	A16	A11-A52	1	Res NonAMR	39,123	33.17	1,297,710
3	C06	C06	A11-A52	1	Res Avg	28,403	65.87	1,870,884
4	G02	G02	A11-A52	1	Res Avg	881	65.87	58,031
5	A16	A16	B60-B72	1	Res AMR	291	52.22	15,196
6	C06	C06	B60-B72	1	Res Avg	141	65.87	9,288
7	G02	G02	B60-B72	1	Res Avg	27	65.87	1,778
8	G32	G32	B60-B72	1	Res Avg	1	65.87	66
9	A16	A16	B19-B21	2	NonTOU-2	27	201.23	5,433
10	A60	A16	B19-B21	2	NonTOU-2	27	201.23	5,433
11	C06	C06	B19-B21	2	NonTOU-2	746	201.23	150,117
12	G02	G02	B19-B21	2	NonTOU-2	1,172	201.23	235,841
13	A16	A16	C33-C41	3	3Ph4W SC Avg	554	211.07	116,931
14	A60	A16	C33-C41	3	3Ph4W SC Avg	16	211.07	3,377
15	C06	C06	C33-C41	3	3Ph4W SC Avg	5,083	211.07	1,072,851
16	A16	A16	D33-D41	3	3Ph4W SC Avg	296	211.07	62,476
17	A60	A16	D33-D41	3	3Ph4W SC Avg	4	211.07	844
18	C06	C06	D33-D41	3	3Ph4W SC Avg	4,754	211.07	1,003,410
19	G02	G02	D33-D41	3	3Ph4W SC Dem	2,906	257.23	747,520
20	G32	G32	D33-D41	3	3Ph4W SC Dem	1	257.23	257
21	A16	A16	D61-D78	3	3Ph4W SC Avg	33	211.07	6,965
22	A60	A16	D61-D78	3	3Ph4W SC Avg	2	211.07	422
23	C06	C06	D61-D78	3	3Ph4W SC Avg	113	211.07	23,851
24	G02	G02	D61-D78	3	3Ph4W SC Dem	84	257.23	21,608
25	G32	G32	D61-D78	3	3Ph4W SC Avg	2	211.07	422
26	A16	A16	F02-F14	4	3Ph 4Wire IT Avg	251	348.55	87,487
27	A60	A16	F02-F14	4	3Ph 4Wire IT NonTOU	2	136.09	272
28	C06	C06	F02-F14	4	3Ph 4Wire IT Avg	450	348.55	156,849
29	G02	G02	F02-F14	4	3Ph 4Wire IT Dem	12	430.07	5,161
30	G32	G32	F02-F14	4	3Ph 4Wire IT Dem	6	430.07	2,580
31	A16	A16	G02-G25	4	3Ph 4Wire IT Avg	169	348.55	58,905
32	A60	A16	G02-G25	4	3Ph 4Wire IT NonTOU	2	136.09	272
33	C06	C06	G02-G25	4	3Ph 4Wire IT Avg	915	348.55	318,926
34	G02	G02	G02-G25	4	3Ph 4Wire IT Dem	3,497	430.07	1,503,957
35	G32	G32	G02-G25	4	3Ph 4Wire IT Dem	4	430.07	1,720
36	G62	G62	G02-G25	4	3Ph 4Wire IT Dem		430.07	0
37	A16	A16	G60-G75	4	3Ph 4Wire IT Avg	66	348.55	23,004
38	C06	C06	G60-G75	4	3Ph 4Wire IT Avg	47	348.55	16,382
39	G02	G02	G60-G75	4	3Ph 4Wire IT Dem	394	430.07	169,448
40	V	V	G60-G75	4	3Ph 4Wire IT TOU		479.50	0
41	B62	G62	H78	6	3Ph 4Wire Complex	9	645.56	5,810
42	G32	G32	H78	6	3Ph 4Wire Complex	1,082	645.56	698,499
43	G62	G62	H78	6	3Ph 4Wire Complex		645.56	0
44	M1A	M1	H78	6	3Ph 4Wire Complex	4	645.56	2,582
45	A16	A16	C01-C24	5	Network	26,672	88.34	2,356,327

Meter_Detail
HSG-3I

Meter Details

Line	Rate Class	Rate Class COS	Meter Type	Meter Class	Meter Code	Meters	Unit Cost	Total Cost
46	A60	A16	C01-C24	5	Network	2,552	88.34	225,455
47	C06	C06	C01-C24	5	Network Avg	4,939	122.94	607,189
48	G02	G02	C01-C24	5	Network Dem	1	134.00	134
49	A16	A16	D01-D24	5	Network	26	88.34	2,297
50	A60	A16	D01-D24	5	Network	1	88.34	88
51	C06	C06	D01-D24	5	Network Avg	454	122.94	55,814
52	G02	G02	D01-D24	5	Network Dem	202	134.00	27,068
53						498,377	65.13	32,459,801
54								
55	C06	C06	kVA		kVA		348.55	0
56	G02	G02	kVA		kVA	11	348.55	3,834
57	B32/G32	G32	kVA		kVA		348.55	0
58						11		3,834
59								
60	A16	A16	Instr Xfmr		Instr Xfmr	486	572.86	278,408
61	A60	A16	Instr Xfmr		Instr Xfmr	4	572.86	2,291
62	C06	C06	Instr Xfmr		Instr Xfmr	1,412	572.86	808,874
63	G02	G02	Instr Xfmr		Instr Xfmr	3,903	572.86	2,235,859
64	B32/G32	G32	Instr Xfmr		Instr Xfmr	1,092	572.86	625,559
65	B62/G62	G62	Instr Xfmr		Instr Xfmr	9	572.86	5,156
66	M1A	M1	Instr Xfmr		Instr Xfmr	4	572.86	2,291
67	V	V	Instr Xfmr		Instr Xfmr		572.86	0
						6,910		3,958,439

Schedule HSG-3J

Customer Deposits

CustDep
HSG-3J

Customer Deposits

Line	Activity	Total	Residential A16/A60	Small C&I C06	General C&I G02	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X01
1	Narragansett Electric Company	5,784,669	1,029	1,575,151	2,825,319	1,381,511		1,659	
2		5,784,669	1,029	1,575,151	2,825,319	1,381,511	-	1,659	-

Source: Customer Service System - Actual Data for 2008

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3J
Page 1 of 1

Schedule HSG-3K

Customer Records and Accounting- Account 903

Acct903
HSG-3K

Customer Records and Accounting- Account 903

Line	Activity	Total 2011	Allocator	Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
					A16/A60	C06	G02	B32 / G32	B62 / G62	S10 / S14	X01
1	Credit & Collections	3,138,188	Write-offs	3,138,188	2,619,938	214,649	163,606	9,359	111,915	18,721	-
2	Mailing - Customer Service	2,671,565	Bills	2,671,565	2,302,162	270,037	44,702	5,633	75	48,951	5
3	Respond to Customer Calls/Inqu	2,722,911	Customers	2,722,911	2,346,409	275,227	45,561	5,741	76	49,892	5
4	Customer Billing	589,081	Bills	589,081	507,627	59,543	9,857	1,242	16	10,794	1
5	Service Guarantees	23,136	Customers-Large	23,136	-	-	20,517	2,585	34	-	-
6		9,144,881		9,144,881	7,776,136	819,457	284,242	24,560	112,117	128,357	12
7	Acct903 Allocator			100.00%	85.03%	8.96%	3.11%	0.27%	1.23%	1.40%	0.00%

Schedule HSG-3L

Customer Assistance Expense- Account 908

Acct908
HSG-3L

Customer Assistance Expense- Account 908

Line	Activity	Total 2011	Allocator	Total	Residential A16/A60	Small C&I C06	General C&I G02	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X01
1	Commercial & Industrial Custom	364,620	Customers-Large	364,620	-	-	323,335	40,745	541	-	-
2	Community Relations	97,392	Customers	97,392	83,926	9,844	1,630	205	3	1,785	0
3	Construction / Contract Management	18,968	Customers-Large	18,968	-	-	16,820	2,120	28	-	-
4	IS Support Customer Assistance	5,668	Customers	5,668	4,884	573	95	12	0	104	0
5	Provide Load Research & Analysis	76,538	NCP_at_115	76,538	36,049	6,959	11,952	16,495	4,104	606	373
6		563,185		563,185	124,859	17,376	353,831	59,576	4,676	2,494	373
7	DSM Costs- Removed	32,571,252									
8		33,134,437									
9	Acct908 Allocator			100.00%	22.17%	3.09%	62.83%	10.58%	0.83%	0.44%	0.07%

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3L
Page 1 of 1

Schedule HSG-3M

Customer Service- Miscellaneous Expenses- Account 910

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3M
Page 1 of 1

Acct910
HSG-3M

Customer Service- Miscellaneous Expenses- Account 910

Line	Activity	Total 2011	Allocator	Total	Residential A16/A60	Small C&I C06	General C&I G02	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X01
1	Customer Service Retail Market	112,050	MWh-Meter	112,050	44,551	8,533	18,513	31,696	7,494	936	326
2	IS Development - Customer Serv	1,959	Bills	1,959	1,689	198	33	4	0	36	0
3	IS Support - Customer Service	777,179	Bills	777,179	669,717	78,556	13,004	1,639	22	14,240	2
4		891,188		891,188	715,956	87,287	31,550	33,338	7,516	15,212	328
5	Acct910 Allocator			100.00%	80.34%	9.79%	3.54%	3.74%	0.84%	1.71%	0.04%

Schedule HSG-3N

A&G Miscellaneous Expenses- Account 930.2.

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3N
Page 1 of 1

Acct930.2
HSG-3N

A&G Miscellaneous Expenses- Account 930.2

Line	Activity	Total 2008	Allocator	Total	Residential A16/A60	Small C&I C06	General C&I G02	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X01
1	Environmental	2,472,260	MWh-Gen	2,472,260	998,401	191,226	414,709	679,331	160,623	20,983	6,988
2	Product Development, Other	550,233	MWh-Gen	550,233	222,207	42,560	92,299	151,194	35,749	4,670	1,555
3	Meter Data Services	224,961	Meter_Cost	224,961	147,502	40,644	29,409	7,351	55	-	-
4		3,247,455		3,247,455	1,368,110	274,430	536,416	837,877	196,426	25,653	8,543
5	Acct930.2 Allocator			100.00%	42.13%	8.45%	16.52%	25.80%	6.05%	0.79%	0.26%

Schedule HSG-3O

Write-Offs

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3O
Page 1 of 1

WOffs
HSG-3O

Write-Offs

Line	Rate Class	Includes	**Normalized Revenue**		**Net Write-Offs**	
1	Residential	A16-A60	121,915,748	51.5%	8,985,836	83.5%
2	Small C&I	C06-R2	24,656,104	10.4%	736,201	6.8%
3	General C&I	G02-E40	38,079,699	16.1%	561,135	5.2%
4	200 kW Demand	B32-G32	36,086,283	15.2%	32,098	0.3%
5	3000 kW Demand	B62-G62	5,452,468	2.3%	383,846	3.6%
6	Lighting	S10-S14	10,207,918	4.3%	64,208	0.6%
7	Propulsion	X01	496,629	0.2%		0.0%
8			236,894,848	100.0%	10,763,323	100.0%

Schedule HSG-3P

Schedules for Demand Allocators

Demand
HSG-3P

Schedules for Demand Allocators

Line	Schedule	Title	Allocator Values
	Demand-1	Rate Year 2014 1CP and Class NCP *Development of Rate Year Class Contributions to 1CP and Class NCP*	
	Demand-2	Test Year 2011 Class Contributions to 1CP and Class NCP	
	Demand-3	Rate Year 2014 Class Contributions to 1CP at Voltage Levels	
	Demand-4	Rate Year 2014 Class NCP at Voltage Levels	NCP_at_115 NCP_at_Pri NCP_at_Sec
	Demand-5	Rate Year 2014 MWh Sales at Voltage Levels	MWh-Gen MWh-Meter

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3P
Page 1 of 1

Schedule HSG-3Q

Rate Year 2014 1CP and Class NCP

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3Q
Page 1 of 1

Demand-1
HSG-3Q

Rate Year 2014 1CP and Class NCP

			Weight=		*67.5%*	*Weight=*		*32.5%*			
			12 Months Ended 12/31/2008			**12 Months Ended 11/30/2011**			**Rate Year Ended 12/31/2014**		
Line	**Rate Class**	**Includes**	**Historical MWh**	**Historical Class NCP**	**Load Factor at NCP**	**Historical MWh**	**Historical Class NCP**	**Load Factor at NCP**	**Average Load Factor at**	**Rate Year MWh**	**Rate Year Class NCP**
1	Residential	A16-A60	3,016,600	812,042	42.4%	3,126,239	971,300	36.7%	40.6%	3,122,131	878,592
2	Small C&I	C06-R2	544,439	155,185	40.0%	565,451	158,719	40.7%	40.3%	597,989	169,596
3	General C&I	G02-E40	1,384,485	314,263	50.3%	1,332,785	292,995	51.9%	50.8%	1,297,414	291,418
4	200 kW Demand	B32-G32	2,106,494	400,358	60.1%	2,062,549	386,831	60.9%	60.3%	2,221,230	420,337
5	3000 kW Demand	B62-G62	581,429	118,311	56.1%	545,137	103,975	59.9%	57.3%	525,192	104,595
6	Lighting	S10-S14	70,565	16,347	49.3%	69,860	15,722	50.7% *	50.7%	65,617	14,767
7	Propulsion	X01	25,611	13,378	21.9%	23,133	9,612	27.5% *	27.5%	22,848	9,494
8	System		7,729,624	1,829,884	48.2%	7,725,154	1,939,153	45.5%		7,852,421	1,888,799
9	*Check=*		*7,729,624*	*1,829,884*		*7,725,154*	*1,939,153*		**=Use 2011*	*7,852,421*	
10											
11			**12 Months Ended 12/31/2008**			**12 Months Ended 11/30/2011**			**Rate Year Ended 12/31/2014**		
12	**Rate Class**	**Includes**	**Historical MWh**	**Historical Contribution to 1CP**	**Load Factor at 1CP**	**Historical MWh**	**Historical Contribution to 1CP**	**Load Factor at 1CP**	**Average Load Factor at**	**Rate Year MWh**	**Rate Year 1CP**
13	Residential	A16-A60	3,016,600	732,510	47.0%	3,126,239	923,450	38.6%	44.3%	3,122,131	804,670
14	Small C&I	C06-R2	544,439	155,156	40.1%	565,451	146,146	44.2%	41.4%	597,989	164,916
15	General C&I	G02-E40	1,384,485	310,623	50.9%	1,332,785	283,236	53.7%	51.8%	1,297,414	285,909
16	200 kW Demand	B32-G32	2,106,494	389,524	61.7%	2,062,549	351,082	67.1%	63.5%	2,221,230	399,528
17	3000 kW Demand	B62-G62	581,429	110,143	60.3%	545,137	69,814	89.1%	69.6%	525,192	86,084
18	Lighting	S10-S14	70,565	107	7528.4%	69,860	102	7797.0%	7615.7%	65,617	98
19	Propulsion	X01	25,611	5,883	49.7%	23,133	4,305	61.3%	53.5%	22,848	4,877
20	System		7,729,624	1,703,946	51.8%	7,725,154	1,778,136	49.6%	51.1%	7,852,421	1,746,082
21	*Check=*			*1,703,946*			*1,778,136*				

Schedule HSG-3R

Test Year 2011 Class Contributions to 1CP and Class NCP

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3R
Page 1 of 1

Demand-2
HSG-3R

Test Year 2011 Class Contributions to 1CP and Class NCP

Test Year 2011 Contributions to 1CP

	Rate Class	Includes	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11		1CP
1	Residential	A16-A60	574,772	605,511	579,695	480,702	320,219	472,293	600,701	923,450	705,678	552,637	499,306	500,157	A16-A60	923,450
2	Small C&I	C06-R2	85,437	76,617	75,485	75,052	105,800	127,478	120,723	146,146	139,150	135,481	54,915	71,804	C06-R2	146,146
3	General C&I	G02-E40	176,745	193,345	174,713	176,240	204,523	234,601	245,486	283,236	281,517	255,968	169,608	170,491	G02-E40	283,236
4	200 kW Demand	B32-G32	263,520	275,589	277,352	267,229	276,784	321,152	341,781	351,082	365,896	343,397	228,736	235,004	B32-G32	351,082
5	3000 kW Demand	B62-G62	63,266	66,613	73,084	68,697	59,483	79,595	82,005	69,814	99,479	85,429	60,944	55,789	B62-G62	69,814
6	Lighting	S10-S14	15,722	15,722	102	15,722	102	102	102	102	102	102	15,722	15,722	S10-S14	102
7	Propulsion	X01	5,040	5,335	5,530	5,011	3,333	6,220	5,961	4,305	3,327	6,278	2,232	7,942	X01	4,305
8	**Total**		**1,184,503**	**1,238,732**	**1,185,960**	**1,088,653**	**970,244**	**1,241,441**	**1,396,759**	**1,778,136**	**1,595,150**	**1,379,293**	**1,031,463**	**1,056,910**		**1,778,136**
9	*Check=*		*1,184,503*	*1,238,732*	*1,185,960*	*1,088,653*	*970,244*	*1,241,441*	*1,396,759*	*1,778,136*	*1,595,150*	*1,379,293*	*1,031,463*	*1,056,910*	Aug-11	1,778,136
10	Backup 200 kW	B32	922	885	1,059	836	1,117	1,329	1,729	2,495	902	1,818	1,244	322		
11	200 kW Demand	G32	262,598	274,704	276,293	266,394	275,667	319,823	340,051	348,587	364,994	341,579	227,492	234,682		
12			263,520	275,589	277,352	267,229	276,784	321,152	341,781	351,082	365,896	343,397	228,736	235,004		
13	Backup 3000 kW	B62	14,380	17,635	17,939	16,503	16,052	17,936	21,850	9,796	21,430	14,907	13,623	10,208		
14	3000 kW Demand	G62	48,886	48,978	55,145	52,195	43,431	61,659	60,155	60,019	78,049	70,522	47,322	45,581		
15			63,266	66,613	73,084	68,697	59,483	79,595	82,005	69,814	99,479	85,429	60,944	55,789		

Test Year 2011 Class NCP

	Rate Class	Includes	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Class NCP	Month of Class NCP
16	Residential	A16-A60	619,365	632,371	586,242	480,758	444,909	568,841	669,698	971,300	782,216	694,901	593,156	550,867	971,300	Aug-11
17	Small C&I	C06-R2	111,740	120,992	109,985	110,755	107,541	141,338	141,585	158,719	148,624	145,203	105,872	109,811	158,719	Aug-11
18	General C&I	G02-E40	210,746	235,508	221,120	215,318	206,692	262,476	270,015	292,995	283,879	271,158	222,241	197,729	292,995	Aug-11
19	200 kW Demand	B32-G32	300,881	320,207	324,102	315,155	299,002	348,988	372,177	386,831	372,448	361,934	331,062	301,990	386,831	Aug-11
20	3000 kW Demand	B62-G62	77,158	77,148	82,936	83,973	69,892	101,969	92,936	90,047	103,975	93,549	80,579	76,815	103,975	Sep-11
21	Lighting	S10-S14	15,722	15,722	15,722	15,722	15,722	15,722	15,722	15,722	15,722	15,722	15,722	15,722	15,722	Jan-11
22	Propulsion	X01	8,266	8,460	9,475	8,510	8,230	9,612	8,252	9,461	9,216	8,179	8,885	7,942	9,612	Jun-11
23	**Total**		**1,343,879**	**1,410,408**	**1,349,582**	**1,230,191**	**1,151,988**	**1,448,946**	**1,570,385**	**1,925,074**	**1,716,080**	**1,590,646**	**1,357,518**	**1,260,876**	**1,939,153**	
24	*Check=*		*1,343,879*	*1,410,408*	*1,349,582*	*1,230,191*	*1,151,988*	*1,448,946*	*1,570,385*	*1,925,074*	*1,716,080*	*1,590,646*	*1,357,518*	*1,260,876*		
25	Backup 200 kW	B32	1,127	1,038	1,134	1,157	1,217	1,548	1,956	2,688	954	1,988	2,462	480		
26	200 kW Demand	G32	299,754	319,169	322,968	313,998	297,784	347,439	370,221	384,142	371,494	359,946	328,600	301,510		
27			300,881	320,207	324,102	315,155	299,002	348,988	372,177	386,831	372,448	361,934	331,062	301,990		
28	Backup 3000 kW	B62	21,029	18,541	19,045	21,479	24,256	20,168	24,375	24,710	24,439	21,806	14,568	16,537		
29	3000 kW Demand	G62	56,129	58,607	63,891	62,495	45,636	81,801	68,561	65,337	79,536	71,743	66,012	60,278		
30			77,158	77,148	82,936	83,973	69,892	101,969	92,936	90,047	103,975	93,549	80,579	76,815		

Schedule HSG-3S

Rate Year 2014 Class Contributions to 1CP at Voltage Levels

Demand-3
HSG-3S

Rate Year 2014 Class Contributions to 1CP at Voltage Levels

Line	Rate Class	Includes	1 Rate Year 1CP at Customer	2 % at 115 kV	3 % at Primary	4 % at Secondary	5 Rate Year 1CP at Secondary	8 Rate Year 1CP at Primary Before Losses	10 Rate Year 1CP at 115kV Before Losses
1	Residential	A16-A60	804,670			100%	804,670	841,362	873,166
2	Small C&I	C06-R2	164,916			100%	164,916	172,436	178,955
3	General C&I	G02-E40	285,909		1%	99%	283,050	298,816	310,111
4	200 kW Demand	B32-G32	399,528		100%	0%	0	399,528	414,630
5	3000 kW Demand	B62-G62	86,084		100%	0%	0	86,084	89,338
6	Lighting	S10-S14	98			100%	98	103	107
7	Propulsion	X01	4,877		100%	0%	0	4,877	5,061
8	**Total**		**1,746,082**				**1,252,734**	**1,803,206**	**1,871,368**
		Check=	*1,746,082*						
								7	**9**
9			Loss Multipliers					1.0456	1.0378

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3S
Page 1 of 1

Schedule HSG-3T

Rate Year 2014 Class NCP at Voltage Levels

Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3T
Page 1 of 1

Demand-4
HSG-3T

Rate Year 2014 Class NCP at Voltage Levels

			1	2	3	4	5	8	10
Line	**Rate Class**	**Includes**	**Rate Year Class NCP at Customer**	**% at 115 kV**	**% at Primary**	**% at Secondary**	**Rate Year Class NCP at Secondary**	**Rate Year Class NCP at Primary Before Losses**	**Rate Year Class NCP at 115kV Before Losses**
1	Residential	A16-A60	878,592	0%	0%	100%	878,592	918,656	953,381
2	Small C&I	C06-R2	169,596	0%	0%	100%	169,596	177,329	184,032
3	General C&I	G02-E40	291,418	0%	1%	99%	288,503	304,573	316,086
4	200 kW Demand	B32-G32	420,337	0%	100%	0%	0	420,337	436,226
5	3000 kW Demand	B62-G62	104,595	0%	100%	0%	0	104,595	108,549
6	Lighting	S10-S14	14,767	0%	0%	100%	14,767	15,441	16,025
7	Propulsion	X01	9,494	0%	100%	0%	0	9,494	9,853
8	**Total**		**1,888,799**				**1,351,459**	**1,950,425**	**2,024,151**
		Check=	*1,888,799*						
								7	**9**
9			Loss Multipliers					1.0456	1.0378

Schedule HSG-3U

Rate Year 2014 MWh Sales at Voltage Levels

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No._____
Schedule NG-HSG-3U
Page 1 of 1

Demand-5
HSG-3U

Rate Year 2014 MWh Sales at Voltage Levels

Line	Rate Class	Includes	1 Rate Year MWh at Customer	2 % at 115 kV	3 % at Primary	4 % at Secondary	5 Rate Year MWh at Secondary	8 Rate Year MWh at Primary Before Losses	10 Rate Year MWh at 115kV Before Losses
1	Residential	A16-A60	3,122,131	0%	0%	100%	3,122,131	3,264,500	3,387,898
2	Small C&I	C06-R2	597,989	0%	0%	100%	597,989	625,257	648,892
3	General C&I	G02-E40	1,297,414	0%	1%	99%	1,284,440	1,355,985	1,407,241
4	200 kW Demand	B32-G32	2,221,230	0%	100%	0%	-	2,221,230	2,305,192
5	3000 kW Demand	B62-G62	525,192	0%	100%	0%	-	525,192	545,045
6	Lighting	S10-S14	65,617	0%	0%	100%	65,617	68,609	71,203
7	Propulsion	X01	22,848	0%	100%	0%	-	22,848	23,712
8	**Total**		**7,852,421**				**5,070,177**	**8,083,621**	**8,389,182**
								7	**9**
9			Loss Multipliers					1.0456	1.0378

Schedule HSG-3V

Functional Splits

Func 364-368
HSG-3V

Functional Splits

Line	Function	Conductor Rating	From GIS	%
	Account 365- Overhead Conductors and Devices			
	Circuit Miles			
	Function	**Conductor Rating**	**From GIS**	**%**
1	Subtransmission	>15kV	929.252	7.0%
2	Primary	<=15kV	9,154.700	69.2%
3	Secondary		3,148.747	23.8%
4			13,232.699	100.0%
5				
6	**Account 364- Poles, Towers and Fixtures**			
7	**Overhead Linear Miles**			
8	**Function**	**Conductor Rating**	**From GIS**	**%**
9	Subtransmission	>15kV	323.044	3.1%
10	Primary	<=15kV	4,972.914	48.1%
11	Secondary		5,053.002	48.8%
12			10,348.960	100.0%
13				
14	**Account 366- Underground Conduits**			
15	**Circuit Miles**			
16	**Function**	**Conduit (Conductor) Rating**	**From GIS**	**%**
17	Subtransmission	>15kV	33.311	7.2%
18	Primary	<=15kV	367.046	79.6%
19	Secondary		60.792	13.2%
20			461.149	100.0%
21				
22	**Account 367- Underground Conductors**			
23	**Circuit Miles Excluding Neutrals**			
24	**Function**	**Conductor Rating**	**From GIS**	**%**
25	Subtransmission	>15kV	181.308	8.3%
26	Primary	<=15kV	1,931.354	88.4%
27	Secondary		71.440	3.3%
28			2,184.102	100.0%
29				

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. ________
Schedule NG-HSG-3V
Page 1 of 1

Workpaper HSG-1

Workpaper HSG-1

Howard S. Gorman Resume

HOWARD S. GORMAN

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Mr. Gorman has more than 24 years of experience in the energy industry, including 15 years in rate and regulatory proceedings, and more than 30 years overall of professional experience in accounting, finance and rate and regulatory matters.

Mr. Gorman has testified as an expert witness on revenue requirements, class cost of service, revenue allocation and rate design. He has testified as an expert witness before the Massachusetts Department of Public Utilities, New Jersey Board of Public Utilities, New York State Public Service Commission, Ontario Energy Board, Pennsylvania Public Utility Commission, Philadelphia Gas Commission and Rhode Island Public Utilities Commission.

Mr. Gorman also has experience in financial modeling, financial analysis and forecasting, developing accounting systems, competitive service, and treasury and financial management.

PROFESSIONAL EMPLOYMENT

2010 - Present	HSG Group, Inc. *President*
1997 - 2010	Black & Veatch Corporation (R.J. Rudden Associates, Inc. before 2005) *Principal Consultant*
1995 - 1997	*Independent Consultant*
1987 – 1995	Trigen Energy Corporation 1987-1993 *Corporate Controller*; Trigen was formed in 1987 1993-1995 *Treasurer*; Trigen had IPO with NYSE listing in 1994
1982 - 1987	Coleco Industries, Inc. *Director, Treasury*
1976 - 1979	Touche Ross & Co. *Staff Accountant*

PROFESSIONAL EXPERIENCE

Utility Accounting and Costing

Mr. Gorman has performed numerous class cost of service studies for electric and gas utilities, and has also developed and supported revenue requirements, revenue allocation proposals and rate designs. These assignments included development of test year data, establishment of cost causality, selection of allocation bases, development of allocators, and analysis of customer impacts and policy considerations.

Mr. Gorman also has extensive experience in financial accounting. As controller of Trigen Energy Corporation, he founded and built the finance and accounting function; developed reports, procedures and management tools; and managed subsidiary controllers across North America, including an IPO with NYSE listing.

Energy Project Analysis

Mr. Gorman has performed financial analyses of energy-related assets, including electric and gas distribution companies, power plants and transmission operators. These valuations included development of cash flows and financial statements based on both regulatory and accounting presentations, and included review of assumptions, analysis of data, modeling and forecasting, sensitivity testing and stress testing.

Among these analyses are: Valuations of power plants, combined heat and power plants and energy companies for the purpose of acquisition; Valuation and assessment of alternatives for the waste-to-energy assets and other energy assets of a diversified company on behalf of an interested acquirer; Valuation of the common stock of a publicly traded multi-jurisdiction utility for the purpose of investment; Assessment of strategic fit and valuation for a utility seeking to diversify into energy-related services; and Assistance with valuation and preparation for negotiation for a private entity seeking a buyer for energy assets.

Energy Project Financing

Mr. Gorman has negotiated and completed transactions including construction and term loans, tax-exempt bonds, taxable bonds, subordinated debt and asset-backed (receivables and inventory) revolving credit facilities. He has worked successfully with lenders and borrowers to source and structure transactions, and was instrumental in negotiating loan documents and in designing power sale and supply procurement contracts to be financed.

Mr. Gorman has supported energy projects in connection with due diligence for financing, including contract review, financial modeling, supply analysis, forward price projections, and economic valuation with cash flow forecasting, and the identification, assessment and mitigation of financial and operating risks for the project and its investors.

Financial Management and Related Areas

Mr. Gorman has developed, sourced and procured competitive contracts for loans as well as for energy, both as principal and on behalf of clients. He has bought and sold interest rate and currency forward contracts for the purpose of managing risk.

He managed the corporate insurance portfolios and the benefit plans for Trigen Energy Corporation and for Coleco Industries.

Computer Modeling and Decision Support

Mr. Gorman is an accomplished modeler with expertise in spreadsheet and database applications, as well as the use of programming tools. He has developed analytical tools to perform valuations, projections and simulations. These models have been applied to financial analysis, cost allocations, rate design and pricing, forecasting revenue requirements, numerous tax and accounting matters, supply modeling and optimizations. Several of these models have contained interactive modules for automated scenario testing and sensitivity analysis.

Publications And Presentations

"What Wall Street Needs From FERC," published in R. J. Rudden Financial, LLC's *Energy Capital Markets Report*, September 2002

"A Balanced Look at Balance Sheets," published in R.J. Rudden Financial, LLC's *Energy Capital Markets Report,* June 2002

"From Wires To Riches: Shareholder Value Creation In The T&D Business," April 2002 (co-authored).

"Assessment of Retail Choice Programs," presented at the American Gas Association Rate and Strategic Issues Committee Conference, March 2002

"Value Creation With Transmission Assets," quoted in *Electrical World's Special Edition Quarter 1, 2002*, March 2002

"The Remarkable Story on Enron," published in Scudder's *Annual End of Year Issue,* December 2001

Education

New York University, B.S., Accounting, 1976

Harvard Business School, MBA, 1981

Testimony of
Jeanne A. Lloyd

PRE-FILED DIRECT TESTIMONY

OF

JEANNE A. LLOYD

Table of Contents

I. Introduction and Qualifications 1
II. Purpose of Testimony 2
III. Proposed Revenue Allocation 3
IV. Proposed Rate Design 10
V. Storm Cost Recovery Factor 28
VI. Typical Bills 29
VII. Proposed Retail Delivery Service Tariffs and Tariff Provisions 32
VIII. Conclusion 36

I. Introduction and Qualifications

Q. Please state your name and business address.

A. My name is Jeanne A. Lloyd. My business address is 40 Sylvan Road, Waltham, Massachusetts 02451.

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

A. I am the Manager of Electric Pricing, New England in the Regulation and Pricing group for National Grid USA Service Company, Inc. This department provides rate related support to The Narragansett Electric Company d/b/a National Grid (the "Company").

Q. Please describe your educational background and business experience.

A. In 1980, I graduated from Bradley University in Peoria, Illinois with a Bachelor's Degree in English. In December 1982, I received a Master of Arts Degree in Economics from Northern Illinois University in De Kalb, Illinois.

I was employed by EUA Service Corporation in December 1990 as an Analyst in the Rate Department. I was promoted to Senior Rate Analyst on January 1, 1993. My responsibilities included the study, analysis and design of the retail electric service rates, rate riders and special contracts for the Eastern Utilities Associates ("EUA") retail companies. After the merger of New England Electric System and EUA in April 2000, I joined the Distribution Regulatory Services Department as a Principal Financial Analyst. I assumed my present position October 1, 2006. Prior to my employment at EUA, I was on the staff of the Missouri Public Service Commission in Jefferson City, Missouri in the position of research economist. My responsibilities included presenting both written and oral testimony before the Missouri Commission in the areas of cost of service and rate design for electric and natural gas rate proceedings.

Q. Have you previously testified before the Rhode Island Public Utilities Commission ("Commission")?

A. Yes.

II. Purpose of Testimony

Q. On whose behalf are you testifying today?

A. I am testifying on behalf of the Company, which is a subsidiary of National Grid USA ("National Grid").

Q. What is the purpose of your testimony today?

A. The purpose of this testimony is to support the Company's proposed revenue allocation and rate design for electric service rates and to present the Company's proposed electric service tariffs. In addition, I will explain the development of rate year revenue used in the electric cost of service study ("COSS") supported by Company Witness Michael D. Laflamme and in the allocated cost of service study ("ACOSS") supported by Company Witness Howard S. Gorman.

Q. How is your testimony organized?

A. Sections III and IV present the Company's proposed revenue allocation and rate design, respectively. Section V describes the calculation of a new charge, the proposed Storm Cost Recovery factor. Section VI presents the typical bill impacts of the proposed rate changes. Section VII presents the Company's proposed tariff changes.

Q. Are you sponsoring any schedules today?

A. Yes, I am sponsoring the following schedules:

- Schedule JAL-1 Proposed Distribution Revenue Allocation
- Schedule JAL-2 Development of Rate Year Revenue and Revenue Decoupling Mechanism Adjustment
- Schedule JAL-3 Summary of Proposed Rates
- Schedule JAL-4 Proposed Distribution Rate Design
- Schedule JAL-5 Calculation of Proposed Storm Cost Recovery Factor
- Schedule JAL-6 Typical Bills and Street and Area Lighting Bill Impacts
- Schedule JAL-7 Clean versions of proposed Retail Delivery Service tariffs and proposed tariff provisions.
- Schedule JAL-8 Proposed Retail Delivery Service tariffs and proposed tariff provisions, marked to show changes from currently effective tariffs and tariff provisions.
- Schedule JAL-9 Calculation of Proposed Paperless Bill Credit

III. Proposed Revenue Allocation

Q. What is the purpose of the revenue allocation process?

A. The purpose of the revenue allocation process is to allocate the revenue requirement and the overall increase requested in this proceeding among the rate classes.

Q. What are the guiding principles followed in allocating the Company's proposed revenue requirement?

A. There are two main principles employed in the revenue allocation process. The first principle is to reflect the results of the ACOSS as closely as possible. The second principle is to mitigate extreme rate impacts both on rate classes and on individual customer subgroups, a concept known as gradualism. These concepts are put forth in the book *Principles of Public Utility Rates*, Bonbright et al., 1988 edition which is often cited and relied on for guidance with regard to revenue and rate design for regulated utilities. The same principles also guided the Company's revenue allocation in the Company's most recent base rate case in Docket No. 4065, The Narragansett Electric Company, d/b/a National Grid Application for Approval of Change in Electric Base Distribution Rates.

Q. Has the Company performed an ACOSS?

A. Yes. The Company's ACOSS is presented by Mr. Gorman.

Q. Please summarize the results of the ACOSS performed by Mr. Gorman and presented in his testimony?

A. Section 1 of Schedule JAL-1 presents a summary of the results of the ACOSS that is presented in detail in Mr. Gorman's testimony and schedules. Section 1 of JAL-1 shows the increase in present revenue that is required for each rate class assuming that rates for each class were set to recover the classes' allocated rate base at the proposed system average rate of return, plus allocated operating expenses. Based on the proposed total

Company revenue increase of $31.5 million, the ACOSS results in the following revenue increases for each rate class:

Rate A-16/A-60 (Residential and Low Income)	15.6%
Rate C-06 (Small Commercial & Industrial (“C&I”))	3.8%
Rate G-02 (General C&I)	3.1%
Rate B/G-32 (200 kW Demand Rate)	3.1%
Rate B/G-62 (3,000 kW Demand Rate)	63.1%
Rates S-10/S-14 (Street and Area Lighting)	49.8%
Rate X-01 (Electric Propulsion)	49.6%

Q. Please describe the development of the present rate class revenue shown on Line (19) of Schedule JAL-1.

A. The distribution rate class revenue is intended to represent the revenue that the Company would realize during the rate year period of February 1, 2013 through January 31, 2014 (“Rate Year”) before implementation of any rate changes approved in this filing[1]. Since the Company has an approved revenue decoupling mechanism (“RDM”) in place, the total Company revenue allowed in any year, including the rate year, is limited to the annual target revenue as approved in Docket No. 4065 and as adjusted for 1) the Operations and Maintenance credit approved in Docket No. 4218 and 2) the capital structure remand settlement approved in Docket No. 4065, effective April 23, 2012. In

[1] Distribution rate year revenue does not include CapEx Factor or Operations and Maintenance Factor revenue associated with the fiscal year 2014 Infrastructure, Safety and Reliability Plan.

addition, the annual target revenue has been further adjusted to include the CapEx factor revenue requirement for fiscal year 2013 since the Company is proposing to include the 2013 CapEx revenue requirement in base rates. The adjusted annual target revenue is shown in total and by rate class on Schedule JAL-1, Page 1, Line (19), labeled present distribution rate revenue, and on Schedule HSG-1A, Page 1, Line(1). The total adjusted annual target revenue of $230.9 million is used in both the ACOSS and the COSS (Schedule MDL-3 ELEC, Page 4, Line (9)) to represent rate year base distribution revenue prior to any revenue increase approved in this proceeding.

The development of the adjusted annual target revenue is included in Schedule JAL-2, page 1. The detail of the adjustments to test year and rate year revenue is included in Workpaper JAL2.

Q. How are the rate class rate year revenues developed?

A. The rate class rate year revenue is the difference between the forecasted billed revenue during the rate year less the estimated RDM adjustment.

Q. How is the forecasted billed revenue calculated?

A. The forecasted billing units are developed by Company Witness Alfred P. Morrissey and supported in his pre-filed direct testimony and exhibits. The base distribution charges and CapEx factors currently in effect are applied to the forecasted billing units to produce the forecasted rate class rate year revenue.

Q. How is the RDM adjustment calculated?

A. The RDM is the difference between the total Company forecasted electric service rate year revenue of $236.9 million less the adjusted annual target revenue of $230.9 million, resulting in a RDM adjustment of $6.0 million.

Q. How is the RDM adjustment allocated to each rate class?

A. Pursuant to the RDM Provision, R.I.P.U.C. No. 2073, the RDM is calculated as a uniform per kWh charge applicable to all customers. The RDM of $6.0 million, when divided by the forecasted kWh deliveries during the rate year, results in an RDM credit adjustment of $0.00077 per kWh. The adjustment is multiplied by each class' kWh deliveries to determine the rate class RDM rate year credit.

Q. What are the final rate class revenues?

A. The final step in developing the rate year rate class revenues is to add the RDM rate year credit to each rate class' forecasted rate year revenue. This calculation is demonstrated on Schedule JAL-2, page 2.

Q. Is the Company proposing to maintain discounted rates for customers served on Low Income Rate A-60?

A. Yes. The Company is proposing to provide a discount to customers on Rate A-60 in a manner similar to the discount included in present rates. The design of Rate A-16 and A-60 is described later in my testimony.

Q. How will the Rate A-60 subsidy be collected from customers?

A. The Company is proposing to allocate the subsidy provided to Rate A-60 customers to all customers based on each rate class' allocated revenue requirement. This methodology was approved by the Commission in Docket No. 4065.

Q. How did you implement the guiding principles for revenue allocation that you listed above?

A. The first step was to examine the results of the ACOSS and the potential revenue impacts for each rate class at the proposed system average rate of return. I examined the increase in base distribution revenue necessary to produce, for each rate class, its allocated cost of service, at the Company's proposed average rate of return (Schedule JAL-1, Page 1, Line 21) and the percentage change that this represents (Line 23). The average increase in base distribution revenue needed to produce the proposed system average rate of return of 7.85 percent is approximately 13.2 percent (Schedule JAL-1, Page 1, Line 23).

I implemented the concept of gradualism by limiting the increases for 3,000 kW Rate B/G-62, Electric Propulsion Rate X-01 and the Street and Area Lighting rate classes to twice the system average. The system average increase for base distribution revenue is 13.2 percent (Line 23), therefore the increases for Rates B/G-62, X-01, and S-10/S-14 are set to twice this rate, or 26.3 percent (Line 39). Capping the revenue increase to these three classes produces a revenue shortfall of $5.2 million (Line 42).

The revenue shortfall resulting from capping the three rate classes is allocated to the remaining rate classes on the basis of allocated revenue requirement (adjusted for the Rate A-60 discount), as shown on Line 43.

Q. Please summarize the results of the proposed revenue allocation.

A. After performing the allocation of the Rate A-60 subsidy and capping the increase to Rate B/G-62, X-01 and S-10/S-14 as described above, the Company is proposing the following revenue increase and rate of return for each rate class:

	Percentage Increase	Class Rate of Return
Rate A-16/A-60 (Residential and Low Income)	15.5%	7.8%
Rate C-06 (Small Commercial & Industrial ("C&I"))	8.6%	9.4%
Rate G-02 (General C&I)	7.9%	9.4%
Rate B/G-32 (200 kW Demand Rate)	7.9%	9.4%
Rate B/G-62 (3,000 kW Demand Rate)	26.3%	0.5%
Rates S-10/S-14 (Street and Area Lighting)	26.3%	1.9%
Rate X-01 (Electric Propulsion)	26.3%	3.2%

Q. Is the Company's proposed revenue allocation consistent with the guiding principals described above?

A. Yes, these results achieve a reasonable balancing of the competing principles of moving the rate classes to their respective cost of service (Residential – Rates A-16 and A-60, Small C&I – Rate C-06, General C&I – Rate G-02 and 200 kW Demand Rate B/G-32) or closer to their respective cost of service (B-62/G-62, Street and Area Lighting – Rates S-10 and S-14, and Electric Propulsion – Rate X-01), and mitigating extreme rate impacts.

IV. Proposed Rate Design

Q. What is the purpose of the rate design process?

A. The purpose of the rate design process is to determine rates that will produce the revenue for each rate class as determined in the revenue allocation process.

Q. Is the Company proposing any changes to its existing electric service rate classes?

A. The Company is not proposing to add new rate classes or eliminate any existing rate classes. However, the Company is proposing to revise the availability provisions of 3,000 kW Demand Rate G-62 and 3,000 kW Back-up Service Rate B-62. This proposal will be discussed in more detail later in my testimony.

Q. What were the guiding principles for rate design?

A. The guiding principles for rate design are:

- To produce the desired revenue for each rate class as determined in the revenue allocation process;
- To promote efficient use of resources, ultimately resulting in lower bills to customers;
- To produce rates for customers and revenues for the Company that are reasonably stable and predictable while reflecting the nature of the costs they

are designed to recover; (e.g., recovering customer-related costs in the monthly customer charge), and

- To mitigate extreme rate impacts on customer subgroups.

These concepts are put forth in *Principles of Public Utility Rates*, cited above. The same principles also guided the Company's rate design in Docket No. 4065.

Q. Did you prepare a summary of the proposed rates?

A. Yes. Schedule JAL-3 presents each of the proposed rates for each rate class. The detail design of each rate class is included in Schedule JAL-4 and described below.

Q. What are the billing determinants used in the design of the proposed rates?

A. The billing units used in the design of the proposed rates are based upon the rate year rate class forecasted customer counts and kWh deliveries developed by Company Witness Morrissey.

Q. Please discuss the nature of service and the current rate design for Rates A-16 and A-60.

A. Rate A-16 is the Company's regular residential rate class. Rate A-60 is available to low-income residential customers who meet the criteria specified in the tariff. The current distribution rate structure for Rate A-16 includes a monthly customer charge and an energy charge.

Currently, Rate A-60 has no monthly customer charge and only an energy charge. The rate A-60 distribution rates are designed so that a customer on Rate A-60 using an average number of kWh is billed approximately 50 percent of the amount that a customer on Rate A-16 with the same usage is billed.

Q. What is the proposed rate design for Rates A-16 and A-60?

A. The Company's proposed revenue allocation includes an increase of 15.5 percent in distribution-only revenue for Rates A-16 and A-60.

The first step in designing rates for Rate A-16 and A-60 is to increase the customer charge for A-16 from $3.75 per month to $5.00 per month and to implement a customer charge of $1.00 per month for Rate A-60. The proposed customer charge for each class is well below the revenue requirement for customer-related costs of $7.87 per month for the combined class (Schedule HSG-1C, Page 1, Line 25). The purpose of moving the customer charge closer to the customer-related portion of the class' cost of service is to improve stability and predictability of costs for customers and revenues for the Company, and to more accurately reflect the customer related portion of costs.

The next step was to design the energy-based rates. The rates necessary to produce the proposed revenue, and to reflect the Rate A-60 discount of 50 percent, are shown on Schedule JAL-4, Page 2.

Q. Please discuss the nature of service and the current rate design for the Small C&I Rate C-06 class.

A. Rate C-06 is the Company's small C&I general service rate class. Rate C-06 is available for all purposes; however, the Company may require customers with 12-month average demand exceeding 200 kW to take service on the 200 kW Demand Rate G-32. Rate C-06 includes customers receiving unmetered service, such as telephone booths and fire box lights.

The current distribution rate structure for Rate C-06 includes a monthly customer charge and an energy-based charge. There is an additional charge if the customer requires a transformer in excess of 25 kVA. Unmetered customers pay a location charge, which is intended to reflect the customer charge less a credit for meter-related costs, in place of paying a customer charge.

Q. What are the proposed rates for Rate C-06?

A. The Company's proposed revenue allocation includes an increase of 8.6 in distribution-only revenue for Rate C-06.

The first step in designing rates is to increase the customer charge for Rate C-06 from $8.00 per month to $10.00 per month, which is below the unitized revenue requirement for customer-related costs of $11.39 per month for the class (Schedule HSG-1C, Page 1, Line 25). Unmetered customers are proposed to pay $6.00 per month, reflecting an increase in this charge that is approximately equal to the class average increase.

The next step is to design the energy-based rate which is the rate necessary to produce the proposed revenue as shown on Schedule JAL-4, Page 3.

Q. Please discuss the nature of service and the current rate design for General C&I Rate G-02.

A. Rate G-02 is available for all purposes to small and medium C&I customers. Rate G-02 customers must have demand of 10 kW or more, and the Company may require customers with 12-month average demand exceeding 200 kW to take service on Rate G-32. The current distribution rate structure for Rate G-02 includes a monthly customer charge, an energy-based charge and a demand-based charge. The demand charge is assessed on demand in excess of 10 kW per month. Some customers receive discounts for taking service at higher voltages.

Q. What are the proposed rates for Rate G-02?

A. The Company's proposed revenue allocation includes an increase of 7.9 percent in distribution-only revenue for Rate G-02.

The first step in designing Rate G-02 distribution rates is to determine the monthly customer charge. Customer-related costs for Rate G-02 are $57.79 per month (Schedule HSG-1C, Page 1, Line 25). Demand-related costs are $8.98 per kW-month (Schedule HSG-1C, Page 1, Line 24) based on the kW in the class non-coincident peak. The Company is proposing to increase the customer charge from its current level of $125.00

per month to $135.00, which is close to the cost for the functions included (i.e., customer and the first 10 kW of demand).

The next step is to design the energy-based rate and the demand-based rate. The Company is proposing an increase in the demand-based charge from its current level of $4.78 per kW[2] to $5.50 per kW-month for each kW in excess of 10 kW. The proposed increase in the demand (per kW) charge increases the portion of Rate G-02 revenue collected in the demand-based rate from approximately 45 percent to approximately 50 percent and decreases the portion collected in the energy-based rate. This increase in the fixed component of the rate is supported by the results of the ACOSS as indicated on Schedule HSG-1C, Page 1.

After determining the demand-based rate, the energy-based rate is computed as the rate needed to produce the proposed revenue for Rate G-02, after giving effect to customer charge revenue, demand-based rate revenue, High Voltage Delivery ("HVD") discount and High Voltage Metering ("HVM") Discount. The HVD discount is for customers supplied at not less than 2,400 volts and not needing a line transformer, and is computed on Schedule HSG-1H, Page 1. The HVM Discount is a percentage of amounts billed and, therefore, revenue.

The calculation of the proposed charges for Rate G-02 is presented on Schedule JAL-4, Page 4.

Q. Please discuss the nature of service and the current rate design for 200 kW Demand Rate G-32 and 3,000 kW Demand Rate G-62.

A. The Company requires any customer with a maximum 12-month demand of 200 kW or greater for three consecutive months to be on Rate G-32. The current Rate G-32 distribution rates include a monthly customer charge, an energy-based charge and a demand-based charge for kW in excess of 200 kW.

Customers with maximum 12-month demand in excess of 3,000 kW are required to take service on Rate G-62. The current Rate G-62 distribution rates include a monthly customer charge and a demand-based charge[3].

Customers receiving service on Rate G-32 or G-62 receive discounts for taking service at higher voltages. Both rates contain a provision for second feeder service.

Rates G-32 and G-62 have "companion" back-up service rates, Rates B-32 and B-62, respectively, for customers who provide some or all of their electricity from their own generation source, but require firm back-up service from the Company. Rates for back-up service are designed in conjunction with their full-service counterparts.

Q. What is the Company's rate design proposal for the 200 kW Demand rate class G-32?

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[2] Includes current base distribution demand charge of $4.63 and CapEx charge of $0.15 per kW.

A. The first step in designing rates for Rate G-32 is to determine the monthly customer charge. All full requirements customers with demand of 200 kW or greater are required to receive service on this rate; therefore, the Company designed the proposed rates to include the first 200 kW of demand. Customer-related costs for the Rate B-32 and Rate G-32 customers are $136.16 per month (Schedule HSG-1C, Page 1, Line 25). Demand-related costs are $6.63 per kW-month (Schedule HSG-1C, Page 1, Line 24) based on the kW in the class non-coincident peak. The Company is proposing to increase the customer charge from its current level of $750.00 per month to $825.00, which moves this charge closer to the cost for the functions included (i.e., customer and the first 200 kW of demand).

The next step is to design the energy-based rate and the demand-based rate. The Company is proposing an increase in the demand-based charge from its current level of $2.29 per kW[4] to $3.75 per kW-month for each kW in excess of 200 kW. This increase in the demand charge is supported by the results of the ACOSS as indicated on Schedule HSG-1C, Page 1, Line 24.

After determining the demand-based rate, the energy-based rate was computed as the rate needed to produce the proposed revenue for the Rate G-32 class, after giving effect to customer charge revenue, demand-based rate revenue, HVD discount, HVM discount and Second Feeder Service revenue.

[3] Currently, the G-62 kWh charge is set at $0.00009 per kWh, effective January 1, 2012, as approved in Docket No. 4232. This charge is designed to collect the lost revenue resulting from the re-design of the backup service rates in that docket.

Q. What is the Company's rate design proposal for the 3,000 kW Demand rate class G-62?

A. The first step in designing the G-62 rates is to determine the monthly customer charge. Presently, all customers with demand of 3,000 kW or greater are required to be on this rate. Customer-related costs for the Rate B/G-62 customers are $2,646.78 per month (Schedule HSG-1C, Page 1, Line 25), significantly lower than the current customer charge of $17,000.00 per month. Therefore, the Company is proposing to maintain the B/G-62 customer charge at its current level.

After determining the customer charge, the demand charge is computed as the rate needed to produce the proposed revenue for the Rate G-62 class, after giving effect to customer charge revenue, demand-based rate revenue, HVD discount and HVM discount.

Q. Is the Company proposing any other changes related to Rate B/G-62?

A. Yes. The Company is proposing to change the availability provision for Rate G-62 and Rate B-62 from mandatory for all customers with maximum annual demand in excess of 3,000 kW to optional for any customer with maximum annual demand in excess of 5,000 kW.

Q. Why is the Company proposing to change the availability provision for Rate G-62?

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[4] Includes current base distribution demand charge of $2.15 and CapEx charge of $0.14 per kW.

A. The current design of Rate G-62, with customer and demand charges, but no volumetric charge, benefits large customers with high load factors.[5] However, smaller customers, with demands in the 3,000 kW to 5,000 kW ranges, are economically better off receiving service on Rate G-32. In Docket No. 4065, the Company proposed to combine Rates G-32 and G-62 into one large C&I rate class. This proposal was based on the observation that the average per unit cost to serve each class as determined in the allocated cost of service study was nearly identical. Therefore, there was no compelling reason, based on cost causation principles, to maintain two separate classes. Similarly, in the ACOSS presented in Schedule HSG-1C, Page 1, the average per unit demand related cost to serve the two classes is still substantially the same.

Although the average cost to serve the G-32 and G-62 classes is similar, combining the two classes, with proposed rates that are more similar to the current rate structure of the Rate G-32, would result in significant bill impacts to the largest, high load factor G-62 customers. It was in part for this reason that the Commission denied the Company's proposal to combine the classes in Docket No. 4065. However, as indicated in the summary of the ACOSS shown on Schedule HSG-1A, Page 1, Line(12), rates for Rate G-62 are currently producing revenue that is substantially below the cost to serve the class. As the Company attempts to move Rate G-62 closer to its cost of service, the rate inevitably becomes even more expensive for smaller customers. Therefore, maintaining two separate rates, but allowing smaller customers to move to Rate G-32 will benefit both the largest and smallest customers currently receiving service on Rate G-62.

[5] Load factor is defined as the ratio of average load to peak load

Q. Will the Company experience lost distribution revenue if eligible customers move from Rate G-62 to Rate G-32?

A. Yes. Assuming that all customers who would be eligible to receive service on Rate G-32 under the Company's proposal choose to migrate to this rate class, the Company would experience a loss in billed distribution revenue. If no rate adjustment is made at this time, then eventually, that lost revenue would be recovered from all customers through the operation of the RDM. Therefore, in order to ensure that the lost revenue is recovered from only Rate G-32 customers, the rates for Rate G-32 have been adjusted to account for the expected customer migration.

Q. Is the Company proposing any further changes to Rates G-32 and G-62?

A. Yes, the Company is proposing to change the tariff designations for these classes to Large Demand Rate G-32 and Optional Large Demand Rate G-62.

Q. Is the Company proposing any changes to the structure of the Back-up Service rates?

A. Not at this time. On September 26, 2011, the Commission approved new back-up service rates in Docket No. 4232. The new rates were effective January 1, 2012. The rates reflect a decrease in the back-up demand charges with the loss of back-up service revenue recovered from companion general service rate classes through a base rate change. Since the new rates have only been in effect for less than four months, the Company is not proposing any changes to the design of the back-up service rates in this proceeding.

The calculation of the back-up service demand charges for Rates B-32 and B-62 are shown on Schedule JAL-4, pages 5 and 6, respectively. The proposed rates are designed using the same design criteria as was used in developing the current rates. Consistent with the proposal for Rates G-32 and G-62, the Company is also proposing to change the tariff designations for the back-up service rates to Large Demand Rate B-32 and Optional Large Demand Rate B-62.

Q. Please discuss the nature of service and the current rate design for Electric Propulsion Rate X-01.

A. Rate X-01 is the Company's rate for traction power, or electricity supplied to railroads. The current rates include a monthly customer charge and an energy-based charge. The Company's proposed revenue allocation includes an increase of 26.3 percent in distribution-only revenue for Rate X-01.

Q. What are the proposed distribution rates for Rate X-01?

A. The first step in designing distribution rates for Rate X-01 is to increase the customer charge from $16,500.00 per month to $21,000.00 per month, which reflects an increase approximately equal to the increase in the base revenue of 26.3 percent for this class. The proposed charge is greater than the unitized revenue requirement for customer-related costs of $1474.20 per month for the class (Schedule HSG-1C, Page 1, Line 25); however, this design is consistent with the historical design of the rates for this class, which are intended to promote stability and predictability of costs.

The energy-based charge is the rate required to produce the proposed revenue for the rate class. The computations are presented on Schedule JAL-4, Page 7.

Q. Please describe Station Power Delivery and Reliability Service Rate M-01.

A. Rate M-1 customers are merchant generators that are interconnected directly or indirectly with high voltage facilities at 115 kV or greater. Rate M-1 customers pay a fixed monthly distribution charge. An increase equal to the system average increase was applied to the revenue from Rate M-1 customers. The revenue from Rate M-1 is included with other distribution revenue, which is used to reduce the revenue required to be collected from all other customers through distribution rates. The proposed rates are presented on Schedule JAL-4, Page 11.

Q. Please describe the Company's existing Street and Area Lighting classes.

A. The present Street and Area Lighting classes include Decorative Street and Area Lighting, Rate S-06, Private Lighting, Rate S-10, and General Street and Area Lighting, Rate S-14. Rate S-06 is available to any customer, inclusive of municipalities, governmental entity, or other public authority. Rate S-10 is closed to new customers. Rate S-14 is available to cities, towns and other public authorities, and to certain other customers as stated in the Company's tariff.

Q. How did you develop the rates for the Street and Area Lighting classes?

A. The Company's current rates for Rates S-06, S-10 and S-14 are comprised of a monthly charge based on the type and size of the luminaire and support (i.e., poles and attachments), and a kWh charge that reflects the Operations and Maintenance credit approved as part of the Company's fiscal year 2012 Infrastructure, Safety and Reliability Plan filing. The Company's proposed Street and Area Lighting prices reflect replacement costs and maintenance costs for the luminaires and supports, and are independent of the energy used.

The Company's proposed revenue allocation includes an increase of 26.3 percent in distribution-only revenue for Rates S-10 and S-14[6].

The Company computed the levelized annual replacement cost for each sodium vapor fixture it currently offers and for the related supports. The levelized annual costs included the cost of owning and maintaining the asset over its life. For mercury vapor and incandescent lamps that the Company plans to replace with sodium vapor lamps, the Company assigned the replacement cost for the appropriate sodium vapor lamp. Then, the Company computed the annual revenue it would receive if it charged customers the levelized annual cost for each lamp and related support in Rates S-06, S-10 and S-14.

The Company determined that to mitigate the effects on customer subgroups, no luminaire or support would receive a price reduction from current rates. To produce an overall increase of 26.3 percent for Rates S-10 and S-14, the Company determined it would have to set rates for the remaining Rate S-10 and Rate S-14 luminaires and supports at 64.4 percent of the levelized annual costs. The resulting rates and Street and

Area Lighting revenue for rates S-10 and S-14 are shown on Schedule JAL-4, Page 8. Proposed rates for S-06 are presented on Page 10.

Q. Is the Company proposing to revise rates for street and area lighting temporary turn-off service?

A. Yes, it is. The proposed temporary turn-off rates are 60 percent of the equivalent full service luminaire and support rates, which reflects the costs the Company continues to incur while a street light has been "red capped", or turned off. During that time, the Company continues to incur depreciation expense, property taxes, return on investment, and related income taxes on that return, billing costs, and related general and administrative costs and deferred tax expense. The costs that would cease, temporarily, are operation and maintenance costs and related general and administrative costs and taxes.

The proposed street and area lighting temporary turn off rates are shown in Schedule JAL-4, Page 9.

<u>Proof of Revenue for Proposed Rates</u>

Q. Did you prepare a proof of revenue for the proposed rates?

A. Yes, Schedule JAL-4, Pages 13-14 shows that the revenue at proposed rates produces the revenue for each rate class proposed in the revenue allocation process in Schedule JAL-1.

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[6] The Company currently has no customers receiving service on Rate S-06, Decorative Street and Area Lighting

HVD Discounts at 2.4 kV and 115 KV

Q. Is the Company proposing updated HVD discounts for the 2.4 kV credit and 115 kV credit it currently provides customers?

A. Yes. The HVD discount for customers supplied at not less than 2,400 volts and not needing a line transformer, is computed on Schedule HSG-1H, Page 1. The HVD credit for customers receiving service at 115kV or greater is set equal to the demand-based charge for the combined B/G-32 and B/G-62 classes. As in the current tariffs, the Second Feeder Service charge is set equal to the 115 kV credit. The rates are shown on Schedule JAL-4, page 12.

Q. Is the Company proposing changes to transmission service rates in this filing?

A. Not at this time. However, the Company is proposing to change the methodology for developing rate class transmission service rates to be consistent with the allocation methodology utilized in the Company's proposed ACOSS.

Q. Please describe the current methodology for setting the transmission service charges.

A. The Company recovers its transmission related expenses pursuant to the Transmission Service Cost Adjustment Provision ("TSCAP"), R.I.P.U.C. No. 2080, which allows the Company to recover costs billed to it by the Independent System Operator-New England, as well as New England Power Company ("NEP").

Transmission charges are billed to customers through base charges that differ by rate class and a transmission adjustment factor that is designed to recover from or refund to customers under or over recoveries of expense from the prior year.

The base charges are designed to collect the annual forecast of transmission expense for the upcoming year. The forecast is allocated to each rate class based on each rate classes' contribution to NEP's monthly peak. The load data used to develop the rate class allocation factors is based upon actual data for a prior period. The transmission adjustment factor is a uniform per kWh charge applicable to all rate classes.

Q. What change to this methodology is the Company proposing?

A. The Company is proposing to change the way forecasted transmission expense is allocated each year in order to reflect more stable, weather-normalized demand, consistent with the development of the non-coincident peak allocators used to allocate demand related costs in the ACOSS. Specifically, rather than use class allocators that are based on a prior year's coincident peak data, each year's coincident peak allocators will be developed from weighted average load factors for the years ended 2008 and 2011, and applied to the normalized kWh sales levels for the upcoming year. This methodology for developing the class non-coincident peak allocators is discussed further in the testimony of Mr. Gorman.

The Company is further proposing that the transmission adjustment factor be class specific and calculated by allocating actual transmission expense during the reconciliation period based upon each rate classes' contribution to system peak during the same twelve month reconciliation period. This methodology will more closely align rates and class cost responsibility.

Q. Why is the Company proposing this change to the transmission service rates in this proceeding rather than in the annual reconciliation rate filing in which the transmission rates are determined each year?

A. The Company has proposed this change in rate design methodology in this proceeding because the abbreviated procedural schedule followed for the annual reconciliation filing does generally not allow sufficient time to fully analyze and evaluate changes in rate design. During the evidentiary hearing to consider rate changes proposed in the Company's annual reconciliation filing in Docket No. 4308, the Company indicated that the proposed design of the transmission service rates would be included as part of its next base rate filing.

Q. Is the Company proposing changes to any other existing rate mechanisms?

A. Yes. The Company is proposing to revise the Energy Efficiency Program Provision ("EEPP") and the Standard Offer Adjustment Provision ("SOAP").

Q. What revision is the Company proposing to the EEPP?

A. The Company is prosing to include a provision in the EEPP that will allow for an adjustment to the Energy Efficiency Program ("EEP") charge to reflect the recovery of uncollectible expense. Specifically, the EEP charge will be adjusted by 1.35 percent, the uncollectible percentage proposed in this filing. It should be noted that the gas service EEPP currently includes a similar adjustment for uncollectible expense. Therefore, this proposal will make the electric service provision consistent with the gas service provision. To implement this provision, an adjustment has been made to the distribution revenue requirement in order to remove uncollectible expense associated with the EEP charge from base distribution rates. The testimony of Company Witness Laflamme describes the adjustment to the revenue requirement.

Q. What revision is the Company proposing to the SOAP?

A. The Company is proposing to revise the recovery mechanism for commodity related uncollectible expense included in the SOAP. As described in the testimony of Company Witness Evelyn M. Kaye, the Company is proposing to establish a true-up mechanism for its commodity-related bad debt. Under this mechanism, the Company will reconcile its actual bad debt attributed to the portion of the Company's revenue associated with electric commodity costs. This reconciliation will incorporate an annual bad debt rate effective each April 1st equal to the actual bad debt incurred during the most recent calendar year. The actual bad debt percentage from the most recent calendar year will be calculated by dividing the Company's actual net write-offs by its total revenues for the period, consistent with the method presented in Schedule EMK-1.

V. Storm Cost Recovery Factor

Q. Please describe the calculation of the Company's proposed Storm Cost Recovery Factor ("SCRF").

A. As described in the testimony of Mr. Laflamme, the Company is proposing to recover the deficit in the Storm Fund of $7.2 million over a period of 36 months ($2.4 million annually) beginning February 1, 2013. The calculation of the proposed SCRF is shown on Schedule JAL-5. The $7.2 million is divided by forecasted kWh deliveries for the period February 1, 2013 through January 31, 2016, resulting in a SCRF of $0.00030 per kWh. This proposed factor will be applicable to all customers and will be included with the distribution kWh charge for billing purposes.

VI. <u>Typical Bills</u>

Q. Has the Company included bill impacts in its filing?

Yes it has. Schedule JAL-6 represents the bill impacts of the proposed rates for customers who are receiving Standard Offer Service. As a result of the rates proposed in the Company's filing, a 500 kWh-per month residential customer's bill would increase by $3.97, or 5.1 percent, from $78.05 to $82.02.

Q. Please describe the present rates used in the bill comparisons included in Schedule JAL-6.

A. The present rates shown in below each bill impact table are rates in effect as of April 23, 2012. However, an adjustment has been made to each class' distribution energy (kWh) charge to reflect an estimated revenue decoupling credit adjustment of (0.077)¢ per kWh. As discussed earlier in my testimony, the RDM adjustment is calculated as the difference between forecasted billed rate revenue during the rate year of $236.9 million and the adjusted annual target revenue of $230.9 million divided by the forecasted kWh deliveries for the rate year period.

Q. Why has the Company included a revenue decoupling adjustment in distribution energy kWh charges if no RDM adjustment is currently in effect?

A. Through the operation of the Company's RDM, customers are charged or credited for the difference between actual billed revenue during the 12-month RDM period and the annual target revenue established during the last rate case, including the adjustments described earlier in my testimony. Therefore, to accurately represent the rate year revenue that the Company would realize absent a base rate change, the forecasted billed revenue must be adjusted to include the RDM adjustment. Similarly, in order to accurately represent individual customer bill impacts, the RDM adjustment must be included as an adjustment to present rates in the bill comparisons.

Q. Please describe the proposed rates shown in the bill comparisons.

A. The proposed rates shown under each bill impact table reflect the rates proposed in this filing as shown on Schedule JAL-3, plus adjustments to the Standard Offer Service Administrative Cost Adjustment ("SOSACA"), the TSCAP uncollectible factor and the EEP charge to illustrate the impact of the Company's proposed uncollectible percentage on each of those charges. Support for both the present and proposed rates included in the bill comparisons presented in Schedule JAL-6 is provided in Workpaper JAL-6.

Q. Is the Company proposing to change the SOSACA, the TSCAP uncollectible charge and the EEP charge effective February 1, 2013?

A. No. These charges change annually as part of the annual reconciliation filing associated with each respective charge. The Company is proposing to maintain the current filing schedule for these rate changes.

Q. Why is the Company reflecting an adjustment to those charges for the proposed uncollectible percentage?

A. Presently, the SOSACA and the TSCAP both contain provisions that allow the Company to recover uncollectible expense through those respective charges at a rate of 0.94 percent, the uncollectible percentage determined in Docket No. 4065. If the Commission approves the proposed uncollectible percentage in this docket, that percentage will be reflected in the calculation of the SOSACA and the TSCAP uncollectible factor in the next annual filing to re-set those charges. In addition, as discussed above, the Company is proposing in this filing to recover EEP-related uncollectible expense through the EEP charge rather than through base distribution charges. Even though the Company is proposing not to change the SOSAC, the TSCAP uncollectible charge or the EEP effective February 1, 2013, the impact associated with the Company's proposed increase in the uncollectible percentage is included in the bill impact analysis in order to accurately portray the impact of all of the Company's proposals in this filing.

Q. Please describe the street and area lighting bill impacts shown on Page 19 of Schedule JAL-6.

A. Page 19 of Schedule JAL-6 presents the impact relating to street and area lighting rates. This schedule is based on a simple assumption that a customer could be served by only one street lighting fixture and presents the impact of the Company's proposed rates on that basis. In this schedule, the Company calculates a total bill for one luminaire as the annual luminaire charge plus the annual energy charges under present and proposed rates.

VII. Proposed Retail Delivery Service Tariffs and Tariff Provisions

Q. Has the Company included proposed tariffs and tariff provisions associated with its filing?

A. Yes, it has. Schedules JAL-7 and JAL-8 contain the proposed tariffs and tariff provisions necessary to implement the Company's proposals in this filing. Schedule JAL-7 contains a clean version of the tariffs reflecting all of the Company's proposed changes. Schedule JAL-8 contains documents that are marked to show changes from those currently in effect.

R.I.P.U.C. No. 2095, Summary of Retail Delivery rates, is included in Schedule JAL-7 and includes the rate changes proposed in this filing.

Q. Are there any new tariff provisions that you are presenting?

A. Yes. The Company is proposing new tariff provisions to implement the proposed rate mechanisms included in this filing. Included in Schedule JAL-7 and Schedule JAL-8 are the following proposed tariff provisions:

- R.I.P.U.C. No. 2119, Pension Adjustment Mechanism Provision
- R.I.P.U.C. No. 2120, Property Tax Adjustment Provision
- R.I.P.U.C. No. 2121, Storm Cost Recovery Provision

Q. Please describe the Pension Adjustment Mechanism Provision.

A. The Pension Adjustment Mechanism Provision is necessary to implement the Company's proposal to reconcile actual pension expense to the amount included in base rates on an annual basis and is described in the testimony of Mr. Laflamme.

Q. Please describe the Property Tax Adjustment Provision.

A. As discussed in the testimony of Mr. Laflamme, the Company is proposing to reconcile actual property tax expense to an amount included in base rates on an annual basis. The Property Tax Adjustment Provision is necessary to implement that proposal.

Q. Please describe the Storm Cost Recovery Provision.

A. As discussed earlier in my testimony, the Company is proposing to recover a deficit in the Storm Fund of $7.2 million over a period of 36 months. This tariff provision implements that proposal. The Storm Cost Recovery Factor presented in Schedule JAL-5 is calculated in a manner that is consistent with the tariff provision.

Q. Please describe the changes proposed to R.I.P.U.C. No. 2082 through 2094, Retail Delivery tariffs.

A. The retail delivery tariffs, R.I.P.U.C. Nos. 2082 through 2094 have been revised to include language which indicates that these tariffs are subject to adjustment for the new tariff provisions, the Pension Adjustment Mechanism Provision, the Storm Cost Recovery Provision and the Property Tax Adjustment Provision. In addition, changes have been made to Rates B-62 and G-62 to implement the change in the availability provision for these rates.

Finally, revisions for certain "housekeeping" items have been included and are illustrated in the marked to show changes versions of the proposed tariffs in Schedule JAL-8.

Q. Are there other revised tariff provisions that you are presenting?

A. Yes, the Company is proposing revisions to the following existing tariffs:

- R.I.P.U.C. No. 2097, Standard Offer Adjustment Provision ("SOAP")
- R.I.P.U.C. No. 2080, Transmission Service Cost Adjustment Provision ("TSCAP")
- R.I.P.U.C. No. 2042, Energy Efficiency Program Provision ("EEPP")
- R.I.P.U.C. No. 2034-A, Environmental Response Fund
- R.I.P.U.C. No. 2040, Terms and Conditions for Distribution Service ("T&Cs")
- R.I.P.U.C. No. 2044, Infrastructure, Safety, and Reliability Provision ("ISRP")

Q. Please describe the changes proposed to the SOAP?

A. The SOAP has been revised to incorporate the Company's proposal to fully reconcile commodity related uncollectible expense annually.

Q. Please describe the changes proposed to the TSCAP.

A. The TSCAP has been revised to update the uncollectible percentage from 0.94 percent to the uncollectible percentage proposed in this filing of 1.35 percent.

Q. Please describe the changes proposed to the EEPP.

A. The EEPP has been revised to include a provision to adjust the EEP charge for the proposed uncollectible percentage of 1.35 percent.

Q. Please describe the changes proposed to the Environmental Response Fund.

A. Sheet 3 of R.I.P.U.C. No. 2034-A, Environmental Response Fund has been revised to include Pond Street, Woonsocket in the list of sites shown on pages 4 and 5 of the tariff. This site is currently on the list of sites approved for remediation in Docket R.I.P.U.C. No. 2930. However, the site was inadvertently excluded from the tariff when R.I.P.U.C. No. 2034-A was proposed and approved as part of Docket No. 4065.

Q. Please describe the changes proposed to the T&Cs?

A. Section 32 of the T&Cs has been added to indicate that customers who choose to receive an electronic bill rather than a paper copy will receive a bill credit of $0.34 per billing period.

Q. Please describe the Company's proposed Paperless Bill Credit.

A. The Company is introducing a paperless bill credit to recognize the cost savings associated with customers who are willing to receive their monthly bills on-line. Customers who currently receive their bill in an electronic format on-line or any new customer who signs up to receive their bill in an electronic format on-line will receive a paperless bill credit of $0.34 per service bill. The paperless bill credit provides an incentive for customers to eliminate the need for the Company to mail them a bill every month, which not only lowers mailing and paper costs, but is more environmentally friendly as well. This proposal is discussed in detail in the testimony of Company Witness Jeffrey Martin. The calculation of the credit is shown on Schedule JAL-9.

Q. Please describe the changes proposed to the ISRP.

A. The ISRP has been revised to indicate that property tax is not included in the calculation of the CapEx revenue requirement. As discussed previously, the Company is proposing that property tax expense be fully reconciled on an annual basis pursuant to the proposed Property Tax Adjustment Provision. In addition, the CapEx reconciliation section of the tariff has been revised to indicate that some of the CapEx revenue requirement will be included in base rates.

VIII. Conclusion

Q. Does this conclude your testimony?

A. Yes.

Schedules of
Jeanne A. Lloyd

Index of Schedules

Schedule JAL-1	Proposed Distribution Revenue Allocation
Schedule JAL-2	Development of Rate Year Revenue and Revenue Decoupling Mechanism Adjustment
Schedule JAL-3	Summary of Proposed Rates
Schedule JAL-4	Proposed Distribution Rate Design
Schedule JAL-5	Proposed Storm Cost Recovery Factor
Schedule JAL-6	Typical Bills and Street and Area Lighting Bill Impacts
Schedule JAL-7	Clean versions of proposed Retail Delivery Service tariffs, Terms and Conditions for Distribution Service and proposed tariff provisions
Schedule JAL-8	Proposed Retail Delivery Service tariffs, Terms and Conditions for Distribution Service and proposed tariff provisions, marked to show changes from currently effective tariffs and tariff provisions
Schedule JAL-9	Calculation of Paperless Bill Credit

Workpapers (located in Book 11)

Workpaper JAL-2	Development of Rate Year Revenue and Revenue Decoupling Mechanism Adjustment
Workpaper JAL-4	Street and Area Lighting Replacement Cost Study
Workpaper JAL-6	Summary of Present and Proposed Rates for Bill Impacts

Schedule JAL-1

Proposed Distribution Revenue Allocation

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

Line		Total	Residential Rate A-16 / A-60	Small C&I Rate C-06	General C&I Rate G-02	200 kW Demand Rate G-32	3000 kW Demand Rate G-62	Lighting Rates S-10 / S-14	Propulsion Rate X-01
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	SECTION 1. SUMMARY OF RESULTS OF ALLOCATED COST OF SERVICE STUDY								
1	Rate Base	575,087	303,428	55,860	84,514	79,486	19,995	30,000	1,804
2									
3	Proposed Rate of Return	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
4									
5	Return on Rate Base	45,160	23,827	4,387	6,637	6,242	1,570	2,356	142
6									
7	Operating Expenses (including taxes)	225,313	118,495	22,106	33,240	30,164	7,444	13,267	597
8									
9	Total Distribution Revenue Requirement	270,473	142,322	26,492	39,877	36,405	9,014	15,623	739
10									
11	less: Other revenue	8,163	3,555	1,318	1,593	935	477	269	15
12									
13	Distribution Rate Revenue Requirement	262,310	138,767	25,174	38,284	35,470	8,537	15,354	724
14									
15	Present Total Distribution Revenue	239,023	123,070	25,514	38,676	35,317	5,527	10,426	494
16									
17	Present Other Revenue	8,147	3,547	1,317	1,591	933	477	268	15
18									
19	Present Distribution Rate Revenue	230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
20									
21	Increase/(Decrease) - Total Dist Revenue	31,450	19,252	978	1,201	1,089	3,487	5,197	245
22									
23	**Percentage Increase/(Decrease)**	13.2%	15.6%	3.8%	3.1%	3.1%	63.1%	49.8%	49.6%
24									
25	**SECTION 2. PROPOSED REVENUE ALLOCATION**								
26									
27	Revenue Requirement @ Equal ROR	262,310	138,767	25,174	38,284	35,470	8,537	15,354	724
28									
29	A-60 Rate Design Subsidy	(6,706)	(6,706)						
30	A-60 subsidy Re-allocated on Dist Rev Req Basis	6,706	3,548	644	979	907	218	393	19
31	Reallocation of Total A-60 Subsidy	0	(3,158)	644	979	907	218	393	19
32									
33	Revenue Requirement w/ Low Income Subsidy	262,310	135,608	25,818	39,262	36,377	8,755	15,747	743
34	Increase/(Decrease) incl. Low Income Subsidy	31,434	16,086	1,620	2,177	1,994	3,705	5,589	264
35									
36	Rev Req (Unconstrained Classes)	237,065	135,608	25,818	39,262	36,377			
37	% of Unconstrained Rev Req		57.20%	10.89%	16.56%	15.34%			
38									
39	Increase Constraint- 2 x system average						26.3%	26.3%	26.3%
40	Apply Constraint						$1,454	$2,742	$130
41									
42	Shortfall from Constrained Classes	(5,232)					(2,252)	(2,847)	(134)
43	Re-allocation of Shortfall on Rev Req	5,232	2,993	570	867	803			
44									
45	**Revenue Requirement**	262,310	138,601	26,387	40,129	37,180	6,503	12,900	609
46									
47	Increase/(Decrease) - Dist Rate Revenue	31,434	19,079	2,190	3,044	2,796	1,454	2,742	130
48									
49	Increase in Other Revenue	16	8	2	2	2	1	1	0
50									
51	Increase/(Decrease) - Total Dist Revenue	31,450	19,087	2,191	3,046	2,799	1,454	2,743	130
52									
53	**Percentage Increase/(Decrease)**	13.2%	15.5%	8.6%	7.9%	7.9%	26.3%	26.3%	26.3%
54									
55	Return on Rate Base at Proposed Rates	7.85%	7.81%	9.43%	9.44%	9.41%	0.47%	1.92%	3.22%
56									
57									

Line		
58	Notes:	
59	Line (1): Schedule HSG-1A, Page 1, Line (10)	Line (31): Line (29) + Line (30)
60	Line (3): Schedule HSG-1A, Page 1, Line (32)	Line (33): Line (27) + Line (31)
61	Line (5): Line (1) x Line (3)	Line (34): Line (33) - Line (19)
62	Line (7): Schedule HSG-1A, Page 1, Line (27) + Line (29)	Line (36): Line (33) for unconstrained classes
63	Line (9): Line (5) + Line (7)	Line (37): Line (36) ÷ Line (36) Total
64	Line (11): Schedule HSG-1A, Page 1, Line (17) + Line (18) + Line (19)	Line (39): Constraint: Line (23) Total x 2
65	Line (13): Line (9) - Line (11)	Line(40): Line (15) x Line (39) for constrained classes
66	Line (15): Schedule HSG-1A, Page 1, Line (1)	Line (42): Line (40) - Line (34)
67	Line (17): Schedule HSG-1A, Page 1, Line (2)	Line (43): Line (37) x Line (42) Total for unconstrained classes
68	Line (19): Line (15) - Line (17)	Line (45): Line (33) + Line (42) + Line (43)
69	Line (21): Line (9) - Line (15)	Line (47): Line (45) - Line (19)
70	Line (23): Line (21) ÷ Line (15)	Line (49): Line (11) - Line (17)
71	Line (27): Line (13)	Line (51): Line (47) + Line (49)
72	Line (29): Schedule JAL-4, Page 2, Line (39)	Line (53): Line (51) ÷ Line (15)
73	Line (30): - Line (29) allocated by Distribution Revenue Requirement on Line (13)	Line (55): [Line (45) + Line (11) - Operating Expense - Inc Taxes] ÷ Line (1)

Schedule JAL-2

Development of Rate Year Revenue and
Revenue Decoupling Mechanism Adjustment

Annual Target Revenue
<u>Test Year/Rate Year</u>

Line No.		Residential A-16 / A-60 (a)	Small C&I C-06 (b)	General C&I G-02 (c)	200 kW Demand B-32 / G-32 (d)	3000 kW Demand B-62 / G-62 (e)	Lighting S-10 / S-14 (f)	Propulsion X-01 (g)	Total (h)
(1)	Revenue Requirement - Docket No. 4065	$120,276,000	$22,619,000	$37,325,000	$34,342,000	$5,610,000	$10,062,000	$534,000	$230,768,000
(2)	O&M Credit - FY 2012 ISR Plan	$3,074,953	$608,410	$1,105,207	$982,818	$281,006	$467,693	$29,282	$6,549,368
(3)	Adjusted Annual Target Revenue	$117,201,047	$22,010,590	$36,219,793	$33,359,182	$5,328,994	$9,594,307	$504,718	$224,218,632
(4)	CapEx Revenue Requirement - FY 2013 ISR Plan	$1,752,171	$317,541	$568,420	$480,406	$140,080	$188,261	$15,746	$3,462,625
(5)	Capital Structure Remand Settlement - Incremental Revenue Requirement	$1,616,760	$293,001	$524,492	$443,280	$129,254	$173,711	$14,530	$3,195,027
(6)	Test Year/Rate Year Revenue	$120,569,978	$22,621,132	$37,312,705	$34,282,867	$5,598,328	$9,956,280	$534,994	$230,876,284

(1) RIPUC Docket No. 4065, Schedule NG-HSG-4 (B)-2nd Amended, Line (67)
(2) RIPUC Docket No. 4218, Section 7: Rate Design Revised, Page 4, Line (6)
(3) Line (1) - Line (2)
(4) RIPUC Docket No. 4307, Section 6: Rate Design Revised, Page 3, Line (4)
(5) RIPUC Docket No. 4065, Settlement filed 3/5/12, Attachment 1, Page 2, Line (4)
(6) Line (3) + Line (4) + Line (5)

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. ____
Schedule JAL-2
Page 1 of 4

Calculation of Revenue Decoupling Adjustment
Rate Year

Line No.		Residential A-16 / A-60 (a)	Small C&I C-06 (b)	General C&I G-02 (c)	200 kW Demand B-32 / G-32 (d)	3000 kW Demand B-62 / G-62 (e)	Lighting S-10 / S-14 (f)	Propulsion X-01 (g)	Total (h)
(1)	Forecasted Rate Year Revenue	$121,915,748	$24,656,104	$38,079,699	$36,086,282	$5,452,468	$10,207,918	$496,629	$236,894,848
(2)	Adjusted Annual Target Revenue	$120,569,978	$22,621,132	$37,312,705	$34,282,867	$5,598,328	$9,956,280	$534,994	$230,876,284
(3)	Revenue Decoupling Adjustment - Total Company								$6,018,564
(4)	Forecasted kWh - Rate Year	3,122,130,751	597,988,653	1,297,414,309	2,221,229,723	525,192,409	65,617,055	22,848,413	7,852,421,314
(5)	Revenue Decoupling Adjustment - per kWh								$0.00077
(6)	Rate Class Revenue Decoupling Credit	$2,392,987	$458,334	$994,416	$1,702,483	$402,539	$50,293	$17,512	$6,018,564
(7)	Rate Year Rate Class Revenue	$119,522,761	$24,197,770	$37,085,283	$34,383,799	$5,049,929	$10,157,625	$479,116	$230,876,284

(1) Page 4, Column (u)
(2) Page 1, Line (6)
(3) Column (h): Line (1) - Line (2)
(4) Page 3, Column (h)
(5) Column (h): Line (3) ÷ Line (4)
(6) Line (4) x Column (h), Line (5)
(7) Line (1) - Line (6)

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. ____
Schedule JAL-2
Page 2 of 4

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. ____
Schedule JAL-2
Page 3 of 4

Rate Year Billing Determinants at Current Rates

Line No.	Rate Class	Description	Includes	Annual Bills/Fixtures	Monthly Customer / Fixtures Charge	Customer Charge Revenue	Fixture Revenue	Billing Demand	Demand Charge	Demand Charge Revenue	kWh Deliveries	kWh Charge	kWh Charge Revenue
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
(1)	A-16	Residential	A-16,A-60	5,171,946		$17,509,781					3,122,130,751		$102,657,574
(2)	C-06	Small C&I	C-06,C-08	606,655		$4,831,787					597,988,653		$19,507,384
(3)	G-02	General C&I	G-02	100,425		$12,553,085		3,656,948		16,931,668	1,297,414,309		$8,082,891
(4)	G-32	200 kW Demand	B-32,G-32	12,655		$9,491,141		3,743,830		8,047,510	2,221,229,723		$18,169,659
(5)	G-62	3000 kW Demand	B-62,G-62	168		$2,856,000		1,241,100		2,968,213	525,192,409		$47,267
(6)	S-10	Lighting	S-10,S-14	109,971			$10,317,499				65,617,055		($281,497)
(7)	X-01	Propulsion	X-01	12		$198,000					22,848,413		$283,320
(8)						$47,439,794	$10,317,499	8,641,877		27,947,391	7,852,421,314		$148,466,598
(9)	A-16	Residential Basic		4,669,275	$3.75	$17,509,781					2,830,141,506	$0.03416	$96,677,634
(10)	A-60	Resid. Low Income		502,672	-	$0					291,989,246	$0.02048	$5,979,940
(11)	B-32	C&I Back-up		60	$750.00	$45,000		19,795	See below	40,837	6,104,280	$0.00818	$49,933
(12)	B-62	3000 kW Back-up		24	$17,000.00	$408,000		231,904	See below	374,581	75,685,416	$0.00009	$6,812
(13)	C-06	Small C&I		599,503	$8.00	$4,796,027					596,318,721	See below	$19,436,854
(14)	C-08	Small C&I Unmetrd		7,152	$5.00	$35,760					1,669,932	See below	$70,529
(15)	G-02	General C&I		100,425	$125.00	$12,553,085		3,656,948	$4.63	16,931,668	1,297,414,309	$0.00623	$8,082,891
(16)	G-32	200 kW Demand		12,595	$750.00	$9,446,141		3,724,034	$2.15	8,006,674	2,215,125,443	$0.00818	$18,119,726
(17)	G-62	3000 kW Demand		144	$17,000.00	$2,448,000		1,009,195	$2.57	2,593,632	449,506,993	$0.00009	$40,456
(18)	S-10	Private Lighting		5,788	$146.41		$847,406				9,253,661	($0.00429)	($39,698)
(19)	S-14	Streetlighting		104,183	$90.90		$9,470,092				56,363,394	($0.00429)	($241,799)
(20)	X-01	X-01		12	$16,500.00	$198,000					22,848,413	$0.01240	$283,320
(21)						$47,439,794	$10,317,499	8,641,877		27,947,391	7,852,421,314		$148,466,598
		B-32 C&I Back-up											
(22)		Back-up						1,084.0	$0.56	$607			
(23)		Supplemental						18,711.4	$2.15	$40,229			
(24)								19,795.4		$40,837			
		B-62 3000 kW Back-up											
(25)		Back-up						85,819.2	($0.01)	($858)			
(26)		Supplemental						146,085.3	$2.57	$375,439			
(27)								231,904.5		$374,581			
		C-06 Small C&I											
(28)		kWh									596,318,721	$0.03257	$19,422,101
(29)		Over 25 kVA									7,975	$1.85000	$14,754
(30)													$19,436,854
		C-08 Small C&I Unmetered											
(31)		kWh									1,669,932	$0.03257	$54,390
(32)		Over 25 kVA									8,724	$1.85000	$16,139
(33)													$70,529
(34)	M-1	Station Power		36	$3,640.42	$131,055							

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. ____
Schedule JAL-2
Page 4 of 4

Rate Year Billing Determinants at Current Rates (continued)

Line No.	Rate Class	Description	Includes	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue	Feeder Service Billing Units	Feeder Service Revenue	Distribution kW and kWh Revenue	FY 2013 CapEx Charge (kW)	FY 2013 CapEx Charge (kWh)	FY 2013 Cap Ex Revenue	Total Distribution Revenue
				(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
(1)	A-16	Residential	A-16,A-60							$102,657,574			$1,748,393	$121,915,748
(2)	C-06	Small C&I	C-06,C-08							$19,507,384			$316,934	$24,656,104
(3)	G-02	General C&I	G-02	68,986	($28,974)	$37,567,644	($7,514)			$24,978,071			$548,542	$38,079,699
(4)	G-32	200 kW Demand	B-32,G-32	1,631,719	($685,322)	$36,419,004	($171,536)	293,675	$710,694	$26,071,005			$524,136	$36,086,282
(5)	G-62	3000 kW Demand	B-62,G-62	1,006,569	($422,759)	$5,871,480	($132,774)			$2,459,947			$136,521	$5,452,468
(6)	S-10	Lighting	S-10,S-14							$10,036,001			$171,917	$10,207,918
(7)	X-01	Propulsion	X-01							$283,320			$15,308	$496,629
(8)				2,707,274	($1,137,055)	$79,858,129	($311,824)	293,675	$710,694	$185,993,302			$3,461,752	$236,894,848
(9)	A-16	Residential Basic								$96,677,634		$0.00056	$1,584,879	$115,772,294
(10)	A-60	Resid. Low Income								$5,979,940		$0.00056	$163,514	$6,143,454
(11)	B-32	C&I Back-up		6,665	($2,799)	$135,770	($1,005)			$86,966			$2,771	$134,737
(12)	B-62	3000 kW Back-up		58,127	($24,413)	$789,393	($17,919)			$339,060			$25,509	$772,569
(13)	C-06	Small C&I								$19,436,854		$0.00053	$316,049	$24,548,930
(14)	C-08	Small C&I Unmetrd								$70,529		$0.00053	$885	$107,174
(15)	G-02	General C&I		68,986	($28,974)	$37,567,644	($7,514)			$24,978,071	$0.15		$548,542	$38,079,699
(16)	G-32	200 kW Demand		1,625,054	($682,523)	$36,283,234	($170,531)	293,675	$710,694	$25,984,039	$0.14		$521,365	$35,951,545
(17)	G-62	3000 kW Demand		948,442	($398,346)	$5,082,088	($114,855)			$2,120,887	$0.11		$111,011	$4,679,898
(18)	S-10	Private Lighting								$807,708		$0.00262	$24,245	$831,953
(19)	S-14	Streetlighting								$9,228,293		$0.00262	$147,672	$9,375,965
(20)	X-01	X-01								$283,320		$0.00067	$15,308	$496,629
(21)				2,707,274	($1,137,055)	$79,858,129	($311,824)	293,675	$710,694	$185,993,302			$3,461,752	$236,894,848
				Rate	($0.42)			Rate	$2.42					
		B-32 C&I Back-up												
(22)		Back-up									$0.14		$151.76	
(23)		Supplemental									$0.14		$2,619.60	
(24)													$2,771.36	
		B-62 3000 kW Back-up												
(25)		Back-up									$0.11		$9,440.11	
(26)		Supplemental									$0.11		$16,069.38	
(27)													$25,509.49	
		C-06 Small C&I												
(28)		kWh												
(29)		Over 25 kVA												
(30)														
		C-08 Small C&I Unmetered												
(31)		kWh												
(32)		Over 25 kVA												
(33)														
(34)	M-1	Station Power												

Schedule JAL-3

Schedule JAL-3

Summary of Proposed Rates

The Narragansett Electric Company
Summary of Proposed Electric Service Rates

Line		A-16	A-60	C-06	G-02	B-32 / G-32	B-62 / G-62	X-01	S-06/S-10/S-14	M-1
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Customer Charges (per month)									
2										
3	Customer Charge	$5.00	$1.00	$10.00	$135.00	$825.00	$17,000.00	$21,000.00	Page 2	$4,119.41
4	Unmetered Charge			$6.00						
5										
6	Distribution per kWh Charge									
7										
8	kWh Charge	$0.03826	$0.02218	$0.03398	$0.00501	$0.00596	$0.00000	$0.01562		n/a
9										
10	Distribution Demand Charges (per kW)									
11										
12	In excess of 10 kW				$5.50					
13	In excess of 200 kW					$3.75				
14	All kW						$3.64			
15	Backup Demand Charge - in excess of 200 kW					$0.72				
16	Backup Demand Charge per kW						$0.36			
17										
18	Other Charges and Credits									
19										
20	Additional Minimum Charge (per kVA in excess of 25 kVA)			$1.85						
21	High Voltage Delivery Discount				($0.42)	($0.42)	($0.42)			
22	High Voltage Metering Discount				-1.0%	-1.0%	-1.0%			
23	Additional High Voltage Delivery Discount (115kV)					($2.75)	($2.75)			
24	Second Feeder Service					$2.75	$2.75			
25	Second Feeder Service - Additional Transformer Charge					$0.42	$0.42			
26										
27	Other Proposed Charges									
28										
29	Storm Cost Recovery Factor	$0.00030	$0.00030	$0.00030	$0.00030	$0.00030	$0.00030	$0.00030	$0.00030	
30										
31										

32 Notes:
33 Line (3)
34 Column (a): Schedule JAL-4, Page 2, Line (4) Column (f)
35 Column (b): Schedule JAL-4, Page 2, Line (5) Column (f)
36 Column (c): Schedule JAL-4, Page 3, Line (4) Column (b)
37 Column (d): Schedule JAL-4, Page 4, Line (4) Column (b)
38 Column (e): Schedule JAL-4, Page 5, Line (4) Column (b)
39 Column (f): Schedule JAL-4, Page 6, Line (4) Column (b)
40 Column (g): Schedule JAL-4, Page 7, Line (4) Column (b)
41 Column (i): Schedule JAL-4, Page 11, Line (5) Column (b)
42 Line (4), Column (c): Schedule JAL-4, Page 3, Line (5) Column (b)
43 Line (8)
44 Column (a): Schedule JAL-4, Page 2, Line (10) Column (f)
45 Column (b): Schedule JAL-4, Page 2, Line (11) Column (f)
46 Column (c): Schedule JAL-4, Page 3, Line (13) Column (b)
47 Column (d): Schedule JAL-4, Page 4, Line (10) Column (b)
48 Column (e): Schedule JAL-4, Page 5, Lines (9) & (10) Column (b)
49 Column (f): Schedule JAL-4, Page 6, Lines (9) & (10) Column (b)
50 Column (g): Schedule JAL-4, Page 7, Line (9) Column (b)
51 Line (12), Column (d): Schedule JAL-4, Page 4, Line (12) Column (b)

Line (13), Column (e): Schedule JAL-4, Page 5, Lines (14) & (15) Column (b)
Line (14), Column (f): Schedule JAL-4, Page 6, Lines (14) & (15) Column (b)
Line (15), Column (e): Schedule JAL-4, Page 5, Line (13) Column (b)
Line (16), Column (f): Schedule JAL-4, Page 6, Line (13) Column (b)
Line (20) Column (c): Schedule JAL-4, Page 3, Line (15) Column (b)
Line (21). Schedule JAL-4, Page 12, Line (3)
Line (22): per tariff
Line (23), Schedule JAL-4, Page 12, Line (9)
Line (24), Schedule JAL-4, Page 12, Line (11)
Line (25), Schedule JAL-4, Page 12, Line (3)
Line (29): Schedule JAL-5, Line (5)

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

Line		Lumen Size	Lumens Description	Full Service Annual Charge Per Fixture	Temp Off Annual Charge
				(a)	(b)
1	**S-10/S-14 Luminaires**				
2					
3	Incandescent	1,000	LUM INC RWY 105W	$85.87	$51.52
4		2,500	LUM INC RWY 205W	$85.87	$51.52
5					
6	Mercury Vapor	4,400	LUM MV RWY 100W	$86.57	$51.94
7		8,500	LUM MV RWY 175W	$86.57	$51.94
8		13,000	LUM MV RWY 250W	$120.39	$72.23
9		23,000	LUM MV RWY 400W	$163.46	$98.08
10		63,000	LUM MV RWY 1000W	$163.46	$98.08
11					
12		23,000	LUM MV FLD 400W	$181.37	$108.82
13		63,000	LUM MV FLD 1000W	$181.37	$108.82
14					
15		8,500	LUM MV POST 175W	$156.80	$94.08
16					
17	Sodium Vapor	4,000	LUM HPS RWY 50W	$85.87	$51.52
18		6,300	LUM HPS RWY 70W	$85.30	$51.18
19		9,600	LUM HPS RWY 100W	$86.57	$51.94
20		16,000	LUM HPS RWY 150W	$87.15	$52.29
21		27,500	LUM HPS RWY 250W	$120.39	$72.23
22		50,000	LUM HPS RWY 400W	$163.46	$98.08
23					
24		27,500	WALL HPS 250W 24HR	$172.21	$103.33
25					
26		27,500	LUM HPS FLD 250W	$162.04	$97.22
27		50,000	LUM HPS FLD 400W	$181.37	$108.82
28					
29		4,000	LUM HPS POST 50W	$155.49	$93.29
30		9,600	LUM HPS POST 100W	$156.80	$94.08
31					
32		9,600	SHOEBOX - LUM HPS REC 100W-C1	$109.79	
33					
34	Metal Halide	32,000	LUM MH FLD 400W	$181.37	$108.82
35		107,800	LUM MH FLD 100W	$181.37	$108.82
36					
37	**S-10/S-14 Standards**				
38			POLE-WOOD	$148.30	$148.30
39			POLE FIBER PT EMB<25' s/out foundation	$470.41	$470.41
40			POLE FIBER RWY < 25' w/ foundation	$525.18	$525.18
41			POLE FIBER RWY => 25 w/ foundation	$537.59	$537.59
42			POLE METAL EMBEDDED	$288.60	$288.60
43			POLE METAL=>25FT (with foundation)	$449.35	$449.35
44					
45					
46	**S-06 (Decorative) Luminaires**				
47					
48		4,000	DEC HPS TR 50W	$155.49	
49		9,600	DEC HPS TR 100W	$156.80	
50		4,000	DEC HPS AG 50W	$292.34	
51		9,600	DEC HPS AG 100W	$280.77	
52		4,000	DEC HPS WL 50W	$325.35	
53		9,600	DEC HPS WL 100W	$325.30	
54					
55		4,000	DEC HPS TR-TW 50W	$506.29	
56		9,600	DEC HPS TR-TW 100W	$509.46	
57		4,000	DEC HPS AG-TW 50W	$693.84	
58		9,600	DEC HPS AG-TW 100W	$670.71	
59		4,000	DEC HPS WL-TW 50W	$759.87	
60		9,600	DEC HPS WL-TW 100W	$759.77	
61					
62	**S-6 (Decorative) Standards**				
63					
64			DEC VILL PT/FDN	$566.70	
65			DEC WASH PT/FDN	$575.78	
66					

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

Schedule JAL-4

Schedule JAL-4

Proposed Distribution Rate Design

The Narragansett Electric Company
Rate Design - Index

Schedule | Page

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

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

Line		Billing Units	Rates Before Low Income Discount	Revenue Before Low Income Subsidy	Rate Adjustment for Low Income Subsidy	Rates Including Low Income Subsidy	Proposed Rates Including Reallocation of Capped Classes Rate Rev	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Revenue Allocation			**$138,766,533**				**$138,601,175**
2								
3	Customer Charge:							
4	Monthly Bills- A-16	4,669,275	$5.00	$23,346,374		$5.00	$5.00	$23,346,374
5	Monthly Bills- A-60	502,672	$5.00	2,513,358		$1.00	$1.00	502,672
6								
7	**Customer Charge Revenue**	5,171,946		**25,859,732**				**23,849,046**
8								
9	Energy-based Charge:							
10	kWh Sales- A-16	2,830,141,506	$0.03616	102,337,917	$0.00115	$0.03731	$0.03826	108,281,214
11	kWh Sales- A-60	291,989,246	$0.03616	10,558,331		$0.02123	$0.02218	6,476,321
12		3,122,130,751		112,896,248				114,757,535
13								
14	**Distribution Charge Revenue**			**112,896,248**				**114,757,535**
15								
16	Rate A-16 Rev			125,684,291				131,627,588
17	Rate A-60 Rev			13,071,689				6,978,993
18								
19	**Total Revenue**			**$138,755,980**				**$138,606,581**
20								
21	Difference			($10,553)				$5,406
22								
23								
24	Subsidy:							
25	Rate A-16 Customer Chg	$5.00						
26	Rate A-60 Customer Chg	$1.00						
27	Difference	($4.00)						
28								
29	Billing Units	502,672						
30	Subsidy - Customer Chg	($2,010,686)						
31								
32	Rate A-16 kWh Chg	$0.03731						
33	Rate A-60 kWh Chg	$0.02123						
34	Difference	($0.01608)						
35								
36	Billing Units	291,989,246						
37	Subsidy - kWh Chg	($4,695,187)						
38								
39	Total Subsidy	($6,705,873)						
40								
41								

Line		
42	Notes:	
43	Line (4), Column (a): Page 13, Column (a), Line (10)	Line (4), Column (f): Column (e)
44	Line (5), Column (a): Page 13, Column (a), Line (11)	Line (5), Column (f): Column (e)
45	Line (7), Column (a): Line (4) + Line (5)	Line (10), Column (f): Column (e) + $0.00095 per kWh, reallocation of capped classes shortfall
46	Line (10), Column (a): Page 13, Column (h), Line (10)	Line (11), Column (f): Column (e) + $0.00095 per kWh, reallocation of capped classes shortfall
47	Line (11), Column (a): Page 13, Column (h), Line (11)	Line (1), Column (g): Schedule JAL-1 Page 1, Line (45) Column (b) x 1,00
48	Line (12), Column (a): Line (10) + Line (11)	Line (4), Column (g): Column (a) x Column (f)
49	Line (4), Column (b): Proposed	Line (5), Column (g): Column (a) x Column (f)
50	Line (5), Column (b): Line (4)	Line (7), Column (g): Line (4) + Line (5)
51	Line (10), Column (b): Proposed	Line (10), Column (g): Column (a) x Column (f)
52	Line (11), Column (b): Line (10)	Line (11), Column (g): Column (a) x Column (f)
53	Line (1), Column (c): Schedule JAL-1 Page 1, Line (27) Column (b) x 1,00	Line (12), Column (g): Line (10) + Line (11)
54	Line (4), Column (c): Column (a) x Column (b)	Line (14), Column (g): Line (12)
55	Line (5), Column (c): Column (a) x Column (b)	Line (16), Column (g): Line (4) + Line (10)
56	Line (7), Column (c): Line (4) + Line (5)	Line (17), Column (g): Line (5) + Line (11)
57	Line (10), Column (c): Column (a) x Column (b)	Line (19), Column (g): Line (16) + Line (17)
58	Line (11), Column (c): Column (a) x Column (b)	Line (21), Column (g): Line (19) - Line (1)
59	Line (12), Column (c): Line (10) + Line (11)	Line (25), Column (a): Line (4), Column (b)
60	Line (14), Column (c): Line (12)	Line (26), Column (a): Line (5), Column (f)
61	Line (16), Column (c): Line (4) + Line (10)	Line (27), Column (a): Line (26)- Line (25)
62	Line (17), Column (c): Line (5) + Line (11)	Line (29), Column (a): Line (5), Column (a)
63	Line (19), Column (c): Line (16) + Line (17)	Line (30), Column (a): Line (27) x Line (29)
64	Line (21), Column (c): Line (19) - Line (1)	Line (32), Column (a): Line (10), Column (e)
65	Line (10), Column (d): Subsidy ÷ kWh less A-60 kWh	Line (33), Column (a): Line (11), Column (e)
66	Line (4), Column (e): Column (b)	Line (34), Column (a): Line (33) - Line (32)
67	Line (5), Column (e): Proposed	Line (36), Column (a): Line (11), Column (a)
68	Line (10), Column (e): Column (b) + Column (d)	Line (37), Column (a): Line (34) x Line (36)
69	Line (11), Column (e): Proposed	Line (39), Column (a): Line (30) + Line (37)

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

Line			Billing Units	Proposed Rates	Revenue
			(a)	(b)	(c)
1	Revenue Allocation				**$26,387,376**
2					
3	Customer Charge:				
4	Monthly Bills	Metered	599,503	$10.00	$5,995,033
5	Monthly Bills	Unmetered	7,152	$6.00	42,912
6					
7	**Customer Charge Revenue**		606,655		**6,037,945**
8					
9	Energy-based Charge:				
10	kWh Sales- Metered		596,318,721		
11	kWh Sales- Unmetered		1,669,932		
12					
13			597,988,653	$0.03398	20,319,654
14					
15	Over 25 kVA- Metered		7,975	$1.85	14,754
16	Over 25 kVA- Unmetered		8,724	$1.85	16,139
17			16,699		30,893
18					
19					
20	**Distribution Charge Revenue**				**20,350,548**
21					
22	**Total Revenue**				**$26,388,493**
23					
24	Difference				$1,117
25					
26					
27					
28					

29 Notes:
30 Line (4), Column (a): Page 13, Column (a), Line (14)
31 Line (5), Column (a): Page 13, Column (a), Line (15)
32 Line (7), Column (a): Line (4) + Line (5)
33 Line (10), Column (a): Page 13, Column (h), Line (14)
34 Line (11), Column (a): Page 13, Column (h), Line (15)
35 Line (13), Column (a): Line (10) + Line (11)
36 Line (15), Column (a): Page 13, Column (h), Line (35)
37 Line (16), Column (a): Page 13, Column (h), Line (39)
38 Line (17), Column (a): Line (15) + Line (16)
39 Line (4), Column (b): Proposed
40 Line (5), Column (b): Proposed
41 Line (13), Column (b): Proposed
42 Line (15), Column (b): Proposed
43 Line (16), Column (b): Line (15)
44 Line (1), Column (c): Schedule JAL-1 Page 1, Line (45) Column (c) x 1,000
45 Line (4), Column (c): Column (a) x Column (b)
46 Line (5), Column (c): Column (a) x Column (b)
47 Line (7), Column (c): Line (4) + Line (5)
48 Line (13), Column (c): Column (a) x Column (b)
49 Line (15), Column (c): Column (a) x Column (b)
50 Line (16), Column (c): Column (a) x Column (b)
51 Line (17), Column (c): Line (15) + Line (16)
52 Line (20), Column (c): Line (13) + Line (17)
53 Line (22), Column (c): Line (7) + Line (20)
54 Line (24), Column (c): Line (22) - Line (1)

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

Line		Billing Units	Proposed Rates	Revenue
		(a)	(b)	(c)
1	Revenue Allocation			**$40,129,011**
2				
3	Customer Charge:			
4	Monthly Bills	100,425	$135.00	$13,557,332
5				
6	**Customer Charge Revenue**			**13,557,332**
7				
8	Usage-based Charges:			
9				
10	kWh Sales	1,297,414,309	$0.00501	6,500,046
11				
12	Demand Billing Units (in excess of 10kW)	3,656,947.7	$5.50	20,113,212
13				
14	HVD Billing Credit Units	68,986	($0.42)	(28,974)
15				
16	HVM Discount	40,170,590	(0.020%)	(8,034)
17				
18	**Distribution Charge Revenue**			**26,576,250**
19				
20	**Total Revenue**			**$40,133,582**
21				
22	Difference			$4,571
23				
24				
25	Notes:			
26	Line (4), Column (a): Page 13, Column (a), Line (16)			
27	Line (10), Column (a): Page 13, Column (h), Line (16)			
28	Line (12), Column (a): Page 13, Column (e), Line (16)			
29	Line (14), Column (a): Page 14, Column (k), Line (16)			
30	Line (16), Column (a): [Line (6) Column (c) + Line (10) Column (c) + Line (12) Column (c)]			
31	Line (4), Column (b): Proposed			
32	Line (10), Column (b): Proposed			
33	Line (12), Column (b): Proposed			
34	Line (14), Column (b): Page 12, Line (3)			
35	Line (16), Column (b): Based on test year billing data			
36	Line (1), Column (c): Schedule JAL-1, Page 1, Line (45) Column (d) x 1,000			
37	Line (4), Column (c): Column (a) x Column (b)			
38	Line (6), Column (c): Line (4)			
39	Line (10), Column (c): Column (a) x Column (b)			
40	Line (12), Column (c): Column (a) x Column (b)			
41	Line (14), Column (c): Column (a) x Column (b)			
42	Line (16), Column (c): Column (a) x Column (b)			
43	Line (18), Column (c): Line (10) + Line (12) + Line (14) + Line (16)			
44	Line (20), Column (c): Line (6) + Line (18)			
45	Line (22), Column (c): Line (20) - Line (1)			

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

Line			Billing Units	Proposed Rates	Revenue
			(a)	(b)	(c)
1	Revenue Allocation				**$37,180,162**
2					
3	Customer Charge:				
4	Monthly Bills	B-32	60	$825.00	$49,500
5		G-32	12,595	$825.00	$10,390,755
6	**Customer Charge Revenue**		12,655		**10,440,255**
7					
8	Energy-based Charge:				
9	kWh Sales	B-32 Supplemental	6,104,280	$0.00596	36,382
10	kWh Sales	G-32	2,215,125,443	$0.00596	13,202,148
11			2,221,229,723		13,238,529
12	Demand Charge (Over 200 kW)				
13	Demand Billing Units	B-32 Back-up	1,084	$0.72	$780
14		B-32 Supplemental	18,711	$3.75	$70,168
15		G-32	3,724,034	$3.75	$13,965,128
16			3,743,830		$14,036,076
17					
18	HVD Billing Credit Units	B-32	6,665	($0.42)	(2,799)
19		G-32	1,625,054	($0.42)	(682,523)
20			1,631,719		(685,322)
21					
22	HVM Discount		$38,645,811	-0.5%	($181,635)
23					
24	Second Feeder Service		293,675	$3.17	930,950
25					
26	**Distribution Charge Revenue**				**27,338,599**
27					
28	**Total Revenue**				**$37,778,854**
29					
30	**Design of Back-up Demand Charge**				
31					
32	Revenue Requirement (Demand and Energy Based Charges)				$27,273,825
33					
34	Demand billing Units (Supplemental and G-32 Demands in excess of 200 kW)				$3,742,746
35					
36	Back-up Demand Charge before 90% Discount				$7.28
37					
38	Difference (Reflects recovery of lost revenue due to customer migration)				$598,692
39					
40					

41 Notes:
42 Line (4), Column (a): Page 13, Column (a), Line (12)
43 Line (5), Column (a): Schedule JAL-2, page 3, column (a), Line (16)
44 Line (6), Column (a): Line (4) + Line (5)
45 Line (9), Column (a): Page 13, Column (h), Line (12)
46 Line (10), Column (a): Schedule JAL-2, page 3, column (h), Line (16)
47 Line (11), Column (a): Line (9) + Line (10)
48 Line (13), Column (a): Page 13, Column (e), Line (26)
49 Line (14), Column (a): Page 13, Column (e), Line (27)
50 Line (15), Column (a): Schedule JAL-2, page 3, column (e), Line (16)
51 Line (16), Column (a): Line (13) + Line (14) + Line (15)
52 Line (18), Column (a): Page 14, Column (k), Line (12)
53 Line (19), Column (a): Schedule JAL-2, page 4, column (k), Line (16)
54 Line (20), Column (a): Line (18) + Line (19)
55 Line (22), Column (a): [Line (6) Column (c) + Line (11) Column (c) + Line (16) Column (c) + Line (24) Column (c)]
56 Line (24), Column (a): Page 14, Column (o), Line (17)
57 Line (4), Column (b): Proposed
58 Line (5), Column (b): Line (4)
59 Line (9), Column (b): Proposed
60 Line (10), Column (b): Line (9)
61 Line (13), Column (b): Line (36), Column (c) x 0.10
62 Line (14), Column (b): Proposed
63 Line (15), Column (b): Line (14)
64 Line (18), Column (b): Page 12, Line (3)
65 Line (19), Column (b): Line (18)
66 Line (22), Column (b): Based on test year billing data

Line (23), Column (b): Page 12, Line (11)
Line (1), Column (c): Schedule JAL-1 Page 1, Line (45) Column (e) x 1,000
Line (4), Column (c): Column (a) x Column (b)
Line (5), Column (c): Column (a) x Column (b)
Line (6), Column (c): Line (4) + Line (5)
Line (9), Column (c): Column (a) x Column (b)
Line (10), Column (c): Column (a) x Column (b)
Line (11), Column (c): Line (9) + Line (10)
Line (13), Column (c): Column (a) x Column (b)
Line (14), Column (c): Column (a) x Column (b)
Line (15), Column (c): Column (a) x Column (b)
Line (16), Column (c): Line (13) + Line (14) + Line (15)
Line (18), Column (c): Column (a) x Column (b)
Line (19), Column (c): Column (a) x Column (b)
Line (20), Column (c): Line (18) + Line (19)
Line (22), Column (c): Column (a) x Column (b)
Line (23), Column (c): Column (a) x Column (b)
Line (26), Column (c): Line (11) + Line (16) + Line (20) + Line (22) + Line (24)
Line (28), Column (c): Line (6) + Line (26)
Line (32): Line (11) + Line (14) + Line (15)
Line (34): Column (a) Line (14) + column (a) Line (15)
Line (36): Line (32) ÷ Line (34), truncated to two decimal places
Line (38): Line (28) - Line (1)

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

Line			Billing Units	Proposed Rates	Revenue
			(a)	(b)	(c)
1	Revenue Allocation				**$6,503,475**
2					
3	Customer Charge:				
4	Monthly Bills	B-62	24	$17,000.00	408,000
5		G-62	144	$17,000.00	2,448,000
6	**Customer Charge Revenue**		168		**2,856,000**
7					
8	Energy-based Charge:				
9	kWh Sales	B-62 Supplemental	75,685,416	$0.00000	0
10	kWh Sales	G-62	449,506,993	$0.00000	0
11			525,192,409		0
12	Demand Charge				
13	Demand Billing Units	B-62 Back-up	85,819	$0.36	30,895
14		B-62 Supplemental	146,085	$3.64	531,750
15		G-62	1,009,195	$3.64	3,673,471
16			1,241,100		4,236,116
17					
18	HVD Billing Credit Units	B-62	58,127	($0.42)	(24,413)
19		G-62	948,442	($0.42)	(398,346)
20			1,006,569		(422,759)
21					
22	HVM Discount		$7,092,116	-2.3%	(160,282)
23					(160,282)
24					
25	**Distribution Charge Revenue**				**3,653,075**
26					
27	**Total Revenue**				**$6,509,075**
28					
29	Difference				$5,600
30					
31					

32	Notes:	
33	Line (4), Column (a): Page 13, Column (a), Line (13)	Line (19), Column (b): Line (18)
34	Line (5), Column (a): Schedule JAL-2, page 3, column (a), Line (17)	Line (22), Column (b): Based on test year billing data
35	Line (6), Column (a): Line (4) + Line (5)	Line (1), Column (c): Schedule JAL-1 Page 1, Line (45) Column (e) x 1,00
36	Line (9), Column (a): Page 13, Column (h), Line (13)	Line (4), Column (c): Column (a) x Column (b)
37	Line (10), Column (a): Schedule JAL-2, page 3, column (h), Line (17)	Line (5), Column (c): Column (a) x Column (b)
38	Line (11), Column (a): Line (9) + Line (10)	Line (6), Column (c): Line (4) + Line (5)
39	Line (13), Column (a): Page 13, Column (e), Line (30)	Line (9), Column (c): Column (a) x Column (b)
40	Line (14), Column (a): Page 13, Column (e), Line (31)	Line (10), Column (c): Column (a) x Column (b)
41	Line (10), Column (a): Schedule JAL-2, page 3, column (e), Line (17)	Line (11), Column (c): Line (9) + Line (10)
42	Line (16), Column (a): Line (13) + Line (14) + Line (15)	Line (13), Column (c): Column (a) x Column (b)
43	Line (18), Column (a): Page 14, Column (k), Line (13)	Line (14), Column (c): Column (a) x Column (b)
44	Line (10), Column (a): Schedule JAL-2, page 4, column (k), Line (17)	Line (15), Column (c): Column (a) x Column (b)
45	Line (20), Column (a): Line (18) + Line (19)	Line (16), Column (c): Line (13) + Line (14) + Line (15)
46	Line (22), Column (a): [Line (6) Column (c) + Line (11) Column (c) + Line (16) Column (c)]	
47	Line (4), Column (b): Proposed	
48	Line (5), Column (b): Line (4)	Line (18), Column (c): Column (a) x Column (b)
49	Line (9), Column (b): Proposed	Line (19), Column (c): Column (a) x Column (b)
50	Line (10), Column (b): Line (9)	Line (20), Column (c): Line (18) + Line (19)
51	Line (13), Column (b): Line (14) x 0.10	Line (22), Column (c): Column (a) x Column (b)
52	Line (14), Column (b): Proposed	Line (23), Column (c): Line (22)
53	Line (15), Column (b): Line (14)	Line (25), Column (c): Line (11) + Line (16) + Line (20) + Line (23)
54	Line (18), Column (b): Page 12, Line (3)	Line (27), Column (c): Line (6) + Line (25)
55		Line (28), Column (c): Line (27) - Line (1)

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

Line		Billing Units	Proposed Rates	Revenue
		(a)	(b)	(c)
1	Revenue Allocation			**$609,013**
2				
3	Customer Charge:			
4	Monthly Bills	12	$21,000.00	$252,000
5				
6	**Customer Charge Revenue**			**252,000**
7				
8	Energy-based Charge:			
9	kWh Sales	22,848,413	$0.01562	356,892
10				
11				
12	**Distribution Charge Revenue**			**356,892**
13				
14	**Total Revenue**			**$608,892**
15				
16	Difference			($121)
17				
18				
19	Notes:			
20	Line (4), Column (a): Page 13, Column (a), Line (21)			
21	Line (9), Column (a): Page 13, Column (h), Line (21)			
22	Line (4), Column (b): Proposed			
23	Line (9), Column (b): Proposed			
24	Line (1), Column (c): Schedule JAL-1 Page 1, Line (45) Column (h) x 1,000			
25	Line (4), Column (c): Column (a) x Column (b)			
26	Line (6), Column (c): Line (4)			
27	Line (9), Column (c): Column (a) x Column (b)			
28	Line (12), Column (c): Line (9)			
29	Line (14), Column (c): Line (6) + Line (12)			
30	Line (16), Column (c): Line (14) - Line (1)			

The Narragansett Electric Company
Rate Design for Street and Area Lighting

Line	Type	Lumens Description	S-10 Units	S-14 Units	Current Annual Price	Current Annual Revenue	Replacement Cost Annual Price	Proposed Annual Price	Annual Revenue
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Revenue Allocation							**$12,899,646**
2									
3	Incandescent	LUM INC RWY 105W	11	299	$69.46	$21,533		$85.87	$26,620
4		LUM INC RWY 205W (S-14 Only)		31	$69.46	2,153		$85.87	2,662
5			11	330		23,686			29,282
6									
7	Mercury Vapor Fixtures	LUM MV RWY 100W	141	4,479	$69.46	320,905		$86.57	399,953
8		LUM MV RWY 175W	166	779	$72.63	68,635		$86.57	81,809
9		LUM MV RWY 250W (S-14 Only)		111	$72.63	8,062		$120.39	13,363
10		LUM MV RWY 400W	55	1,055	$120.39	133,633		$163.46	181,441
11		LUM MV RWY 1000W	5	71	$163.46	12,423		$163.46	12,423
12		LUM MV FLD 400W	606	34	$143.14	91,610		$181.37	116,077
13		LUM MV FLD 1000W	303	5	$181.37	55,862		$181.37	55,862
14		LUM MV POST 175W (S-14 Only)		4	$156.80	627		$156.80	627
15									
16			1,276	6,538		691,757			861,555
17									
18	High Pressure Sodium Vapor Fixtures	LUM HPS RWY 50W	97	41,059	$69.46	2,858,696	$133.36	$85.87	3,534,066
19		LUM HPS RWY 70W	278	12,900	$69.72	918,770	$132.47	$85.30	1,124,083
20		LUM HPS RWY 100W	151	14,847	$72.63	1,089,305	$134.45	$86.57	1,298,377
21		LUM HPS RWY 150W	13	28	$72.63	2,978	$135.35	$87.15	3,573
22		LUM HPS RWY 250W	181	16,894	$120.39	2,055,659	$156.23	$120.39	2,055,659
23		LUM HPS RWY 400W	55	1,938	$163.46	325,776	$165.47	$163.46	325,776
24		WALL HPS 250W 24 HR	0	4	$172.21	689	$264.15	$172.21	689
25		LUM HPS FLD 250W	1,110	338	$143.14	207,267	$251.66	$162.04	234,634
26		LUM HPS FLD 400W	2,102	892	$181.37	543,022	$254.88	$181.37	543,022
27		LUM HPS POST 50W	47	3	$155.49	7,775	$198.56	$155.49	7,775
28		LUM HPS POST 100W	37	1,070	$156.80	173,578	$170.51	$156.80	173,578
29		LUM HPS REC 100W-C1	25		$92.30	2,308	$170.51	$109.79	2,745
30			4,096	89,973		8,185,820			9,303,976
31									
32	Metal Halide	LUM MH FLD 400W	17	2	$181.37	3,446	$187.95	$181.37	3,446
33		LUM MH FLD 1000W	33	5	$181.37	6,892	$187.95	$181.37	6,892
34			50	7		10,338			10,338
35									
36	Temp-Off	LUM MV RWY 400W TT		2	$72.23	144		$98.08	196
37		LUM HPS RWY 50W TT		380	$41.68	15,838		$51.52	19,578
38		LUM HPS RWY 70W TT		1,141	$41.83	47,728		$51.18	58,396
39		LUM HPS RWY 100W TT		191	$43.58	8,324		$51.94	9,921
40		LUM HPS RWY 250W TT		189	$72.23	13,651		$72.23	13,652
41		LUM HPS RWY 400W TT		9	$98.08	883		$98.08	883
42		LUM HPS POST 100W TT		5	$94.08	470		$94.08	470
43		LUM HPS FLD 250W TT		11	$85.88	945		$97.22	1,069
44		LUM HPS FLD 400W TT		9	$108.82	979		$108.82	979
45		LUM MH FLD 400W TT		2	$108.82	218		$108.82	218
46				1,939		89,181			105,364
47									
48		**Total Luminaires**	**5,433**	**98,787**		**9,000,782**			**10,310,514**
49									
50	Standards	POLE-WOOD	192	224	$77.81	32,369	$230.31	$148.30	61,693
51		POLE FIBER PT <25'	101	1,082	$105.72	125,067	$448.21	$288.60	341,414
52		POLE FIBER RWY <25'	16	646	$162.86	107,813	$730.56	$470.41	311,411
53		POLE FIBER RWY => 25'	0	96	$185.67	17,824	$815.62	$525.18	50,417
54		POLE METAL =>25'	46	3,348	$304.55	1,033,643	$834.90	$537.59	1,824,580
55		POLE METAL EMBEDDED	0	0	$253.37	0	$697.86	$449.35	0
56									
57		**Total Standards**	**355**	**5,396**		**1,316,716**			**2,589,516**
58									
59	**TOTAL LIGHTS & STANDARDS**		**5,788**	**104,183**		**$10,317,499**			**$12,900,030**
60									
61	S-10								$955,128
62	S-14								11,944,901
63									**$12,900,030**
64									
65								Difference	$383
66									

67 Notes:
68 Prices for Incandescent and Mercury Vapor luminaires set equal to prices of Sodium Vapor replacement luminaire
69
70 Column (a): Streetlighting Inventory as of December 31, 2011
71 Column (b): Streetlighting Inventory as of December 31, 2011
72 Column (c): per current tariff R.I.P.U.C. 2095, Sheet 3
73 Column (d): [Column (a) + Column (b)] x Column (c)
74 Column (e): Workpaper JAL-4
75 Column (f): The greater of Column (c) or Column (e) x fixed % necessary to collect rev req
76 Column (g): [Column (a) + Column (b)] x Column (f)
77 Line (1), Column (g): Schedule JAL-1 Page 1, Line (45) Column (g) x 1,000

Line (5): Sum of Lines (3) through (4)
Line (16): Sum of Lines (7) through (14)
Line (30): Sum of Lines (18) through (29)
Line (34): Sum of Lines (32) through (33)
Line (46): Sum of Lines (36) through (45)
Line (48): Line (5) + Line (16) + Line (30) + Line (34) + Line (46)
Line ((57): Sum of Lines (50) through (55)
Line (59): Line (48) + Line (57)

Line (61): Revenue Related to S-10
Line (62): Revenue Related to S-14
Line (63): Line (61) + Line (62)
Line (65): Line (63) - Line (1)

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

Line	Type	Lumens Description	Proposed Annual Price-Full	Proposed Annual Price-Temporary Turn Off
			(a)	(b)
1	Incandescent	LUM INC RWY 105W	$85.87	$51.52
2		LUM INC RWY 205W (S-14 Only)	$85.87	$51.52
3				
4				
5	Mercury Vapor Fixtures	LUM MV RWY 100W	$86.57	$51.94
6		LUM MV RWY 175W	$86.57	$51.94
7		LUM MV RWY 250W (S-14 Only)	$120.39	$72.23
8		LUM MV RWY 400W	$163.46	$98.08
9		LUM MV RWY 1000W	$163.46	$98.08
10		LUM MV FLD 400W	$181.37	$108.82
11		LUM MV FLD 1000W	$181.37	$108.82
12		LUM MV POST 175W (S-14 Only)	$156.80	$94.08
13				
14				
15	High Pressure Sodium Vapor Fixtures	LUM HPS RWY 50W	$85.87	$51.52
16		LUM HPS RWY 70W	$85.30	$51.18
17		LUM HPS RWY 100W	$86.57	$51.94
18		LUM HPS RWY 150W	$87.15	$52.29
19		LUM HPS RWY 250W	$120.39	$72.23
20		LUM HPS RWY 400W	$163.46	$98.08
21		WALL HPS 250W 24 HR	$172.21	$103.33
22		LUM HPS FLD 250W	$162.04	$97.22
23		LUM HPS FLD 400W	$181.37	$108.82
24		LUM HPS POST 50W	$155.49	$93.29
25		LUM HPS POST 100W	$156.80	$94.08
26		LUM HPS REC 100W-C1	$109.79	$65.87
27				
28				
29	Metal Halide	LUM MH FLD 400W	$181.37	$108.82
30		LUM MH FLD 1000W	$181.37	$108.82
31				
32				
33				
34				
35	Standards	POLE-WOOD	$148.30	$148.30
36		POLE FIBER PT <25'	$288.60	$288.60
37		POLE FIBER RWY <25'	$470.41	$470.41
38		POLE FIBER RWY => 25'	$525.18	$525.18
39		POLE METAL =>25'	$537.59	$537.59
40		POLE METAL EMBEDDED	$449.35	$449.35
41				
42				

43 Notes:
44 Column (a): Page 8, Column (f)
45 Column (b): Column (a) x 60%
46

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

Line	Type	Lumens Description	Current Annual Price	Proposed Annual Price
			(a)	(b)
1		DEC HPS TR 50W	$155.49	$155.49
2		DEC HPS TR 100W	$156.80	$156.80
3		DEC HPS AG 50W	$239.39	$292.34
4		DEC HPS AG 100W	$241.52	$280.77
5		DEC HPS WL 50W	$269.63	$325.35
6		DEC HPS WL 100W	$273.09	$325.30
7	Luminaires			
8		DEC HPS TR-TW 50W	$334.84	$506.29
9		DEC HPS TR-TW 100W	$337.49	$509.46
10		DEC HPS AG-TW 50W	$502.64	$693.84
11		DEC HPS AG-TW 100W	$506.93	$670.71
12		DEC HPS WL-TW 50W	$563.13	$759.87
13		DEC HPS WL-TW 100W	$570.08	$759.77
14				
15				
16	Standards	DEC VILL PT/FDN	$607.38	$566.70
17		DEC WASH PT/FDN	$631.69	$575.78
18				
19				
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21				
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30				
31				
32				
33				
34				

35 Notes:
36 Column (a): per current tariff R.I.P.U.C. 2095, Sheet 3
37 Column (b): Workpaper JAL-4, (DEC HPS TR 50 W and 100 W set equal to same fixture prices on S-14)

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

Line		Billing Units	Proposed Rates	Revenue
		(a)	(b)	(c)
1	Current Customer Charge		$3,640.42	
2	System Average Percentage Increase		13.2%	
3				
4	Customer Charge:			
5	Monthly Bills	36	$4,119.41	$148,299
6				
7				
8				
9				
10				
11				
12				
13	Notes:			
14	Line (1), Column (b): per current tariff R.I.P.U.C. 2095			
15	Line (2), Column (b): Schedule JAL-1, Page 1 of 1, Line (23), total			
16	Line (5), Column (a): Page 13, Column (a), Line (42)			
17	Line (5), Column (b): Line (1) x (1 + Line (2))			
18	Line (5), Column (c): Column (a) x Column (b)			

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

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

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. ____
Schedule JAL-4
Page 13 of 14

Rate Year Billing Determinants at Proposed Rates

Line	Code	Description	Includes	Annual Bills/Fixtures	Monthly Customer / Fixture Charge	Customer Charge Revenue	Fixture Revenue	Billing Demand	Demand Charge	Demand Charge Revenue	kWh Deliveries	kWh Charge	kWh Charge Revenue
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	A-16	Residential	A-16,A-60	5,171,946		$23,849,046					3,122,130,751		$114,757,535
2	C-06	Small C&I	C-06,C-08	606,655		$6,037,945					597,988,653		$20,350,548
3	G-02	General C&I	G-02	100,425		$13,557,332		3,656,948		$20,113,212	1,297,414,309		$6,500,046
4	G-32	200 kW Demand	B-32,G-32	12,727		$10,499,655		4,008,710		$15,029,379	2,310,460,941		$13,770,347
5	G-62	3000 kW Demand	B-62,G-62	96		$1,632,000		961,819		$3,219,535	435,961,191		$0
6	S-10	Lighting	S-10,S-14	109,971			12,900,030				65,617,055		$0
7	X-01	Propulsion	X-01	12		$252,000					22,848,413		$356,892
8						$55,827,979	12,900,030	8,627,477		$38,362,126	7,852,421,314		$155,735,368
9													
10	A-16	Residential Basic		4,669,275	$5.00	$23,346,374		-		$0	2,830,141,506	$0.03826	$108,281,214
11	A-60	Resid. Low Income		502,672	$1.00	$502,672		-		$0	291,989,246	$0.02218	$6,476,321
12	B-32	C&I Back-up		60	$825.00	$49,500		19,795	See below	$70,948	6,104,280	$0.00596	$36,382
13	B-62	3000 kW Back-up		24	$17,000.00	$408,000		231,904	See below	$562,645	75,685,416	-	$0
14	C-06	Small C&I		599,503	$10.00	$5,995,033		-		$0	596,318,721	See below	$20,277,664
15	C-06	Small C&I Unmetrd		7,152	$6.00	$42,912		-		$0	1,669,932	See below	$72,884
16	G-02	General C&I		100,425	$135.00	$13,557,332		3,656,948	$5.50	$20,113,212	1,297,414,309	$0.00501	$6,500,046
17	G-32	200 kW Demand		12,667	$825.00	$10,450,155		3,988,915	$3.75	$14,958,431	2,304,356,661	$0.00596	$13,733,966
18	G-62	3000 kW Demand		72	$17,000.00	$1,224,000		729,915	$3.64	$2,656,889	360,275,775	-	$0
19	S-10	Private Lighting		5,788	$165.02		955,128	-		$0	9,253,661	-	$0
20	S-14	Streetlighting		104,183	$114.65		11,944,901	-		$0	56,363,394	-	$0
21	X-01	X-01		12	$21,000.00	$252,000		-		$0	22,848,413	$0.01562	$356,892
22						$55,827,979	12,900,030	8,627,477		$38,362,126	7,852,421,314		$155,735,368
23													
24													
25		B-32 C&I Back-up											
26		Back-up						1,084	$0.72	$780			
27		Supplemental						18,711	$3.75	$70,168			
28								19,795		$70,948			
29		B-62 3000 kW Back-up											
30		Back-up						85,819	$0.36	$30,895			
31		Supplemental						146,085	$3.64	$531,750			
32								231,904		$562,645			
33		C-06 Small C&I											
34		kWh									596,318,721	$0.03398	$20,262,910
35		Over 25 kVA									7,975	$1.85	$14,754
36											596,326,696		$20,277,664
37		C-08 Small C&I Unmetered											
38		kWh									1,669,932	$0.03398	$56,744
39		Over 25 kVA									8,724	$1.85	$16,139
40											1,678,656		$72,884
41													
42	M-1	Station Power		36	$4,119.41	$148,299							
43													
44		Note: Billing units for Rates G-32 and G-62 reflect adjustments for customer migration.											

The Narragansett Electric Company
d/b/a National Grid
R.I.P.U.C. Docket No. ____
Schedule JAL-4
Page 14 of 14

Rate Year Billing Determinants at Proposed Rates (continued)

Line	Code	Description	Includes	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue	2nd Feeder Service Billing Units	2nd Feeder Service Revenue	Rate Year Revenue	Revenue Targets	Difference
				(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
1	A-16	Residential	A-16,A-60							$138,606,581	$138,601,175	$5,406
2	C-06	Small C&I	C-06,C-08							$26,388,493	$26,387,376	$1,117
3	G-02	General C&I	G-02	68,986	($28,974)	40,170,590	($8,034)			$40,133,582	$40,129,011	$4,571
4	G-32	200 kW Demand	B-32,G-32	1,911,000	($802,620)	40,230,332	($189,506)	293,675	$930,950	$39,238,206	$37,180,162	$2,058,044
5	G-62	3000 kW Demand	B-62,G-62	727,288	($305,461)	4,851,535	($109,742)			$4,436,332	$6,503,475	($2,067,143)
6	S-10	Lighting	S-10,S-14							$12,900,030	$12,899,646	$383
7	X-01	Propulsion	X-01							$608,892	$609,013	($121)
8				2,707,274	($1,137,055)	85,252,457	($307,282)	293,675	$930,950	$262,312,116	$262,309,859	$2,257
9												
10	A-16	Residential Basic		-						$131,627,588		
11	A-60	Resid. Low Income		-						$6,978,993		
12	B-32	C&I Back-up		6,665	($2,799)	156,830	($1,161)			$152,870		
13	B-62	3000 kW Back-up		58,127	($24,413)	970,645	($22,034)			$924,198		
14	C-06	Small C&I		-						$26,272,697		
15	C-06	Small C&I Unmetrd		-						$115,796		
16	G-02	General C&I		68,986	($28,974)	40,170,590	($8,034)			$40,133,582		
17	G-32	200 kW Demand		1,904,335	($799,821)	40,073,502	($188,345)	293,675	$930,950	$39,085,336		
18	G-62	3000 kW Demand		669,161	($281,048)	3,880,889	($87,708)			$3,512,134		
19	S-10	Private Lighting		-						$955,128		
20	S-14	Streetlighting		-						$11,944,901		
21	X-01	X-01		-						$608,892		
22				2,707,274	($1,137,055)	85,252,457	($307,282)	293,675	$930,950	$262,312,116		
23												
24				Rate	($0.42)			Rate	$3.17			
25		B-32 C&I Back-up										
26		Back-up										
27		Supplemental										
28												
29		B-62 3000 kW Back-up										
30		Back-up										
31		Supplemental										
32												
33		C-06 Small C&I										
34		kWh										
35		Over 25 kVA										
36												
37		C-08 Small C&I Unmetered										
38		kWh										
39		Over 25 kVA										
40												
41												
42	M-1	Station Power										
43												
44	Note: Billing units for Rates G-32 and G-62 reflect adjustmen											

Schedule JAL-5

Proposed Storm Cost Recovery Factor

The Narragansett Electric Company
Calculation of Storm Cost Recovery Factor
Effective February 1, 2013 - January 2016

(1)	Storm Fund Deficit ($2.4 million annually for three years)	$7,200,000
(2)	Forecasted kWh Sales, February 2013 - January 2016	23,951,611,136
(3)	Storm Cost Recovery Factor per kWh, February 2013 - January 2016	$0.00030

(1) Workpaper MDL-23
(2) Per Company Forecast
(3) Line (1) ÷ Line (3), truncated after 5 decimal places

Schedule JAL-6

Typical Bills and Street and Area Lighting Bill Impacts

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Date: 20-Apr-12
Time: 10:49 AM

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

Monthly kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	Increase/(Decrease) % of Total	Percentage of Custs
150	$26.76	$12.32	$14.44	$28.84	$12.36	$16.48	$2.08	7.8%	13.7%
300	$48.74	$24.63	$24.11	$51.64	$24.73	$26.91	$2.90	5.9%	17.5%
400	$63.39	$32.84	$30.55	$66.82	$32.98	$33.84	$3.43	5.4%	11.8%
500	$78.05	$41.05	$37.00	$82.02	$41.22	$40.80	$3.97	5.1%	10.8%
600	$92.71	$49.26	$43.45	$97.18	$49.46	$47.72	$4.47	4.8%	9.4%
700	$107.36	$57.47	$49.89	$112.38	$57.71	$54.67	$5.02	4.7%	7.7%
1,000	$151.33	$82.10	$69.23	$157.93	$82.44	$75.49	$6.60	4.4%	15.0%
2,000	$297.90	$164.21	$133.69	$309.79	$164.88	$144.91	$11.89	4.0%	14.1%

See Workpaper JAL-6 for rates.

Present			Proposed		
Customer Charge		$3.75	Proposed Customer Charge		$5.00
LIHEAP Charge		$0.83	LIHEAP Charge		$0.83
Transmission Energy Charge (1)	kWh x	$0.01942	Transmission Energy Charge (2)	kWh x	$0.01949
Distribution Energy Charge (3)	kWh x	$0.03554	Proposed Distribution Energy Charge (4)	kWh x	$0.04015
Transition Energy Charge	kWh x	$0.00063	Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622	Energy Efficiency Program Charge (5)	kWh x	$0.00630
Renewable Energy Distribution Charge (6)	kWh x	$0.00007	Renewable Energy Distribution Charge	kWh x	$0.00007
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (7)	kWh x	$0.07882	Standard Offer Charge (8)	kWh x	$0.07914

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

Note (2): Includes Base Transmission Charge of $0.01950/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00025/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

Note (3): Includes Base Distribution Charge of $0.03416 /kWh, O&M Factor of $0.00159/kWh, 2013 CapEx Factor of $0.00056/kWh and Estimated RDM Adj Factor of -$0.00077/kWh

Note (4): Includes Proposed Base Distribution Charge of $0.03826 /kWh, O&M Factor of $0.00159/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (5): Includes Long-term contracting charge of $0.00007/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

Note (7): Includes Standard Offer Service Charge of $0.07492/kWh, Standard Offer Adjustment Factor of $0.00016/kWh, Standard Offer Service Administrative Cost Factor of $0.00121/kWh, and Renewable Energy Standard Charge of $0.00253/kWh

Note (8): Includes Standard Offer Service Charge of $0.07492/kWh, Standard Offer Adjustment Factor of $0.00016/kWh, Standard Offer Service Administrative Cost Factor of $0.00153/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6, and Renewable Energy Standard Charge of $0.00253/kWh

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Date: 20-Apr-12
Time: 10:49 AM

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

Monthly kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	Increase/(Decrease) % of Total	Percentage of Custs
150	$20.72	$12.32	$8.40	$22.18	$12.37	$9.81	$1.46	7.0%	10.7%
300	$40.56	$24.63	$15.93	$42.44	$24.73	$17.71	$1.88	4.6%	23.2%
400	$53.79	$32.84	$20.95	$55.95	$32.98	$22.97	$2.16	4.0%	14.9%
500	$67.02	$41.05	$25.97	$69.46	$41.22	$28.24	$2.44	3.6%	12.2%
600	$80.25	$49.26	$30.99	$82.97	$49.46	$33.51	$2.72	3.4%	9.6%
700	$93.48	$57.47	$36.01	$96.48	$57.71	$38.77	$3.00	3.2%	7.3%
1,000	$133.17	$82.10	$51.07	$137.01	$82.44	$54.57	$3.84	2.9%	12.3%
2000	$265.49	$164.21	$101.28	$272.12	$164.88	$107.24	$6.63	2.5%	9.8%

See Workpaper JAL-6 for rates.

Present			Proposed		
Customer Charge		$0.00	Customer Charge		$1.00
LIHEAP Charge		$0.83	LIHEAP Charge		$0.83
Transmission Energy Charge (1)	kWh x	$0.01942	Transmission Energy Charge (2)	kWh x	$0.01949
Distribution Energy Charge (3)	kWh x	$0.02186	Proposed Distribution Energy Charge (4)	kWh x	$0.02407
Transition Energy Charge	kWh x	$0.00063	Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622	Energy Efficiency Program Charge(5)	kWh x	$0.00630
Renewable Energy Distribution Charge (6)	kWh x	$0.00007	Renewable Energy Distribution Charge	kWh x	$0.00007
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (7)	kWh x	$0.07882	Standard Offer Charge (8)	kWh x	$0.07914

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

Note (2): Includes Base Transmission Charge of $0.01950/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00025/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

Note (3): Includes Base Distribution Charge of $0.02048/kWh, O&M Factor of $0.00159/kWh, 2013 CapEx Factor of $0.00056/kWh and Estimated RDM Adj Factor of -$0.00077/kWh

Note (4): Includes Proposed Base Distribution Charge of $0.02218/kWh, O&M Factor of $0.00159/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (5): Includes Long-term contracting charge of $0.00007/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

Note (7): Includes Standard Offer Service Charge of $0.07492/kWh, Standard Offer Adjustment Factor of $0.00016/kWh, Standard Offer Service Administrative Cost Factor of $0.00121/kWh, and Renewable Energy Standard Charge of $0.00253/kWh

Note (8): Includes Standard Offer Service Charge of $0.07492/kWh, Standard Offer Adjustment Factor of $0.00016/kWh, Standard Offer Service Administrative Cost Factor of $0.00153/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6, and Renewable Energy Standard Charge of $0.00253/kWh

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Date: 20-Apr-12
Time: 10:49 AM

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

Monthly kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	Increase/(Decrease) % of Total	Percentage of Custs
250	$44.98	$20.34	$24.64	$47.69	$20.42	$27.27	$2.71	6.0%	35.2%
500	$80.75	$40.67	$40.08	$84.09	$40.83	$43.26	$3.34	4.1%	17.0%
1,000	$152.30	$81.34	$70.96	$156.90	$81.67	$75.23	$4.60	3.0%	19.0%
1,500	$223.86	$122.02	$101.84	$229.70	$122.50	$107.20	$5.84	2.6%	9.8%
2,000	$295.41	$162.69	$132.72	$302.51	$163.33	$139.18	$7.10	2.4%	19.1%

See Workpaper JAL-6 for rates.

Present

Customer Charge		$8.00
LIHEAP Charge		$0.83
Transmission Energy Charge (1)	kWh x	$0.01838
Distribution Energy Charge (3)	kWh x	$0.03399
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622
Renewable Energy Distribution Charge (6)	kWh x	$0.00007
Gross Earnings Tax		4.00%
Standard Offer Charge (7)	kWh x	$0.07809

Proposed

Customer Charge		$10.00
LIHEAP Charge		$0.83
Transmission Energy Charge (2)	kWh x	$0.01845
Proposed Distribution Energy Charge (4)	kWh x	$0.03594
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge(5)	kWh x	$0.00630
Renewable Energy Distribution Charge	kWh x	$0.00007
Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	$0.07840

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

Note (2): Includes Transmission Base Charge of $0.01847/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00024/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

Note (3): Includes Base Distribution Charge of $0.03257/kWh, O&M Factor of $0.00166/kWh, 2013 CapEx Factor of $0.00053/kWh and Estimated RDM Adj Factor of -$0.00077/kWh

Note (4): Includes Proposed Base Distribution Charge of $0.03398/kWh, O&M Factor of $0.00166/kWh, and Proposed Storm Cost Recovery Factor of $0.00030

Note (5): Includes Long-term contracting charge of $0.00007/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

Note (7): Includes Standard Offer Service Charge of $0.07257/kWh Standard Offer Adjustment Factor of $0.00184/kWh, Standard Offer Service Administrative Cost Factor of $0.00115/kWh, and Renewable Energy Standard Charge of $0.00253/kWh

Note (8): Includes Standard Offer Service Charge of $0.07257/kWhStandard Offer Adjustment Factor of $0.00184/kWh, Standard Offer Service Administrative Cost Factor of $0.00146/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6, and Renewable Energy Standard Charge of $0.00253/kWh

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 200

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	4,000	$654.49	$325.38	$329.11	$673.70	$326.67	$347.03	$19.21	2.9%
50	10,000	$1,514.30	$813.44	$700.86	$1,557.95	$816.67	$741.28	$43.65	2.9%
100	20,000	$2,947.33	$1,626.88	$1,320.45	$3,031.69	$1,633.33	$1,398.36	$84.36	2.9%
150	30,000	$4,380.34	$2,440.31	$1,940.03	$4,505.45	$2,450.00	$2,055.45	$125.11	2.9%

See Workpaper JAL-6 for rates.

Present			Proposed		
Customer Charge		$125.00	Proposed Customer Charge		$135.00
LIHEAP Charge		$0.83	LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.70	Transmission Demand Charge	kW x	$2.70
Transmission Energy Charge (1)	kWh x	$0.00835	Transmission Energy Charge (2)	kWh x	$0.00842
Distribution Demand Charge-xcs 10 kW (3)	kW x	$4.78	Proposed Distribution Demand Charge-xcs 10 kW	kW x	$5.50
Distribution Energy Charge (4)	kWh x	$0.00681	Proposed Distribution Energy Charge (5)	kWh x	$0.00666
Transition Energy Charge	kWh x	$0.00063	Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622	Energy Efficiency Program Charge (6)	kWh x	$0.00630
Renewable Energy Distribution Charge (7)	kWh x	$0.00007	Renewable Energy Distribution Charge	kWh x	$0.00007
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	$0.07809	Standard Offer Charge (9)	kWh x	$0.07840

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

Note (2): Includes Base Transmission Charge of $0.00846/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00022/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Base Distribution Charge of $0.00623/kWh, O&M Factor of $0.00135/kWh and Estimated RDM Adj Factor of (0.00077)/kWh

Note (5): Includes Proposed Base Distribution Charge of $0.00501/kWh, O&M Factor of $0.00135/kWh and Proposed Storm Cost Recovery Factor of 0.0003/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (8): Includes Standard Offer Charge of $0.07257/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $0.00184/kWh, and Standard Offer Service Administrative Cost Factor of $0.00115/kWh

Note (9): Includes Standard Offer Charge of $0.07257/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $0.00184/kWh, and Standard Offer Service Administrative Cost Factor of $0.00146/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 300

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	6,000	$863.17	$488.06	$375.11	$883.03	$490.00	$393.03	$19.86	2.3%
50	15,000	$2,036.02	$1,220.16	$815.86	$2,081.28	$1,225.00	$856.28	$45.26	2.2%
100	30,000	$3,990.76	$2,440.31	$1,550.45	$4,078.36	$2,450.00	$1,628.36	$87.60	2.2%
150	45,000	$5,945.50	$3,660.47	$2,285.03	$6,075.45	$3,675.00	$2,400.45	$129.95	2.2%

See Workpaper JAL-6 for rates.

Present			Proposed		
Customer Charge		$125.00	Proposed Customer Charge		$135.00
LIHEAP Charge		$0.83	LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.70	Transmission Demand Charge	kW x	$2.70
Transmission Energy Charge (1)	kWh x	$0.00835	Transmission Energy Charge (2)	kWh x	$0.00842
Distribution Demand Charge-xcs 10 kW (3)	kW x	$4.78	Proposed Distribution Demand Charge-xcs 10 kW	kW x	$5.50
Distribution Energy Charge (4)	kWh x	$0.00681	Proposed Distribution Energy Charge (5)	kWh x	$0.00666
Transition Energy Charge	kWh x	$0.00063	Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622	Energy Efficiency Program Charge (6)	kWh x	$0.00630
Renewable Energy Distribution Charge (7)	kWh x	$0.00007	Renewable Energy Distribution Charge	kWh x	$0.00007
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	$0.07809	Standard Offer Charge (9)	kWh x	$0.07840

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

Note (2): Includes Base Transmission Charge of $0.00846/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00022/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Base Distribution Charge of $0.00623/kWh, O&M Factor of $0.00135/kWh and Estimated RDM Adj Factor of (0.00077)/kWh

Note (5): Includes Proposed Base Distribution Charge of $0.00501/kWh, O&M Factor of $0.00135/kWh and Proposed Storm Cost Recovery Factor of 0.0003/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (8): Includes Standard Offer Charge of $0.07257/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $0.00184/kWh, and Standard Offer Service Administrative Cost Factor of $0.00115/kWh

Note (9): Includes Standard Offer Charge of $0.07257/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $0.00184/kWh, and Standard Offer Service Administrative Cost Factor of $0.00146/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 400

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	8,000	$1,071.86	$650.75	$421.11	$1,092.36	$653.33	$439.03	$20.50	1.9%
50	20,000	$2,557.74	$1,626.88	$930.86	$2,604.61	$1,633.33	$971.28	$46.87	1.8%
100	40,000	$5,034.20	$3,253.75	$1,780.45	$5,125.03	$3,266.67	$1,858.36	$90.83	1.8%
150	60,000	$7,510.66	$4,880.63	$2,630.03	$7,645.45	$4,900.00	$2,745.45	$134.79	1.8%

See Workpaper JAL-6 for rates.

Present

Customer Charge		$125.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.70
Transmission Energy Charge (1)	kWh x	$0.00835
Distribution Demand Charge-xcs 10 kW (3)	kW x	$4.78
Distribution Energy Charge (4)	kWh x	$0.00681
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622
Renewable Energy Distribution Charge (7)	kWh x	$0.00007
Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	$0.07809

Proposed

Proposed Customer Charge		$135.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.70
Transmission Energy Charge (2)	kWh x	$0.00842
Proposed Distribution Demand Charge-xcs 10 kW	kW x	$5.50
Proposed Distribution Energy Charge (5)	kWh x	$0.00666
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge (6)	kWh x	$0.00630
Renewable Energy Distribution Charge	kWh x	$0.00007
Gross Earnings Tax		4.00%
Standard Offer Charge (9)	kWh x	$0.07840

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

Note (2): Includes Base Transmission Charge of $0.00846/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00022/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Base Distribution Charge of $0.00623/kWh, O&M Factor of $0.00135/kWh and Estimated RDM Adj Factor of (0.00077)/kWh

Note (5): Includes Proposed Base Distribution Charge of $0.00501/kWh, O&M Factor of $0.00135/kWh and Proposed Storm Cost Recovery Factor of 0.0003/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (8): Includes Standard Offer Charge of $0.07257/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $0.00184/kWh, and Standard Offer Service Administrative Cost Factor of $0.00115/kWh

Note (9): Includes Standard Offer Charge of $0.07257/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $0.00184/kWh, and Standard Offer Service Administrative Cost Factor of $0.00146/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 500

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	10,000	$1,280.55	$813.44	$467.11	$1,301.70	$816.67	$485.03	$21.15	1.7%
50	25,000	$3,079.45	$2,033.59	$1,045.86	$3,127.95	$2,041.67	$1,086.28	$48.50	1.6%
100	50,000	$6,077.64	$4,067.19	$2,010.45	$6,171.69	$4,083.33	$2,088.36	$94.05	1.5%
150	75,000	$9,075.81	$6,100.78	$2,975.03	$9,215.45	$6,125.00	$3,090.45	$139.64	1.5%

See Workpaper JAL-6 for rates.

Present			Proposed		
Customer Charge		$125.00	Proposed Customer Charge		$135.00
LIHEAP Charge		$0.83	LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.70	Transmission Demand Charge	kW x	$2.70
Transmission Energy Charge (1)	kWh x	$0.00835	Transmission Energy Charge (2)	kWh x	$0.00842
Distribution Demand Charge-xcs 10 kW (3)	kW x	$4.78	Proposed Distribution Demand Charge-xcs 10 kW	kW x	$5.50
Distribution Energy Charge (4)	kWh x	$0.00681	Proposed Distribution Energy Charge (5)	kWh x	$0.00666
Transition Energy Charge	kWh x	$0.00063	Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622	Energy Efficiency Program Charge (6)	kWh x	$0.00630
Renewable Energy Distribution Charge (7)	kWh x	$0.00007	Renewable Energy Distribution Charge	kWh x	$0.00007
Gross Earnings Tax		4.00%	Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	$0.07809	Standard Offer Charge (9)	kWh x	$0.07840

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

Note (2): Includes Base Transmission Charge of $0.00846/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00022/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Base Distribution Charge of $0.00623/kWh, O&M Factor of $0.00135/kWh and Estimated RDM Adj Factor of (0.00077)/kWh

Note (5): Includes Proposed Base Distribution Charge of $0.00501/kWh, O&M Factor of $0.00135/kWh and Proposed Storm Cost Recovery Factor of 0.0003/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (8): Includes Standard Offer Charge of $0.07257/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $0.00184/kWh, and Standard Offer Service Administrative Cost Factor of $0.00115/kWh

Note (9): Includes Standard Offer Charge of $0.07257/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $0.00184/kWh, and Standard Offer Service Administrative Cost Factor of $0.00146/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 600

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	12,000	$1,489.24	$976.13	$513.11	$1,511.03	$980.00	$531.03	$21.79	1.5%
50	30,000	$3,601.17	$2,440.31	$1,160.86	$3,651.28	$2,450.00	$1,201.28	$50.11	1.4%
100	60,000	$7,121.08	$4,880.63	$2,240.45	$7,218.36	$4,900.00	$2,318.36	$97.28	1.4%
150	90,000	$10,640.97	$7,320.94	$3,320.03	$10,785.45	$7,350.00	$3,435.45	$144.48	1.4%

See Workpaper JAL-6 for rates.

Present

Customer Charge		$125.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.70
Transmission Energy Charge (1)	kWh x	$0.00835
Distribution Demand Charge-xcs 10 kW (3)	kW x	$4.78
Distribution Energy Charge (4)	kWh x	$0.00681
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622
Renewable Energy Distribution Charge (7)	kWh x	$0.00007
Gross Earnings Tax		4.00%
Standard Offer Charge (8)	kWh x	$0.07809

Proposed

Proposed Customer Charge		$135.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.70
Transmission Energy Charge (2)	kWh x	$0.00842
Proposed Distribution Demand Charge-xcs 10 kW	kW x	$5.50
Proposed Distribution Energy Charge (5)	kWh x	$0.00666
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge (6)	kWh x	$0.00630
Renewable Energy Distribution Charge	kWh x	$0.00007
Gross Earnings Tax		4.00%
Standard Offer Charge (9)	kWh x	$0.07840

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

Note (2): Includes Base Transmission Charge of $0.00846/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00022/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Base Distribution Charge of $0.00623/kWh, O&M Factor of $0.00135/kWh and Estimated RDM Adj Factor of (0.00077)/kWh

Note (5): Includes Proposed Base Distribution Charge of $0.00501/kWh, O&M Factor of $0.00135/kWh and Proposed Storm Cost Recovery Factor of 0.0003/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (8): Includes Standard Offer Charge of $0.07257/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $0.00184/kWh, and Standard Offer Service Administrative Cost Factor of $0.00115/kWh

Note (9): Includes Standard Offer Charge of $0.07257/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $0.00184/kWh, and Standard Offer Service Administrative Cost Factor of $0.00146/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 200

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	40,000	$4,211.69	$1,924.58	$2,287.11	$4,258.99	$1,935.83	$2,323.16	$47.30	1.1%
750	150,000	$14,955.03	$7,217.19	$7,737.84	$15,753.99	$7,259.38	$8,494.61	$798.96	5.3%
1,000	200,000	$19,838.37	$9,622.92	$10,215.45	$20,978.99	$9,679.17	$11,299.82	$1,140.62	5.7%
1,500	300,000	$29,605.04	$14,434.38	$15,170.66	$31,428.99	$14,518.75	$16,910.24	$1,823.95	6.2%
2,500	500,000	$49,138.36	$24,057.29	$25,081.07	$52,328.99	$24,197.92	$28,131.07	$3,190.63	6.5%

See Workpaper JAL-6 for rates.

Present			Proposed		
Customer Charge		$750.00	Proposed Customer Charge		$825.00
LIHEAP Charge		$0.83	LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92	Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (1)	kWh x	$0.00646	Transmission Energy Charge (2)	kWh x	$0.00652
Distribution Demand Charge - > 200 kW (3)	kW x	$2.29	Proposed Distribution Demand Charge - > 200 kW	kW x	$3.75
Distribution Energy Charge (4)	kWh x	$0.00814	Proposed Distribution Energy Charge (5)	kWh x	$0.00699
Transition Energy Charge	kWh x	$0.00063	Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622	Energy Efficiency Program Charge (6)	kWh x	$0.00630
Renewable Energy Distribution Charge (7)	kWh x	$0.00007	Renewable Energy Distribution Charge	kW x	$0.00007
Gross Earnings Tax		4%	Gross Earnings Tax		4%
Standard Offer Charge (8)	kWh x	$0.04619	Standard Offer Charge (9)	kWh x	$0.04646

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

Note (2): Includes Base Transmission Charge of $0.00659/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00019/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Base Distribution Charge of $0.00818/kWh, O&M Factor of $0.00073/kWh and Estimated RDM Adj Factor of (0.00077)/kWh

Note (5): Includes Proposed Base Distribution Charge of $0.00596/kWh, O&M Factor of $0.00073/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (8): Includes a simple average of the Jan-2012 through Mar-2012 Standard Offer Service Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of $0.001 /kWh

Note (9): Includes a simple average of the April-2012 through June-2012 Standard Offer Service Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of $0.00127 /kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 300

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	60,000	$5,622.33	$2,886.88	$2,735.45	$5,654.20	$2,903.75	$2,750.45	$31.87	0.6%
750	225,000	$20,244.87	$10,825.78	$9,419.09	$20,986.02	$10,889.06	$10,096.96	$741.15	3.7%
1,000	300,000	$26,891.49	$14,434.38	$12,457.11	$27,955.03	$14,518.75	$13,436.28	$1,063.54	4.0%
1,500	450,000	$40,184.72	$21,651.56	$18,533.16	$41,893.06	$21,778.13	$20,114.93	$1,708.34	4.3%
2,500	750,000	$66,771.18	$36,085.94	$30,685.24	$69,769.10	$36,296.88	$33,472.22	$2,997.92	4.5%

See Workpaper JAL-6 for rates.

Present

Customer Charge		$750.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (1)	kWh x	$0.00646
Distribution Demand Charge - > 200 kW (3)	kW x	$2.29
Distribution Energy Charge (4)	kWh x	$0.00814
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622
Renewable Energy Distribution Charge (5)	kWh x	$0.00007
Gross Earnings Tax		4%
Standard Offer Charge (8)	kWh x	$0.04619

Proposed

Proposed Customer Charge		$825.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (2)	kWh x	$0.00652
Proposed Distribution Demand Charge - > 200 kW	kW x	$3.75
Proposed Distribution Energy Charge (5)	kWh x	$0.00699
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00630
Renewable Energy Distribution Charge (5)	kW x	$0.00007
Gross Earnings Tax		4%
Standard Offer Charge (9)	kWh x	$0.04646

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

Note (2): Includes Base Transmission Charge of $0.00659/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00019/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Base Distribution Charge of $0.00818/kWh, O&M Factor of $0.00073/kWh and Estimated RDM Adj Factor of (0.00077)/kWh

Note (5): Includes Proposed Base Distribution Charge of $0.00596/kWh, O&M Factor of $0.00073/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (8): Includes a simple average of the Jan-2012 through Mar-2012 Standard Offer Service Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of $0.001 /kWh

Note (9): Includes a simple average of the April-2012 through June-2012 Standard Offer Service Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of $0.00127 /kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

File: R:\2012 neco\General Rate Case\Electric\Pricing\Final Filing 04-27-2012\Final Schedules\[Schedule JAL-6.XLS]Input Section

Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 400

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	80,000	$7,032.95	$3,849.17	$3,183.78	$7,049.41	$3,871.67	$3,177.74	$16.46	0.2%
							$78.99		
750	300,000	$25,534.72	$14,434.38	$11,100.34	$26,218.05	$14,518.75	$11,699.30	$683.33	2.7%
							$78.99		
1,000	400,000	$33,944.61	$19,245.83	$14,698.78	$34,931.07	$19,358.33	$15,572.74	$986.46	2.9%
							$78.99		
1,500	600,000	$50,764.41	$28,868.75	$21,895.66	$52,357.11	$29,037.50	$23,319.61	$1,592.70	3.1%
							$78.99		
2,500	1,000,000	$84,403.99	$48,114.58	$36,289.41	$87,209.19	$48,395.83	$38,813.36	$2,805.20	3.3%

See Workpaper JAL-6 for rates.

Present

Customer Charge		$750.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (1)	kWh x	$0.00646
Distribution Demand Charge - > 200 kW (3)	kW x	$2.29
Distribution Energy Charge (4)	kWh x	$0.00814
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622
Renewable Energy Distribution Charge (5)	kWh x	$0.00007
Gross Earnings Tax		4%
Standard Offer Charge (8)	kWh x	$0.04619

Proposed

Proposed Customer Charge		$825.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (2)	kWh x	$0.00652
Proposed Distribution Demand Charge - > 200 kW	kW x	$3.75
Proposed Distribution Energy Charge (5)	kWh x	$0.00699
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00630
Renewable Energy Distribution Charge (5)	kW x	$0.00007
Gross Earnings Tax		4%
Standard Offer Charge (9)	kWh x	$0.04646

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

Note (2): Includes Base Transmission Charge of $0.00659/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00019/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Base Distribution Charge of $0.00818/kWh, O&M Factor of $0.00073/kWh and Estimated RDM Adj Factor of (0.00077)/kWh

Note (5): Includes Proposed Base Distribution Charge of $0.00596/kWh, O&M Factor of $0.00073/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (8): Includes a simple average of the Jan-2012 through Mar-2012 Standard Offer Service Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of $0.001 /kWh

Note (9): Includes a simple average of the April-2012 through June-2012 Standard Offer Service Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of $0.00127 /kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 500

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	100,000	$8,443.57	$4,811.46	$3,632.11	$8,444.61	$4,839.58	$3,605.03	$1.04	0.0%
750	375,000	$30,824.56	$18,042.97	$12,781.59	$31,450.09	$18,148.44	$13,301.65	$625.53	2.0%
1,000	500,000	$40,997.74	$24,057.29	$16,940.45	$41,907.12	$24,197.92	$17,709.20	$909.38	2.2%
1,500	750,000	$61,344.10	$36,085.94	$25,258.16	$62,821.18	$36,296.88	$26,524.30	$1,477.08	2.4%
2,500	1,250,000	$102,036.80	$60,143.23	$41,893.57	$104,649.30	$60,494.79	$44,154.51	$2,612.50	2.6%

See Workpaper JAL-6 for rates.

Present			Proposed		
Customer Charge		$750.00	Proposed Customer Charge		$825.00
LIHEAP Charge		$0.83	LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92	Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (1)	kWh x	$0.00646	Transmission Energy Charge (2)	kWh x	$0.00652
Distribution Demand Charge - > 200 kW (3)	kW x	$2.29	Proposed Distribution Demand Charge - > 200 kW	kW x	$3.75
Distribution Energy Charge (4)	kWh x	$0.00814	Proposed Distribution Energy Charge (5)	kWh x	$0.00699
Transition Energy Charge	kWh x	$0.00063	Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622	Energy Efficiency Program Charge	kWh x	$0.00630
Renewable Energy Distribution Charge (5)	kWh x	$0.00007	Renewable Energy Distribution Charge (5)	kW x	$0.00007
Gross Earnings Tax		4%	Gross Earnings Tax		4%
Standard Offer Charge (8)	kWh x	$0.04619	Standard Offer Charge (9)	kWh x	$0.04646

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

Note (2): Includes Base Transmission Charge of $0.00659/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00019/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Base Distribution Charge of $0.00818/kWh, O&M Factor of $0.00073/kWh and Estimated RDM Adj Factor of (0.00077)/kWh

Note (5): Includes Proposed Base Distribution Charge of $0.00596/kWh, O&M Factor of $0.00073/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (8): Includes a simple average of the Jan-2012 through Mar-2012 Standard Offer Service Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of $0.001 /kWh

Note (9): Includes a simple average of the April-2012 through June-2012 Standard Offer Service Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of $0.00127 /kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

File: R:\2012 neco\General Rate Case\Electric\Pricing\Final Filing 04-27-2012\Final Schedules\[Schedule JAL-6.XLS]Input Section

Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 600

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	120,000	$9,854.20	$5,773.75	$4,080.45	$9,839.82	$5,807.50	$4,032.32	($14.38)	-0.1%
750	450,000	$36,114.40	$21,651.56	$14,462.84	$36,682.12	$21,778.13	$14,903.99	$567.72	1.6%
1,000	600,000	$48,050.86	$28,868.75	$19,182.11	$48,883.16	$29,037.50	$19,845.66	$832.30	1.7%
1,500	900,000	$71,923.79	$43,303.13	$28,620.66	$73,285.24	$43,556.25	$29,728.99	$1,361.45	1.9%
2,500	1,500,000	$119,669.62	$72,171.88	$47,497.74	$122,089.41	$72,593.75	$49,495.66	$2,419.79	2.0%

See Workpaper JAL-6 for rates.

Present

Customer Charge		$750.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (1)	kWh x	$0.00646
Distribution Demand Charge - > 200 kW (3)	kW x	$2.29
Distribution Energy Charge (4)	kWh x	$0.00814
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622
Renewable Energy Distribution Charge (5)	kWh x	$0.00007
Gross Earnings Tax		4%
Standard Offer Charge (8)	kWh x	$0.04619

Proposed

Proposed Customer Charge		$825.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (2)	kWh x	$0.00652
Proposed Distribution Demand Charge - > 200 kW	kW x	$3.75
Proposed Distribution Energy Charge (5)	kWh x	$0.00699
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00630
Renewable Energy Distribution Charge (5)	kW x	$0.00007
Gross Earnings Tax		4%
Standard Offer Charge (9)	kWh x	$0.04646

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

Note (2): Includes Base Transmission Charge of $0.00659/kWh, Transmission Adjustment Factor of ($0.00026)/kWh and Transmission Uncollectible Factor of $0.00019/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Base Distribution Charge of $0.00818/kWh, O&M Factor of $0.00073/kWh and Estimated RDM Adj Factor of (0.00077)/kWh

Note (5): Includes Proposed Base Distribution Charge of $0.00596/kWh, O&M Factor of $0.00073/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (6): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (8): Includes a simple average of the Jan-2012 through Mar-2012 Standard Offer Service Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $$(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of $0.001 /kWh

Note (9): Includes a simple average of the April-2012 through June-2012 Standard Offer Service Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $(0.00332)/kWh, and Standard Offer Service Administrative Cost Factor of $0.00127 /kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 200

Monthly Power kW	kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	Increase/(Decrease) % of Total
3,000	600,000	$73,109.20	$28,868.75	$44,240.45	$76,977.95	$29,037.50	$47,940.45	$3,868.75	5.3%
5,000	1,000,000	$110,042.53	$48,114.58	$61,927.95	$116,490.44	$48,395.83	$68,094.61	$6,447.91	5.9%
7,500	1,500,000	$156,209.20	$72,171.88	$84,037.32	$165,881.07	$72,593.75	$93,287.32	$9,671.87	6.2%
10,000	2,000,000	$202,375.87	$96,229.17	$106,146.70	$215,271.70	$96,791.67	$118,480.03	$12,895.83	6.4%
20,000	4,000,000	$387,042.53	$192,458.33	$194,584.20	$412,834.19	$193,583.33	$219,250.86	$25,791.66	6.7%

See Schedule Workpaper JAL-6 for rates.

Present			Proposed		
Customer Charge		$17,000.00	Proposed Customer Charge		$17,000.00
LIHEAP Charge		$0.83	LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92	Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (1)	kWh x	$0.00646	Transmission Energy Charge (2)	kWh x	$0.00652
Distribution Demand Charge (3)	kW x	$3.03	Proposed Distribution Demand Charge (4)	kW x	$3.99
Distribution Energy Charge (5)	kWh x	($0.00068)	Proposed Distribution Energy Charge (6)	kWh x	$0.00030
Transition Energy Charge	kWh x	$0.00063	Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622	Energy Efficiency Program Charge (7)	kWh x	$0.00630
Renewable Energy Distribution Charge (8)	kWh x	$0.00007	Renewable Energy Distribution Charge	kW x	$0.00007
Gross Earnings Tax		4%	Gross Earnings Tax		4%
Standard Offer Charge (9)	kWh x	$0.04619	Standard Offer Charge (10)	kWh x	$0.04646

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

Note (2): Includes Transmission Base Charge of $0.00659/kWh, Transmission Adjustment Factor of $(0.00026)/kWh and Transmission Uncollectible Factor of $0.00019/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Proposed Base Distribution Charge of $3.64/kW and O&M kW Charge of $0.35/kW

Note (5): Includes Base Distribution Charge of $0.00009/kWh and Estimated RDM Adj Factor of ($0.00077)/kWh

Note (6): Includes Proposed Base Distribution Charge of $0.00000/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (7): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (9): Includes a simple average of the Jan-2012 through Mar-2012 Standard Offer Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of $0.001 /kWh

Note (10): Includes a simple average of the April-2012 through June 2012 Standard Offer Charge of $$0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of ($0.00332)/kWh and Standard Offer Service Administrative Cost Factor of $0.00127 /kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 300

Monthly Power kW	kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	% of Total
3,000	900,000	$91,512.33	$43,303.13	$48,209.20	$95,815.45	$43,556.25	52,259	$4,303.12	4.7%
5,000	1,500,000	$140,714.41	$72,171.88	$68,542.53	$147,886.28	$72,593.75	75,293	$7,171.87	5.1%
7,500	2,250,000	$202,217.01	$108,257.81	$93,959.20	$212,974.83	$108,890.63	104,084	$10,757.82	5.3%
10,000	3,000,000	$263,719.61	$144,343.75	$119,375.86	$278,063.36	$145,187.50	132,876	$14,343.75	5.4%
20,000	6,000,000	$509,730.03	$288,687.50	$221,042.53	$538,417.53	$290,375.00	248,043	$28,687.50	5.6%

See Schedule Workpaper JAL-6 for rates.

Present			Proposed		
Customer Charge		$17,000.00	Proposed Customer Charge		$17,000.00
LIHEAP Charge		$0.83	LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92	Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (1)	kWh x	$0.00646	Transmission Energy Charge (2)	kWh x	$0.00652
Distribution Demand Charge (3)	kW x	$3.03	Proposed Distribution Demand Charge (4)	kW x	$3.99
Distribution Energy Charge (5)	kWh x	($0.00068)	Proposed Distribution Energy Charge (6)	kWh x	$0.00030
Transition Energy Charge	kWh x	$0.00063	Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622	Energy Efficiency Program Charge (7)	kWh x	$0.00630
Renewable Energy Distribution Charge (8)	kWh x	$0.00007	Renewable Energy Distribution Charge	kW x	$0.00007
Gross Earnings Tax		4%	Gross Earnings Tax		4%
Standard Offer Charge (9)	kWh x	$0.04619	Standard Offer Charge (10)	kWh x	$0.04646

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

Note (2): Includes Transmission Base Charge of $0.00659/kWh, Transmission Adjustment Factor of $(0.00026)/kWh and Transmission Uncollectible Factor of $0.00019/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Proposed Base Distribution Charge of $3.64/kW and O&M kW Charge of $0.35/kW

Note (5): Includes Base Distribution Charge of $0.00009/kWh and Estimated RDM Adj Factor of ($0.00077)/kWh

Note (6): Includes Proposed Base Distribution Charge of $0.00000/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (7): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (9): Includes a simple average of the Jan-2012 through Mar-2012 Standard Offer Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of $0.001 /kWh

Note (10): Includes a simple average of the April-2012 through June 2012 Standard Offer Charge of $$0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of ($0.00332)/kWh and Standard Offer Service Administrative Cost Factor of $0.00127 /kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 400

Monthly Power		Present Rates			Proposed Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	1,200,000	$109,915.45	$57,737.50	$52,177.95	$114,652.95	$58,075.00	$56,577.95	$4,737.50	4.3%
5,000	2,000,000	$171,386.28	$96,229.17	$75,157.11	$179,282.12	$96,791.67	$82,490.45	$7,895.84	4.6%
7,500	3,000,000	$248,224.82	$144,343.75	$103,881.07	$260,068.57	$145,187.50	$114,881.07	$11,843.75	4.8%
10,000	4,000,000	$325,063.36	$192,458.33	$132,605.03	$340,855.03	$193,583.33	$147,271.70	$15,791.67	4.9%
20,000	8,000,000	$632,417.53	$384,916.67	$247,500.86	$664,000.87	$387,166.67	$276,834.20	$31,583.34	5.0%

See Schedule Workpaper JAL-6 for rates.

Present			Proposed		
Customer Charge		$17,000.00	Proposed Customer Charge		$17,000.00
LIHEAP Charge		$0.83	LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92	Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (1)	kWh x	$0.00646	Transmission Energy Charge (2)	kWh x	$0.00652
Distribution Demand Charge (3)	kW x	$3.03	Proposed Distribution Demand Charge (4)	kW x	$3.99
Distribution Energy Charge (5)	kWh x	($0.00068)	Proposed Distribution Energy Charge (6)	kWh x	$0.00030
Transition Energy Charge	kWh x	$0.00063	Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622	Energy Efficiency Program Charge (7)	kWh x	$0.00630
Renewable Energy Distribution Charge (8)	kWh x	$0.00007	Renewable Energy Distribution Charge	kW x	$0.00007
Gross Earnings Tax		4%	Gross Earnings Tax		4%
Standard Offer Charge (9)	kWh x	$0.04619	Standard Offer Charge (10)	kWh x	$0.04646

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

Note (2): Includes Transmission Base Charge of $0.00659/kWh, Transmission Adjustment Factor of $(0.00026)/kWh and Transmission Uncollectible Factor of $0.00019/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Proposed Base Distribution Charge of $3.64/kW and O&M kW Charge of $0.35/kW

Note (5): Includes Base Distribution Charge of $0.00009/kWh and Estimated RDM Adj Factor of ($0.00077)/kWh

Note (6): Includes Proposed Base Distribution Charge of $0.00000/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (7): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (9): Includes a simple average of the Jan-2012 through Mar-2012 Standard Offer Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of $0.001 /kWh

Note (10): Includes a simple average of the April-2012 through June 2012 Standard Offer Charge of $$0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of ($0.00332)/kWh and Standard Offer Service Administrative Cost Factor of $0.00127 /kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

File: R:\2012 neco\General Rate Case\Electric\Pricing\Final Filing 04-27-2012\Final Schedules\[Schedule JAL-6.XLS]Input Section

Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 500

Monthly Power kW	kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	Increase/(Decrease) % of Total
3,000	1,500,000	$128,318.58	$72,171.88	$56,146.70	$133,490.45	$72,593.75	$60,896.70	$5,171.87	4.0%
5,000	2,500,000	$202,058.16	$120,286.46	$81,771.70	$210,677.94	$120,989.58	$89,688.36	$8,619.78	4.3%
7,500	3,750,000	$294,232.64	$180,429.69	$113,802.95	$307,162.33	$181,484.38	$125,677.95	$12,929.69	4.4%
10,000	5,000,000	$386,407.12	$240,572.92	$145,834.20	$403,646.70	$241,979.17	$161,667.53	$17,239.58	4.5%
20,000	10,000,000	$755,105.03	$481,145.83	$273,959.20	$789,584.19	$483,958.33	$305,625.86	$34,479.16	4.6%

See Schedule Workpaper JAL-6 for rates.

<u>Present</u>

Customer Charge		$17,000.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (1)	kWh x	$0.00646
Distribution Demand Charge (3)	kW x	$3.03
Distribution Energy Charge (5)	kWh x	($0.00068)
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622
Renewable Energy Distribution Charge (8)	kWh x	$0.00007
Gross Earnings Tax		4%
Standard Offer Charge (9)	kWh x	$0.04619

<u>Proposed</u>

Proposed Customer Charge		$17,000.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (2)	kWh x	$0.00652
Proposed Distribution Demand Charge (4)	kW x	$3.99
Proposed Distribution Energy Charge (6)	kWh x	$0.00030
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge (7)	kWh x	$0.00630
Renewable Energy Distribution Charge	kW x	$0.00007
Gross Earnings Tax		4%
Standard Offer Charge (10)	kWh x	$0.04646

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

Note (2): Includes Transmission Base Charge of $0.00659/kWh, Transmission Adjustment Factor of $(0.00026)/kWh and Transmission Uncollectible Factor of $0.00019/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Proposed Base Distribution Charge of $3.64/kW and O&M kW Charge of $0.35/kW

Note (5): Includes Base Distribution Charge of $0.00009/kWh and Estimated RDM Adj Factor of ($0.00077)/kWh

Note (6): Includes Proposed Base Distribution Charge of $0.00000/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (7): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (9): Includes a simple average of the Jan-2012 through Mar-2012 Standard Offer Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of $0.001 /kWh

Note (10): Includes a simple average of the April-2012 through June 2012 Standard Offer Charge of $$0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of ($0.00332)/kWh and Standard Offer Service Administrative Cost Factor of $0.00127 /kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

File: R:\2012 neco\General Rate Case\Electric\Pricing\Final Filing 04-27-2012\Final Schedules\[Schedule JAL-6.XLS]Input Section

Date: 20-Apr-12
Time: 10:49 AM

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

Hours Use: 600

Monthly Power kW	kWh	Present Rates Total	Present Rates Standard Offer	Present Rates Delivery	Proposed Rates Total	Proposed Rates Standard Offer	Proposed Rates Delivery	Increase/(Decrease) Amount	Increase/(Decrease) % of Total
3,000	1,800,000	$146,721.70	$86,606.25	$60,115.45	$152,327.95	$87,112.50	$65,215.45	$5,606.25	3.8%
5,000	3,000,000	$232,730.03	$144,343.75	$88,386.28	$242,073.78	$145,187.50	$96,886.28	$9,343.75	4.0%
7,500	4,500,000	$340,240.45	$216,515.63	$123,724.82	$354,256.07	$217,781.25	$136,474.82	$14,015.62	4.1%
10,000	6,000,000	$447,750.86	$288,687.50	$159,063.36	$466,438.36	$290,375.00	$176,063.36	$18,687.50	4.2%
20,000	12,000,000	$877,792.53	$577,375.00	$300,417.53	$915,167.53	$580,750.00	$334,417.53	$37,375.00	4.3%

See Schedule Workpaper JAL-6 for rates.

Present

Customer Charge		$17,000.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (1)	kWh x	$0.00646
Distribution Demand Charge (3)	kW x	$3.03
Distribution Energy Charge (5)	kWh x	($0.00068)
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge	kWh x	$0.00622
Renewable Energy Distribution Charge (8)	kWh x	$0.00007
Gross Earnings Tax		4%
Standard Offer Charge (9)	kWh x	$0.04619

Proposed

Proposed Customer Charge		$17,000.00
LIHEAP Charge		$0.83
Transmission Demand Charge	kW x	$2.92
Transmission Energy Charge (2)	kWh x	$0.00652
Proposed Distribution Demand Charge (4)	kW x	$3.99
Proposed Distribution Energy Charge (6)	kWh x	$0.00030
Transition Energy Charge	kWh x	$0.00063
Energy Efficiency Program Charge (7)	kWh x	$0.00630
Renewable Energy Distribution Charge	kW x	$0.00007
Gross Earnings Tax		4%
Standard Offer Charge (10)	kWh x	$0.04646

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

Note (2): Includes Transmission Base Charge of $0.00659/kWh, Transmission Adjustment Factor of $(0.00026)/kWh and Transmission Uncollectible Factor of $0.00019/kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (4): Includes Proposed Base Distribution Charge of $3.64/kW and O&M kW Charge of $0.35/kW

Note (5): Includes Base Distribution Charge of $0.00009/kWh and Estimated RDM Adj Factor of ($0.00077)/kWh

Note (6): Includes Proposed Base Distribution Charge of $0.00000/kWh and Proposed Storm Cost Recovery Factor of $0.00030/kWh

Note (7): Energy Efficiency Program Charge adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

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

Note (9): Includes a simple average of the Jan-2012 through Mar-2012 Standard Offer Charge of $0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of $(0.00332)/kWh and Standard Offer Service Administrative Cost Factor of $0.001 /kWh

Note (10): Includes a simple average of the April-2012 through June 2012 Standard Offer Charge of $$0.04598/kWh, Renewable Energy Standard Charge of $0.00253/kWh, Standard Offer Adjustment Factor of ($0.00332)/kWh and Standard Offer Service Administrative Cost Factor of $0.00127 /kWh adjusted to reflect proposed uncollectible percentage per Workpaper JAL-6

The Narragansett Electric Company
Streetlights Annual Bill Impact

Line	uminaire/Standard Typ	Lumens Description	Annual kWh	Current Lum/Std Price	Current Volumetric Charge per kWh	Current Revenue	Proposed Lum/Std Price	Proposed Volumetric Charge per kWh	Proposed Revenue	Annual Bill Impacts	Annual % Impact
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Incandescent	LUM INC RWY 105W	438	$69.46	$0.10456	$115.26	$85.87	$0.10783	$133.10	$17.84	15.5%
2		LUM INC RWY 205W (S-14 Only)	856	$69.46	$0.10456	$158.96	$85.87	$0.10783	$178.17	$19.21	12.1%
3											
4	Mercury Vapor	LUM MV RWY 100W	543	$69.46	$0.10456	$126.24	$86.57	$0.10783	$145.12	$18.89	15.0%
5		LUM MV RWY 175W	881	$72.63	$0.10456	$164.75	$86.57	$0.10783	$181.57	$16.82	10.2%
6		LUM MV RWY 250W (S-14 Only)	1,282	$72.63	$0.10456	$206.68	$120.39	$0.10783	$258.63	$51.95	25.1%
7		LUM MV RWY 400W	1,991	$120.39	$0.10456	$328.57	$163.46	$0.10783	$378.15	$49.58	15.1%
8		LUM MV RWY 1000W	4,572	$163.46	$0.10456	$641.51	$163.46	$0.10783	$656.46	$14.95	2.3%
9		LUM MV FLD 400W	1,991	$143.14	$0.10456	$351.32	$181.37	$0.10783	$396.06	$44.74	12.7%
10		LUM MV FLD 1000W	4,572	$181.37	$0.10456	$659.42	$181.37	$0.10783	$674.37	$14.95	2.3%
11		LUM MV POST 175W (S-14 Only)	881	$156.80	$0.10456	$248.92	$156.80	$0.10783	$251.80	$2.88	1.2%
12											
13	High Pressure Sodium Vapor Fixtures	LUM HPS RWY 50W	255	$69.46	$0.10456	$96.12	$85.87	$0.10783	$113.37	$17.24	17.9%
14		LUM HPS RWY 70W	359	$69.72	$0.10456	$107.26	$85.30	$0.10783	$124.01	$16.75	15.6%
15		LUM HPS RWY 100W	493	$72.63	$0.10456	$124.18	$86.57	$0.10783	$139.73	$15.55	12.5%
16		LUM HPS RWY 150W	722	$72.63	$0.10456	$148.12	$87.15	$0.10783	$165.00	$16.88	11.4%
17		LUM HPS RWY 250W	1,269	$120.39	$0.10456	$253.08	$120.39	$0.10783	$257.23	$4.15	1.6%
18		LUM HPS RWY 400W	1,962	$163.46	$0.10456	$368.61	$163.46	$0.10783	$375.02	$6.42	1.7%
19		WALL HPS 250W 24 HR	2,663	$172.21	$0.10456	$450.65	$172.21	$0.10783	$459.36	$8.71	1.9%
20		LUM HPS POST 50W	255	$155.49	$0.10456	$182.15	$155.49	$0.10783	$182.99	$0.83	0.5%
21		LUM HPS POST 100W	493	$156.80	$0.10456	$208.35	$156.80	$0.10783	$209.96	$1.61	0.8%
22		LUM HPS FLD 250W	1,269	$143.14	$0.10456	$275.83	$162.04	$0.10783	$298.88	$23.05	8.4%
23		LUM HPS FLD 400W	1,962	$181.37	$0.10456	$386.52	$181.37	$0.10783	$392.93	$6.42	1.7%
24		LUM HPS REC 100W-C1	493	$92.30	$0.10456	$143.85	$109.79	$0.10783	$162.95	$19.10	13.3%
25											
26	Metal Halide	LUM MH FLD 400W	1883	$181.37	$0.10456	$378.26	$181.37	$0.10783	$384.41	$6.16	1.6%
27		LUM MH FLD 1000W	4502	$181.37	$0.10456	$652.10	$181.37	$0.10783	$666.82	$14.72	2.3%
28											
29	Temporary Turn-Off	LUM MV RWY 400W TT	N/A	$72.23		$72.23	$98.08		$98.08	$25.85	35.8%
30		LUM HPS RWY 50W TT	N/A	$41.68		$41.68	$51.52		$51.52	$9.84	23.6%
31		LUM HPS RWY 70W TT	N/A	$41.83		$41.83	$51.18		$51.18	$9.35	22.4%
32		LUM HPS RWY 100W TT	N/A	$43.58		$43.58	$51.94		$51.94	$8.36	19.2%
33		LUM HPS RWY 250W TT	N/A	$72.23		$72.23	$72.23		$72.23	$0.00	0.0%
34		LUM HPS RWY 400W TT	N/A	$98.08		$98.08	$98.08		$98.08	($0.00)	0.0%
35		LUM HPS POST 100W TT	N/A	$94.08		$94.08	$94.08		$94.08	$0.00	0.0%
36		LUM HPS FLD 250W TT	N/A	$85.88		$85.88	$97.22		$97.22	$11.34	13.2%
37		LUM HPS FLD 400W TT	N/A	$108.82		$108.82	$108.82		$108.82	$0.00	0.0%
38		LUM HPS FLD 250W TT	N/A	$108.82		$108.82	$108.82		$108.82	$0.00	0.0%
39											
40											
41	Standards	POLE-WOOD		$77.81		$77.81	$148.30		$148.30	$70.49	91%
42		POLE FIBER PT <25'		$105.72		$105.72	$288.60		$288.60	$182.88	173%
43		POLE FIBER RWY <25'		$162.86		$162.86	$470.41		$470.41	$307.55	189%
44		POLE FIBER RWY => 25'		$185.67		$185.67	$525.18		$525.18	$339.51	183%
45		POLE METAL =>25'		$304.55		$304.55	$537.59		$537.59	$233.04	77%
46		POLE METAL EMBEDDED		$253.37		$253.37	$449.35		$449.35	$195.98	77%
47											
48	Column Description:										
49	(a) - (c)	per current tariff R.I.P.U.C. 2095, Sheet 3									
50	(d)	Workpaper JAL-6									
51	(e)	Column (c) + [Column (b) x Column (d)]									
52	(f)	Schedule JAL-3, Page 2									
53	(g)	Workpaper JAL-6									
54	(h)	Column (f) + [Column (b) x Column (g)]									
55	(i)	Column (h) - Column (e)									
56	(j)	Column (i) ÷ Column (e)									

Schedule JAL-7

Clean versions of proposed Retail Delivery Service tariffs, Terms and Conditions for Distribution Service and proposed tariff provisions.

Please see book 8 for
Schedule 7 Clean versions of proposed Retail Delivery Service tariffs, Terms and Conditions for Distribution Service and proposed tariff provisions

Schedule JAL-8

Proposed Retail Delivery Service tariffs, Terms and Conditions for Distribution Service and proposed tariff provisions, marked to show changes from currently effective tariffs and tariff provisions.

Please see book 8 for
Schedule 8 Proposed Retail Delivery Service tariffs, Terms and Conditions for Distribution Service and proposed tariff provisions, marked to show changes from currently effective tariffs and tariff provisions

Schedule JAL-9

Calculation of Proposed Paperless Bill Credit

The Narragansett Electric Company
Development of Paperless Billing Credit

Line			
	Paper Billing Costs Test Year 2011:		
1	Paper 54,053	$	
2	Envelopes	$	112,950
3	Postage	$	1,828,989
4	Print 118,159	$	
5	Insert	$	81,917
6	Other	$	10,720
7	Total	$	2,206,788
8	Rate Year Inflation Factor		3.81%
9	Adjusted Total	$	2,290,867
10	Paper Bill Volume		5,389,256
11	Cost per Paper Bill	$	0.43
	Electronic Billing Costs Test Year 2011:		
12	Web Costs	$	30,246
13	Data Transfer	$	350
14	FISERV Costs	$	20,909
15	Total	$	51,505
16	Rate Year Inflation Factor		3.81%
17	Adjusted Total	$	53,468
18	E-Bill account Volume		630,129
19	Cost per Electronic Bill	$	0.08
20	Proposed Monthly Paperless Billing Credit	$	0.34

1-6	See Line (1-6) Totals, Page 2
7	Sum of Lines (1-6)
8	Rate Year Inflation Factor
9	Line (7) x Line (8)
10	See Line (8) Total, Page 2
11	Line 9 ÷ Line 10
12-14	See Line (10-12) Totals, Page 2
15	Sum of Lines (12-14)
16	Line (8)
17	Line (15) x Line (16)
18	See Line (15) Total, Page 2
19	Line (17) ÷ Line (18)
20	Line (11) - Line (19)

The Narragansett Electric Company
Paper Billing and Electronic Billing Costs for Historic Test Year ended 12/31/2011

Line		Jan-2011	Feb-2011	Mar-2011	Apr-2011	May-2011	Jun-2011	Jul-2011	Aug-2011	Sep-2011	Oct-2011	Nov-2011	Dec-2011	Total
	Paper Bill Costs:													
1	Paper (Forms)	$ 4,709	$ 4,625	$ 4,391	$ 4,541	$ 4,533	$ 4,519	$ 4,652	$ 4,353	$ 4,568	$ 4,477	$ 4,403	$ 4,282	$ 54,053
2	Envelopes	$ 9,851	$ 9,671	$ 9,172	$ 9,488	$ 9,477	$ 9,451	$ 9,734	$ 9,096	$ 9,560	$ 9,290	$ 9,209	$ 8,951	$ 112,950
3	Postage	$ 153,880	$ 152,712	$ 147,718	$ 154,657	$ 151,496	$ 154,761	$ 153,850	$ 153,831	$ 153,038	$ 152,245	$ 152,639	$ 148,163	$ 1,828,989
4	Print Costs	$ 10,294	$ 10,110	$ 9,599	$ 9,926	$ 9,910	$ 9,878	$ 10,169	$ 9,515	$ 9,987	$ 9,787	$ 9,626	$ 9,359	$ 118,159
5	Insert Costs	$ 7,145	$ 7,014	$ 6,652	$ 6,881	$ 6,874	$ 6,854	$ 7,060	$ 6,597	$ 6,933	$ 6,737	$ 6,679	$ 6,492	$ 81,917
6	Other*	$ [illegible]	$ 808	$ 741	$ 807	$ 564	$ 611	$ 776	$ 881	$ 526	$ 2,796	$ 731	$ 10,726	$
7	Total Paper Billing Cost	$ 186,633	$ 184,856	$ 178,340	$ 186,235	$ 183,097	$ 186,026	$ 186,076	$ 184,168	$ 184,966	$ 183,063	$ 185,351	$ 177,977	$ 2,206,788
8	Paper Bill Volume	470,045	461,421	437,636	452,728	452,205	450,929	464,447	434,021	456,120	443,249	439,377	427,078	5,389,256
9	Total Cost per Paper Bill	$ 0.39705	$ 0.40062	$ 0.40751	$ 0.41136	$ 0.40490	$ 0.41254	$ 0.40064	$ 0.42433	$ 0.40552	$ 0.41300	$ 0.42185	$ 0.41673	$ 0.40948
	Electronic Bill Costs:													
10	Web Costs	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 30,246
11	Data Transfer	$ 0.00054	$ 0.00055	$ 0.00057	$ 0.00056	$ 0.00055	$ 0.00054	$ 0.00053	$ 0.00057	$ 0.00054	$ 0.00054	$ 0.00057	$ 0.00059	$ 350
12	FISERV surcharge	$ 0.02536	$ 0.02779	$ 0.03286	$ 0.03310	$ 0.03414	$ 0.03460	$ 0.03512	$ 0.03596	$ 0.03798	$ 0.03552	$ 0.03077	$ 0.03210	$ 20,909
13	Total Electronic Billing Cost	$ 0.07389	$ 0.07634	$ 0.08144	$ 0.08165	$ 0.08269	$ 0.08314	$ 0.08365	$ 0.08453	$ 0.08653	$ 0.08407	$ 0.07934	$ 0.08070	$ 51,505
14	Electronic Bill Volume	42,127	44,321	46,601	48,312	50,209	51,757	53,511	55,741	58,212	58,475	58,848	62,015	630,129
15	Total Electronic Bill Costs	$ 3,113	$ 3,383	$ 3,795	$ 3,945	$ 4,152	$ 4,303	$ 4,476	$ 4,712	$ 5,037	$ 4,916	$ 4,669	$ 5,004	$ 51,505
16	Net Cost per Electronic bill	$ 0.32316	$ 0.32429	$ 0.32607	$ 0.32971	$ 0.32221	$ 0.32940	$ 0.31699	$ 0.33979	$ 0.31900	$ 0.32894	$ 0.34251	$ 0.33604	$ 0.32774

1-6 Costs of producing a paper bill; line 6 includes presort fees (bills only), reports, SHU (manual processing), data transfer, tax, and tier 2 volume pricing credit
7 Sum of Lines (1-6)
8 Monthly paper bill volume
9 Line (7) ÷ Line (8)
10 Represents the costs the Company incurs to receive bill images
11 Monthly cost of the line the Company maintains to facilitiate data transfers
12 Represents the payments to FISERV to facilitate electronic payments
13 Sum of Lines (10 - 12)
14 Monthly electronic bill volume
15 Line (13) ÷ Line (14)

The Narragansett Electric Company
d/b/a National Grid
Docket No. R.I.P.U.C. ____
Schedule JAL-9
Page 2 of 2