

National Grid

Narragansett Electric Company

INVESTIGATION AS TO THE
PROPRIETY OF COMPLIANCE
TARIFF CHANGES

2nd Amended Compliance Filing

Attachment 1:
Book 1 of 2

April 2010

Submitted to:
Rhode Island Public Utilities Commission
Docket No. R.I.P.U.C. 4065

Submitted by:

The logo for National Grid, featuring the word "national" in a light blue sans-serif font and "grid" in a darker blue sans-serif font, with a small blue diamond shape above the "i" in "grid".

Index of Schedules

Schedule NG-RLO-1 (C) 2 nd Amended	Summary of Revenue Deficiency
Schedule NG-RLO-2 (C) 2 nd Amended	Schedules Supporting the Revenue Deficiency

Schedule NG-RLO-1 (C) 2nd Amended
Summary of Revenue Requirement

**The Narragansett Electric Company d/b/a National Grid
Summary of Revenue Requirement
Rate Year Ended December 31, 2010**

Line No.	Description	Adjusted Pro Forma Rate Year 2010 (a)	Revenue Increase Effect (b)	Adjusted Pro Forma Rate Year 2010 With Revenue Increase (c)
1	<u>Operating Revenues:</u>			
2				
3	Distribution Revenue	\$ 215,542,992	\$ 15,519,175	\$ 231,062,167
4				
5	Commodity Costs Tracker		6,059,653	6,059,653
6				
7	Transmission - Related Uncollectibles		1,057,885	1,057,885
8				
9	Distribution Charges Revenue Requirement	215,542,992	22,636,713	238,179,705
10				
11	Other Revenue	7,679,155		7,679,155
12				
13	Total Distribution Revenue Requirement	<u>\$ 223,222,147</u>	<u>\$ 22,636,713</u>	<u>\$ 245,858,860</u>
14				
15				
16	Net Operating Income	<u>\$ 28,788,374</u>	<u>\$ 9,992,642</u>	<u>\$ 38,781,016</u>
17				
18				
19	Rate Base	<u>\$ 550,866,706</u>		<u>\$ 550,866,706</u>
20				
21				
22	Earned Rate of Return	<u>5.23%</u>		<u>7.04%</u>

Line Notes

- 3 Column (a) = Schedule NG-RLO-2 (C) - 2nd Amended, page 1, line 2, column (f); Column (b) = Schedule NG-RLO-2 (C) - 2nd Amended, page 1, line 2, column (g); Column (c) = Schedule NG-RLO-2 (C) - 2nd Amended, page 1, line 2, column (h)
- 5 Schedule NG-RLO-2 (C) - 2nd Amended, page 1, line 3, column (g)
- 7 Schedule NG-RLO-2 (C) - 2nd Amended, page 1, line 4, column (g)
- 9 Line 3 + Line 5 + Line 7
- 11 Schedule NG-RLO-2 (C) - 2nd Amended, page 1, line 5, column (f)
- 13 Line 9 + Line 11
- 16 Column (a) = Schedule NG-RLO-2 (C) - 2nd Amended, page 1, line 41, column (f); Column (b) = Schedule NG-RLO-2 (C) - 2nd Amended, page 1, line 41, column (g); Column (c) = Schedule NG-RLO-2 (C) - 2nd Amended, page 1, line 41, column (h)
- 19 Schedule NG-RLO-2 (C) - 2nd Amended, page 1, line 43, column (f)
- 22 Line 16 ÷ Line 19

Schedule NG-RLO-2 (C) 2nd Amended
Schedules Supporting the Revenue Requirement

The Narragansett Electric Company, d/b/a National Grid
Schedule List
Revenue Requirement For The Twelve Months Ended December 31, 2010

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The Narragansett Electric Company, db/a National Grid
Pro-Forma Income Statement
Revenue Requirement For The Twelve Months Ended December 31, 2010

Line No.	Description	Factor or Reference	Total Company Per Books 12/31/2008 (a)	Known & Measurable Adjustments 1/ (b)	Integrated Facilities Agreement 1/ (c)	Adjusted Per Books 12/31/2008 (d)	Pro Forma Adjustments (e)	Adjusted Pro Forma (f)	Rate Increase Effect (g)	Adjusted Pro Forma with Rate Increase (h)
1	Operating Revenues:									
2	Distribution Revenue		\$ 219,646,991	-	-	\$ 219,646,991	\$ (4,103,999)	\$ 215,542,992	\$ 15,519,175	\$ 231,062,167
3	Commodity Cost Tracker		-	-	-	-	-	-	6,059,653	6,059,653
4	Transmission-Related Uncollectibles		-	-	-	-	-	-	1,057,885	1,057,885
5	Other Revenue		7,353,188	-	-	7,353,188	325,967	7,679,155	-	7,679,155
6	Total Operating Revenue	Sum L 2 to L 5	227,000,179	-	-	227,000,179	(3,778,032)	223,222,147	22,636,713	245,858,860
7										
8	Less: Commodity Cost Tracker									
9	Less: Transmission-Related Uncollectibles									
10	Net Distribution Revenue	Sum L 6 to L 9	\$ 227,000,179	\$ -	\$ -	\$ 227,000,179	\$ (3,778,032)	\$ 223,222,147	\$ 15,519,175	\$ (6,059,653)
11										\$ (1,057,885)
12	Operating Expenses:									
13	Purchased Power		\$ 778,825,294	\$ (778,787,347)	\$ -	\$ 37,947	\$ -	\$ 37,947	\$ -	\$ 37,947
14	Transmission O&M - Wheeling Costs - NEP		89,399,588	(89,399,588)	-	-	-	-	-	-
15	Transmission O&M - Integrated Facilities Agreement		(34,574,785)	-	34,574,785	-	-	-	-	-
16	Energy Efficiency O&M		14,286,213	(14,286,213)	-	-	-	-	-	-
17	Other Operation & Maintenance Expenses		121,343,323	632,556	(2,933,322)	119,042,357	(2,474,772)	116,567,585	145,880	116,567,585
18	Uncollectible Expense		12,748,167	(10,190,141)	-	2,558,026	(38,930)	2,519,096	-	2,664,977
19	Uncollectible Expense - Transmission		-	1,175,222	-	1,175,222	(117,337)	1,057,885	-	1,057,885
20	Commodity Cost Tracker		-	8,631,242	-	8,631,242	(2,571,589)	6,059,653	-	6,059,653
21	Donations		-	548,593	-	548,593	-	548,593	-	548,593
22	Pension and OPEB cost Recovery (RLP.U.C. Dkt No. 3617)		2,511,132	-	-	2,511,132	-	2,511,132	-	2,511,132
23	Environmental Response Fund		3,078,000	-	-	3,078,000	-	3,078,000	-	3,078,000
24	Merger Related Cost to Achieve		3,631,835	(3,631,835)	-	-	924,000	924,000	-	924,000
25	Depreciation		44,263,078	-	(5,079,304)	39,183,774	1,594,351	40,778,125	-	40,778,125
26	Municipal Tax		21,964,503	-	(4,005,081)	17,959,422	1,246,429	19,205,851	-	19,205,851
27	Payroll Tax		3,515,111	(9,100)	(167,087)	3,338,924	281,735	3,620,659	-	3,620,659
28	Other Taxes		274,629	-	-	274,629	-	274,629	-	274,629
29	Remove Commodity Cost Tracker		-	-	-	-	(6,059,653)	(6,059,653)	-	(6,059,653)
30	Remove Uncollectible Expense - Transmission		-	-	-	-	(1,057,885)	(1,057,885)	-	(1,057,885)
31	Gross Receipts Tax (GRT)		43,330,773	(43,330,773)	-	-	-	-	-	-
32	Amortization of Investment Tax Credit		(591,556)	487,749	103,807	686,219	-	686,219	-	686,219
33	Amortization of Loss on Required Debt		831,008	-	(145,589)	75,229	-	75,229	-	75,229
34	Interest on Customer Deposits		75,229	-	-	75,229	-	75,229	-	75,229
35	Estimated NGRID/KeySpan Transaction Synergies		-	-	-	-	(6,200,000)	(6,200,000)	-	(6,200,000)
36	Company Share of Net Synergies		-	-	-	-	3,250,000	3,250,000	-	3,250,000
37	Federal & Deferred Income Tax		-	-	-	3,956,796 2/	2,599,912	6,556,708 2/	5,380,653	11,937,361
38										
39	Total Operating Expenses	Sum L 13 to L 37	\$ 203,057,512	\$ -	\$ (8,623,739)	\$ 203,057,512	\$ (8,623,739)	\$ 194,433,773	\$ 5,526,533	\$ 199,960,306
40										
41	Net Operating Income	L 10 - L 39	\$ 23,942,667	\$ -	\$ 4,845,707	\$ 23,942,667	\$ 4,845,707	\$ 28,788,374	\$ 9,992,642	\$ 38,781,016
42										
43	Rate Year Rate Base	Page 30, L 22 - C (c)	\$ 550,257,587	\$ -	\$ 609,119	\$ 550,257,587	\$ 609,119	\$ 550,866,706	-	\$ 550,866,706
44										
45	Eamed Return for Rate Year	L 41 / L 43				4.35%			5.23%	
46	Rate Year Required Rate of Return	Page 39, L 9, C (c)							7.04%	
47	Rate of Return Deficiency	L 46 - L 45							1.81%	
48										
49	Net Operating Income Deficiency	L 43 * L 47						\$ 9,992,642		
50								1,553,06031		
51	Gross Revenue Conversion Factor									
52										
53	Revenue Increase Required	L 49 * L 51						\$ 15,519,175		
54										
55	1/ Known and Measurable Operating Expense Adjustments and Integrated Facilities Expense Adjustments (IFA) from Page 2 and 3.									
56	2/ Calculated based on pre-tax operating income less imputed interest deduction equal to imputed long-term and short-term capitalization ratios and costs as applied to Test Year rate base. Also includes flow-through of the Medicare Reimbursement Act deduction, an addition for an unfunded DIT catch-up and a tax credit for amortization of ITC.									

The Narragansett Electric Company, d/b/a National Grid
Adjusted Test Year Income Statement
Known and Measurable Adjustments to Test Year Operating Expenses

Line No.	Description	Total Company Per Books 12/31/2008 (a)	Known & Measurable Adjustments (b)	Integrated Facilities Agreement (c)	Adjusted Per Books 12/31/2008 (d)
1	a. <u>Purchase Power Expense</u>				
2	Elimination of Purchase Power Expense recovered through Standard Offer Service	\$ 778,825,294	\$ (778,787,347)	\$ -	\$ 37,947
3					
4	b. <u>Transmission O&M Expense</u>				
5	Elimination of the amount billed from NEP and recovered through Transmission Rate	\$ 89,399,588	\$ (89,399,588)	\$ -	\$ -
6	Elimination of the reimbursement from NEP related to the IFA	(38,882,752)	-	38,882,752	-
7	Elimination of Transmission O&M Expenses billed to NEP related to the IFA	4,307,967	-	(4,307,967)	-
8	Total Adjusted Transmission Expenses	\$ 54,824,803	\$ (89,399,588)	\$ 34,574,785	\$ -
9					
10	c. <u>Energy Efficiency O&M Expense</u>				
11	Elimination of Energy Efficiency Expenses recorded in the Test Year	\$ 14,286,213	\$ (14,286,213)	\$ -	\$ -
12					
13	d. <u>Merger-Related Costs to Achieve (CTA)</u>				
14	Elimination of Merger-Related Costs to Achieve	\$ 3,631,835	\$ (3,631,835)	\$ -	\$ -
15					
16	e. <u>Other Operation and Maintenance (O&M) Expense</u>				
17	Other O&M	\$ 115,366,990	\$ -	\$ -	\$ 115,366,990
18	Elimination of November 3, 2007 storm costs and deferrals recorded in the Test Year	(328,937)	328,937	-	-
19	Elimination of Other O&M Expenses billed to NEP related to the IFA	2,933,322	-	(2,933,322)	-
20	Adjustment to Regulatory Commission Expense to reflect the actual 2008 Assessment	2,700,000	975,367	-	3,675,367
21	Elimination of one-time General Advertising Costs not eliminated through CTA or IFA	244,095	(244,095)	-	-
22	Reclass of Ice Storm-Related Costs recorded in January 2009	226,068	(226,068)	-	-
23	Reclass of Commodity Procurement Administrative Costs	201,785	(201,785)	-	-
24	Other O&M Expense Subject to Inflation Factor	\$ 121,343,323	\$ 632,356	\$ (2,933,322)	\$ 119,042,357
25					
26	f. <u>Other O&M not Subject to Inflation</u>				
27	Uncollectible Expense	\$ 12,748,167	\$ -	\$ -	\$ -
28	Uncollectible Expense - Adjustment	-	(1,905,263)	-	-
29	Uncollectible Expense - Commodity	-	(7,109,656)	-	-
30	Uncollectible Expense - Transmission	-	(1,175,222)	-	2,558,026
31	Donations (Move Above the Line)	-	548,593	-	548,593
32	Recovery of Pension and OPEB costs over 10 years per R.I.P.U.C. Docket No. 3617	2,511,132	-	-	2,511,132
33	Environmental Response Fund Expenses associated with revenue collection from customers	3,078,000	-	-	3,078,000
34	Other O&M not subject to Inflation	\$ 18,337,299	\$ (9,641,548)	\$ -	\$ 8,695,751
35					
36	Total O&M	\$ 212,423,474	\$ (116,326,828)	\$ 31,641,463	\$ 127,738,109
37					
38	g. <u>Standard Offer Service Cost Adjustment</u>				
39	Reclass of Net Write-offs for Commodity Revenue	\$ -	\$ 7,109,656	\$ -	\$ 7,109,656
40	Reclass of Commodity Procurement Administrative Costs	-	201,785	-	201,785
41	Revenue Requirement for Commodity Cash Working Capital	-	1,319,801	-	1,319,801
42	Total Standard Offer Service Cost Adjustment	\$ -	\$ 8,631,242	\$ -	\$ 8,631,242
43					
44	h. <u>Transmission-Related Uncollectibles</u>				
45	Reclass of Net Write-offs for Transmission Revenue	\$ -	\$ 1,175,222	\$ -	\$ 1,175,222
46					
47					
48	i. <u>Gross Receipt Tax</u>				
49	Adjustment to Eliminate Gross Receipt Tax Expense Recorded in Test Year	\$ 43,330,773	\$ (43,330,773)	\$ -	\$ -
50					
51					
52	j. <u>Amortization of Investment Tax Credit - Non-IFA portion</u>				
53	Adjustment to Remove Operating Expense portion of the ITC	\$ (591,556)	\$ 487,749	\$ -	\$ (103,807)

The Narragansett Electric Company, d/b/a National Grid
Adjusted Test Year Income Statement
Known and Measurable Adjustments - Integrated Facilities Agreement - Other Expenses

Line No.	Description	Total Company Per Books 12/31/08 (a)	Known & Measurable Adjustments (b)	Integrated Facilities Agreement Adjustment (c)	Adjusted Per Books 12/31/08 (d)
1	a. <u>Depreciation</u>				
2					
3	Remove Depreciation Expense	\$ 44,263,078	\$ -	\$ (5,079,304)	\$ 39,183,774
4					
5					
6	b. <u>Municipal Tax</u>				
7					
8	Remove Municipal Tax Expense	\$ 21,964,503	\$ -	\$ (4,005,081)	\$ 17,959,422
9					
10					
11	c. <u>Payroll Tax</u>				
12					
13	Remove Payroll Taxes	\$ 3,515,111	\$ (9,100)	\$ (167,087)	\$ 3,338,924
14					
15					
16	d. <u>Amortization of Investment Tax Credit</u>				
17					
18	Remove Amortization of Investment Tax Credit	\$ (591,556)	\$ -	\$ 103,807	\$ (487,749)
19					
20					
21	e. <u>Amortization of Loss on Reacquired Debt</u>				
22					
23	Remove Amortization of Loss on Reacquired Debt	\$ 831,808	\$ -	\$ (145,589)	\$ 686,219

Column Notes:

- (b) Workpaper NG-RLO-8
- (c) IFA Workpaper NG-RLO-2, Page 1
- (d) Sum of Columns (a) through (c)

**The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Pro Forma Operating Expense Adjustments**

Line No.	Description	Amount (a)	Amount (b)	Reference Page (c)
1	<u>a. Operations and Maintenance Expense Adjustments</u>			
2				
3	Salary and Wage Expense Adjustment	\$ 1,888,128		5
4				
5	Medical and Dental Expense Adjustment	713,244		8
6				
7	Group Insurance Expense Adjustment	48,661		9
8				
9	Pension Expense Adjustment	4,470,254		10
10				
11	FAS 106 Expense Adjustment	1,070,902		11
12				
13	Employee Thrift Plan - Company Match Expense Adjustment	144,870		12
14				
15	Information Services (IS) Leasing Expense Adjustment	(582,781)		13
16				
17	Facilities Capital Improvements Rent Expense Adjustment	510,602		14
18				
19	Contracted Union Minimum Staffing Adjustment	-		15
20				
21	Customer Assistance Advocates Adjustment	-		16
22				
23	Postage Expense Adjustment	73,270		17
24				
25	Rate Case Expense Adjustment	394,274		18
26				
27	Inflation Adjustment	497,022		19
28				
29	Seasonal Employees Adjustment	355,799		20
30				
31	Uncollectibles Mitigation Plan Adjustment	-		21
32				
33	Economic Development Plan Adjustment	-		22
34				
35	Vegetation Management Adjustment	(1,742,803)		23
36				
37	Inspection and Maintenance Program Adjustment	(1,113,867)		24
38				
39	ISO Load Response Credit	(300,000)		Division Rebuttal
40				
41	Storm Damage Expense	(522,562)		Company Rebuttal
42				
43	Suspend Storm Fund Contributions	(1,041,000)		R.I.P.U.C. Open Meeting
44				
45	Storm Damage Expense	(1,395,000)		R.I.P.U.C. Open Meeting
46				
47	Injuries & Damages	(2,250,000)		R.I.P.U.C. Open Meeting
48				
49	Outside Legal Fees	(593,785)		R.I.P.U.C. Open Meeting
50				
51	Transformation Expenses	(800,000)		R.I.P.U.C. Open Meeting
52				
53	GIS Costs	(2,300,000)		R.I.P.U.C. Open Meeting
54				
55	Total Other O&M Expense Adjustments		\$ (2,474,772)	
56				
57				
58	<u>b. Uncollectible Expenses</u>		\$ (38,930)	25
59				
60	<u>c. Adjustment for Net Synergy Cost of Service Allowance</u>			
61				
62	National Grid/KeySpan Transaction Total Estimated Synergies		\$ (6,200,000)	RLO-3 (C), Page 1
63				
64	National Grid/KeySpan Transaction CTA Amortization		\$ 924,000	RLO-3 (C), Page 1
65				
66	National Grid/KeySpan Transaction Total Estimated Synergies		\$ 3,250,000	RLO-3 (C), Page 1

**The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Rate Year Salary and Wage Expenses**

Line No.	Description	Rate (a)	Rate (b)	Union (c)	Non-Union (d)	Rate Year Calculation (e)	Test Year Rate Year and Adjustment (f)
1	Test Year Total Base Wages			\$ 22,166,694	\$ 8,206,454		\$ 30,373,148
2	Test Year DSM Base Wages			942	382,889		383,831
3	Test Year Capitalized Wages			8,738,507	4,190,681		12,929,188
4	Test Year O&M Wages			13,427,245	3,632,884		17,060,129
5	O&M Portion			60.57%	44.27%		56.17%
6							
7	Test Year O&M Non-Executive Variable Pay	45.96%	54.04%	310,359	364,921		675,280
8	Test Year O&M Overtime Wages (excluding DSM)			3,507,394	595,714		4,103,108
9	Total Test Year - Narragansett Electric O&M Wages			\$ 17,244,999	\$ 4,593,519		\$ 21,838,518
10							
11	Annualized Base Wages - Employees and Rates at 1/01/09			\$ 24,209,261	\$ 8,308,057	\$ 32,517,318	
12	DSM Base Wages	0.004%	4.666%	(1,029)	(387,629)	(388,658)	
13	Steady State Wages at 1/01/09			24,208,232	7,920,428	32,128,660	
14							
15	Union Wage Increase Effective 5/12/09 through 5/11/10 (12 months)	3.00%	100.00%	726,247		726,247	
16	Non-Union Wage Increase Effective 7/1/09 through 6/30/10 (12 months)	1.50%	100.00%		118,806	118,806	
17							
18	Subtotal			24,934,479	8,039,234	32,973,713	
19							
20	Union Wage Increase Effective 5/12/10 through 12/31/10 (7.7 months)	3.00%	64.10%	479,490		479,490	
21	Non-Union Wage Increase Effective 7/1/10 through 12/31/10 (6 months)	3.00%	50.00%		120,589	120,589	
22	Rate Year Total Base Wages			25,413,969	8,159,822	33,573,792	
23							
24	Rate Year O&M Base Wages			15,393,241	3,612,353	19,005,595	
25							
26	Test Year O&M Non-Executive Variable Pay			310,359	364,921	675,280	
27	Adjustment to Increase Non-Executive Variable Pay for Rate Year	4.98%	3.02%	15,458	11,030	26,488	
28	Test Year O&M Overtime Wages			3,507,394	595,714	4,103,108	
29	Adjustment to Increase Overtime Wages for Rate Year	4.98%	3.02%	174,692	18,005	192,698	
30							
31	Rate Year Total O&M Wages			\$ 19,401,145	\$ 4,602,024	\$ 24,003,168	\$ 24,003,168
32							
33	Narragansett Electric Wage Adjustment						\$ 2,164,651
34							
35	National Grid - Service Company Wage Adjustment						1,049,310
36	National Grid - KeySpan Service Company Wage Adjustment						78,881
37							
38	Total Rate Year Wage Adjustment before Allocation to IFA						3,292,842
39							
40	Less Amount Applicable to IFA						(200,714)
41							
42	Total Distribution Rate Year Wage Adjustment						\$ 3,092,128
43							
44	Adjustment to Remove 50% of Variable Pay per R.I.P.U.C. 2/9/10 Open Meeting						(1,204,000)
45							
46	Adjusted Distribution Rate Year Wage Adjustment						\$ 1,888,128

Line Notes

1 to 9	Actual 12 months ended December 31, 2008 per Company financials; Workpaper NG-RLO-11, Pages 1 through 5
5	Line 4 / Line 1
11	Workpaper NG-RLO-11, Page 6
12	DSM Wages based on ratio of line 2 to line 1
13	Sum of Lines 11 through 12
15 & 16	Line 13 x Column (a) x Column (b), Line 15 or Line 16, respectively; Column (a) = % rate increase; Column (b) = % of year effective
18	Sum of Lines 13 through 16
20 & 21	Line 18 x Column (a) x Column (b), Line 20 or Line 21, respectively; Column (a) = % rate increase; Column (b) = % of year effective
22	Sum of Lines 18 through 21
24	Line 5 x Line 22
26	Line 7
27	Column (a) = {[1+Line 15, Column (a) x Line 15, Column (b)] x [1+ Line 20, Column (a) x Line 20, Column (b)]} - 1
27	Column (b) = {[1+Line 16, Column (a) x Line 16, Column (b)] x [1+ Line 21, Column (a) x Line 21, Column (b)]} - 1
27	Column (c) = Line 26 x Line 27, Column (a); Column (d) = Line 26 x Line 27, Column (b)
28	Line 8
29	Column (a) = Line 27, Column (a)
29	Column (b) = Line 27, Column (b)
29	Column (c) = Line 28 x Line 29, Column (a); Column (d) = Line 28 x Line 29, Column (b)
31	Sum of Lines 24 through 29
33	Line 31 - Line 9
35	Schedule NG-RLO-2 (C), Page 6, Line 38
36	Schedule NG-RLO-2 (C), Page 7, Line 39
38	Sum of Lines 33 through 36
40	Workpaper NG-RLO-11, Page 8
42	Line 38 + Line 40
44	Adjustment per R.I.P.U.C. 2/9/10 Open Meeting
46	Line 42 + Line 44

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Rate Year NGSC Salaries and Wage Expense Charged to National Grid - NECO

Line No.	Description	Rate (a)	Rate (b)	Union (c)	Non-Union (d)	Rate Year Calculation (e)	Test Year Rate Year and Adjustment (f)
1	Test Year Total Base Wages			\$ 7,679,713	\$ 18,448,752		\$ 26,128,465
2	Test Year DSM Base Wages			13,277	492,561		505,838
3	Test Year Capitalized Wages			4,143,573	3,527,740		7,671,313
4	Test Year O&M Wages			3,522,863	14,428,451		17,951,314
5	O&M Portion			45.87%	78.21%		68.70%
6							
7	Test Year O&M Non-Executive Variable Pay (excl DSM)	6.31%	93.69%	100,348	1,489,948		1,590,296
8	Test Year O&M Overtime Wages (excluding DSM)			480,744	402,796		883,540
9	Total Test Year National Grid - Service Company O&M Wages			<u>\$ 4,103,955</u>	<u>\$ 16,321,195</u>		<u>\$ 20,425,150</u>
10							
11	Annualized Base Wages - Employees and Rates at 1/01/09			\$ 34,898,306	\$ 167,934,643	\$ 202,832,949	
12							
13							
14	Total Service Company Steady State Wages at 1/01/09 Rates			34,898,306	167,934,643	202,832,949	
15							
16	NECO Portion of Steady State Wages at 1/01/09			21.84%	11.58%		
17	Base Wages at 1/01/09 - NECO Portion			7,621,790	19,446,832	27,068,622	
18	DSM Base Wages	0.17%	2.67%	(13,177)	(519,209)	(532,385)	
19	Steady State Wages at 1/01/09 Charged to NECO			7,608,613	18,927,623	26,536,236	
20							
21	Union Wage Increase Effective 5/12/09 through 5/11/10 (12 months)	3.00%	100.00%	228,258		228,258	
22	Non-Union Wage Increase Effective 7/1/09 through 6/30/10 (12 months)	1.50%	100.00%		283,914	283,914	
23	Subtotal			7,836,872	19,211,537	27,048,409	
24							
25	Union Wage Increase Effective 5/11/10 through 12/31/10 (7.7 months)	3.00%	64.10%	150,703		150,703	
26	Non-Union Wage Increase Effective 7/1/10 through 12/31/10 (6 months)	3.00%	50.00%		288,173	288,173	
27	Rate Year Total Base Wages			<u>7,987,575</u>	<u>19,499,710</u>	<u>27,487,285</u>	
28							
29	Rate Year O&M Base Wages			3,664,086	15,250,387	18,914,474	
30							
31	Test Year O&M Non-Executive Variable Pay			100,348	1,489,948	1,590,296	
32	Adjustment to Increase Non-Executive Variable Pay for Rate Year	4.98%	3.02%	4,998	45,034	50,032	
33	Test Year O&M Overtime Wages			480,744	402,796	883,540	
34	Adjustment to Increase Overtime Wages for Rate Year	4.98%	3.02%	23,944	12,175	36,119	
35							
36	Rate Year O&M Wages			<u>\$ 4,274,121</u>	<u>\$ 17,200,340</u>	<u>\$ 21,474,460</u>	21,474,460
37							
38	National Grid - Service Company Adjustment for Wages charged to National Grid - NECO						<u>\$ 1,049,310</u>

Line Notes

1 to 9	Actual 12 months ended December 31, 2008 per Company financials; Workpaper NG-RLO-12, Pages 1 through 5
11 & 14	Workpaper NG-RLO-12, Page 6
16	Workpaper NG-RLO-12, Pages 7 and 8
17	Line 14 x Line 16
18	Column (c), Line 17 x Column (a), Line 18 = Column (c), Line 18; Column (d), Line 17 x Column (b), Line 18 = Column (d), Line 18
19	Line 17 + Line 18
21 & 22	Line 19 x Column (a) x Column (b), Line 21 or Line 22, respectively; Column (a) = % rate increase; Column (b) = % of year effective
23	Sum of Lines 19 through 22
25 & 26	Line 23 x Column (a) x Column (b), Line 25 or Line 26, respectively; Column (a) = % rate increase; Column (b) = % of year effective
27	Sum of Lines 23 through 26
29	Line 5 x Line 27
31	Line 7
32	Column (a) = {[1+Line 21, Column (a) x Line 21, Column (b)] x [1+ Line 25, Column (a) x Line 25, Column (b)]} - 1
32	Column (b) = {[1+Line 22, Column (a) x Line 22, Column (b)] x [1+ Line 26, Column (a) x Line 26, Column (b)]} - 1
32	Column (c) = Line 31 x Line 32, Column (a); Column (d) = Line 31 x Line 32, Column (b)
33	Line 8
34	Column (a) = Line 32, Column (a)
34	Column (b) = Line 32, Column (b)
34	Column (c) = Line 33 x Line 34, Column (a); Column (d) = Line 33 x Line 34, Column (b)
36	Sum of Lines 29 through 34
38	Line 36 - Line 9

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Rate Year KSC Salaries and Wage Expense Charged to National Grid - NECO

Line No.	Description	Rate (a)	Rate (b)	Union (c)	Non-Union (d)	Rate Year Calculation (e)	Test Year Rate Year and Adjustment (f)
1	Test Year Total Base Wages			\$ 14,908	\$ 720,533		\$ 735,441
2	Test Year Capitalized Wages			-	5,336		5,336
3	Test Year O&M Wages			14,908	715,197		730,105
4	O&M Portion			100.00%	99.26%		99.27%
5							
6	Test Year O&M Non-Executive Variable Pay			261	64,863		65,124
7	Test Year O&M Overtime Wages			17,979	1,843		19,822
8	Total Test Year KeySpan Wages to NECO O&M			\$ 33,148	\$ 781,903		\$ 815,051
9							
10	Annualized Base Wages - Employees and Rates at 1/01/09			\$ 92,728,612	\$ 170,874,452	\$ 263,603,064	
11							
12							
13	Total KeySpan Steady State Wages at 1/01/09			92,728,612	170,874,452	263,603,064	
14							
15	NECO Portion of Base Wages at 1/01/09			0.02%	0.45%		
16	Base Wages at 1/01/09 - NECO Portion			18,546	768,935	787,481	
17							
18	Steady State Wages at 1/01/09 Charged to NECO			18,546	768,935	787,481	
19							
20	Union Wage Increase for Year-end 12/31/09	3.18%	100.00%	590		590	
21	Non-Union Wage Increase Effective 7/1/09 through 6/30/10 (12 months)	1.50%	100.00%		11,534	11,534	
22							
23	Subtotal			19,136	780,469	799,605	
24							
25	Union Wage Increase for Year-end 12/31/10	2.49%	100.00%	476		476	
26	Non-Union Wage Increase Effective 7/1/10 through 12/31/10 (6 months)	3.00%	50.00%		11,707	11,707	
27							
28	Rate Year Total Wages			19,612	792,176	2,398,874	
29							
30	Rate Year O&M Wages	100.00%	99.26%	19,612	786,310	805,922	
31							
32	Test Year O&M Non-Executive Variable Pay			261	64,863	65,124	
33	Adjustment to Increase Non-Executive Variable Pay for Rate Year	5.75%	3.02%	15	1,960	1,975	
34	Test Year O&M Overtime Wages			17,979	1,843	19,822	
35	Adjustment to Increase Overtime Wages for Rate Year	5.75%	3.02%	1,034	56	1,089	
36							
37	Rate Year O&M Wages			\$ 38,901	\$ 855,032	\$ 893,932	893,932
38							
39	National Grid - Keyspan Service Company Adjustment for Wages charged to National Grid - NECO						\$ 78,881

Line Notes

- 1 to 8 Actual 12 months ended December 31, 2008 per Company financials; Workpaper NG-RLO-13, Pages 1 through 4
- 10 & 13 Workpaper NG-RLO-13, Page 5
- 15 Workpaper NG-RLO-13, Pages 6 and 7
- 16 Line 13 x Line 15
- 18 Line 16
- 20 & 21 Line 18 x Column (a) x Column (b), Line 20 or Line 21, respectively; Column (a) = % rate increase; Column (b) = % of year effective
- 23 Sum of Lines 18 through 21
- 25 & 26 Line 23 x Column (a) x Column (b), Line 25 or Line 26, respectively; Column (a) = % rate increase; Column (b) = % of year effective
- 28 Sum of Lines 23 through 26.
- 30 Column (c), Line 30 = Column (c), Line 28 x Column (a), Line 30; Column (d), Line 30 = Column (d), Line 28 x Column (b), Line 30
- 32 Line 6
- 33 Column (a) = {[1+Line 20, Column (a) x Column (b)] x [1+ Line 25, Column (a) x Column (b)]} - 1
- 33 Column (b) = {[1+Line 21, Column (a) x Column (b)] x [1+ Line 26, Column (a) x Column (b)]} - 1
- 33 Column (c) = Line 32 x Line 33, Column (a); Column (d) = Line 32 x Line 33, Column (b)
- 34 Line 7
- 35 Column (a) = Column (a), Line 33
- 35 Column (b) = Column (b), Line 33
- 35 Column (c) = Line 34 x Line 35, Column (a); Column (d) = Line 34 x Line 35, Column (b)
- 37 Sum of Lines 30 through 35
- 39 Line 37 - Line 8

**National Grid - The Narragansett Electric Company
Pro Forma Income Statement
Adjustment for Medical and Dental Expenses**

Line No.	Description	Rate (a)	Rate (b)	NECO (c)	NGSC (d)	KSC (e)	Total (f)
1	Test Year Medical and Dental Costs to NECO O&M			\$ 2,225,859	\$ 1,896,373	\$ 78,173	\$ 4,200,405
2							
3	<u>Medical and Dental Costs Per Employee 1/1/09 - 12/31/09</u>						
4	Medical			9,140	8,254	7,835	
5	Dental			793	753	747	
6	Total Medical and Dental Costs Per Employee 1/1/09 - 12/31/09			9,933	9,007	8,582	
7							
8	<u>Number of Steady State Rate Year Employees</u>						
9	Employees Electing Medical Coverage for 1/01/09 to 12/31/09			456	2,486	1,849	
10							
11	<u>Total Medical and Dental Costs for 2009</u>						
12	Medical			4,167,840	20,519,444	14,486,915	
13	Dental (for percentage of employees who elected dental coverage for 2009)			327,725	1,659,678	1,369,325	
14	Total Medical and Dental Costs for 2009			4,495,565	22,179,122	15,856,240	
15	% of Employees Electing Dental Coverage		1/	90.63%	88.66%	99.14%	
16							
17	<u>Cost Increases for Rate Year</u>						
18	Medical - Period 1/1/10 - 12/31/10 expected average cost increase	8.0%	100.0%	333,427	1,641,556	1,158,953	
19	Dental - Period 1/1/10 - 12/31/10 expected average cost increase	3.0%	100.0%	9,832	49,790	41,080	
20	Total Rate Year Medical and Dental Costs			4,838,825	23,870,469	17,056,274	
21							
22	<u>NECO's Share of Medical and Dental Costs for Rate Year 2010</u>						
23	Percentage Charged to NECO - Total			100.00%	13.35%	0.30%	
24	Percentage Charged to NECO O&M Labor %			56.61%	68.81%	33.60%	
25							
26	Allocation of NECO Rate Year Medical and Dental Costs to O&M			\$ 2,739,183	\$ 2,192,053	\$ 17,118	4,948,354
27							
28	NECO Rate Year Medical and Dental Adjustment			\$ 513,324	\$ 295,680	\$ (61,055)	747,949
29							
30	Less Amount Applicable to IFA		4.64%				(34,705)
31							
32	Total Distribution Medical and Dental Adjustment						\$ 713,244
	<u>1/ Employees Electing Dental Coverage</u>						
	Number of employees who elected dental coverage			406	2,064	1,612	
	Number of employees with medical coverage			448	2,328	1,626	
	Percent of employees who elected dental coverage			90.63%	88.66%	99.14%	

Line Notes

- 1 Actual 12 months ended December 31, 2008 per Company financials; Workpaper NG-RLO-14, Page 1
- 4 Workpaper NG-RLO-14, Pages 3 through 5
- 5 Workpaper NG-RLO-14, Pages 3 through 5
- 6 Line 4 + Line 5
- 9 Workpaper NG-RLO-14, Pages 6 through 8
- 12 Line 4 x Line 9
- 13 Line 5 x Line 9 x Line 15
- 14 Line 12 + Line 13
- 15 See Footnote 1/
- 18 Column (a) = % Cost increase in 2010; Column (b) = % of year Cost increase effective
- 18 Column (c) = Column (c) Line 12 x Line 18, Column (a) x Column (b); Column (d) = Column (d), Line 12 x Line 18, Column (a) x Column (b)
- 19 Column (a) = % Cost increase in 2010; Column (b) = % of year Cost increase effective
- 19 Column (c) = Column (c) Line 13 x Line 19, Column (a) x Column (b); Column (d) = Column (d), Line 13 x Line 19, Column (a) x Column (b)
- 20 Line 14 + Line 18 + Line 19
- 23 Schedule NG-RLO-2 (C), Page 10, Line 4
- 24 Schedule NG-RLO-2 (C), Page 10 Line 5
- 26 Line 20 x Line 23 x Line 24
- 28 Line 26 - Line 1
- 30 Column (b) = Percentage applicable to the IFA; Workpaper NG-RLO-2, Page 2
- 30 Column (f) = Line 28, Column (f) x [- Line 30, Column (b)]
- 32 Line 28 + Line 30

**The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Group Insurance Expense**

Line No.	Description	Amount (a)	Amount (b)	Total (c)	Rate (d)	Amount (e)
1	Test Year Group Insurance Expense Charged to O&M					\$ 632,356
2	Rate Year O&M Salaries and Wages - Percentage Change					8.07%
3	Rate Year Adjustment for Group Insurance Expense					51,029
4						
5	Less Amount of Adjustment Applicable to IFA				4.64%	(2,368)
6						
7	Total Rate Year Adjustment for Group Insurance Expense					48,661
8						
9	Rate Year Group Insurance Expense Applicable to Distribution					\$ 681,017
10						
11		NECO	NGSC	Total	Percentage Increase / (Decrease)	
12						
13	Test Year Total Base Wages	\$ 30,373,148	\$ 26,128,465	\$ 56,501,613		
14	Rate Year Total Base Wages	33,573,792	27,487,285	61,061,077		
15	Increase (Decrease)	\$ 3,200,644	\$ 1,358,820	\$ 4,559,464		
16						
17	Percentage Increase in O&M Wages from Test Year to Rate Year				8.07%	
18						
19	Percentage of Salary and Wage Expense				1.12%	
20						
21	Allocation of Group Insurance Expense	\$ 374,450	\$ 306,567	\$ 681,017		

Line Notes

- 1 Actual 12 months ended December 31, 2008 per Company financials; Workpaper NG-RLO-15, Page 1
- 2 Line 17
- 3 Line 1 x Line 2
- 5 Column (d) = Percentage applicable to the IFA; Workpaper NG-RLO-2, Page 2
- 5 Column (e) = Line 3 x [- Column (d), Line 5]
- 7 Line 3 + Line 5
- 9 Line 1 + Line 7
- 13 Column (a) = Schedule NG-RLO-2 (C), Page 5, Line 1, Column (f)
- 13 Column (b) = Schedule NG-RLO-2 (C), Page 6, Line 1, Column (f)
- 14 Column (a) = Schedule NG-RLO-2 (C), Page 5, Line 22, Column (e)
- 14 Column (b) = Schedule NG-RLO-2 (C), Page 6, Line 27, Column (e)
- 15 Line 14 - Line 13
- 17 Line 15, Column (c) / Line 13, Column (c)
- 19 Line 9, Column (e) / Line 14, Column (c)
- 21 Columns (a) and (b) = Line 14 x Line 19, Column (d)
- 21 Column (c) = Columns (a) + (b)

**The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Pension Expense (FAS 87)**

Line No.	Description	FAS 87 Costs				
		NECO (a)	NGSC (b)	KSC (c)	Rate (d)	Total (e)
1	Total Company Test Year Pension Costs to NECO O&M	\$ (665,445)	\$ 1,512,978	\$ 63,413		\$ 910,946
2						
3	Rate Year Pension Expense	\$ 4,436,025	\$ 32,814,798	\$ 73,859,376		
4	Percentage of Test Year Expense Charged to NECO	100.00%	13.35%	0.30%		
5	Percentage Charged to NECO Labor	56.61%	68.81%	33.60%		
6	Total Company Rate Year FAS 87 Costs to NECO O&M	<u>\$ 2,511,164</u>	<u>\$ 3,013,421</u>	<u>\$ 74,128</u>		5,598,712
7	Rate Year Adjustment for Pension Expense					4,687,767
8						
9	Less Amount Applicable to IFA				4.64%	(217,512)
10						
11	Total Rate Year Distribution Pension Expense Adjustment					<u>\$ 4,470,254</u>
12						
13						
14	Percentage of Total Rate Year Pension to NECO	<u>56.61%</u>	<u>9.18%</u>	<u>0.10%</u>		
15						
16	<u>NGSC and KSC Base Rate Year Salaries & Wages charged to NECO</u>					
17	Salaries & Wages charged to NECO - union		\$ 7,621,790	\$ 18,546		
18	Salaries & Wages charged to NECO - non-union		<u>19,446,832</u>	<u>768,935</u>		
19	Total		<u>\$ 27,068,622</u>	<u>787,481</u>		
20						
21	<u>Total NGSC and KSC Base Rate Year Salaries & Wages</u>					
22	Total Salaries & Wages - union		\$ 34,898,306	92,728,612		
23	Total Salaries & Wages - non-union		<u>167,934,643</u>	<u>170,874,452</u>		
24	Total		<u>\$ 202,832,949</u>	<u>\$263,603,064</u>		
25						
26	Percentage Charged to NECO	<u>100.00%</u>	<u>13.35%</u>	<u>0.30%</u>		
27						
28	Total Rate Year Salaries & Wages to NECO	<u>\$ 33,573,792</u>	<u>\$ 27,487,285</u>	<u>\$ 2,398,874</u>		
29						
30	Total Rate Year Salaries & Wages to NECO O&M	<u>\$ 19,005,595</u>	<u>\$ 18,914,474</u>	<u>\$ 805,922</u>		
31						
32	O&M Portion	<u>56.61%</u>	<u>68.81%</u>	<u>33.60%</u>		
33						
34	Total Rate Year Pension Expense					<u>\$ 5,381,200</u>

Line Notes

- 1 Workpaper NG-RLO-16, Page 1
- 3 See Workpaper NG-RLO-16, Pages 3, 4 & 11
- 4 Line 26
- 5 Line 32
- 6 Columns (a) through (c) = Line 3 x Line 4 x Line 5
- 6 Column (e) = Sum of Columns (a) through (c)
- 7 Line 6 - Line 1
- 9 Column (d) = Percentage applicable to the IFA; Workpaper NG-RLO-2, Page 2
- 9 Column (e) = Line 7, Column (e) x [- Line 9, Column (d)]
- 11 Line 7 + Line 9
- 14 Line 4 x Line 5
- 17 Column (b) = NG-RLO-2 (C), Page 6, Column (c), Line 17; Column (c) = Page 7, Column (c), Line 18
- 18 Column (b) = NG-RLO-2 (C), Page 6, Column (d), Line 17; Column (c) = Page 7, Column (d), Line 18
- 19 Line 17 + Line 18
- 22 Column (b) = NG-RLO-2 (C), Page 6, Column (c), Line 11; Column (c) = Page 7, Column (c), Line 10
- 23 Column (b) = NG-RLO-2 (C), Page 6, Column (d), Line 11; Column (c) = Page 7, Column (d), Line 10
- 24 Line 22 + Line 23
- 26 Line 19 / Line 24
- 28 Column (a) = NG-RLO-2 (C), page 5, Column (e), Line 22; Column (b) = Page 6, Column (e), Line 27; Column (c) = Page 7, Column (e), Line 28
- 30 Column (a) = NG-RLO-2 (C), page 5, Column (e), Line 24; Column (b) = Page 6, Column (e), Line 29; Column (c) = Page 7, Column (e), Line 30
- 32 Line 30 / Line 28
- 34 Line 6 + Line 9

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Post-retirement Benefits Other than Pension (FAS106)

Line No.	Description	FAS 106 Costs				
		NECO	NGSC	KSC	Rate	Total
		(a)	(b)	(c)	(d)	(e)
1	Total Company Test Year FAS106 Cost - NECO O&M	\$ 4,608,256	\$ 2,449,571	\$ 71,867		\$ 7,129,693
2						
3						
4	Rate Year FAS106 Total Expense	\$ 10,212,025	\$ 25,915,459	\$ 39,737,585		
5						
6						
7	Percentage of Test Year Expense Charged to NECO	100.00%	13.35%	0.30%		
8	Percentage of Total Rate Year Pension to NECO	56.61%	68.81%	33.60%		
9						
10	Total Company Rate Year FAS106 Cost - NECO O&M	\$ 5,780,867	\$ 2,379,847	\$ 39,882		8,200,595
11						
12	Rate Year Adjustment for FAS106 Expense					1,070,902
13						
14	Less Amount Applicable to IFA				0.00%	-
15						
16	Total Rate Year Distribution FAS106 Expense Adjustment					\$ 1,070,902
17						
18						
19	Total Rate Year FAS106 Expense					\$ 8,200,595

Line Notes

- 1 Workpaper NG-RLO-17, Page 1
- 4 Workpaper NG-RLO-17, Pages 3, 4 & 11
- 7 Schedule NG-RLO-2 (C), Page 10, Line 4
- 8 Schedule NG-RLO-2 (C), Page 10, Line 5
- 10 Columns (a) through (c) = Line 4 x Line 7 x Line 8
- 10 Column (e) = Sum of Columns (a) through (c)
- 12 Line 10 - Line 1
- 14 Column (d) = Total Company FAS106 expense allocable to Transmission is capped at \$5.4 million per IFA Agreement; therefore, no allocation to IFA
- 14 Column (e) = Line 12, Column (e) x [- Line 14, Column (d)]
- 16 Line 12 + Line 14
- 19 Line 10 + Line 14

**The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Employee Thrift Plan - Company Match**

Line No.	Description	Amount (a)	Amount (b)	Amount (c)	Total (d)	Rate (e)	Amount (f)
1	Test Year Employee Thrift Plan - Company Match Expense Charged to O&M						\$ 1,397,322
2	Rate Year O&M Salaries and Wages - Percentage Change						10.87%
3	Rate Year Adjustment for Thrift Plan - Company Match Expense						151,919
4							
5	Less Amount Applicable to IFA					4.64%	(7,049)
6							
7	Total Distribution Thrift Plan - Company Match Adjustment						144,870
8							
9							
10	Rate Year Expense Thrift Plan - Company Match Applicable to Distribution						\$ 1,542,192
11							
12		NECO	NGSC	KSC	Total	Percentage Increase / (Decrease)	
13							
14							
15	Test Year Base Wages	\$ 30,373,148	\$ 26,128,465	\$ 735,441	\$ 57,237,054		
16	Rate Year Base Wages	33,573,792	27,487,285	2,398,874	63,459,951		
17	Difference	<u>\$ 3,200,644</u>	<u>\$ 1,358,820</u>	<u>\$ 1,663,433</u>	<u>\$ 6,222,897</u>		
18							
19	Percentage Increase in O&M Wages from Test Year to Rate Year					10.87%	
20							
21	Percentage of Salary and Wage Expense					2.43%	
22							
23	Allocation of Thrift Plan-Company Match Expense	<u>\$815,904</u>	<u>\$667,991</u>	<u>\$58,297</u>	<u>\$1,542,192</u>		

Line Notes

- 1 Workpaper NG-RLO-18, Page 1
- 2 Line 19
- 3 Line 1 x Line 2
- 5 Column (e) = Percentage applicable to the IFA; Workpaper NG-RLO-2, Page 2
- 5 Column (f) = Line 3, Column (f) x [- Line 5, Column (e)]
- 7 Line 3 + Line 5
- 10 Line 1 + Line 7
- 15 Column (a) = Schedule NG-RLO-2 (C), Page 5, Line 1, Column (f)
- 15 Column (b) = Schedule NG-RLO-2 (C), Page 6, Line 1, Column (f)
- 15 Column (c) = Schedule NG-RLO-2 (C), Page 7, Line 1, Column (f)
- 15 Column (d) = Column (a) + Column (b) + Column (c)
- 16 Column (a) = Schedule NG-RLO-2 (C), Page 5, Line 22, Column (e)
- 16 Column (b) = Schedule NG-RLO-2 (C), Page 6, Line 27, Column (e)
- 16 Column (c) = Schedule NG-RLO-2 (C), Page 7, Line 28, Column (e)
- 16 Column (d) = Column (a) + Column (b) + Column (c)
- 17 Line 16 - Line 15
- 19 Column (d), Line 17 / Column (d), Line 15
- 21 Column (f), Line 10 / Column (d), Line 16
- 23 Line 21 x Line 16 Columns (a), (b) and (c), respectively
- 23 Column (d) = Sum of Columns (a) through (c)

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for IS Leasing Charges

Line No.	Description	Rate (a)	Amount (b)	Total (c)
1	<u>Information Services (IS) Leasing Expense Rate Year Adjustment</u>			
2				
3	----Leasing Projects to End Before Rate Year		\$ (696,592)	
4				
5	----New Leasing Projects to be Amortized in Rate Year		<u>85,454</u>	
6				
7	Pro Forma Leasing Charges Adjustment			\$ (611,138)
8				
9	Less Amount Applicable to IFA	4.64%		<u>28,357</u>
10				
11	Rate Year Adjustment for IS Leasing Projects Applicable to Distribution			<u><u>\$ (582,781)</u></u>

Line Notes

- 3 Workpaper NG-RLO-19, Page 1
- 5 Workpaper NG-RLO-19, Page 2, as adjusted during discovery
- 7 Line 3 + Line 5
- 9 Column (a) = Percentage applicable to the IFA; Workpaper NG-RLO-2, Page 2
- 9 Column (c) = Line 7, Column (c) x [- Line 9, Column (a)]
- 11 Line 7 + Line 9, Column (c)

**The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Rent Expense Related to Capital Improvements**

Line No.	Description	Rate (a)	Amount (b)	Amount (c)
1	<u>Facilities Improvements Expense</u>			
2				
3	----Waltham, MA -- Reservoir Woods		\$ 257,940	
4				
5	----Northboro MA		<u>277,507</u>	
6				
7	Pro Forma Rents Expense Adjustment			\$ 535,447
8				
9	Less Amount Applicable to IFA	4.64%		<u>(24,845)</u>
10				
11	Rate Year Leasing Charges Adjustment Applicable to Distribution			<u><u>\$ 510,602</u></u>

Line Notes

- 3 to 5 See Testimony and Schedules of Witness Pettigrew
- 7 Column (c) = Sum of Lines 3 through 5, Column (b)
- 9 Column (a) = Percentage applicable to the IFA; Workpaper NG-RLO-2, Page 2
- 9 Column (c) = Line 7, Column (c) x [- Line 9, Column (a)]
- 11 Line 7 + Line 9, Column (c)

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Contracted Union Hiring Requirement

Line No.	Description	Percentages (a)	Percentages/ Amount (b)	Amount (c)	Amount (d)
1	Contractual Hiring Requirement - O&M Expense Portion - Eliminated per R.I.P.U.C 2/9/10 Open Meeting			\$ -	
2					
3	<u>Pension and Benefits, Rate Year Expense amount to NECO O&M:</u>				
4	Payroll Tax	7.75%	\$ 1,860,426		
5	Medical and Dental Insurance	11.41%	2,739,183		
6	Group Insurance	1.56%	374,450		
7	Pension	10.46%	2,511,164		
8	FAS106	24.08%	5,780,867		
9	FAS 112 (Test Year plus inflation)	-3.55%	(852,697)		
10	Workers Compensation (Test Year plus inflation)	4.00%	961,174		
11	Employee Thrift	3.40%	815,904		
12	Total Benefits	59.12%	\$ 14,190,470		
13					
14	NECO Employee Salaries and Wages to O&M		<u>\$ 24,003,168</u>		
15					
16	Payroll Taxes, Pension and Benefits Cost as % of Base Salaries & Wages		<u>59.12%</u>		
17					
18	Pension and Benefits for Contractual Minimum Hiring		51.37%	-	
19					
20	Pro Forma Adjustment to O&M Expense - to Page 4			<u>\$ -</u>	
21					
22	Payroll Taxes - to Page 27		<u>7.75%</u>		-
23					
24	Rate Year Contractual Hiring Requirement, Total Cost, to O&M		<u>59.12%</u>		<u>\$ -</u>

Line Notes

- 1 Workpaper NG-RLO-20, Page 1; Eliminated per R.I.P.U.C 2/9/10 Open Meeting
- 4 Schedule NG-RLO-2 (C), Page 27, Line 19, Column (a)
- 5 Schedule NG-RLO-2 (C), Page 8, Line 26, Column (c)
- 6 Schedule NG-RLO-2 (C), Page 9, Line 21, Column (a)
- 7 Schedule NG-RLO-2 (C), Page 10, Line 6, Column (a)
- 8 Schedule NG-RLO-2 (C), Page 11, Line 10, Column (a)
- 9 Workpaper NG-RLO-20, Page 2 x Inflation Factors
- 10 Workpaper NG-RLO-20, Page 2 x Inflation Factors
- 11 Schedule NG-RLO-2 (C), Page 12, Line 23, Column (a)
- 12 Sum of Lines 4 through 11
- 14 Schedule NG-RLO-2 (C), Page 5, Line 31, Column (f)
- 16 Line 12 / Line 14
- 18 Column (b) = Line 16 - Line 22
- 18 Column (c) = Column (b) x Line 1
- 20 Line 1 + Line 18
- 22 Column (b) = Line 4, Column (a)
- 22 Column (d) = Column (b) x Line 1, Column (c)
- 24 Column (b) = Line 18 + Line 22
- 24 Column (d) = Column (c), Line 20 + Column (d), Line 22

**The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Customer Assistance Advocate Personnel**

Line No.	Description	Percentages (a)	Percentages/ Amount (b)	Amount (c)	Amount (d)
1	Additional Customer Assistance Advocate Personnel - Eliminated per R.I.P.U.C 2/9/10 Open Meeting		2 Positions at \$60,000 each	\$ -	
2					
3	<u>Pension and Benefits, Rate Year Expense amount to NECO O&M:</u>				
4	Payroll Tax	7.75%	\$ 1,860,426		
5	Medical and Dental insurance	11.41%	2,739,183		
6	Group Insurance	1.56%	374,450		
7	Pension	10.46%	2,511,164		
8	FAS106	24.08%	5,780,867		
9	FAS 112 (Test Year plus inflation)	-3.55%	(852,697)		
10	Workers Compensation (Test Year plus inflation)	4.00%	961,174		
11	Employee Thrift	3.40%	815,904		
12	Total Benefits	59.12%	\$ 14,190,470		
13					
14	NECO Employee Salaries and Wages to O&M		<u>\$ 24,003,168</u>		
15					
16	Payroll Taxes, Pension and Benefits Cost as % of Base Salaries & Wages		<u>59.12%</u>		
17					
18	Pension and Benefits for Customer Assistance Advocate Personnel		51.37%	-	
19					
20	Pro forma Adjustment to O&M Expense - to Page 4			<u>\$ -</u>	
21					
22	Payroll Taxes - to Page 27		<u>7.75%</u>		\$ -
23					
24					
25	Rate Year Customer Assistance Advocate Personnel, Total Cost, to O&M		<u>59.12%</u>		<u>\$ -</u>

Line Notes

- 1 Proposed at \$60,000 x 2; Eliminated per R.I.P.U.C 2/9/10 Open Meeting
- 4 Schedule NG-RLO-2 (C), Page 27, Line 19, Column (a)
- 5 Schedule NG-RLO-2 (C), Page 8, Line 26, Column (c)
- 6 Schedule NG-RLO-2 (C), Page 9, Line 21, Column (a)
- 7 Schedule NG-RLO-2 (C), Page 10, Line 6, Column (a)
- 8 Schedule NG-RLO-2 (C), Page 11, Line 10, Column (a)
- 9 Workpaper NG-RLO-20, Page 2 x Inflation Factors
- 10 Workpaper NG-RLO-20, Page 2 x Inflation Factors
- 11 Schedule NG-RLO-2 (C), Page 12, Line 23, Column (a)
- 12 Sum of Lines 4 through 11
- 14 Schedule NG-RLO-2 (C), Page 5, Line 31, Column (f)
- 16 Line 12 / Line 14
- 18 Column (b) = Line 16 - Line 22
- 18 Column (c) = Column (b) x Line 1
- 20 Line 1 + Line 18
- 22 Column (b) = Line 4, Column (a)
- 22 Column (d) = Column (b) x Line 1, Column (c)
- 25 Column (b) = Line 18 + Line 22
- 25 Column (d) = Column (c), Line 20 + Column (d), Line 22

**The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Rate Year Postage Expenses**

Line No.	Description	Factor	Amount
1	Test Year Postage Expense		\$ 1,847,291
2			
3	Percentage Increase per USPS		3.8%
4			
5	Postage Expense Based on May 11, 2009 Increase		1,917,488
6			
7	Postage Rate Increase effective May 12, 2010		0.25%
8	Portion of Rate Year in Effect		64.1%
9	Pro Forma Increase Factor		0.16%
10			
11	Rate Year Adjusted Postage Expense		\$ 1,920,561
12			
13	Rate Year Adjustment for Postage Expense		\$ 73,270

Line Notes

1	Workpaper NG-RLO-21, Page 1		
3	Workpaper NG-RLO-21, Page 2		
5	Line 1 x (1+Line 3)		
7	2010 Inflation Factor calculated below:		
	---GPD Deflator 2009	123.359	
	---GPD Deflator 2010	123.669	
	---Percent Change in GDP (123.669 / 123.359) - 1 = 0.25%		0.250%
8	December 31, 2010 - May 12, 2010 / 365 days		
9	Line 7 x Line 8		
11	Line 5 x (1+Line 9)		
13	Line 11 - Line 1		

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Rate Case Expenses

Line No.	Description	Amount (a)	Total (b)
1	Total Rate Case Expenses		\$ 1,971,368
2			
3	Number of Years to be Amortized		5
4			
5	Annual Amortization of Rate Case Expenses		\$ 394,274
6			
7			
8	<u>Third Party Expenses:</u>		
9	Keegan and Werlin, LLP	\$ 734,484	
10	Foster Associates, Inc.	41,490	
11	Black & Veatch	400,000	
12	P. Moul & Associates	50,000	
13	R.I.P.U.C. and RI Division	263,000	
14	Analysis Group	426,739	
15	J. Cannell, Inc.	31,109	
16	Hewitt Associates	650	
17	WarRoom Document Solutions	16,623	
18	A-1 Court Reporters, Inc.	7,273	
19			
20	Total Rate Case Expenses	\$ 1,971,368	

Line Notes

- 1 Line 20, as updated in response to Commission Data Request 15-7
- 3 Number of years per R.I.P.U.C. 2/9/10 Open Meeting
- 5 Line 1 / Line 3
- 20 Sum of Lines 9 through 18

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Inflation Adjustment for Other Operation and Maintenance Expenses

Line No.	Description	Amount (a)	Amount (b)	Amount (c)	Reference Page (d)
1	Adjusted Test Year Other Operation & Maintenance Expense From Page 1, Column (d), Line 24			\$ 119,042,357	1
2					
3	<u>Less:</u>				
4	Salaries & Wage Expense charged to O&M in Test Year			43,078,719	5, 6, 7
5	Medical and Dental Expense charged to O&M in Test Year			4,200,405	8
6	Group Insurance Expense charged to O&M in Test Year			632,356	9
7	Pension Expense charged to O&M in Test Year			910,946	10
8	FAS 106 Expense charged to O&M in Test Year			7,129,693	11
9	Employee Thrift Plan - Company Match Expense charged to O&M in Test Year			1,397,322	12
10	Postage Expense Charged to O&M in Test Year			1,847,291	17
11	Restore Transmission Portion of Salaries & Wages on line 4 already adjusted out			(2,625,853)	
12	Vegetation Management Expense Charged to O&M in Test Year			6,824,171	23
13	Inspection and Maintenance Expense Charged to O&M in Test Year			2,581,867	24
14					
15	Test Year Other O&M Subject to Inflation			\$ 53,065,441	
16					
17	Less Other O&M Applicable to IFA			(1,171,742)	
18					
19	Other O&M Applicable to Distribution Subject to Inflation			\$ 51,893,700	
20					
21	Inflation Calculation for 2009			0.705%	
22					
23	Inflation Adjustment for 2009			365,851	
24					
25	Other O&M Expense for 2009			52,259,550	
26					
27	Inflation Calculation for 2010			0.251%	
28					
29	Inflation Adjustment for 2010			131,171	
30					
31	Other O&M Expenses for 2010			\$ 52,390,722	
32					
33	Inflation Adjustment For Rate Year			\$ 497,022	
34					
35	<u>GPD Deflator Factors</u>				
36	2008	122.496			
37	2009	123.359	0.705%		
38	2010	123.669	0.251%		

Line Notes

11	Workpaper NG-RLO-22, Page 1
15	Line 1 - Sum of Lines 4 through 13
17	Workpaper NG-RLO-22, Page 2
19	Line 15 + Line 17
21	Column (b), Line 37
23	Line 19 x Line 21
25	Line 19 + Line 23
27	Column (b), Line 38
29	Line 25 x Line 27
31	Line 25 + Line 29
33	Line 31 - Line 19

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Seasonal Employees

Line No.	Description	Factor Or Reference	Amount	Total
		(a)	(b)	(c)
	<u>Seasonal Field Collection Employees</u>			
1	Meter Reading - Lincoln		15	
2	Meter Reading - North Kingstown		5	
3	Number of Seasonal Employees For Rate Year	L 1 + L 2	20	
4				
5	Average Union Seasonal Annual Salary for 2008		\$ 35,178	
6	May 2009 Salary Increase		3.0%	
7	2009 Annual Salary Amount per Employee	L 5 * L 6	36,233	
8				
9	May 2010 Salary Increase		3.0%	
10	2010 Annual Salary Amount Per Employee	L 7 * L 9	37,320	
11				
12	Total 2009 Salary for Seasonal Employees	L 3 * L 10	\$ 746,400	
13				
14	Months in Year		12	
15	Number of Months on Site (June - mid-November)		5.5	
16	Total 2010 Salary	L 12 / L 14 * L 15		\$ 342,100
17				
18	Provision for Workers' Compensation	Pg 15, C (b), L 10	\$ 961,174	
19	NECO Employee Salaries and Wages to O&M	Pg 15, C (b), L 14	\$ 24,003,168	
20				
21	Percent of Workers' Compensation to Total Payroll (O&M Only)	L 18 / L 19	4.00%	
22	Workers' Compensation Adjustment	L 16 * L 21		13,699
23				
24	Pro forma Adjustment to O&M Expense - to Page 4	L 16 + L 22		\$ 355,799
25				
26	Provision for Payroll Taxes	Pg 15, C (b), L 4	\$ 1,860,426	
27	NECO Employee Salaries and Wages to O&M	Pg 15, C (b), L 14	\$ 24,003,168	
28				
29	Percent of Payroll Taxes to Total Payroll (O&M Only)	L 26 / L 27	7.75%	
30	Payroll Tax Expense Adjustment - to Page 27	L 16 * L 29		26,515
31				
32	Total Seasonal Employee Adjustment	L 24 + L 30		\$ 382,314

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Customer Contact Activities - Uncollectible Mitigation

Line No.	Description	Amount (a)	Total (b)
1	<u>Projects or Programs</u>		
2			
3	Incremental Cost of Inbound Calls due to Increased Field Collection Visits	\$ 18,820	
4			
5	Cost of Incremental Outbound Calling Activity in Rate Year	153,186	
6			
7	Cost of Incremental Inbound calls due to Increased Outbound Call Activity in Rate Year	204,249	
8			
9	Total		\$ 376,255
10			
11	Rate Year Adjustment per R.I.P.U.C. 2/9/10 Open Meeting		(376,255)
12			
13	Rate Year Allowance per R.I.P.U.C. 2/9/10 Open Meeting		\$ -

Line Notes

- 3 to 7 See Testimony and Schedules of Witness Wynter
9 Sum of Lines 3 through 7
11 Adjustment per R.I.P.U.C. 2/9/10 Open Meeting
13 Line 9 - Line 11

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Economic Development Program and Activities

Line No.		Amount (a)	Total (b)
1	<u>Projects or Programs</u>		
2			
3	Economic Development Program - Eliminated per R.I.P.U.C 2/9/10 Open Meeting	\$ -	
4			
5			\$ -

Line Notes

- 3 See Testimony of Company Witness Fields - Eliminated per R.I.P.U.C 2/9/10 Open Meeting
- 5 Line 3

**The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Vegetation Management Expenses**

Line No.	Description	Test Year Amount (a)	Percent (b)	Amount (c)
1	Test Year Non-Salary O&M Vegetation Management Expense			\$ 6,824,171
2				
3	Rate Year O&M Vegetation Management Expense	<u>\$ 8,952,493</u>		
4				
5	Test Year Non-Salary O&M Percent		<u>96.97%</u>	
6				
7	Rate Year Non-Salary O&M Vegetation Management Expense			<u>8,681,164</u>
8				
9	Adjustment to Company Proposed Rate Year Amount			<u>(3,599,796)</u>
10				
11	Rate Year Allowance per R.I.P.U.C. 2/9/10 Open Meeting			<u>5,081,368</u>
12				
13	Rate Year Adjustment Related to Vegetation Management Expense			<u>\$ (1,742,803)</u>
14				
15				
16	Test Year Vegetation Management Expense	\$ 7,037,460		
17				
18	Less: Salary Related Expenses	<u>213,289</u>		
19				
20	Non-Salary Related Expenses	<u>\$ 6,824,171</u>		
21				
22				
23	Percent of Non-Salary Test Year Vegetation Management Expense	<u>96.97%</u>		

Line Notes

- 1 Line 20
- 3 See Testimony and Schedules of Witness Pettigrew, as adjusted
- 5 Line 23
- 7 Line 3, Column (a) x Line 5, Column (b)
- 9 Line 11 - Line 7
- 11 Rate Year Allowance for Vegetation Management per R.I.P.U.C. 2/9/10 Open Meeting
- 13 Line 11 - Line 1
- 16 Workpaper NG-RLO-23, Page 1
- 18 Workpaper NG-RLO-23, Page 3
- 20 Line 16 - Line 18
- 23 Line 20 / Line 16

**The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Inspection and Maintenance Costs**

Line No.	Description	Amount (a)	Amount (b)
	Inspection and Maintenance (I&M) Program Costs Incurred		
1	During Test Year		\$ 2,581,867
2			
3	I&M Program O&M Costs During Rate Year		
4	Opex Related to Capex	\$ 2,043,694	
5	Repair-Related Costs	1,116,682	
6	Inspections-Related Costs	986,259	
7	Total I&M Program O&M Costs During Rate Year	\$ 4,146,635	
8			
9	Plus Inspections-Related Benefits and Taxes	\$ 529,537	4,676,172
10			
11	Adjustment to Company Proposed Rate Year Amount		(3,208,172)
12			
13	Rate Year Allowance per R.I.P.U.C. 2/9/10 Open Meeting		1,468,000
14			
15	Rate Year Adjustment Related to I&M Program		\$ (1,113,867)

Line Notes:

- 1-6 See Testimony and Schedules of Witness Pettigrew
- 7 Sum of lines 4 through 6
- 9 See Testimony and Schedules of Witness Pettigrew and Workpaper NG-RLO-33
- 11 Line 13 - Line 9
- 13 Rate Year Allowance for Inspection & Maintenance per R.I.P.U.C. 2/9/10 Open Meeting
- 15 Line 13 - Line 1

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Adjustments
Adjustment for Uncollectible Expenses

Line No.	Description	Amount (a)	Calendar Year 2007 (b)	Calendar Year 2008 (c)	Two Year Total (d)
	<u>Two Year Average Net Charge Off Rate</u>				
1	Delivery-Related Net Charge-Offs		\$ 3,902,833	\$ 4,550,966	\$ 4,226,900
2					
3	Delivery Operating Revenue		\$ 376,488,453	\$ 393,808,040	\$ 385,148,246
4					
5	Average Net Charge-off % of Delivery Revenue		1.0366%	1.1556%	1.0975%
6					
7	Net Charge-off % per R.I.P.U.C. 2/9/10 Open Meeting				0.94%
8					
9	<u>Normalized Test Year Delivery-Related Net Charge Offs</u>				
10	Distribution			\$ 227,000,179	
11	Transition			18,129,225	
12	Conservation			27,000,973	
13	Total Delivery Revenue			\$ 272,130,377	
14					
15	Average Delivery-Related Net Charge-off Rate			0.9400%	
16					
17	Test Year Delivery-Related Uncollectible Expense Based on Net Charge Offs			\$ 2,558,026	
18	Test Year Transmission Related Net Charge-offs			1,175,222	
19	Test Year Commodity Related Net Charge-offs			7,109,656	
20					
21	Test Rate Year Net Charge Offs at Present Rates			10,842,904	
22					
23	Test Year Uncollectible Expense (FERC 904)			\$ 12,748,167	
24					
25	Test Year Normalization Adjustment For Use Of Net Charge-Offs				\$ (1,905,263)
26					
27	<u>Normalized Rate Year Delivery-Related Net Charge Offs</u>				
28	Distribution	\$ 227,000,179	\$ 223,222,147	\$ (3,778,032)	
29	Transition	18,129,225	17,983,231	(145,994)	
30	DSM/Renewables	27,000,973	26,783,535	(217,438)	
31	Total	\$ 272,130,377	\$ 267,988,913	\$ (4,141,464)	
32					
33	Average Net Charge-off % of Delivery Revenue			0.9400%	
34					
35	Pro-Forma Delivery-Related Charge-Off Adjustment				\$ (38,930)

Line Notes

1	Columns (b) and (c): Workpaper NG-RLO-24, Page 1, Line (6); Column (d) = Average of Columns (b) and (c)
3	Columns (b) and (c): Calendar year income statement; Column (d): Average of Columns (b) and (c)
5	Line 1 ÷ Line 3
7	Net charge-off rate to reflect a 5 year historical average per R.I.P.U.C. 2/9/10 Open Meeting
10	Schedule NG-RLO-2 (C), Page 1, Column (a), Line 6
11	Workpaper NG-RLO-25 (C), Page 2, Line 20, Column (s)
12	Workpaper NG-RLO-25 (C), Page 2, Line 20, Column (p)
13	Sum of Lines 10 through 12
15	Column (d), Line 7
17	Line 13 x Line 15
18	Test Year Transmission Revenues of \$125,023,630 times uncollectibles percentage of 0.94%
19	Test Year Commodity Revenue of \$756,346,382 per Schedule NG-RLO-1, Page 1, Column (f) times uncollectibles percentage of 0.94%
21	Sum of Lines 17 through 19
23	Workpaper NG-RLO-24, Page 1, Line 2
25	Line 23 - Line 21
28 to 30	Column (a) = Column (c), Lines 10 through 12
28	Column (b) = Schedule NG-RLO-2 (C), Page 1, Column (f), Line 6
29 to 30	Column (b) = Workpaper NG-RLO-25 (C), Page 1, Line 20, Columns (s) and (p), respectively
28 to 30	Column (c) = Column (b) - Column (a)
31	Sum of Lines 28 through 30
33	Column (d), Line 7
35	Column (c), Line 31 x Line 33

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Municipal Tax Expense

Line No.	Description	Amount (a)	Amount (b)	Total (c)
1	Municipal Taxes Expense for the Calendar Year 2008 per Company's Books			\$ 17,959,422
2	Less Amortization of Providence, Rhode Island Tax Settlement			-
3	Municipal Taxes Expense for the Calendar Year 2008			17,959,422
4	Municipal Taxes Payments for Calendar Year 2008		\$ 17,873,924	
5	Three Year Average Percentage Increase in Municipal Taxes	3.82%	1/ 682,784	
6				
7	Total Calendar Year 2009 Municipal Taxes		18,556,708	
8	Three Year Average Percentage Increase in Municipal Taxes	3.82%	1/ 708,866	
9				
10	Total Rate Year 2010 Municipal Taxes		19,265,574	
11	Total Rate Year 2010 Applicable to Operating Property	99.69%	2/	19,205,851
12				
13	Rate Year Municipal Tax Adjustment			1,246,429
14				
15	Total Rate Year Municipal Taxes			\$ 19,205,851

1/ Three Year Average Municipal Tax Expense Growth Rate:	Year	Municipal Taxes	Percentage Inc / (Dec)
	2008	\$ 17,959,422	4.80%
	2007	\$ 17,136,969	-10.20%
	2006	\$ 19,083,224	16.86%
	2005	\$ 16,329,901	
	Three Year Average Percentage Increase		3.82%
2/	Test Year Municipal Tax Expense on Operating Property	\$ 17,959,422	
	Test Year Municipal Tax Expense on Non-Operating Property	56,639	
	Total Test Year Municipal Tax Expense	\$ 18,016,061	
	Percent of Municipal Taxes Applicable to Operating Property		99.69%

Line Notes

- 1 Schedule NG-RLO-2 (C), Page 3, Line 8, Column (d)
- 3 Line 1 + Line 2
- 4 Workpaper NG-RLO-27, Page 4
- 5 Line 4 x Line 5, Column (a)
- 7 Line 4 + Line 5
- 8 Line 7 x Line 8, Column (a)
- 10 Line 7 + Line 8
- 11 Line 10 x Line 11, Column (a)
- 13 Line 11 - Line 3
- 15 Line 1 + Line 13

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Adjustment for Payroll Tax Expense

Line No.	Description	Amount (a)	Amount (b)	Amount (c)	Amount (d)	Amount (e)
1	Test Year Payroll Tax Expense					\$ 3,338,924
2	Percentage Change in Rate Year O&M Salaries and Wages					7.64%
3	Payroll Tax Expense Adjustment					255,220
4						
5	Subtotal Base Rate Year Expense					\$ 3,594,144
6						
7						
8		NECO	NGSC	KSC	Total	Percentage Increase/(Decrease)
9						
10						
11	Test Year O&M Wages	\$ 21,838,518	\$ 20,425,150	\$ 815,051	\$ 43,078,719	
12	Rate Year O&M Wages	24,003,168	21,474,460	893,932	46,371,561	
13	Difference	<u>\$ 2,164,651</u>	<u>\$ 1,049,310</u>	<u>\$ 78,881</u>	<u>\$ 3,292,842</u>	
14						
15	Percent Increase from Test Year to Rate Year					7.64%
16						
17	Percentage of Salary and Wage Expense					7.75%
18						
19	Allocation of Payroll Tax Expense	<u>\$ 1,860,426</u>	<u>\$ 1,664,432</u>	<u>\$ 69,286</u>	<u>\$ 3,594,144</u>	
20						
21	<u>Summary of Payroll Tax Pro Forma Adjustment</u>					
22	General Payroll Taxes - Line 3 above				\$ 255,220	
23	Minimum Staffing Requirement	Page 15			-	
24	Customer Assistance Advocate	Page 16			-	
25	Seasonal Employees	Page 20			26,515	
26	Total Payroll Tax Adjustment					\$ 281,735
27						
28	Total Rate Year Payroll Tax Expense					<u>\$ 3,620,659</u>

Line Notes

- 1 Schedule NG-RLO-2 (C), Page 3, Line 13, Column (d)
- 2 Line 15
- 3 Line 1 x Line 2
- 5 Line 1 + Line 3
- 11 Column (a) = Schedule NG-RLO-2 (C), Page 5, Line 9, Column (f)
- 11 Column (b) = Schedule NG-RLO-2 (C), Page 6, Line 9, Column (f)
- 11 Column (c) = Schedule NG-RLO-2 (C), Page 7, Line 8, Column (f)
- 11 Column (d) = Column (a) + Column (b) + Column (c)
- 12 Column (a) = Schedule NG-RLO-2 (C), Page 5, Line 31, Column (f)
- 12 Column (b) = Schedule NG-RLO-2 (C), Page 6, Line 36, Column (f)
- 12 Column (c) = Schedule NG-RLO-2 (C), Page 7, Line 37, Column (f)
- 12 Column (d) = Column (a) + Column (b) + Column (c)
- 13 Line 12 - Line 11
- 15 Column (d), Line 13 / Line 11
- 17 Column (e), Line 5 / Column (d), Line 12
- 19 Line 17 x Line 12 for Columns (a), (b) and (c), respectively
- 19 Column (d) = Sum of Columns (a) through (c)

The Narragansett Electric Company, d/b/a National Grid
Pro forma Income Statement
Adjustment for Depreciation Expense

Line No.	Description	Source Factor Or Function (a)	Amount (b)
1	Total Company Rate Year Depreciation Expense	Schedule NG-RLO-2 (C), Pg 1, L25	\$ 40,778,125
2	Total Company Test Year Depreciation Expense	Schedule NG-RLO-2 (C), Pg 3, L3	39,183,774
3	Depreciation Expense Adjustment	L 1 - L 2	<u>\$ 1,594,351</u>
4			
5			Per Book
6	<u>Test Year Depreciation Expense 12 Months Ended 12/31/09:</u>		<u>Amount</u>
7	Total Utility Plant 12/31/08	Schedule NG-RLO-2 (C), Pg 31, L1	\$ 1,147,925,831
8	Less Non Depreciable Plant	Workpaper NG-RLO-28, Pg 1	13,168,227
9	Depreciable Utility Plant 12/31/08	L 7 - L 8	<u>1,134,757,604</u>
10			
11	Plus: Plant Added in 2009 1/	Workpaper NG-RLO-28, Pg 2	50,419,000
12	Less: Plant Retired in 2009 1/	Workpaper NG-RLO-28, Pg 2	6,741,000
13	Depreciable Utility Plant 12/31/09	L 9 + L 11 - L 12	<u>1,178,435,604</u>
14			
15	Average Depreciable Plant for Year Ended 12/31/09	(L 9 + L 13) / 2	<u>\$ 1,156,596,604</u>
16			
17	Composite Book Rate %	Workpaper NG-RLO-28, Pg 7	3.56%
18			
19	Book Depreciation Reserve 12/31/08	Schedule NG-RLO-2 (C), Pg 31, L5	\$ 477,960,157
20	Plus: Book Depreciation Expense	L 15 * L 17	41,174,839
21	Less: Net Cost of Removal/(Salvage) 2/	Workpaper NG-RLO-28, Pg 2	5,354,498
22	Less: Retired Plant	L 12	6,741,000
23	Adjustment per R.I.P.U.C. 2/9/10 Open Meeting 3/	R.I.P.U.C. 2/9/10 Open Meeting	(2,705,498)
24	Book Depreciation Reserve 12/31/09	L 19 + L 20 - L 21 - L 22 + L 23	<u>504,334,000</u>
25			
26	<u>Rate Year Depreciation Expense 12 Months Ended 12/31/10:</u>		
27	Total Utility Plant 12/31/09	L 7 + L 11 - L 12	1,191,603,831
28	Less Non-Depreciable Plant	L 8	13,168,227
29	Depreciable Utility Plant 12/31/09	L 27 - L 28	<u>1,178,435,604</u>
30			
31	Plus: Added Plant Twelve Months Ended 12/31/10 4/	Workpaper NG-RLO-28, Pg 2	48,300,000
32	Less: Added Non Depreciable Plant Twelve Months Ended 12/31/10		-
33	Depreciable Retired Plant 4/	Workpaper NG-RLO-28, Pg 2	6,458,000
34			
35	Depreciable Utility Plant 12/31/10	L 29 + L 31 - L 32 - L 33	<u>1,220,277,604</u>
36			
37	Average Depreciable Plant for Rate Year Ended 12/31/10	(L 29 + L 35) / 2	<u>\$ 1,199,356,604</u>
38			
39	Composite Book Rate %	Workpaper NG-RLO-28, Pg 8	3.40%
40			
41	Book Depreciation Reserve 12/31/09	L 24	504,334,000
42	Plus: Book Depreciation Expense	L 37 * L 39	40,778,125
43	Net Cost of Removal/(Salvage) 4/	Workpaper NG-RLO-28, Pg 2	5,145,000
44	Less: Retired Plant	L 33	6,458,000
45	Book Depreciation Reserve 12/31/10	L 41 + L 42 - L 43 - L 44	<u>\$ 533,509,125</u>

1/ Division plant in service adjustment accepted by the R.I.P.U.C. at the R.I.P.U.C. 2/9/10 Open Meeting. Division total plant additions net of retirements of \$43,678,000 per surrebuttal. Gross plant additions and retirements were calculated using a retirements percentage of 13.37% per Workpaper NG-RLO-2, Page 2.

2/ Reflects 10.62% per Workpaper NG-RLO-2, Page 2 of Division's adjusted plant in service described in note 1/ above.

3/ Adjustment made to bring the book depreciation reserve as of 12/31/09 in line with the Division's calculation, as decided at the R.I.P.U.C. 2/9/10 Open Meeting.

4/ Adjusted to reflect Division's calendar year 2010 additions, retirements and removal as per R.I.P.U.C. 2/9/10 Open Meeting.

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Rate Year Income Tax Calculation

Line No.	Description	Amount (a)	Present Revenue (b)	Revenue Increase (c)	Proposed Revenue (d)
1	Revenue		\$ 223,222,147	\$ 15,519,175	\$ 238,741,322
2	O&M Expenses		(187,877,065)	(145,880)	(188,022,945)
3	Eliminate Medicare Act Reimbursement		(1,430,591)		(1,430,591)
4					
5	Operating Income Before Income Taxes		33,914,492	15,373,295	49,287,787
6	<u>Less: Synchronized Interest Expense</u>				
7	Rate Base	\$ 550,866,706			
8	Weighted Debt Component	2.84%			
9	Interest Expense		15,644,614		15,644,614
10					
11	Operating Income after Interest Expense		18,269,877	15,373,295	33,643,172
12					
13	<u>Less: Tax Deductions Not Recorded on Books</u>				
14	Rate Year Tax Depreciation	\$ 46,655,828			
15	Rate Year Book Depreciation	\$ (40,778,125)			
16	Other	-			
17	Tax Depreciation Over (Under) Book		5,877,703		5,877,703
18					
19	Taxable Income		12,392,174	15,373,295	27,765,469
20					
21	Federal Income Tax Rate		35.00%	35.00%	35.00%
22					
23	Rate Year Current Federal Income Tax Expense		4,337,261	5,380,653	9,717,914
24					
25	Deferred Income Tax Expense		2,057,196		2,057,196
26	Unfunded Deferred Tax Catch-up		650,000		650,000
27	Amortization of ITC		(487,749)		(487,749)
28					
29	Income Tax Expense for Rate Year		\$ 6,556,708	\$ 5,380,653	\$ 11,937,361

Line Notes

- 1 Schedule NG-RLO-2 (C), Page 1, Line 10, Columns (f), (g), and (h) respectively
- 2 Schedule NG-RLO-2 (C), Page 1, Lines 13 to 36, Columns (f), (g), and (h) respectively
- 3 Workpaper NG-RLO-29, Page 1
- 5 Sum of Lines 1 through 3
- 7 Schedule NG-RLO-2 (C), Page 30, Column (c), Line 22
- 8 Schedule NG-RLO-2 (C), Page 39, Column (c), Line 1 + Line 3
- 9 Line 7 x line 8
- 11 Line 5 - Line 9
- 14 Schedule NG-RLO-2 (C), Page 37, Column (b), Line 35
- 15 Schedule NG-RLO-2 (C), Page 28, Line 42
- 17 Sum of Lines 14 through 16
- 19 Line 11 - Line 17
- 21 IRC
- 23 Line 19 x Line 21
- 25 Line 17 x Line 21
- 26 Workpaper NG-RLO-29, Page 2
- 27 Schedule NG-RLO-2 (C), Page 2, Column (b), Line 53
- 29 Sum of Lines 23 through Line 27

**The Narragansett Electric Company, d/b/a National Grid
Distribution Rate Base**

Line No.	Description	Test Year End 12/31/08 5 Quarter Average (a)	Adjustments (b)	Rate Year End 12/31/10 5 Quarter Average (c)
1	Utility Plant In Service	\$ 1,116,837,439	\$ 95,687,392	\$ 1,212,524,831
2				
3	Property Held for Future Use	203,874	-	203,874
4	Less: CIAC	102,772	-	102,772
5	Less: Accumulated Depreciation	465,819,776	53,101,787	518,921,562
6				
7	Net Plant	<u>\$ 651,118,766</u>	<u>\$ 42,585,605</u>	<u>\$ 693,704,371</u>
8				
9	Materials and Supplies	\$ 5,295,217	\$ 1,080,409	\$ 6,375,626
10	Prepayments	16,375	(14,101)	2,274
11	Loss on Reacquired Debt	6,089,807	(1,498,063)	4,591,744
12	Cash Working Capital	5,851,029	-	5,851,029
13				
14	Subtotal	<u>\$ 17,252,428</u>	<u>\$ (431,755)</u>	<u>\$ 16,820,673</u>
15				
16	Accumulated Deferred FIT	\$ 110,666,997	\$ 40,946,351	\$ 151,613,348
17	Customer Deposits	2,972,809	310,180	3,282,990
18	Injuries and Damages Reserve	4,473,800	288,200	4,762,000
19				
20	Subtotal	<u>\$ 118,113,607</u>	<u>\$ 41,544,731</u>	<u>\$ 159,658,338</u>
21				
22	Rate Base	<u><u>\$ 550,257,587</u></u>	<u><u>\$ 609,119</u></u>	<u><u>\$ 550,866,706</u></u>

Column / Line Notes

- (a) Column (a) from Schedule NG-RLO-2 (C), Page 31, Column (f)
- (b) Column (b) = Column (c) - Column (a)
- 1 Column (c) = Schedule NG-RLO-2 (C), Page 34, Line 22
- 3 Column (c) = Schedule NG-RLO-2 (C), Page 31, Line 3, Column (f)
- 4 Column (c) = Schedule NG-RLO-2 (C), Page 36, Line 20, Column (a)
- 5 Column (c) = Schedule NG-RLO-2 (C), Page 35, Line 25
- 7 Line 1 + Line 3 - Line 4 - Line 5
- 9 Column (c) = Schedule NG-RLO-2 (C), Page 36, Line 20, Column (b)
- 10 Column (c) = Schedule NG-RLO-2 (C), Page 36, Line 20, Column (c)
- 11 Column (c) = Schedule NG-RLO-2 (C), Page 36, Line 20, Column (d)
- 12 Column (c) = Schedule NG-RLO-2 (C), Page 38, Line 44, Column (e)
- 14 Sum of Lines 9 through 12
- 16 Column (c) = Schedule NG-RLO-2 (C), Page 37, Line 22, Column (d)
- 17 Column (c) = Schedule NG-RLO-2 (C), Page 36, Line 20, Column (e)
- 18 Column (c) = Schedule NG-RLO-2 (C), Page 36, Line 20, Column (f)
- 20 Sum of Lines 16 through 18
- 22 Line 7 + Line 14 - Line 20

The Narragansett Electric Company, d/b/a National Grid
Test Year Rate Base - Distribution
Five Quarter Average

Line No.	Description	December 2007 (a)	March 2008 (b)	June 2008 (c)	September 2008 (d)	December 2008 (e)	5 Quarter Average (f)
1	Utility Plant in Service	\$ 1,083,382,216	\$ 1,100,513,414	\$ 1,117,532,978	\$ 1,134,832,757	\$ 1,147,925,831	\$ 1,116,837,439
2							
3	Property Held for Future Use	203,874	203,874	203,874	203,874	203,874	203,874
4	Less: Contribution in Aid of Construction	102,772	102,772	102,772	102,772	102,772	102,772
5	Less: Accumulated Depreciation	454,098,395	460,264,847	466,138,483	470,636,998	477,960,157	465,819,776
6							
7	Net Plant in Service	\$ 629,384,924	\$ 640,349,668	\$ 651,495,598	\$ 664,296,862	\$ 670,066,777	\$ 651,118,766
8							
9	Plus:						
10	Materials and Supplies	\$ 4,997,510	\$ 5,161,401	\$ 5,509,134	\$ 5,302,917	\$ 5,505,124	\$ 5,295,217
11	Prepayments	48,839	9,779	13,270	7,714	2,274	16,375
12	Loss on Reacquired Debt	6,607,182	6,305,760	6,026,738	5,784,681	5,724,673	6,089,807
13	Cash Working Capital	5,851,029	5,851,029	5,851,029	5,851,029	5,851,029	5,851,029
14							
15	Subtotal	\$ 17,504,560	\$ 17,327,968	\$ 17,400,171	\$ 16,946,341	\$ 17,083,101	\$ 17,252,428
16							
17	Less:						
18	Accumulated Deferred FIT	\$ 114,006,440	\$ 111,781,242	\$ 108,715,614	\$ 108,821,803	\$ 110,009,887	\$ 110,666,997
19	Customer Deposits	2,676,883	3,033,075	3,020,674	3,070,443	3,062,973	2,972,809
20	Injuries and Damages Reserve	4,600,000	5,850,000	3,325,000	3,832,000	4,762,000	4,473,800
21							
22	Subtotal	\$ 121,283,323	\$ 120,664,317	\$ 115,061,288	\$ 115,724,246	\$ 117,834,860	\$ 118,113,607
23							
24	Rate Base	\$ 525,606,161	\$ 537,013,320	\$ 553,834,481	\$ 565,518,956	\$ 569,315,018	\$ 550,257,587

Line Notes

- 1 December 2008 adjusted for Tower Hill substation incorrectly classified in 2008 as transmission but reclassified to distribution in 2009; Workpaper NG-RLO-30
- 5 December 2008 adjusted for Tower Hill substation incorrectly classified in 2008 as transmission but reclassified to distribution in 2009; Workpaper NG-RLO-30
- 24 Line 7 + Line 15 - Line 22

**The Narragansett Electric Company, d/b/a National Grid
Test Year Rate Base - Integrated Facilities Agreement (IFA)
Five Quarter Average**

Line No.	Description	December 2007 (a)	March 2008 (b)	June 2008 (c)	September 2008 (d)	December 2008 (e)	5 Quarter Average (f)
1	Utility Plant in Service	\$ 210,186,762	\$ 212,207,008	\$ 229,453,523	\$ 242,891,325	\$ 235,833,080	\$ 226,114,340
2							
3	Property Held for Future Use	12,531,903	12,531,903	12,531,903	12,531,903	12,531,903	12,531,903
4	Less: Contribution in Aid of Construction	-	-	-	-	-	-
5	Less: Accumulated Depreciation	75,262,776	76,332,952	77,628,137	78,730,663	78,590,850	77,309,076
6							
7	Net Plant in Service	\$ 147,455,889	\$ 148,405,959	\$ 164,357,289	\$ 176,692,565	\$ 169,774,133	\$ 161,337,167
8							
9	Plus:						
10	Materials and Supplies	\$ 904,829	\$ 1,029,786	\$ 1,186,101	\$ 1,191,745	\$ 1,199,146	\$ 1,102,321
11	Prepayments	8,843	1,951	2,857	1,734	495	3,176
12	Loss on Reacquired Debt	1,196,269	1,258,105	1,297,541	1,300,013	1,246,970	1,259,780
13	Cash Working Capital	908,293	1,376,064	1,175,105	1,278,726	(230,164)	901,605
14							
15	Subtotal	\$ 3,018,234	\$ 3,665,906	\$ 3,661,604	\$ 3,772,218	\$ 2,216,447	\$ 3,266,882
16							
17	Less:						
18	Accumulated Deferred FIT	\$ 8,887,920	\$ 8,907,425	\$ 13,336,958	\$ 14,446,334	\$ 14,450,245	\$ 12,005,776
19	Customer Deposits	-	-	-	-	-	-
20	Injuries and Damages Reserve	-	-	-	-	-	-
21							
22	Subtotal	\$ 8,887,920	\$ 8,907,425	\$ 13,336,958	\$ 14,446,334	\$ 14,450,245	\$ 12,005,776
23							
24	Rate Base	\$ 141,586,203	\$ 143,164,440	\$ 154,681,935	\$ 166,018,449	\$ 157,540,335	\$ 152,598,272

Line Notes

- 1 December 2008 adjusted for Tower Hill substation incorrectly classified in 2008 as transmission but reclassified to distribution in 2009; Workpaper NG-RLO-30
5 December 2008 adjusted for Tower Hill substation incorrectly classified in 2008 as transmission but reclassified to distribution in 2009; Workpaper NG-RLO-30
24 Line 7 + Line 15 - Line 22

The Narragansett Electric Company, d/b/a National Grid
Test Year Rate Base - Combined
Five Quarter Average

Line No.	Description	December 2007 (a)	March 2008 (b)	June 2008 (c)	September 2008 (d)	December 2008 (e)	5 Quarter Average (f)
1	Utility Plant in Service	\$ 1,293,568,978	\$ 1,312,720,422	\$ 1,346,986,501	\$ 1,377,724,082	\$ 1,383,758,911	\$ 1,342,951,779
2							
3	Property Held for Future Use	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777
4	Less: Contribution in Aid of Construction	102,772	102,772	102,772	102,772	102,772	102,772
5	Less: Accumulated Depreciation	529,361,171	536,597,799	543,766,620	549,367,661	556,551,007	543,128,851
6							
7	Net Plant in Service	\$ 776,840,813	\$ 788,755,627	\$ 815,852,887	\$ 840,989,427	\$ 839,840,910	\$ 812,455,933
8							
9	Plus:						
10	Materials and Supplies	\$ 5,902,339	\$ 6,191,187	\$ 6,695,235	\$ 6,494,662	\$ 6,704,270	\$ 6,397,538
11	Prepayments	57,682	11,730	16,127	9,448	2,769	19,551
12	Loss on Recquired Debt	7,803,451	7,563,865	7,324,279	7,084,694	6,971,643	7,349,586
13	Cash Working Capital	6,759,322	7,227,093	7,026,134	7,129,755	5,620,865	6,752,634
14							
15	Subtotal	\$ 20,522,794	\$ 20,993,874	\$ 21,061,775	\$ 20,718,559	\$ 19,299,548	\$ 20,519,310
16							
17	Less:						
18	Accumulated Deferred FIT	\$ 122,894,360	\$ 120,688,667	\$ 122,052,572	\$ 123,268,137	\$ 124,460,132	\$ 122,672,773
19	Customer Deposits	2,676,883	3,033,075	3,020,674	3,070,443	3,062,973	2,972,809
20	Injuries and Damages Reserve	4,600,000	5,850,000	3,325,000	3,832,000	4,762,000	4,473,800
21							
22	Subtotal	\$ 130,171,243	\$ 129,571,742	\$ 128,398,246	\$ 130,170,580	\$ 132,285,105	\$ 130,119,383
23							
24	Rate Base	\$ 667,192,364	\$ 680,177,760	\$ 708,516,416	\$ 731,537,405	\$ 726,855,353	\$ 702,855,860

Line Notes

24 Line 7 + Line 15 - Line 22

The Narragansett Electric Company, d/b/a National Grid
Rate Base Adjustments
Net Plant in Service

Line No.	Description	Period	Distribution Plant In Service
1	Balance @ December 31, 2008		\$ 1,147,925,831
2			
3	Plus: Plant Additions 12 Months Ended 12/31/09		50,419,000
4	Less: Plant Retirements 12 Months Ended 12/31/09		6,741,000
5	Net Increase		43,678,000
6			
7	Balance as of:	12/31/09	1,191,603,831
8			
9		1/31/10 1/	1,195,090,665
10		2/28/10 1/	1,198,577,498
11		3/31/10 1/	1,202,064,331
12		4/30/10 1/	1,205,551,165
13		5/30/10 1/	1,209,037,998
14		6/30/10 1/	1,212,524,831
15		7/31/10 1/	1,216,011,665
16		8/31/10 1/	1,219,498,498
17		9/30/10 1/	1,222,985,331
18		10/31/10 1/	1,226,472,165
19		11/30/10 1/	1,229,958,998
20		12/31/10 1/	1,233,445,831
21			
22	Rate Year Plant in Service - 5 Quarter Average		\$ 1,212,524,831
1/ Adjustment Detail:			
23	Plant Detail 12 Months Ended 12/31/10		
24	Plant Additions 12 Months Ended 12/31/10		\$ 48,300,000
25	Plant Retirements 12 Months Ended 12/31/10		6,458,000
26	Net Increase / (Decrease)		\$ 41,842,000
27	Monthly Increase / (Decrease)		\$ 3,486,833

Line Notes

- 1 Schedule NG-RLO-2 (C), Page 28, Line 7, Column (b)
- 3 Schedule NG-RLO-2 (C), Page 28, Line 11, Column (b)
- 4 Schedule NG-RLO-2 (C), Page 28, Line 12, Column (b)
- 5 Line 3 - Line 4
- 7 Line 1 + Line 5
- 8 to 20 Prior Month Balance + Monthly Change at Line 27
- 22 Average of Quarterly Month End Balances for Lines 7, 11, 14, 17, and 20
- 24 Schedule NG-RLO-2 (C), Page 28, Line 31, Column (b)
- 25 Schedule NG-RLO-2 (C), Page 28, Line 33, Column (b)
- 26 Line 24 - Line 25
- 27 Line 26 / 12 Months

The Narragansett Electric Company, d/b/a National Grid
Rate Base Adjustments
Accumulated Depreciation

Line No.	Description	Period	Accumulated Depreciation
1	Balance @ December 31, 2008		\$ 477,960,157
2			
3	Depreciation Expense 1/1/09 - 12/31/09		41,174,839
4	Less: Net Cost of Removal / (Salvage)		5,354,498
5	Less: Retirements		6,741,000
6	Net Increase / (Decrease)		29,079,341
7			
8	Adjustment per R.I.P.U.C. 2/9/10 Open Meeting		(2,705,498)
9			
10	Balance as of:	12/31/09	504,334,000
11			
12		1/31/10 1/	506,765,261
13		2/28/10 1/	509,196,521
14		3/31/10 1/	511,627,781
15		4/30/10 1/	514,059,042
16		5/31/10 1/	516,490,302
17		6/30/10 1/	518,921,562
18		7/31/10 1/	521,352,823
19		8/31/10 1/	523,784,083
20		9/30/10 1/	526,215,344
21		10/31/10 1/	528,646,604
22		11/30/10 1/	531,077,864
23		12/31/10 1/	533,509,125
24			
25	Rate Year Accumulated Depreciation - Five Quarter Average		\$ 518,921,562
1/	<u>Rate Year Ended 12/31/10 Depreciation Reserve Detail:</u>		
26	Depreciation Expense		\$ 40,778,125
27	Net Cost of Removal / (Salvage)		5,145,000
28	Less: Retirements		6,458,000
29	Net Increase / (Decrease)		\$ 29,175,125
30			
31	Monthly Increase / (Decrease)		\$ 2,431,260

Line Notes

- 1 Schedule NG-RLO-2 (C), Page 28, Line 19, Column (b)
3 Schedule NG-RLO-2 (C), Page 28, Line 20, Column (b)
4 Schedule NG-RLO-2 (C), Page 28, Line 21, Column (b)
5 Schedule NG-RLO-2 (C), Page 28, Line 22, Column (b)
6 Line 3 - Line 4 - Line 5
8 Schedule NG-RLO-2 (C), Page 28, Line 23, Column (b)
10 Line 1 + Line 6 + Line 8
12 to 23 Prior Month Balance + Monthly Change at Line 31
25 Average of Quarterly Month End Balances for Lines 10, 14, 17, 20, and 23
26 Schedule NG-RLO-2 (C), Page 28, Line 42, Column (b)
27 Schedule NG-RLO-2 (C), Page 28, Line 43, Column (b)
28 Schedule NG-RLO-2 (C), Page 28, Line 44, Column (b)
29 Line 26 - Line 27 - Line 28
30 Line 29 / 12 Months

The Narragansett Electric Company, d/b/a National Grid
Rate Base Adjustments
Other Rate Base Items - Distribution

Line No.	Description	Period	CIAC (a)	Materials and Supplies (b)	Prepayments (c)	Loss on Reacquired Debt (d)	Customer Deposits (e)	Injuries & Damages (f)
1	Distribution Only Balance @ December 31, 2008		\$ 102,772	\$ 5,505,124	\$ 2,274	\$ 5,724,673	\$ 3,062,973	\$ 4,762,000
2								
3	Total 2009 Increase/(Decrease)		- 1/	580,335 2/	- 1/	(755,286) 2/	146,678 2/	- 1/
4								
5	Distribution Only Balance @ December 31, 2009		\$ 102,772	\$ 6,085,459	\$ 2,274	\$ 4,969,387	\$ 3,209,651	\$ 4,762,000
6								
7	1/31/10		102,772	6,133,820	2,274	4,906,446	3,221,874	4,762,000
8	2/28/10		102,772	6,182,181	2,274	4,843,506	3,234,097	4,762,000
9	3/31/10		102,772	6,230,543	2,274	4,780,565	3,246,320	4,762,000
10	4/30/10		102,772	6,278,904	2,274	4,717,625	3,258,543	4,762,000
11	5/31/10		102,772	6,327,265	2,274	4,654,684	3,270,766	4,762,000
12	6/30/10		102,772	6,375,626	2,274	4,591,744	3,282,990	4,762,000
13	7/31/10		102,772	6,423,988	2,274	4,528,803	3,295,213	4,762,000
14	8/31/10		102,772	6,472,349	2,274	4,465,863	3,307,436	4,762,000
15	9/30/10		102,772	6,520,710	2,274	4,402,922	3,319,659	4,762,000
16	10/31/10		102,772	6,569,071	2,274	4,339,982	3,331,882	4,762,000
17	11/30/10		102,772	6,617,433	2,274	4,277,041	3,344,105	4,762,000
18	12/31/10		102,772	6,665,794	2,274	4,214,101	3,356,329	4,762,000
19								
20	Rate Year Amounts - Five Quarter Average		\$ 102,772	\$ 6,375,626	\$ 2,274	\$ 4,591,744	\$ 3,282,990	\$ 4,762,000
21								
22	Changes:							
23	Total 2009 Increase/(Decrease)		\$ - 1/	\$ 703,948 2/	\$ - 1/	\$ (916,165) 3/	\$ 146,678 2/	\$ - 1/
24								
25	Percentage Applicable to IFA		0.00%	17.56%	17.56%	17.56%	0.00%	0.00%
26								
27	Less Amount Applicable to IFA		-	(123,613)	-	160,879	-	-
28								
29	Total 2009 Distribution Only Increase/(Decrease)		-	580,335	-	(755,286)	146,678	-
30								
31	Monthly Change		\$ -	\$ 48,361	\$ -	\$ (62,941)	\$ 12,223	\$ -
32								
	1/ Assumes no change in 2008 balance							
	2/ Adjustment based on average annual change for the prior 3 years							

Line Notes

1	Schedule NG-RLO-2 (C), Page 31, Column (e)	23	Worksheet NG-RLO-31
3	Footnotes 1/ and 2/ above	23	Footnotes 1/ and 2/ above
5	Line 1 + Line 3	25	Percentage applicable to the IFA, see Worksheet NG-RLO-2, Page 4
7 to 18	Prior Month Balance + Monthly change at Line 31	27	Line 23 x [- Line 25]
20	Average of Quarterly Month End Balances for Lines 5, 9, 12, 15, and 18	29	Line 23 + Line 27
		31	Line 29 / 12 Months

The Narragansett Electric Company, d/b/a National Grid
Rate Base Adjustments
Accumulated Deferred Income Taxes

Line No.	Description	Period or Amount (a)	Amount (b)	Amount (c)	Accumulated Deferred Income Tax (d)
1	Balance as of December 31, 2008				\$ 110,009,887
2					
3	Increase / (Decrease) 12 Months Ended 12/31/09				33,698,863 1/
4					
5	Balance as of:	12/31/09			143,708,750
6					
7		1/31/10			143,880,183 2/
8		2/28/10			144,051,616 2/
9		3/31/10			144,223,049 2/
10		4/30/10			144,394,482 2/
11		5/30/10			144,565,915 2/
12		6/30/10			144,737,348 2/
13		7/31/10			144,908,781 2/
14		8/31/10			145,080,214 2/
15		9/30/10			145,251,647 2/
16		10/31/10			145,423,080 2/
17		11/30/10			145,594,513 2/
18		12/31/10			145,765,947 2/
19					
20	Rate Year Accumulated Deferred Income Tax - Five Quarter Average				\$ 144,737,348
21	Division Adjustment Ordered per R.I.P.U.C. 2/9/10 Open Meeting				6,876,000
22	Rate Year Accumulated Deferred Income Tax				\$ 151,613,348
23					
24					
25	1/ 12 Months Ended 12/31/09:	Book	Tax	Difference	
26					
27	Depreciation	\$ 41,174,839	\$ 55,093,954	\$ 13,919,115	
28	Income Tax Rate			35.00%	
29	Annual Change to Accumulated Deferred Taxes			\$ 4,871,690	
30	Net Fiscal 2009 Deferred Tax Adjustment - Repairs			\$ 28,827,173	
31	Adjusted Annual Change to Accumulated Deferred Taxes			\$ 33,698,863	
32					
33	2/ 12 Months Ended 12/31/10:				
34					
35	Depreciation	\$ 40,778,125	\$ 46,655,828	\$ 5,877,703	
36	Income Tax Rate			35.00%	
37	Annual Change to Accumulated Deferred Taxes			\$ 2,057,196	
38					
39	Monthly Change to Accumulated Deferred Taxes			\$ 171,433	

Line Notes

1	Schedule NG-RLO-2 (C), Page 31, Line 18, Column (e)
3	Line 31
5	Line 1 + Line 3
7 to 18	Prior Month Balance + Monthly change from Line 35
20	Average of Quarterly Month End Balances at Lines 5, 9, 12, 15, and 18
27	Column (a) = Schedule NG-RLO-2 (C), Page 28, Line 20, Column (b)
27	Column (b) = Workpaper NG-RLO-32 (C), Page 1, Column (a), Line 11
27	Column (c) = - Column (a) + Column (b)
28	IRC
29	Line 27 x Line 28
30	Net repair-related capital tax deduction recorded in FY2009 of \$104,654,831 x 35% (tax rate) x 78.7% (non-NOL amount)
31	Line 29 + Line 30
35	Column (a) = NG-RLO-2 (C), Page 28, Line 42, Column (b)
35	Column (b) = Workpaper NG-RLO-32 (C), Page 1, Column (b), Line 11
35	Column (c) = - Column (a) + Column (b)
36	IRC
37	Line 35 x Line 36
39	Line 37 / 12 Months

**The Narragansett Electric Company, d/b/a National Grid
Cash Working Capital Requirement**

Line No.		CWC %	Test Year		Rate Year	
			Total Dollars	CWC Dollars	Total Dollars	CWC Dollars
			(a)	(b)	(c)	(d)
1	<u>Purchased Power</u>					
2	Total	1.39%	\$ 740,638,967	\$ 10,294,882	\$ 778,825,294	\$ 10,825,672
3	Default Service				(752,068,125)	(10,453,747)
4	CTC Service				26,719,222	371,397
5	CTC Service - Eliminated per R.I.P.U.C. 2/9/10 Open Meeting				(26,719,222)	(371,397)
6	Borderline Service				37,947	527
7						
8	Operation & Maintenance Expense	5.82%	149,703,020	8,716,097	116,567,585	1/ 6,786,866
9	Administrative Expense for Commodity Recovery				(201,785)	(11,748)
10						
11	Federal Income Tax	3.81%	24,135,455	919,561	11,937,361	1/ 454,813
12						
13	<u>Taxes Other than Income Taxes</u>					
14	Municipal Taxes - CWC % changed per R.I.P.U.C. 2/9/10 Open Meeting	-16.19%	21,222,544	(3,435,930)	19,205,851	1/ (3,109,427)
15						
16	Sales and Use Tax	0.55%	22,840,962	125,625	22,840,962	2/ 125,625
17						
18	Gross Receipts Tax	10.47%	9,767,154	1,022,621		
19	Total - At Present Rates				43,330,773	3/ 4,536,732
20	Commodity GRT	77.10%			(33,406,245)	(3,497,634)
21	Distribution Revenue Increase	3.995%			619,937	5/ 64,907
22						
23	<u>Payroll Taxes - Company Portion</u>					
24	Federal Unemployment	-18.09%	26,687	(4,828)	29,332	4/ (5,306)
25						
26	State Unemployment	-13.03%	125,912	(16,406)	138,390	4/ (18,032)
27						
28	FICA Expense Weekly	9.55%	2,173,876	207,605	2,389,307	4/ 228,179
29	Monthly	9.41%	778,329	73,241	855,462	4/ 80,499
30						
31	<u>Payroll Taxes and Other Withholding</u>					
32	FICA and Federal Withholding Weekly	-0.41%	6,740,122	(27,634)	7,408,068	4/ (30,373)
33	Monthly	-0.51%	2,533,013	(12,918)	2,784,034	4/ (14,199)
34						
35	State Income Tax Withholding Weekly	-0.41%	1,301,335	(5,335)	1,430,297	4/ (5,864)
36	Monthly	-0.54%	514,514	(2,778)	565,503	4/ (3,054)
37						
38	Temporary Disability Insurance Weekly	-20.42%	224,684	(45,880)	224,684	2/ (45,880)
39	Monthly	-18.18%	83,950	(15,262)	83,950	2/ (15,262)
40						
41	Incentive Thrift	-1.08%	2,946,084	(31,792)	2,946,084	4/ (31,792)
42		-1.68%	970,476	(16,289)	970,476	4/ (10,473)
43						
44	Total Working Capital Requirement			\$ 17,744,577		\$ 5,851,029

1/ Schedule NG-RLO-2 (C), Page 1, Column (h)

2/ Test Year amount

3/ Schedule NG-RLO-2 (C), Page 1, Column (a), Line 31

4/ Test Year to Rate Year change equal to percentage change in Company salaries and wages

5/ Schedule NG-RLO-2 (C), Page 2, Column (g), Line 10 x 3.995%

The Narragansett Electric Company, d/b/a National Grid
Pro Forma Income Statement
Capital Structure and Rate of Return

Line No.	Description	Capital Structure (a)	Cost Rate (b)		Weighted Return (c)	Taxes (d)	Pre-tax Return (e)
1	Long Term Debt	52.08%	5.298%	1/	2.76%		2.76%
2							
3	Short Term Debt	4.98%	1.600%		0.08%		0.08%
4							
5	Preferred Stock	0.19%	4.500%		0.01%		0.01%
6							
7	Total Common Equity	<u>42.75%</u>	9.800%		<u>4.19%</u>	<u>2.26%</u>	<u>6.45%</u>
8							
9	Total Capitalization	<u>100.00%</u>			<u>7.04%</u>	<u>2.26%</u>	<u>9.30%</u>

1/ Actual long term debt rate following Company's \$550 million long term debt issuance, as filed with the R.I.P.U.C. on April 16, 2010.

Index of Schedules

Schedule NG-HSG-1 (C) 2 nd Amended	Allocated Cost of Service Study (“ACOSS”) for the Rate Year Revenue Requirement
Schedule NG-HSG-2 (C) 2 nd Amended ACOSS	Development of External Allocators for the ACOSS
Schedule NG-HSG-3 (C) 2 nd Amended	External and Internal Allocator Values for the ACOSS
Schedule NG-HSG-4 (C) 2 nd Amended	Results of Allocated COS Study and Compliance Revenue Allocation
Schedule NG-HSG-5 (C) 2 nd Amended	Summary of Compliance Rates
Schedule NG-HSG-6 (C) 2 nd Amended	Distribution Rate Design
Schedule NG-HSG-7 (C) 2 nd Amended	Transmission Rate Design
Schedule NG-HSG-8 (C) 2 nd Amended	2.4 kV Discount and High Voltage Delivery (115 KV) Discount
Schedule NG-HSG-9 (C) 2 nd Amended	Typical Bills
Schedule NG-HSG-10 (C) 2 nd Amended	Street Lighting Impact
Schedule NG-HSG-11 (C) 2 nd Amended	Clean Versions of Compliance Retail Delivery Service Tariffs and Compliance Tariff Provisions.
Schedule NG-HSG-12 (C) 2 nd Amended	Compliance Retail Delivery Service Tariffs and Compliance Tariff Provisions, Marked to show Changes
Schedule NG-HSG-13 (C) 2 nd Amended	Calculation of Lost Revenue Factor

Schedule NG-HSG-1 (C) 2nd Amended

Allocated Cost of Service Study (“ACOSS”) for the Rate Year Revenue Requirement

**Narragansett Electric Company
Rate Year Ended December 31, 2010
Class Cost of Service Study (\$000s)
INDEX**

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Class Cost of Service Study (\$000s)

SUMMARY OF RESULTS

	Total	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
Revenue at Present Rates								
1 Distribution charge revenue	215,420	113,105	23,237	31,707	33,256	5,080	8,834	201
2 Other revenue	7,802	4,654	747	1,130	936	172	149	14
3 Total Revenue	223,222	117,759	23,983	32,837	34,192	5,252	8,983	215
4								
Operating Expenses								
5 Operating Expenses	125,263	67,627	11,730	17,961	16,316	4,448	6,760	421
6 Operating Expenses	40,778	20,495	3,831	6,784	5,642	1,643	2,200	184
7 Depreciation Expense	21,837	11,076	2,092	3,569	2,953	851	1,202	94
8 General Taxes	187,878	99,198	17,653	28,313	24,911	6,942	10,162	699
9 Operating Expenses								
10								
11 Income Before Tax	35,344	18,562	6,330	4,524	9,280	(1,689)	(1,179)	(484)
12 Income Tax Expense (Benefit)	6,556	3,319	600	1,075	910	265	357	30
13								
14 Net Operating Income	28,788	15,242	5,730	3,449	8,371	(1,955)	(1,536)	(514)
15								
16 Rate Base	550,864	278,750	50,517	90,429	76,427	22,285	29,950	2,505
17								
18 Rate of Return at Current Rates	5.23%	5.47%	11.34%	3.81%	10.95%	(8.77%)	(5.13%)	(20.50%)
19 Relative Rate of Return	1.00	1.05	2.17	0.73	2.10	(1.68)	(0.98)	(3.92)
20								
Distribution Revenue Requirement								
21 Distribution Revenue Requirement	230,772	120,155	21,560	35,517	31,024	8,824	12,776	915
22 Distribution charge revenue	9	5	1	2	1	0	0	0
23 Additional M01 revenue	2,389	1,876	182	187	143	0	1	0
24 Forfeited discounts	5,572	2,903	577	956	802	172	148	14
25 Other revenue	238,742	124,939	22,320	36,661	31,971	8,997	12,925	930
26								
27								
28 Operating Expenses	187,878	99,198	17,653	28,313	24,911	6,942	10,162	699
29 Additional uncollectibles expense	146	77	16	21	23	3	6	0
30 Income Before Tax	50,718	25,664	4,651	8,326	7,037	2,052	2,758	231
31 Income Tax Expense	11,937	6,040	1,095	1,960	1,656	483	649	54
32 Net Operating Income	38,781	19,624	3,556	6,366	5,380	1,569	2,109	176
33 Rate of Return	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%
34	56,030	29,637	5,733	8,187	7,258	2,036	2,951	228
35 Increase (Decrease) Required \$	15,520	7,180	(1,663)	3,823	(2,221)	3,744	3,942	715
36 Increase (Decrease) Required %	7.0%	6.1%	(6.9%)	11.6%	(6.5%)	71.3%	43.9%	332.0%

Class Cost of Service Study (\$000s)

TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

Account No.	Account Description	Total Dollars	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
1	I. ELECTRIC PLANT IN SERVICE								
2	A. PRODUCTION PLANT								
3	Production Plant	3,127	1,261	229	569	806	223	28	10
4	Subtotal - PRODUCTION PLANT	3,127	1,261	229	569	806	223	28	10
5									
6	B. DISTRIBUTION PLANT								
7	Land and Land Rights	9,475	4,265	815	1,650	2,001	591	86	67
8	Structures and Improvements	6,976	3,140	600	1,215	1,473	435	63	49
9	Station Equipment	168,193	75,709	14,468	29,285	35,522	10,497	1,524	1,187
10	Poles, Towers and Fixtures	182,134	94,058	17,975	36,226	24,066	7,112	1,893	804
11	Overhead Conductors and Devices	260,193	128,372	24,532	49,510	41,533	12,274	2,584	1,388
12	Underground Conduit	62,195	29,427	5,624	11,364	11,428	3,377	592	382
13	Underground Conductors & Devices	133,017	62,056	11,859	23,976	25,492	7,533	1,249	852
14	Line Transformers	157,152	84,653	16,178	32,564	16,595	4,904	1,704	555
15	Services	71,453	61,861	7,990	1,517	84	1	0	0
16	Meters	49,379	33,610	8,156	5,780	1,823	9	0	0
17	Installations on Cust. Prem./ARO	142	97	23	17	5	0	0	0
18	Street Lighting & Signal Systems	52,165	0	0	0	0	0	52,165	0
19	Subtotal - DISTRIBUTION PLANT	1,152,474	577,249	108,221	193,103	160,023	46,734	61,862	5,283
20									
21	C. GENERAL PLANT								
22	Land and Land Rights	952	517	91	134	116	32	59	3
23	Structures and Improvements	23,532	12,771	2,258	3,322	2,867	782	1,455	77
24	Office Furniture and Equipment	859	466	82	121	105	29	53	3
25	Passenger Cars - Transp Equipment	646	351	62	91	79	21	40	2
26	Stores Equipment	454	246	44	64	55	15	28	1
27	Tools, Shop & Garage Equipment	2,678	1,453	257	378	326	89	166	9
28	Laboratory Equipment	1,905	1,034	183	269	232	63	118	6
29	Communications Equipment	25,774	13,988	2,473	3,639	3,140	856	1,593	84
30	Miscellaneous Equipment	123	67	12	17	15	4	8	0
31	Subtotal - GENERAL PLANT	56,923	30,893	5,462	8,036	6,935	1,892	3,519	187
32									
33	TOTAL UTILITY PLANT	1,212,524	609,402	113,912	201,707	167,765	48,849	65,409	5,480
34									
35	II. DEPRECIATION RESERVE								
36	Production	(3,120)	(1,258)	(229)	(568)	(804)	(223)	(28)	(10)
37	Distribution	(491,221)	(246,159)	(46,149)	(82,350)	(68,068)	(19,878)	(26,370)	(2,247)
38	General	(24,583)	(13,342)	(2,359)	(3,470)	(2,995)	(817)	(1,520)	(81)
39	TOTAL DEPREC. RESERVE	(518,924)	(260,758)	(48,737)	(86,388)	(71,867)	(20,918)	(27,918)	(2,338)

Class Cost of Service Study (\$000s)
TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

<u>Account</u> <u>No.</u>	<u>Account Description</u>	<u>Total Dollars</u>	<u>Residential</u> A16 / A60	<u>Small C&I</u> C6	<u>General C&I</u> G2 / E40	<u>200 kW Demand</u> B32 / G32	<u>3000 kW Demand</u> B62 / G62	<u>Lighting</u> S10 / S14	<u>Propulsion</u> X1
40									
41	III. OTHER RATE BASE ITEMS								
42	Property Held for Future Use	204	103	19	34	28	8	11	1
43	Contributions in Aid of Construction	(103)	(52)	(10)	(17)	(14)	(4)	(5)	(0)
44	Materials and Supplies	6,378	3,205	604	1,066	884	257	334	29
45	Loss on Reacquired Debt	4,592	2,307	435	767	636	185	240	21
45	Cash Working Capital	5,851	3,159	548	839	762	208	316	20
46	Accumulated Deferred FIT	(151,613)	(76,199)	(14,243)	(25,221)	(20,977)	(6,108)	(8,179)	(685)
47	Customer Deposits	(3,283)	(24)	(1,563)	(1,565)	(131)	0	(0)	0
48	Injuries and Damages Reserve	(4,762)	(2,393)	(447)	(792)	(659)	(192)	(257)	(22)
49	Total - OTHER RATE BASE ITEMS	(142,736)	(69,894)	(14,658)	(24,890)	(19,471)	(5,646)	(7,541)	(637)
50									
51	TOTAL RATE BASE	550,864	278,750	50,517	90,429	76,427	22,285	29,950	2,505
52									

I. OPERATING AND MAINTENANCE EXPENSES

A. DISTRIBUTION EXPENSE

55	Purchased Power- Borderline	38	15	3	7	10	3	0	0
56	Operation Supervision & Engineering	1,248	588	118	206	184	52	95	5
57	Load Dispatching	2,237	902	164	407	577	160	20	7
58	Station Expenses	3,081	1,387	265	536	651	192	28	22
59	Overhead Line Expenses	2,902	1,459	279	562	430	127	29	14
60	Underground Line Expenses	1,795	837	160	324	344	102	17	11
61	Street Light and Signal Systems	503	0	0	0	0	0	503	0
62	Meter Expenses	2,698	1,836	446	316	100	1	0	0
63	Customer Installation Expenses	1,489	769	147	296	197	58	15	7
64	Misc. Distribution Expenses	8,753	4,125	827	1,445	1,288	363	670	36
65	Rents	108	54	10	18	15	4	6	0
66	Maint Supervision & Engineering	42	20	4	7	6	2	3	0
67	Maint of Structures	24	11	2	4	5	1	0	0
68	Maintenance of Station Equipment	3,230	1,454	278	562	682	202	29	23
69	Maintenance of Overhead Lines	12,906	6,490	1,240	2,502	1,914	566	131	64
70	Maintenance of Underground Lines	1,085	506	97	196	208	61	10	7
71	Maintenance of Line Transformers	254	137	26	53	27	8	3	1
72	Maintenance of Street Lights	1,604	0	0	0	0	0	1,604	0
73	Maintenance of Meters	312	212	52	37	12	0	0	0
74	Total - OPER. AND MAINT. EXP.	44,309	20,803	4,116	7,477	6,649	1,901	3,164	198
75									

Class Cost of Service Study (\$000s)
TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

<u>Account No.</u>	<u>Account Description</u>	<u>Total Dollars</u>	<u>Residential</u> A16 / A60	<u>Small C&I</u> C6	<u>General C&I</u> G2 / E40	<u>200 kW Demand</u> B32 / G32	<u>3000 kW Demand</u> B62 / G62	<u>Lighting</u> S10 / S14	<u>Propulsion</u> X1
76	B. CUSTOMER ACCOUNTS AND SERVICE								
77	Supervision	1,170	1,003	104	38	21	0	4	0
78	Meter Reading Expenses	1,599	1,088	264	187	59	0	0	0
79	Customer Records & Collection Expense	10,980	9,411	977	357	196	0	37	0
80	Uncollectible Accounts- Delivery	2,519	1,323	272	371	389	59	103	2
81	Uncollectible Accounts- Commodity	0	0	0	0	0	0	0	0
82	Misc Customer Accounts Expenses	1,055	933	101	19	2	0	0	0
83	Subtotal - Customer Accounts Exp.	17,323	13,758	1,719	972	668	60	144	2
84									
85	Supervision	86	34	6	15	23	6	1	0
86	Customer Assistance Exp Electric	1,709	677	123	306	455	126	15	6
85	Customer Assistance Expenses	2,135	846	154	382	569	158	19	7
86	Subtotal - Customer Service & Info.	3,930	1,558	283	703	1,047	290	35	13
87									
88	Total - CUST. ACCT. & SERV. EXP.	21,253	15,316	2,002	1,675	1,715	350	179	16
89									
90	C. ADMINISTRATIVE AND GENERAL								
91	GENERAL EXPENSES								
92	A&G-Salaries	8,976	4,871	861	1,267	1,094	298	555	29
93	A&G-Office Supplies	9,337	5,067	896	1,318	1,138	310	577	31
94	A&G-Outside Services Employed	1,384	751	133	195	169	46	86	5
95	Property Insurance	0	0	0	0	0	0	0	0
96	Injuries & Damages Insurance	4,537	2,280	426	755	628	183	245	21
97	Employee Pensions & Benefits	22,263	12,083	2,136	3,143	2,712	740	1,376	73
98	Regulatory Comm Expenses	4,600	2,328	422	755	638	186	250	21
99	A&G-Misc Expenses	3,854	1,554	283	701	994	275	35	13
100	A&G-Research & Development	124	63	11	20	17	5	7	1
101	A&G-Rents	4,376	2,375	420	618	533	145	271	14
101	A&G Maint-General Plant-Elec	250	136	24	35	30	8	15	1
102	TOTAL A&G EXPENSES	59,701	31,507	5,612	8,808	7,952	2,197	3,417	207
103									
104	TOTAL OPERATING EXPENSES	125,263	67,627	11,730	17,961	16,316	4,448	6,760	421
105									
106	II. DEPRECIATION EXPENSE								
107	Depreciation Expense	40,778	20,495	3,831	6,784	5,642	1,643	2,200	184
108	TOTAL DEPREC. EXPENSE	40,778	20,495	3,831	6,784	5,642	1,643	2,200	184
109									

Class Cost of Service Study (\$000s)

TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

Account No.	Account Description	Total Dollars	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
110	III. TAXES and OTHER								
111	A. GENERAL TAXES								
112	Municipal taxes	19,206	9,653	1,804	3,195	2,657	774	1,036	87
113	Payroll taxes	3,621	1,965	347	511	441	120	224	12
114	Other taxes	275	138	26	46	38	11	15	1
115	Subtotal - General Taxes	23,102	11,756	2,178	3,752	3,137	905	1,275	100
116									
117	B. FEDERAL / STATE INCOME TAXES								
118	Amort. ITC	(488)	(245)	(46)	(81)	(68)	(20)	(26)	(2)
119	Federal Income Tax Expense	7,044	3,564	646	1,156	977	285	383	32
120	Subtotal - Federal / State Income Taxes	6,556	3,319	600	1,075	910	265	357	30
121									
122	TOTAL TAXES	29,658	15,075	2,778	4,827	4,046	1,170	1,631	130
123									
124	C. OTHER								
125	Merger / Synergy Benefits	(2,026)	(1,025)	(186)	(333)	(281)	(82)	(110)	(9)
126	Amortization of Loss on Reacq Debt	686	345	64	114	95	28	37	3
127	Interest on Customer deposits	75	1	36	36	3	0	0	0
128	Subtotal- Other	(1,265)	(680)	(86)	(183)	(183)	(54)	(73)	(6)
129									
130	TOTAL EXPENSES	194,434	102,517	18,253	29,389	25,821	7,207	10,518	729
131									
132	IV. OPERATING REVENUES at Current Rates								
133	Distribution charge revenue	215,420	113,105	23,237	31,707	33,256	5,080	8,834	201
134	Forfeited discounts	2,230	1,752	170	174	134	0	1	0
135	Rent from Utility property	2,624	1,355	259	522	347	102	27	12
136	Other revenue	2,948	1,548	318	434	455	70	121	3
137	Total Operating Revenues	223,222	117,759	23,983	32,837	34,192	5,252	8,983	215
138									
139	TOTAL EXPENSES	194,434	102,517	18,253	29,389	25,821	7,207	10,518	729
140									
141	V. NET INCOME at Current Rates	28,788	15,242	5,730	3,449	8,371	(1,955)	(1,536)	(514)
142									

Class Cost of Service Study (\$000s)

TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

Account Description	Account No.	Total Dollars	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
143 SUMMARY REPORT									
144 OPERATING REVENUES									
145 Utility Revenues	440-446	215,420	113,105	23,237	31,707	33,256	5,080	8,834	201
146 Other Operating Revenues	450-456	7,802	4,654	747	1,130	936	172	149	14
147 Total Operating Revenues		223,222	117,759	23,983	32,837	34,192	5,252	8,983	215
148									
149 OPERATING EXPENSES									
150 Distribution	580-599	44,309	20,803	4,116	7,477	6,649	1,901	3,164	198
151 Customer Acctg & Service	901-919	21,253	15,316	2,002	1,675	1,715	350	179	16
152 Admin & General	920-932	59,701	31,507	5,612	8,808	7,952	2,197	3,417	207
153 Total Operating Expenses		125,263	67,627	11,730	17,961	16,316	4,448	6,760	421
154									
155 Depreciation Expense	403	40,778	20,495	3,831	6,784	5,642	1,643	2,200	184
156 Taxes Other Than Income Tax / Other	408	21,837	11,076	2,092	3,569	2,953	851	1,202	94
157 INCOME BEFORE INCOME TAXES		35,344	18,562	6,330	4,524	9,280	(1,689)	(1,179)	(484)
158 Income Taxes	409-411	6,556	3,319	600	1,075	910	265	357	30
159 NET INCOME		28,788	15,242	5,730	3,449	8,371	(1,955)	(1,536)	(514)
160									
161 RATE BASE		550,864	278,750	50,517	90,429	76,427	22,285	29,950	2,505
162 Return on Rate Base		5.23%	5.47%	11.34%	3.81%	10.95%	(8.77%)	(5.13%)	(20.50%)
163									
164 REVENUE REQUIREMENTS									
165 Target Rate of Return		7.040%	7.040%	7.040%	7.040%	7.040%	7.040%	7.040%	7.040%
166 Rate Base		550,864	278,750	50,517	90,429	76,427	22,285	29,950	2,505
167									
168 Operating expenses		125,263	67,627	11,730	17,961	16,316	4,448	6,760	421
169 Additional uncollectibles expense		146	77	16	21	23	3	6	0
170 Depreciation expense		40,778	20,495	3,831	6,784	5,642	1,643	2,200	184
171 General taxes / Other		21,837	11,076	2,092	3,569	2,953	851	1,202	94
172 Subtotal- Operating Costs to recover		188,024	99,274	17,669	28,335	24,934	6,945	10,168	699
173									
174 Target Return on Rate Base- After taxes		38,781	19,624	3,556	6,366	5,380	1,569	2,109	176
175									
176 Income taxes to recover		11,937	6,040	1,095	1,960	1,656	483	649	54
177									
178 TOTAL REVENUE REQUIREMENT		238,742	124,939	22,320	36,661	31,971	8,997	12,925	930
179									
180 Revenue at Current rates		223,222	117,759	23,983	32,837	34,192	5,252	8,983	215
181 Revenue Excess (Deficiency)		(15,520)	(7,180)	1,663	(3,823)	2,221	(3,744)	(3,942)	(715)

Class Cost of Service Study (\$000s)
FUNCTIONALIZATION

<u>Account Description</u>	<u>Account No.</u>	<u>Balance</u>	<u>Allocator</u>	<u>SubTransmission</u>	<u>Primary Dist</u>	<u>Secondary Dist</u>	<u>Billing</u>
I. ELECTRIC PLANT IN SERVICE							
A. PRODUCTION PLANT							
Production Plant	350-359	3,127	SUBT	3,127	0	0	0
Subtotal - PRODUCTION PLANT		3,127		3,127	0	0	0
B. DISTRIBUTION PLANT							
Land and Land Rights	360	9,475	STATIONS	0	9,475	0	0
Structures and Improvements	361	6,976	STATIONS	0	6,976	0	0
Station Equipment	362	168,193	STATIONS	0	168,193	0	0
Poles, Towers and Fixtures	364	182,134	Func-364	6,502	107,447	68,185	0
Overhead Conductors and Devices	365	260,193	Func-365	17,398	179,258	63,538	0
Underground Conduit	366	62,195	Func-366	4,395	49,717	8,083	0
Underground Conductors & Devices	367	133,017	Func-367	9,900	110,803	12,314	0
Line Transformers	368	157,152	SEC	0	0	157,152	0
Services	369	71,453	SEC	0	0	71,453	0
Meters	370	49,379	BILL	0	0	0	49,379
Installations on Cust. Prem./ARO	371/374	142	BILL	0	0	0	142
Street Lighting & Signal Systems	373	52,165	SEC	0	0	52,165	0
Subtotal - DISTRIBUTION PLANT	360-373	1,152,474		38,194	631,869	432,889	49,521
C. GENERAL PLANT							
Land and Land Rights	389	952	LABOR	115	375	169	294
Structures and Improvements	390	23,532	LABOR	2,851	9,257	4,165	7,259
Office Furniture and Equipment	391	859	LABOR	104	338	152	265
Passenger Cars - Transp Equipment	392	646	LABOR	78	254	114	199
Stores Equipment	393	454	LABOR	55	179	80	140
Tools, Shop & Garage Equipment	394	2,678	LABOR	324	1,053	474	826
Laboratory Equipment	395	1,905	LABOR	231	749	337	588
Communications Equipment	396	25,774	LABOR	3,122	10,139	4,562	7,951
Miscellaneous Equipment	397/399.1	123	LABOR	15	48	22	38
Subtotal - GENERAL PLANT	389-399	56,923		6,896	22,393	10,075	17,559
TOTAL UTILITY PLANT		1,212,524		48,217	654,262	442,964	67,080
II. DEPRECIATION RESERVE							
Production	108.3	(3,120)	SUBT	(3,120)	0	0	0
Distribution	108.5	(491,221)	DISTPT	(16,280)	(269,323)	(184,511)	(21,107)
General	108.6	(24,583)	LABOR	(2,978)	(9,671)	(4,351)	(7,583)
TOTAL DEPREC. RESERVE	108	(518,924)		(22,378)	(278,993)	(188,862)	(28,691)

**Class Cost of Service Study (\$000s)
FUNCTIONALIZATION**

<u>Account No.</u>	<u>Account Description</u>	<u>Balance</u>	<u>Allocator</u>	<u>SubTransmission</u>	<u>Primary Dist</u>	<u>Secondary Dist</u>	<u>Billing</u>
III. OTHER RATE BASE ITEMS							
41	Property Held for Future Use	131	204	8	110	75	11
42	Contributions in Aid of Construction	255	(103)	(4)	(56)	(38)	(6)
43	Materials and Supplies	255	6,378	254	3,441	2,330	353
44	Loss on Reacquired Debt	255	4,592	183	2,478	1,678	254
45	Cash Working Capital	154	5,851	517	2,348	1,083	1,903
46	Accumulated Deferred FIT	182	(151,613)	(6,029)	(81,808)	(55,388)	(8,388)
47	Customer Deposits		(3,283)	0	0	0	(3,283)
48	Injuries and Damages Reserve		(4,762)	(189)	(2,570)	(1,740)	(263)
49	Total - OTHER RATE BASE ITEMS	131-283	(142,736)	(5,261)	(76,056)	(52,000)	(9,419)
50							
51	TOTAL RATE BASE		550,864	20,579	299,212	202,102	28,971
52							

I. OPERATING AND MAINTENANCE EXPENSES

A. DISTRIBUTION EXPENSE

55	Purchased Power- Borderline	555	38	38	0	0	0
56	Operation Supervision & Engineering	580	1,248	189	612	275	172
57	Load Dispatching	581	2,237	2,237	0	0	0
58	Station Expenses	582	3,081	0	3,081	0	0
59	Overhead Line Expenses	583	2,902	157	1,881	864	0
60	Underground Line Expenses	584	1,795	134	1,495	166	0
61	Street Light and Signal Systems	585	503	0	0	503	0
62	Meter Expenses	586	2,698	0	0	0	2,698
63	Customer Installation Expenses	587	1,489	53	878	557	0
64	Misc. Distribution Expenses	588	8,753	1,322	4,294	1,932	1,204
65	Rents	589	108	4	59	41	5
66	Maint Supervision & Engineering	590	42	6	21	9	6
67	Maint of Structures	591	24	0	24	0	0
68	Maintenance of Station Equipment	592	3,230	0	3,230	0	0
69	Maintenance of Overhead Lines	593	12,906	697	8,365	3,843	0
70	Maintenance of Underground Lines	594	1,085	81	904	100	0
71	Maintenance of Line Transformers	595	254	0	0	254	0
72	Maintenance of Street Lights	596	1,604	0	0	1,604	0
73	Maintenance of Meters	597	312	0	0	0	312
74	Total - OPER. AND MAINT. EXP.	500-599	44,309	4,918	24,845	10,150	4,396
75							

**Class Cost of Service Study (\$000s)
FUNCTIONALIZATION**

<u>Account Description</u>	<u>Account No.</u>	<u>Balance</u>	<u>Allocator</u>	<u>SubTransmission</u>	<u>Primary Dist</u>	<u>Secondary Dist</u>	<u>Billing</u>
B. CUSTOMER ACCOUNTS AND SERVICE							
76 Supervision	901	1,170	BILL	0	0	0	1,170
77 Meter Reading Expenses	902	1,599	BILL	0	0	0	1,599
78 Customer Records & Collection Expense	903	10,980	BILL	0	0	0	10,980
79 Uncollectible Accounts- Delivery	904	2,519	BILL	0	0	0	2,519
80 Uncollectible Accounts- Commodity	904Com	0	BILL	0	0	0	0
81 Misc Customer Accounts Expenses	905	1,055	BILL	0	0	0	1,055
82 Subtotal - Customer Accounts Exp.	901-905	17,323		0	0	0	17,323
83							
84 Supervision	907	86	BILL	0	0	0	86
85 Customer Assistance Exp Electric	908-909	1,709	BILL	0	0	0	1,709
86 Customer Assistance Expenses	910	2,135	BILL	0	0	0	2,135
87 Subtotal - Customer Service & Info.	907-913	3,930		0	0	0	3,930
88 Total - CUST. ACCT. & SERV. EXP.	901-919	21,253		0	0	0	21,253
89							
C. ADMINISTRATIVE AND GENERAL							
90 GENERAL EXPENSES							
91 A&G-Salaries	920	8,976	LABOR	1,087	3,531	1,589	2,769
92 A&G-Office Supplies	921	9,337	LABOR	1,131	3,673	1,653	2,880
93 A&G-Outside Services Employed	923	1,384	LABOR	168	544	245	427
94 Property Insurance	924	0	PLANT	0	0	0	0
95 Injuries & Damages Insurance	925	4,537	PLANT	180	2,448	1,657	251
96 Employee Pensions & Benefits	926	22,263	LABOR	2,697	8,758	3,940	6,867
97 Regulatory Comm Expenses	928	4,600	RATEBASE	172	2,499	1,688	242
98 A&G-Misc Expenses	930200	3,854	PLANT	153	2,080	1,408	213
99 A&G-Research & Development	930210	124	RATEBASE	5	67	45	7
100 A&G-Rents	931	4,376	LABOR	530	1,721	775	1,350
101 A&G Maint-General Plant-Elec	935	250	LABOR	30	98	44	77
102 TOTAL A&G EXPENSES	920-932	59,701		6,154	25,420	13,044	15,083
103							
104 TOTAL OPERATING EXPENSES		125,263		11,072	50,265	23,194	40,732
105							
II. DEPRECIATION EXPENSE							
106 Depreciation Expense	403	40,778	PLANT	1,622	22,003	14,897	2,256
107 TOTAL DEPREC. EXPENSE	403	40,778		1,622	22,003	14,897	2,256
108							
109							

**Class Cost of Service Study (\$000s)
FUNCTIONALIZATION**

<u>Account Description</u>	<u>Account No.</u>	<u>Balance</u>	<u>Allocator</u>	<u>SubTransmission</u>	<u>Primary Dist</u>	<u>Secondary Dist</u>	<u>Billing</u>
III. TAXES and OTHER							
A. GENERAL TAXES							
110 Municipal taxes	408.3	19,206	PLANT	764	10,363	7,016	1,063
111 Payroll taxes	408.4	3,621	LABOR	439	1,424	641	1,117
112 Other taxes	408	275	PLANT	11	148	100	15
113 Subtotal - General Taxes		23,102		1,213	11,936	7,758	2,195
B. FEDERAL / STATE INCOME TAXES							
114 Amort. ITC		(488)	PLANT	(19)	(263)	(178)	(27)
115 Federal Income Tax Expense		7,044	RATEBASE	263	3,826	2,584	370
116 Subtotal - Federal / State Income Taxes	409-411	6,556		244	3,563	2,406	343
117 TOTAL TAXES	408-411	29,658		1,457	15,499	10,164	2,538
C. OTHER							
118 Merger / Synergy Benefits		(2,026)	RATEBASE	(76)	(1,100)	(743)	(107)
119 Amortization of Loss on Reacq Debt		686	PLANT	27	370	251	38
120 Interest on Customer deposits		75	BILL	0	0	0	75
121 Subtotal- Other		(1,265)		(48)	(730)	(493)	6
122 TOTAL EXPENSES		194,434		14,102	87,037	47,763	45,533
IV. OPERATING REVENUES at Current Rates							
123 Distribution charge revenue	440	215,420	RevReq_PF	14,394	99,774	57,162	44,091
124 Forfeited discounts	450-451	2,230	BILL	0	0	0	2,230
125 Rent from Utility property	451Misc	2,624	Func-364	94	1,548	982	0
126 Other revenue	454	2,948	RevReq_PF	197	1,365	782	603
127 Total Operating Revenues		223,222		14,684	102,687	58,926	46,924
128 TOTAL EXPENSES		194,434		14,102	87,037	47,763	45,533
V. NET INCOME at Current Rates							
129 Subtotal		28,788		582	15,651	11,164	1,391

**Class Cost of Service Study (\$000s)
FUNCTIONALIZATION**

<u>Account Description</u>	<u>Account No.</u>	<u>Balance</u>	<u>Allocator</u>	<u>SubTransmission</u>	<u>Primary Dist</u>	<u>Secondary Dist</u>	<u>Billing</u>
143 SUMMARY REPORT							
144 OPERATING REVENUES							
145 Utility Revenues	440-446	215,420		14,394	99,774	57,162	44,091
146 Other Operating Revenues	450-456	7,802		291	2,913	1,765	2,833
147 Total Operating Revenues		223,222		14,684	102,687	58,926	46,924
148							
149 OPERATING EXPENSES							
150 Distribution	580-599	44,309		4,918	24,845	10,150	4,396
151 Customer Acctg & Service	901-919	21,253		0	0	0	21,253
152 Admin & General	920-932	59,701		6,154	25,420	13,044	15,083
153 Total Operating Expenses		125,263		11,072	50,265	23,194	40,732
154							
155 Depreciation Expense	403	40,778		1,622	22,003	14,897	2,256
156 Taxes Other Than Income Tax / Other	408	21,837		1,165	11,206	7,265	2,201
157 INCOME BEFORE INCOME TAXES		35,344		826	19,213	13,570	1,735
158 Income Taxes	409-411	6,556		244	3,563	2,406	343
159 NET INCOME		28,788		582	15,651	11,164	1,391
160							
161 RATE BASE		550,864		20,579	299,212	202,102	28,971
162 Return on Rate Base		5.23%		2.83%	5.23%	5.52%	4.80%
163							
164 REVENUE REQUIREMENTS							
165 Target Rate of Return		7.0400%		7.0400%	7.0400%	7.0400%	7.0400%
166 Rate Base		550,864		20,579	299,212	202,102	28,971
167							
168 Operating expenses		125,263		11,072	50,265	23,194	40,732
169 Additional uncollectibles expense		146		0	0	0	146
170 Depreciation expense		40,778		1,622	22,003	14,897	2,256
171 General taxes / Other		21,837		1,165	11,206	7,265	2,201
172 Subtotal- Operating Costs to recover		188,024		13,858	83,474	45,357	45,335
173							
174 Target Return on Rate Base- After taxes		38,781		1,449	21,065	14,228	2,040
175							
176 Income taxes to recover		11,937		446	6,484	4,379	628
177							
178 TOTAL REVENUE REQUIREMENT		238,742		15,753	111,023	63,964	48,003
179							
180 Revenue at Current rates		223,222		14,684	102,687	58,926	46,924
181 Revenue Excess (Deficiency)		(15,520)		(1,068)	(8,335)	(5,038)	(1,078)

Class Cost of Service Study (\$000s)
CLASSIFICATION

	<u>Account Description</u>	<u>Account No.</u>	<u>Secondary Dist</u>		<u>Secondary Dist</u>	
			<u>Dollars</u>	<u>Allocator</u>	<u>Demand</u>	<u>Energy</u> <u>Customer</u>
1	I. ELECTRIC PLANT IN SERVICE					
2	A. PRODUCTION PLANT					
3	Production Plant		0	None	0	0
4	Subtotal - PRODUCTION PLANT	350-359	0		0	0
5						
6	B. DISTRIBUTION PLANT					
7	Land and Land Rights	360	0	None	0	0
8	Structures and Improvements	361	0	None	0	0
9	Station Equipment	362	0	None	0	0
10	Poles, Towers and Fixtures	364	68,185	DEMAND	68,185	0
11	Overhead Conductors and Devices	365	63,538	DEMAND	63,538	0
12	Underground Conduit	366	8,083	DEMAND	8,083	0
13	Underground Conductors & Devices	367	12,314	DEMAND	12,314	0
14	Line Transformers	368	157,152	DEMAND	157,152	0
15	Services	369	71,453	CUST	0	71,453
16	Meters	370	0	None	0	0
17	Installations on Cust. Prem./ARO	371/374	0	None	0	0
18	Street Lighting & Signal Systems	373	52,165	CUST	0	52,165
19	Subtotal - DISTRIBUTION PLANT	360-373	432,889		309,271	0 123,618
20						
21	C. GENERAL PLANT					
22	Land and Land Rights	389	169	SECLABOR	116	0 52
23	Structures and Improvements	390	4,165	SECLABOR	2,867	0 1,298
24	Office Furniture and Equipment	391	152	SECLABOR	105	0 47
25	Passenger Cars - Transp Equipment	392	114	SECLABOR	79	0 36
26	Stores Equipment	393	80	SECLABOR	55	0 25
27	Tools, Shop & Garage Equipment	394	474	SECLABOR	326	0 148
28	Laboratory Equipment	395	337	SECLABOR	232	0 105
29	Communications Equipment	396	4,562	SECLABOR	3,141	0 1,421
30	Miscellaneous Equipment	397/399.1	22	SECLABOR	15	0 7
31	Subtotal - GENERAL PLANT	389-399	10,075		6,936	0 3,139
32						
33	TOTAL UTILITY PLANT		442,964		316,207	0 126,757
34						
35	II. DEPRECIATION RESERVE					
36	Production	108.3	0	None	0	0
37	Distribution	108.5	(184,511)	SEC_DIPT	(131,821)	0 (52,690)
38	General	108.6	(4,351)	SECLABOR	(2,995)	0 (1,356)
39	TOTAL DEPREC. RESERVE	108	(188,862)		(134,817)	0 (54,046)

Class Cost of Service Study (\$000s)
CLASSIFICATION

	<u>Account Description</u>	<u>Account No.</u>	<u>Secondary Dist</u>		<u>Secondary Dist</u>	
			<u>Dollars</u>	<u>Allocator</u>	<u>Demand</u>	<u>Energy</u> <u>Customer</u>
40						
41	III. OTHER RATE BASE ITEMS					
42	Property Held for Future Use	131	75	SEC_DiPT	53	0 21
43	Contributions in Aid of Construction	255	(38)	SEC_DiPT	(27)	0 (11)
44	Materials and Supplies	255	2,330	SEC_DiPT	1,665	0 665
45	Loss on Recquired Debt	255	1,678	SEC_DiPT	1,199	0 479
45	Cash Working Capital		1,083	SEC_EXP	768	0 315
46	Accumulated Deferred FIT	154	(55,388)	SECPT	(39,538)	0 (15,850)
47	Customer Deposits	182	0	SECPT	0	0 0
48	Injuries and Damages Reserve		(1,740)	SECPT	(1,242)	0 (498)
49	Total - OTHER RATE BASE ITEMS	131-283	(52,000)		(37,123)	0 (14,877)
50						
51	TOTAL RATE BASE		<u>202,102</u>		<u>144,268</u>	<u>0 57,834</u>
52						
53	I. OPERATING AND MAINTENANCE EXPENSES					
54	A. DISTRIBUTION EXPENSE					
55	Purchased Power- Borderline	555	0	SECLABOR	0	0 0
56	Operation Supervision & Engineering	580	275	SEC-DxLABOR	190	0 86
57	Load Dispatching	581	0	None	0	0 0
58	Station Expenses	582	0	None	0	0 0
59	Overhead Line Expenses	583	864	DEMAND	864	0 0
60	Underground Line Expenses	584	166	DEMAND	166	0 0
61	Street Light and Signal Systems	585	503	CUST	0	0 503
62	Meter Expenses	586	0	None	0	0 0
63	Customer Installation Expenses	587	557	DEMAND	557	0 0
64	Misc. Distribution Expenses	588	1,932	SEC-DxLABOR	1,330	0 602
65	Rents	589	41	SEC_DiPT	29	0 12
66	Maint Supervision & Engineering	590	9	SEC-DxLABOR	6	0 3
67	Maint of Structures	591	0	None	0	0 0
68	Maintenance of Station Equipment	592	0	None	0	0 0
69	Maintenance of Overhead Lines	593	3,843	DEMAND	3,843	0 0
70	Maintenance of Underground Lines	594	100	DEMAND	100	0 0
71	Maintenance of Line Transformers	595	254	DEMAND	254	0 0
72	Maintenance of Street Lights	596	1,604	CUST	0	0 1,604
73	Maintenance of Meters	597	0	SEC_DiPT	0	0 0
74	Total - OPER. AND MAINT. EXP.	500-599	<u>10,150</u>		<u>7,341</u>	<u>0 2,809</u>
75						

Class Cost of Service Study (\$000s)
CLASSIFICATION

	<u>Account Description</u>	<u>Account No.</u>	<u>Secondary Dist</u>		<u>Secondary Dist</u>		
			<u>Dollars</u>	<u>Allocator</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>
76	B. CUSTOMER ACCOUNTS AND SERVICE						
77	Supervision	901	0	None	0	0	0
78	Meter Reading Expenses	902	0	None	0	0	0
79	Customer Records & Collection Expense	903	0	None	0	0	0
80	Uncollectible Accounts- Delivery	904	0	None	0	0	0
81	Uncollectible Accounts- Commodity	904Com	0	None	0	0	0
82	Misc Customer Accounts Expenses	905	0	None	0	0	0
83	Subtotal - Customer Accounts Exp.	901-905	0		0	0	0
84							
85	Supervision	907	0	None	0	0	0
86	Customer Assistance Exp Electric	908-909	0	None	0	0	0
85	Customer Assistance Expenses	910	0	None	0	0	0
86	Subtotal - Customer Service & Info.	907-913	0		0	0	0
87							
88	Total - CUST. ACCT. & SERV. EXP.	901-919	0		0	0	0
89							
90	C. ADMINISTRATIVE AND GENERAL						
91	GENERAL EXPENSES						
92	A&G-Salaries	920	1,589	SECLABOR	1,094	0	495
93	A&G-Office Supplies	921	1,653	SECLABOR	1,138	0	515
94	A&G-Outside Services Employed	923	245	SECLABOR	169	0	76
95	Property Insurance	924	0	SECT	0	0	0
96	Injuries & Damages Insurance	925	1,657	SECT	1,183	0	474
97	Employee Pensions & Benefits	926	3,940	SECLABOR	2,713	0	1,228
98	Regulatory Comm Expenses	928	1,688	SEC_RB	1,205	0	483
99	A&G-Misc Expenses	930,200	1,408	SECT	1,005	0	403
100	A&G-Research & Development	930,210	45	SEC_RB	32	0	13
101	A&G-Rents	931	775	SECLABOR	533	0	241
101	A&G Maint-General Plant-Elec	935	44	SECLABOR	30	0	14
102	TOTAL A&G EXPENSES	920-932	13,044		9,102	0	3,942
103							
104	TOTAL OPERATING EXPENSES		23,194		16,443	0	6,751
105							
106	II. DEPRECIATION EXPENSE						
107	Depreciation Expense	403	14,897	SECT	10,634	0	4,263
108	TOTAL DEPREC. EXPENSE	403	14,897		10,634	0	4,263
109							

Class Cost of Service Study (\$000s)
CLASSIFICATION

	<u>Account Description</u>	<u>Account No.</u>	<u>Secondary Dist Dollars</u>	<u>Allocator</u>	<u>Secondary Dist</u>	
					<u>Demand</u>	<u>Energy</u> <u>Customer</u>
110	III. TAXES and OTHER					
111	A. GENERAL TAXES					
112	Municipal taxes	408	7,016	SECPT	5,009	0 2,008
113	Payroll taxes	408	641	SECLABOR	441	0 200
114	Other taxes	408	100	SECPT	72	0 29
115	Subtotal - General Taxes		7,758		5,522	0 2,236
116						
117	B. FEDERAL / STATE INCOME TAXES					
118	Amort. ITC		(178)	SECPT	(127)	0 (51)
119	Federal Income Tax Expense		2,584	SEC_RB	1,845	0 740
120	Subtotal - Federal / State Income Taxes	409-411	2,406		1,718	0 689
121						
122	TOTAL TAXES		10,164		7,239	0 2,925
123		408-411				
124	C. OTHER					
125	Merger / Synergy Benefits		(743)	SECPT	(531)	0 (213)
126	Amortization of Loss on Reacq Debt		251	SECPT	179	0 72
127	Interest on Customer deposits		0	CUST	0	0 0
128	Subtotal- Other		(493)		(352)	0 (141)
129						
130	TOTAL EXPENSES		47,763		33,964	0 13,798
131				SEC_RevReq_PF		
132	IV. OPERATING REVENUES at Current Rates					
133	Distribution charge revenue	440	57,162	SECPT	40,804	0 16,357
134	Forfeited discounts	450-451	0	None	0	0 0
135	Rent from Utility property	451Misc	982	DEMAND	982	0 0
136	Other revenue	454	782	SECPT	558	0 224
137	Total Operating Revenues		58,926		42,345	0 16,581
138						
139	TOTAL EXPENSES		47,763		33,964	0 13,798
140						
141	V. NET INCOME at Current Rates					
142			11,164		8,381	0 2,783

Class Cost of Service Study (\$000s)
CLASSIFICATION

	<u>Account No.</u>	<u>Account Description</u>	<u>Secondary Dist</u>		<u>Secondary Dist</u>	
			<u>Dollars</u>	<u>Allocator</u>	<u>Demand</u>	<u>Energy</u> <u>Customer</u>
143		SUMMARY REPORT				
144		OPERATING REVENUES				
145	440-446	Utility Revenues	57,162		40,804	0 16,357
146	450-456	Other Operating Revenues	1,765		1,541	0 224
147		Total Operating Revenues	58,926		42,345	0 16,581
148						
149		OPERATING EXPENSES				
150	580-599	Distribution	10,150		7,341	0 2,809
151	901-919	Customer Acctg & Service	0		0	0 0
152	920-932	Admin & General	13,044		9,102	0 3,942
153		Total Operating Expenses	23,194		16,443	0 6,751
154						
155	403	Depreciation Expense	14,897		10,634	0 4,263
156	408	Taxes Other Than Income Tax / Other	7,265		5,170	0 2,095
157		INCOME BEFORE INCOME TAXES	13,570		10,098	0 3,471
158		Income Taxes	2,406		1,718	0 689
159	409-411	NET INCOME	11,164		8,381	0 2,783
160						
161		RATE BASE				
162		Return on Rate Base	202,102		144,268	0 57,834
163						
164		REVENUE REQUIREMENTS				
165		Target Rate of Return	7.040%		7.040%	7.040%
166		Rate Base	202,102		144,268	0 57,834
167						
168		Operating expenses	23,194		16,443	0 6,751
169		Additional uncollectibles expense	0	SECT	0	0 0
170		Depreciation expense	14,897		10,634	0 4,263
171		General taxes / Other	7,265		5,170	0 2,095
172		Subtotal- Operating Costs to recover	45,357		32,247	0 13,110
173						
174		Target Return on Rate Base- After taxes	14,228		10,156	0 4,072
175						
176		Income taxes to recover	4,379	SEC_RB	3,126	0 1,253
177						
178		TOTAL REVENUE REQUIREMENT	63,964		45,530	0 18,434
179						
180		Revenue at Current rates	58,926		42,345	0 16,581
181		Revenue Excess (Deficiency)	(5,038)		(3,184)	0 (1,853)

Class Cost of Service Study (\$000s)
SUBTRANSMISSION DEMAND - CLASS ALLOCATION

SubTransmiss

Account Description	Account No.	Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
				A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1
1 I. ELECTRIC PLANT IN SERVICE										
2 A. PRODUCTION PLANT										
3 Production Plant		3,127	MWh-Gen	1,261	229	569	806	223	28	10
4 Subtotal - PRODUCTION PLANT	350-359	3,127		1,261	229	569	806	223	28	10
5										
6 B. DISTRIBUTION PLANT										
7 Land and Land Rights	360	0	None	0	0	0	0	0	0	0
8 Structures and Improvements	361	0	None	0	0	0	0	0	0	0
9 Station Equipment	362	0	None	0	0	0	0	0	0	0
10 Poles, Towers and Fixtures	364	6,502	NCP_at_115	2,927	559	1,132	1,373	406	59	46
11 Overhead Conductors and Devices	365	17,398	NCP_at_115	7,831	1,497	3,029	3,674	1,086	158	123
12 Underground Conduit	366	4,395	NCP_at_115	1,978	378	765	928	274	40	31
13 Underground Conductors & Devices	367	9,900	NCP_at_115	4,456	852	1,724	2,091	618	90	70
14 Line Transformers	368	0	None	0	0	0	0	0	0	0
15 Services	369	0	None	0	0	0	0	0	0	0
16 Meters	370	0	None	0	0	0	0	0	0	0
17 Installations on Cust. Prem./ARO	371/374	0	None	0	0	0	0	0	0	0
18 Street Lighting & Signal Systems	373	0	None	0	0	0	0	0	0	0
19 Subtotal - DISTRIBUTION PLANT	360-373	38,194		17,192	3,286	6,650	8,067	2,384	346	270
20										
21 C. GENERAL PLANT										
22 Land and Land Rights	389	115	SUBT-LAB-D	47	9	21	29	8	1	0
23 Structures and Improvements	390	2,851	SUBT-LAB-D	1,173	216	515	711	199	26	11
24 Office Furniture and Equipment	391	104	SUBT-LAB-D	43	8	19	26	7	1	0
25 Passenger Cars - Transp Equipment	392	78	SUBT-LAB-D	32	6	14	20	5	1	0
26 Stores Equipment	393	55	SUBT-LAB-D	23	4	10	14	4	0	0
27 Tools, Shop & Garage Equipment	394	324	SUBT-LAB-D	134	25	59	81	23	3	1
28 Laboratory Equipment	395	231	SUBT-LAB-D	95	17	42	58	16	2	1
29 Communications Equipment	396	3,122	SUBT-LAB-D	1,285	236	564	779	218	28	12
30 Miscellaneous Equipment	397/399.1	15	SUBT-LAB-D	6	1	3	4	1	0	0
31 Subtotal - GENERAL PLANT	389-399	6,896	None	2,838	521	1,245	1,720	481	63	27
32										
33 TOTAL UTILITY PLANT		48,217		21,291	4,036	8,464	10,593	3,088	437	307
34										
35 II. DEPRECIATION RESERVE										
36 Production	108.3	(3,120)	SUBT-PrPT-D	(1,258)	(229)	(568)	(804)	(223)	(28)	(10)
37 Distribution	108.5	(16,280)	SUBT-DxPT-D	(7,328)	(1,400)	(2,835)	(3,438)	(1,016)	(148)	(115)
38 General	108.6	(2,978)	SUBT-LAB-D	(1,226)	(225)	(538)	(743)	(208)	(27)	(12)
39 TOTAL DEPREC. RESERVE	108	(22,378)		(9,812)	(1,854)	(3,940)	(4,986)	(1,447)	(203)	(137)

Class Cost of Service Study (\$000s)
SUBTRANSMISSION DEMAND - CLASS ALLOCATION

SubTransmiss

Account Description	Account No.	Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
76 B. CUSTOMER ACCOUNTS AND SERVICE										
77 Supervision	901	0	None	0	0	0	0	0	0	0
78 Meter Reading Expenses	902	0	None	0	0	0	0	0	0	0
79 Customer Records & Collection Exp	903	0	None	0	0	0	0	0	0	0
80 Uncollectible Accounts- Delivery	904	0	None	0	0	0	0	0	0	0
81 Uncollectible Accounts- Commodity	904Com	0	None	0	0	0	0	0	0	0
82 Misc Customer Accounts Expenses	905	0	None	0	0	0	0	0	0	0
83 Subtotal - Customer Accounts Exp.	901-905	0		0	0	0	0	0	0	0
84										
85 Supervision	907	0	None	0	0	0	0	0	0	0
86 Customer Assistance Exp Electric	908-909	0	None	0	0	0	0	0	0	0
85 Customer Assistance Expenses	910	0	None	0	0	0	0	0	0	0
86 Subtotal - Customer Service & Info.	907-913	0		0	0	0	0	0	0	0
87										
88 Total - CUST. ACCT. & SERV. EX	901-919	0		0	0	0	0	0	0	0
89										
90 C. ADMINISTRATIVE AND GENERAL										
91 GENERAL EXPENSES										
92 A&G-Salaries	920	1,087	SUBT-LAB-D	448	82	196	271	76	10	4
93 A&G-Office Supplies	921	1,131	SUBT-LAB-D	466	86	204	282	79	10	4
94 A&G-Outside Services Employed	923	168	SUBT-LAB-D	69	13	30	42	12	2	1
95 Property Insurance	924	0	SUBT-PT-D	0	0	0	0	0	0	0
96 Injuries & Damages Insurance	925	180	SUBT-PT-D	80	15	32	40	12	2	1
97 Employee Pensions & Benefits	926	2,697	SUBT-LAB-D	1,110	204	487	673	188	24	11
98 Regulatory Comm Expenses	928	172	RateBase	87	16	28	24	7	9	1
99 A&G-Misc Expenses	930200	153	MWh-Gen	62	11	28	40	11	1	1
100 A&G-Research & Development	930210	5	RateBase	2	0	1	1	0	0	0
101 A&G-Rents	931	530	SUBT-LAB-D	218	40	96	132	37	5	2
101 A&G Maint-General Plant-Elec	935	30	SUBT-LAB-D	12	2	5	8	2	0	0
102 TOTAL A&G EXPENSES	920-932	6,154		2,554	469	1,107	1,511	423	64	25
103										
104 TOTAL OPERATING EXPENSES		11,072		4,602	847	1,991	2,714	762	108	46
105										
106 II. DEPRECIATION EXPENSE										
107 Depreciation Expense	403	1,622	SUBT-PT-D	716	136	285	356	104	15	10
108 TOTAL DEPREC. EXPENSE	403	1,622		716	136	285	356	104	15	10
109										

Class Cost of Service Study (\$000s)
SUBTRANSMISSION DEMAND - CLASS ALLOCATION

Account Description	Account No.	SubTransmiss Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
110 III. TAXES and OTHER										
111 A. GENERAL TAXES										
112 Municipal taxes	408	764	SUBT-PT-D	337	64	134	168	49	7	5
113 Payroll taxes	408	439	SUBT-LAB-D	181	33	79	109	31	4	2
114 Other taxes	408	11	SUBT-PT-D	5	1	2	2	1	0	0
115 Subtotal - General Taxes		1,213		523	98	215	280	80	11	7
116										
117 B. FEDERAL / STATE INCOME TAXES										
118 Amort. ITC		(19)	SUBT-PT-D	(9)	(2)	(3)	(4)	(1)	(0)	(0)
119 Federal Income Tax Expense		263	RATEBASE	133	24	43	37	11	14	1
120 Subtotal - Federal / State Income Ta	409-411	244		125	23	40	32	9	14	1
121										
122 TOTAL TAXES	408-411	1,457		647	121	255	312	90	25	8
123										
124 C. OTHER										
125 Merger / Synergy Benefits		(76)	RATEBASE	(38)	(7)	(12)	(11)	(3)	(4)	(0)
126 Amortization of Loss on Reacq Debt		27	SUBT-PT-D	12	2	5	6	2	0	0
127 Interest on Customer deposits		0	None	0	0	0	0	0	0	0
128 Subtotal- Other		(48)		(26)	(5)	(8)	(5)	(1)	(4)	(0)
129										
130 TOTAL EXPENSES		14,102		5,939	1,099	2,523	3,378	954	144	64
131										
132 IV. OPERATING REVENUES at Current Rates										
133 Distribution charge revenue	440	14,394	Total_Del_Rev	7,557	1,553	2,119	2,222	339	590	13
134 Forfeited discounts	450-451	0	None	0	0	0	0	0	0	0
135 Rent from Utility property	451Misc	94	NCP_at_115	42	8	16	20	6	1	1
136 Other revenue	454	197	Total_Del_Rev	103	21	29	30	5	8	0
137 Total Operating Revenues		14,684		7,703	1,582	2,164	2,272	350	599	14
138										
139 TOTAL EXPENSES		14,102		5,939	1,099	2,523	3,378	954	144	64
140										
141 V. NET INCOME at Current Rates										
142		582		1,764	483	(359)	(1,106)	(604)	455	(50)

Class Cost of Service Study (\$000s)
SUBTRANSMISSION DEMAND - CLASS ALLOCATION

Account Description		Account No.	Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
A16 / A60		C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1				
143	SUMMARY REPORT										
144	OPERATING REVENUES										
145	Utility Revenues	440-446	14,394								
146	Other Operating Revenues	450-456	291								
147	Total Operating Revenues		14,684								
148											
149	OPERATING EXPENSES										
150	Distribution	580-599	4,918								
151	Customer Acctg & Service	901-919	0								
152	Admin & General	920-932	6,154								
153	Total Operating Expenses		11,072								
154											
155	Depreciation Expense	403	1,622								
156	Taxes Other Than Income Tax / Other	408	1,165								
157	INCOME BEFORE INCOME TAX		826								
158	Income Taxes	409-411	244								
159	NET INCOME		582								
160											
161	RATE BASE		20,579								
162	Return on Rate Base										
163											
164	REVENUE REQUIREMENTS										
165	Target Rate of Return		7.040%								
166	Rate Base		20,579								
167											
168	Operating expenses		11,072								
169	Additional uncollectibles expense		0								
170	Depreciation expense		1,622								
171	General taxes / Other		1,165								
172	Subtotal- Operating Costs to recover		13,858								
173											
174	Target Return on Rate Base- After tax		1,449								
175											
176	Income taxes to recover		446								
177											
178	TOTAL REVENUE REQUIREMENT		15,753								
179											
180	Revenue at Current rates		14,684								
181	Revenue Excess (Deficiency)		(1,068)								

Class Cost of Service Study (\$000s)

Primary		PRIMARY DEMAND - CLASS ALLOCATION										Schedule N	
Account No.	Account Description	Dollars	Allocator	Residential		General	200 kW	3000 kW	Lighting	Propulsion			
				Small C&I	A16 / A60	C&I	Demand	Demand					B62 / G62
I. ELECTRIC PLANT IN SERVICE													
A. PRODUCTION PLANT													
3	Production Plant	0	None	0	0	0	0	0	0	0	0	0	
4	Subtotal - PRODUCTION PLANT	0		0	0	0	0	0	0	0	0	0	
5													
B. DISTRIBUTION PLANT													
7	Land and Land Rights	9,475	NCP_at_Pri	4,265	815	1,650	2,001	591	86	67			
8	Structures and Improvements	6,976	NCP_at_Pri	3,140	600	1,215	1,473	435	63	49			
9	Station Equipment	168,193	NCP_at_Pri	75,709	14,468	29,285	35,522	10,497	1,524	1,187			
10	Poles, Towers and Fixtures	107,447	NCP_at_Pri	48,365	9,243	18,708	22,693	6,706	974	758			
11	Overhead Conductors and Devices	179,258	NCP_at_Pri	80,690	15,420	31,212	37,859	11,188	1,624	1,265			
12	Underground Conduit	49,717	NCP_at_Pri	22,379	4,277	8,657	10,500	3,103	451	351			
13	Underground Conductors & Devices	110,803	NCP_at_Pri	49,876	9,532	19,293	23,401	6,915	1,004	782			
14	Line Transformers	0	None	0	0	0	0	0	0	0			
15	Services	0	None	0	0	0	0	0	0	0			
16	Meters	0	None	0	0	0	0	0	0	0			
17	Installations on Cust. Prem./ARO	371/374	None	0	0	0	0	0	0	0			
18	Street Lighting & Signal Systems	373	None	0	0	0	0	0	0	0			
19	Subtotal - DISTRIBUTION PLANT	631,869	NCP_at_Pri	284,424	54,355	110,020	133,449	39,436	5,726	4,459			
20													
C. GENERAL PLANT													
21	Land and Land Rights	375	PRI-LAB-D	169	32	65	79	23	3	3			
22	Structures and Improvements	9,257	PRI-LAB-D	4,167	796	1,612	1,955	578	84	65			
23	Office Furniture and Equipment	338	PRI-LAB-D	152	29	59	71	21	3	2			
24	Passenger Cars - Transp Equipment	254	PRI-LAB-D	114	22	44	54	16	2	2			
25	Stores Equipment	179	PRI-LAB-D	80	15	31	38	11	2	1			
26	Tools, Shop & Garage Equipment	1,053	PRI-LAB-D	474	91	183	222	66	10	7			
27	Laboratory Equipment	749	PRI-LAB-D	337	64	130	158	47	7	5			
28	Communications Equipment	10,139	PRI-LAB-D	4,564	872	1,765	2,141	633	92	72			
29	Miscellaneous Equipment	397/399.1	PRI-LAB-D	22	4	8	10	3	0	0			
30	Subtotal - GENERAL PLANT	22,393		10,080	1,926	3,899	4,729	1,398	203	158			
31													
32													
33	TOTAL UTILITY PLANT	654,262		294,504	56,281	113,919	138,179	40,834	5,929	4,617			
34													
II. DEPRECIATION RESERVE													
35	Production	108.3	None	0	0	0	0	0	0	0			
36	Distribution	108.5	PRI-PT-D	(121,231)	(23,168)	(46,894)	(56,880)	(16,809)	(2,440)	(1,901)			
37	General	108.6	PRI-LAB-D	(4,353)	(832)	(1,684)	(2,042)	(604)	(88)	(68)			
38				(125,584)	(24,000)	(48,578)	(58,923)	(17,412)	(2,528)	(1,969)			
39	TOTAL DEPREC. RESERVE	108											

Class Cost of Service Study (\$000s)

Account No.	Account Description	Primary Dollars	PRIMARY DEMAND - CLASS ALLOCATION							Lighting S10 / S14	Propulsion X1
			Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62			
40											
41	III. OTHER RATE BASE ITEMS										
42	Property Held for Future Use	131	PRI-PT-D	50	9	19	23	7	1	1	1
43	Contributions in Aid of Construction	255	PRI-PT-D	(25)	(5)	(10)	(12)	(3)	(1)	(0)	(0)
44	Materials and Supplies	255	PRI-PT-D	1,549	296	599	727	215	31	24	24
45	Loss on Reacquired Debt	255	PRI-PT-D	1,115	213	431	523	155	22	17	17
45	Cash Working Capital	2,348	PRI-EXP-D	1,059	201	408	492	145	27	16	16
46	Accumulated Deferred FIT	154	PRI-PT-D	(36,825)	(7,037)	(14,244)	(17,278)	(5,106)	(741)	(577)	(577)
47	Customer Deposits	182	None	0	0	0	0	0	0	0	0
48	Injuries and Damages Reserve	(2,570)	PRI-PT-D	(1,157)	(221)	(447)	(543)	(160)	(23)	(18)	(18)
49	Total - OTHER RATE BASE ITEM	131-283		(34,233)	(6,543)	(13,243)	(16,067)	(4,749)	(684)	(537)	(537)
50											
51	TOTAL RATE BASE	299,212		134,687	25,738	52,098	63,189	18,673	2,717	2,111	2,111

I. OPERATING AND MAINTENANCE EXPENSES

A. DISTRIBUTION EXPENSE

55	Purchased Power- Borderline	555	0	PRI-LAB-D	0	0	0	0	0	0	0
56	Operation Supervision & Engineerin	580	612	PRI-DxLAB-D	276	53	107	129	38	6	4
57	Load Dispatching	581	0	None	0	0	0	0	0	0	0
58	Station Expenses	582	3,081	NCP_at_PRI	1,387	265	536	651	192	28	22
59	Overhead Line Expenses	583	1,881	NCP_at_PRI	847	162	328	397	117	17	13
60	Underground Line Expenses	584	1,495	NCP_at_PRI	673	129	260	316	93	14	11
61	Street Light and Signal Systems	585	0	None	0	0	0	0	0	0	0
62	Meter Expenses	586	0	None	0	0	0	0	0	0	0
63	Customer Installation Expenses	587	878	NCP_at_PRI	395	76	153	186	55	8	6
64	Misc. Distribution Expenses	588	4,294	PRI-DxLAB-D	1,933	369	748	907	268	39	30
65	Rents	589	59	PRI-PT-D	27	5	10	13	4	1	0
66	Maint Supervision & Engineering	590	21	PRI-DxLAB-D	9	2	4	4	1	0	0
67	Maint of Structures	591	24	NCP_at_PRI	11	2	4	5	1	0	0
68	Maintenance of Station Equipment	592	3,230	NCP_at_PRI	1,454	278	562	682	202	29	23
69	Maintenance of Overhead Lines	593	8,365	NCP_at_PRI	3,766	720	1,457	1,767	522	76	59
70	Maintenance of Underground Lines	594	904	NCP_at_PRI	407	78	157	191	56	8	6
71	Maintenance of Line Transformers	595	0	None	0	0	0	0	0	0	0
72	Maintenance of Street Lights	596	0	None	0	0	0	0	0	0	0
73	Maintenance of Meters	597	0	PRI-PT-D	0	0	0	0	0	0	0
74	Total - OPER. AND MAINT. EXP.	500-599	24,845		11,184	2,137	4,326	5,247	1,551	225	175
75											

Class Cost of Service Study (\$000s)

		Primary	PRIMARY DEMAND - CLASS ALLOCATION								Schedule N	
		Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion		
Account No.	Account Description			A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1		
B. CUSTOMER ACCOUNTS AND SERVICE												
76	Supervision	0	None	0	0	0	0	0	0	0		
77	Meter Reading Expenses	0	None	0	0	0	0	0	0	0		
78	Customer Records & Collection Exp	0	None	0	0	0	0	0	0	0		
79	Uncollectible Accounts- Delivery	0	None	0	0	0	0	0	0	0		
80	Uncollectible Accounts- Commodity	0	None	0	0	0	0	0	0	0		
81	Misc Customer Accounts Expenses	0	None	0	0	0	0	0	0	0		
82	Subtotal - Customer Accounts Exp.	0		0	0	0	0	0	0	0		
83		0		0	0	0	0	0	0	0		
84	Supervision	0	None	0	0	0	0	0	0	0		
85	Customer Assistance Exp Electric	0	None	0	0	0	0	0	0	0		
86	Customer Assistance Expenses	0	None	0	0	0	0	0	0	0		
87	Subtotal - Customer Service & Info.	0		0	0	0	0	0	0	0		
88	Total - CUST. ACCT. & SERV. EX	0		0	0	0	0	0	0	0		
89												
C. ADMINISTRATIVE AND GENERAL												
GENERAL EXPENSES												
90	A&G-Salaries	3,531	PRI-LAB-D	1,589	304	615	746	220	32	25		
91	A&G-Office Supplies	3,673	PRI-LAB-D	1,653	316	640	776	229	33	26		
92	A&G-Outside Services Employed	544	PRI-LAB-D	245	47	95	115	34	5	4		
93	Property Insurance	0	PRI-PT-D	0	0	0	0	0	0	0		
94	Injuries & Damages Insurance	2,448	PRI-PT-D	1,102	211	426	517	153	22	17		
95	Employee Pensions & Benefits	8,758	PRI-LAB-D	3,942	753	1,525	1,850	547	79	62		
96	Regulatory Comm Expenses	2,499	RateBase	1,264	229	410	347	101	136	11		
97	A&G-Misc Expenses	2,080	MW/h-Gen	838	152	378	536	148	19	7		
98	A&G-Research & Development	67	RateBase	34	6	11	9	3	4	0		
99	A&G-Rents	1,721	PRI-LAB-D	775	148	300	364	107	16	12		
100	A&G Maint-General Plant-Elec	98	PRI-LAB-D	44	8	17	21	6	1	1		
101	TOTAL A&G EXPENSES	25,420		11,488	2,175	4,417	5,280	1,549	347	165		
102												
103	TOTAL OPERATING EXPENSES	50,265		22,672	4,312	8,743	10,527	3,099	572	340		
104												
105	II. DEPRECIATION EXPENSE											
106	Depreciation Expense	22,003	PRI-PT-D	9,904	1,893	3,831	4,647	1,373	199	155		
107	TOTAL DEPREC. EXPENSE	22,003		9,904	1,893	3,831	4,647	1,373	199	155		
108												
109												

Class Cost of Service Study (\$000s)

		Primary	PRIMARY DEMAND - CLASS ALLOCATION								Schedule N
Account No.	Account Description	Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1	
110	III. TAXES and OTHER										
111	A. GENERAL TAXES										
112	Municipal taxes	10,363	PRI-PT-D	4,665	891	1,804	2,189	647	94	73	
113	Payroll taxes	1,424	PRI-LAB-D	641	123	248	301	89	13	10	
114	Other taxes	148	PRI-PT-D	67	13	26	31	9	1	1	
115	Subtotal - General Taxes	11,936	None	5,373	1,027	2,078	2,521	745	108	84	
116											
117	B. FEDERAL / STATE INCOME TAXES										
118	Amort. ITC	(263)	PRI-PT-D	(119)	(23)	(46)	(56)	(16)	(2)	(2)	
119	Federal Income Tax Expense	3,826	RATEBASE	1,936	351	628	531	155	208	17	
120	Subtotal - Federal / State Income Tax	3,563		1,818	328	582	475	138	206	16	
121											
122	TOTAL TAXES	15,499		7,190	1,355	2,661	2,996	883	314	100	
123											
124	C. OTHER										
125	Merger / Synergy Benefits	(1,100)	RATEBASE	(557)	(101)	(181)	(153)	(45)	(60)	(5)	
126	Amortization of Loss on Reacq Debt	370	PRI-PT-D	167	32	64	78	23	3	3	
127	Interest on Customer deposits	0	None	0	0	0	0	0	0	0	
128	Subtotal- Other	(730)		(390)	(69)	(116)	(75)	(21)	(56)	(2)	
129											
130	TOTAL EXPENSES	87,037		39,376	7,491	15,118	18,096	5,335	1,028	593	
131											
132	IV. OPERATING REVENUES at Current Rates										
133	Distribution charge revenue	99,774	Total_Del_Rev	52,386	10,762	14,686	15,403	2,353	4,092	93	
134	Forfeited discounts	0	None	0	0	0	0	0	0	0	
135	Rent from Utility property	1,548	NCP_at_Pri	697	133	270	327	97	14	11	
136	Other revenue	1,365	Total_Del_Rev	717	147	201	211	32	56	1	
137	Total Operating Revenues	102,687		53,799	11,043	15,156	15,941	2,482	4,162	105	
138											
139	TOTAL EXPENSES	87,037		39,376	7,491	15,118	18,096	5,335	1,028	593	
140											
141	V. NET INCOME at Current Rates	15,651		14,423	3,552	38	(2,155)	(2,853)	3,133	(488)	
142											

Class Cost of Service Study (\$000s)

PRIMARY DEMAND - CLASS ALLOCATION									
<u>Account</u> <u>No.</u>	<u>Primary</u> <u>Dollars</u>	<u>Allocator</u>	<u>Residential</u> A16 / A60	<u>Small C&I</u> C6	<u>General</u> <u>C&I</u> G2 / E40	<u>200 kW</u> <u>Demand</u> B32 / G32	<u>3000 kW</u> <u>Demand</u> B62 / G62	<u>Lighting</u> S10 / S14	<u>Propulsion</u> X1
143 SUMMARY REPORT									
144 OPERATING REVENUES									
145 Utility Revenues	99,774		52,386	10,762	14,686	15,403	2,353	4,092	93
146 Other Operating Revenues	2,913		1,414	280	471	538	129	70	12
147 Total Operating Revenues	102,687		53,799	11,043	15,156	15,941	2,482	4,162	105
148									
149 OPERATING EXPENSES									
150 Distribution	24,845		11,184	2,137	4,326	5,247	1,551	225	175
151 Customer Acctg & Service	0		0	0	0	0	0	0	0
152 Admin & General	25,420		11,488	2,175	4,417	5,280	1,549	347	165
153 Total Operating Expenses	50,265		22,672	4,312	8,743	10,527	3,099	572	340
154									
155 Depreciation Expense	22,003		9,904	1,893	3,831	4,647	1,373	199	155
156 Taxes Other Than Income Tax / Other	11,206		4,983	958	1,962	2,446	724	52	82
157 INCOME BEFORE INCOME TAX	19,213		16,241	3,880	620	(1,680)	(2,715)	3,339	(472)
158 Income Taxes	3,563		1,818	328	582	475	138	206	16
159 NET INCOME	15,651		14,423	3,552	38	(2,155)	(2,853)	3,133	(488)
160									
161 RATE BASE	299,212		134,687	25,738	52,098	63,189	18,673	2,717	2,111
162 Return on Rate Base									
163									
164 REVENUE REQUIREMENTS									
165 Target Rate of Return	7.040%		7.040%	7.040%	7.040%	7.040%	7.040%	7.040%	7.040%
166 Rate Base	299,212		134,687	25,738	52,098	63,189	18,673	2,717	2,111
167									
168 Operating expenses	50,265		22,672	4,312	8,743	10,527	3,099	572	340
169 Additional uncollectibles expense	0	None	0	0	0	0	0	0	0
170 Depreciation expense	22,003		9,904	1,893	3,831	4,647	1,373	199	155
171 General taxes / Other	11,206		4,983	958	1,962	2,446	724	52	82
172 Subtotal- Operating Costs to recover	83,474		37,559	7,163	14,536	17,620	5,196	823	578
173									
174 Target Return on Rate Base- After tax	21,065		9,482	1,812	3,668	4,448	1,315	191	149
175									
176 Income taxes to recover	6,484		2,919	558	1,129	1,369	405	59	46
177									
178 TOTAL REVENUE REQUIREMENT	111,023		49,959	9,532	19,333	23,438	6,915	1,073	772
179									
180 Revenue at Current rates	102,687		53,799	11,043	15,156	15,941	2,482	4,162	105
181 Revenue Excess (Deficiency)	(8,335)		3,840	1,510	(4,177)	(7,497)	(4,434)	3,089	(667)

Class Cost of Service Study (\$000s)
SECONDARY DEMAND - CLASS ALLOCATION

Account Description	Account No.	Secondary Dollars	Allocator	General C&I						200 kW Demand			3000 kW Demand			Lighting		Propulsion	
				Residential	Small C&I	C6	G2 / E40	B32 / G32	B62 / G62	B32 / G32			B62 / G62			S10 / S14	X1		
				A16 / A60															
1 I. ELECTRIC PLANT IN SERVICE																			
2 A. PRODUCTION PLANT																			
3 Production Plant		0	None	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Subtotal - PRODUCTION PLANT	350-359	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																			
6 B. DISTRIBUTION PLANT																			
7 Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Station Equipment	362	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Poles, Towers and Fixtures	364	68,185	NCP_at_Sec	42,766	8,173		16,385	0	0	0	0	0	0	0	0	861	0	0	0
11 Overhead Conductors and Devices	365	63,538	NCP_at_Sec	39,851	7,616		15,268	0	0	0	0	0	0	0	0	802	0	0	0
12 Underground Conduit	366	8,083	NCP_at_Sec	5,069	969		1,942	0	0	0	0	0	0	0	0	102	0	0	0
13 Underground Conductors & Devices	367	12,314	NCP_at_Sec	7,723	1,476		2,959	0	0	0	0	0	0	0	0	155	0	0	0
14 Line Transformers	368	157,152	NCP_P_S	84,653	16,178		32,564	16,595	4,904	16,595	4,904	1,704	555						
15 Services	369	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Meters	370	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Installations on Cust. Prem./ARO	371/374	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Street Lighting & Signal Systems	373	0	None	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Subtotal - DISTRIBUTION PLANT	360-373	309,271		180,063	34,411		69,119	16,595	4,904	16,595	4,904	3,625	555						
20																			
21 C. GENERAL PLANT																			
22 Land and Land Rights	389	116	SEC-LAB-D	72	14		28	1	0	1	0	1	0			1	0		
23 Structures and Improvements	390	2,867	SEC-LAB-D	1,785	341		684	15	5	36	1					36	1		
24 Office Furniture and Equipment	391	105	SEC-LAB-D	65	12		25	1	0	1	0	1	0			1	0		
25 Passenger Cars - Transp Equipment	392	79	SEC-LAB-D	49	9		19	0	0	1	0	1	0			1	0		
26 Stores Equipment	393	55	SEC-LAB-D	34	7		13	0	0	1	0	1	0			1	0		
27 Tools, Shop & Garage Equipment	394	326	SEC-LAB-D	203	39		78	2	1	4	0					4	0		
28 Laboratory Equipment	395	232	SEC-LAB-D	145	28		55	1	0	3	0					3	0		
29 Communications Equipment	396	3,141	SEC-LAB-D	1,956	374		749	17	5	39	1					39	1		
30 Miscellaneous Equipment	397/399.1	15	SEC-LAB-D	9	2		4	0	0	0	0	0	0			0	0		
31 Subtotal - GENERAL PLANT	389-399	6,936		4,319	825		1,655	37	11	87	1					87	1		
32																			
33 TOTAL UTILITY PLANT		316,207		184,382	35,236		70,774	16,633	4,915	3,712	556								
34																			
35 II. DEPRECIATION RESERVE																			
36 Production	108.3	0	None	0	0		0	0	0	0	0	0	0			0	0		
37 Distribution	108.5	(131,821)	SEC-PT-D	(76,866)	(14,689)		(29,504)	(6,934)	(2,049)	(1,547)	(232)								
38 General	108.6	(2,995)	SEC-LAB-D	(1,865)	(356)		(715)	(16)	(5)	(38)	(1)								
39 TOTAL DEPREC. RESERVE	108	(134,817)		(78,731)	(15,046)		(30,219)	(6,950)	(2,054)	(1,585)	(232)								

Class Cost of Service Study (\$000s)

SECONDARY DEMAND - CLASS ALLOCATION

<u>Account</u>		<u>Dollars</u>	<u>Allocator</u>	<u>Residential</u>	<u>Small C&I</u>	<u>General C&I</u>	<u>200 kW Demand</u>	<u>3000 kW Demand</u>	<u>Lighting</u>	<u>Propulsion</u>	
<u>No.</u>				A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1	
40											
41	III. OTHER RATE BASE ITEMS										
42	Property Held for Future Use	131	53	SEC-PT-D	6	12	3	1	1	0	
43	Contributions in Aid of Construction	255	(27)	SEC-PT-D	(3)	(6)	(1)	(0)	(0)	(0)	
44	Materials and Supplies	255	1,665	SEC-PT-D	186	373	88	26	20	3	
45	Loss on Reacquired Debt	255	1,199	SEC-PT-D	134	268	63	19	14	2	
45	Cash Working Capital		768	SEC-EXP-D	87	176	26	7	12	1	
46	Accumulated Deferred FIT	154	(39,538)	SEC-PT-D	(4,406)	(8,849)	(2,080)	(615)	(464)	(69)	
47	Customer Deposits	182	0	None	0	0	0	0	0	0	
48	Injuries and Damages Reserve		(1,242)	SEC-PT-D	(138)	(278)	(65)	(19)	(15)	(2)	
49	Total - OTHER RATE BASE ITEM	131-283	(37,123)		(4,135)	(8,305)	(1,967)	(581)	(433)	(66)	
50											
51	TOTAL RATE BASE		144,268		16,055	32,249	7,716	2,280	1,694	258	

I. OPERATING AND MAINTENANCE EXPENSES

A. DISTRIBUTION EXPENSE

55	Purchased Power- Borderline	555	0	None													
56	Operation Supervision & Engineerin	580	190	SEC-DxLAB-D													
57	Load Dispatching	581	0	None													
58	Station Expenses	582	0	None													
59	Overhead Line Expenses	583	864	NCP_at_Sec													
60	Underground Line Expenses	584	166	NCP_at_Sec													
61	Street Light and Signal Systems	585	0	None													
62	Meter Expenses	586	0	None													
63	Customer Installation Expenses	587	557	NCP_at_Sec													
64	Misc. Distribution Expenses	588	1,330	SEC-DxLAB-D													
65	Rents	589	29	SEC-PT-D													
66	Maint Supervision & Engineering	590	6	SEC-DxLAB-D													
67	Maint of Structures	591	0	None													
68	Maintenance of Station Equipment	592	0	None													
69	Maintenance of Overhead Lines	593	3,843	NCP_at_Sec													
70	Maintenance of Underground Lines	594	100	NCP_at_Sec													
71	Maintenance of Line Transformers	595	254	NCP_P_S													
72	Maintenance of Street Lights	596	0	None													
73	Maintenance of Meters	597	0	SEC-PT-D													
74	Total - OPER. AND MAINT. EXP.	500-599	7,341														

Class Cost of Service Study (\$000s)

SECONDARY DEMAND - CLASS ALLOCATION

Secondary

Account Description	Account No.	Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
76 B. CUSTOMER ACCOUNTS AND SERVICE										
77 Supervision	901	0	None	0	0	0	0	0	0	0
78 Meter Reading Expenses	902	0	None	0	0	0	0	0	0	0
79 Customer Records & Collection Exp	903	0	None	0	0	0	0	0	0	0
80 Uncollectible Accounts- Delivery	904	0	None	0	0	0	0	0	0	0
81 Uncollectible Accounts- Commodity	904Com	0	None	0	0	0	0	0	0	0
82 Misc Customer Accounts Expenses	905	0	None	0	0	0	0	0	0	0
83 Subtotal - Customer Accounts Exp.	901-905	0		0	0	0	0	0	0	0
84										
85 Supervision	907	0	None	0	0	0	0	0	0	0
86 Customer Assistance Exp Electric	908-909	0	None	0	0	0	0	0	0	0
85 Customer Assistance Expenses	910	0	None	0	0	0	0	0	0	0
86 Subtotal - Customer Service & Info.	907-913	0		0	0	0	0	0	0	0
87										
88 Total - CUST. ACCT. & SERV. EX	901-919	0		0	0	0	0	0	0	0
89										
90 C. ADMINISTRATIVE AND GENERAL										
91 GENERAL EXPENSES										
92 A&G-Salaries	920	1,094	SEC-LAB-D	681	130	261	6	2	14	0
93 A&G-Office Supplies	921	1,138	SEC-LAB-D	708	135	271	6	2	14	0
94 A&G-Outside Services Employed	923	169	SEC-LAB-D	105	20	40	1	0	2	0
95 Property Insurance	924	0	SEC-PT-D	0	0	0	0	0	0	0
96 Injuries & Damages Insurance	925	1,183	SEC-PT-D	690	132	265	62	18	14	2
97 Employee Pensions & Benefits	926	2,713	SEC-LAB-D	1,689	323	647	15	4	34	0
98 Regulatory Comm Expenses	928	1,205	RateBase	610	110	198	167	49	66	5
99 A&G-Misc Expenses	930200	1,005	MWh-Gen	405	74	183	259	72	9	3
100 A&G-Research & Development	930210	32	RateBase	16	3	5	5	1	2	0
101 A&G-Rents	931	533	SEC-LAB-D	332	63	127	3	1	7	0
101 A&G Maint-General Plant-Elec	935	30	SEC-LAB-D	19	4	7	0	0	0	0
102 TOTAL A&G EXPENSES	920-932	9,102		5,256	994	2,005	524	149	161	12
103										
104 TOTAL OPERATING EXPENSES		16,443		9,829	1,869	3,758	560	160	254	13
105										
106 II. DEPRECIATION EXPENSE										
107 Depreciation Expense	403	10,634	SEC-PT-D	6,201	1,185	2,380	559	165	125	19
108 TOTAL DEPREC. EXPENSE	403	10,634		6,201	1,185	2,380	559	165	125	19
109										

Class Cost of Service Study (\$000s)

SECONDARY DEMAND - CLASS ALLOCATION

Account Description	Account No.	Secondary Dollars	Allocator	Residential					General C&I		200 kW Demand		3000 kW Demand		Lighting		Propulsion	
				A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1								
III. TAXES and OTHER																		
A. GENERAL TAXES																		
111 Municipal taxes	408	5,009	SEC-PT-D	2,921	558	1,121	263	78	59	9								
113 Payroll taxes	408	441	SEC-LAB-D	275	53	105	2	1	6	0								
114 Other taxes	408	72	SEC-PT-D	42	8	16	4	1	1	0								
115 Subtotal - General Taxes		5,522	None	3,237	619	1,242	270	80	65	9								
116																		
B. FEDERAL / STATE INCOME TAXES																		
117 Amort. ITC		(127)	SEC-PT-D	(74)	(14)	(28)	(7)	(2)	(1)	(0)								
119 Federal Income Tax Expense		1,845	RATEBASE	934	169	303	256	75	100	8								
120 Subtotal - Federal / State Income Tax	409-411	1,718		859	155	274	249	73	99	8								
121																		
122 TOTAL TAXES	408-411	7,239		4,096	774	1,517	519	152	164	17								
123																		
C. OTHER																		
125 Merger / Synergy Benefits		(531)	RATEBASE	(268)	(49)	(87)	(74)	(21)	(29)	(2)								
126 Amortization of Loss on Reacq Debt		179	SEC-PT-D	104	20	40	9	3	2	0								
127 Interest on Customer deposits		0	None	0	0	0	0	0	0	0								
128 Subtotal- Other		(352)		(164)	(29)	(47)	(64)	(19)	(27)	(2)								
129																		
130 TOTAL EXPENSES		33,964		19,962	3,798	7,608	1,574	459	516	47								
131																		
IV. OPERATING REVENUES at Current Rates																		
132 Distribution charge revenue	440	40,804	Total_Del_Rev	21,424	4,401	6,006	6,299	962	1,673	38								
134 Forfeited discounts	450-451	0	None	0	0	0	0	0	0	0								
135 Rent from Utility property	451Misc	982	NCP_at_Sec	616	118	236	0	0	12	0								
136 Other revenue	454	558	Total_Del_Rev	293	60	82	86	13	23	1								
137 Total Operating Revenues		42,345		22,333	4,579	6,324	6,386	975	1,709	39								
138																		
139 TOTAL EXPENSES		33,964		19,962	3,798	7,608	1,574	459	516	47								
140																		
V. NET INCOME at Current Rates																		
141		8,381		2,371	781	(1,283)	4,811	516	1,193	(8)								
142																		

Class Cost of Service Study (\$000s)

SECONDARY DEMAND - CLASS ALLOCATION

Account Description	Account No.	Secondary Dollars	Allocator	General C&I					200 kW Demand					3000 kW Demand					Lighting Propulsion				
				Residential A16 / A60	Small C&I C6	G2 / E40	B32 / G32	B62 / G62															
143 SUMMARY REPORT																							
144 OPERATING REVENUES																							
145 Utility Revenues	440-446	40,804		21,424	4,401	6,006	6,299	962						1,673					38				
146 Other Operating Revenues	450-456	1,541		909	178	318	86	13						35					1				
147 Total Operating Revenues		42,345		22,333	4,579	6,324	6,386	975						1,709					39				
148																							
149 OPERATING EXPENSES																							
150 Distribution	580-599	7,341		4,574	874	1,753	37	11						92					1				
151 Customer Acctg & Service	901-919	0		0	0	0	0	0						0					0				
152 Admin & General	920-932	9,102		5,256	994	2,005	524	149						161					12				
153 Total Operating Expenses		16,443		9,829	1,869	3,758	560	160						254					13				
154																							
155 Depreciation Expense	403	10,634		6,201	1,185	2,380	559	165						125					19				
156 Taxes Other Than Income Tax / Other	408	5,170		3,073	590	1,195	205	61						38					7				
157 INCOME BEFORE INCOME TAX		10,098		3,230	936	(1,009)	5,060	589						1,292					(0)				
158 Income Taxes	409-411	1,718		859	155	274	249	73						99					8				
159 NET INCOME		8,381		2,371	781	(1,283)	4,811	516						1,193					(8)				
160																							
161 RATE BASE		144,268		84,016	16,055	32,249	7,716	2,280						1,694					258				
162 Return on Rate Base																							
163																							
164 REVENUE REQUIREMENTS																							
165 Target Rate of Return		7.040%		7.040%	7.040%	7.040%	7.040%	7.040%						7.040%					7.040%				
166 Rate Base		144,268		84,016	16,055	32,249	7,716	2,280						1,694					258				
167																							
168 Operating expenses		16,443		9,829	1,869	3,758	560	160						254					13				
169 Additional uncollectibles expense		0		0	0	0	0	0						0					0				
170 Depreciation expense		10,634		6,201	1,185	2,380	559	165						125					19				
171 General taxes / Other		5,170		3,073	590	1,195	205	61						38					7				
172 Subtotal- Operating Costs to recover		32,247		19,103	3,643	7,333	1,325	386						417					39				
173																							
174 Target Return on Rate Base- After taxes		10,156		5,915	1,130	2,270	543	160						119					18				
175																							
176 Income taxes to recover		3,126		1,821	348	699	167	49						37					6				
177																							
178 TOTAL REVENUE REQUIREMENT		45,530		26,839	5,122	10,303	2,035	596						573					63				
179																							
180 Revenue at Current rates		42,345		22,333	4,579	6,324	6,386	975						1,709					39				
181 Revenue Excess (Deficiency)		(3,184)		(4,505)	(542)	(3,978)	4,350	379						1,136					(24)				

Class Cost of Service Study (\$000s)

SECONDARY CUSTOMER - CLASS ALLOCATION													Schedule NC
Secondary		Account		Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1	
No.													
1 I. ELECTRIC PLANT IN SERVICE													
2 A. PRODUCTION PLANT													
3	Production Plant			0	None	0	0	0	0	0	0	0	0
4	Subtotal - PRODUCTION PLANT	350-359		0	None	0	0	0	0	0	0	0	0
5													
6 B. DISTRIBUTION PLANT													
7	Land and Land Rights	360		0	None	0	0	0	0	0	0	0	0
8	Structures and Improvements	361		0	None	0	0	0	0	0	0	0	0
9	Station Equipment	362		0	None	0	0	0	0	0	0	0	0
10	Poles, Towers and Fixtures	364		0	None	0	0	0	0	0	0	0	0
11	Overhead Conductors and Devices	365		0	None	0	0	0	0	0	0	0	0
12	Underground Conduit	366		0	None	0	0	0	0	0	0	0	0
13	Underground Conductors & Devices	367		0	None	0	0	0	0	0	0	0	0
14	Line Transformers	368		0	Xfmr_Cost	0	0	0	0	0	0	0	0
15	Services	369		71,453	Services_Cost	61,861	7,990	1,517	84	1	0	0	0
16	Meters	370		0	None	0	0	0	0	0	0	0	0
17	Installations on Cust. Prem./ARO	371/374		0	None	0	0	0	0	0	0	0	0
18	Street Lighting & Signal Systems	373		52,165	Light-Fixtures	0	0	0	0	0	52,165	0	0
19	Subtotal - DISTRIBUTION PLANT	360-373		123,618		61,861	7,990	1,517	84	1	52,165	0	0
20													
21 C. GENERAL PLANT													
21	Land and Land Rights	389		52	SEC-LAB-C	0	0	0	0	0	52	0	0
22	Structures and Improvements	390		1,298	SEC-LAB-C	0	0	0	0	0	1,298	0	0
23	Office Furniture and Equipment	391		47	SEC-LAB-C	0	0	0	0	0	47	0	0
24	Passenger Cars - Transp Equipment	392		36	SEC-LAB-C	0	0	0	0	0	36	0	0
25	Stores Equipment	393		25	SEC-LAB-C	0	0	0	0	0	25	0	0
26	Tools, Shop & Garage Equipment	394		148	SEC-LAB-C	0	0	0	0	0	148	0	0
27	Laboratory Equipment	395		105	SEC-LAB-C	0	0	0	0	0	105	0	0
28	Communications Equipment	396		1,421	SEC-LAB-C	0	0	0	0	0	1,421	0	0
29	Miscellaneous Equipment	397/399.1		7	SEC-LAB-C	0	0	0	0	0	7	0	0
30	Subtotal - GENERAL PLANT	389-399		3,139		0	0	0	0	0	3,139	0	0
31													
32													
33	TOTAL UTILITY PLANT			126,757		61,861	7,990	1,517	84	1	55,304	0	0
34													
35 II. DEPRECIATION RESERVE													
35	Production	108.3		0	None	0	0	0	0	0	0	0	0
36	Distribution	108.5		(52,690)	SEC-DxPT-C	(26,367)	(3,406)	(647)	(36)	(0)	(22,234)	0	0
37	General	108.6		(1,356)	SEC-LAB-C	0	0	0	0	0	(1,356)	0	0
38													
39	TOTAL DEPREC. RESERVE	108		(54,046)		(26,367)	(3,406)	(647)	(36)	(0)	(23,590)	0	0

Class Cost of Service Study (\$000s)

Secondary		SECONDARY CUSTOMER - CLASS ALLOCATION												Schedule NC	
Account No.	Account Description	Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1					
40															
41	III. OTHER RATE BASE ITEMS														
42	Property Held for Future Use	131	21	SEC-DxPT-C	11	1	0	0	0	9	0				
43	Contributions in Aid of Construction	255	(11)	SEC-DxPT-C	(5)	(1)	(0)	(0)	(0)	(5)	0				
44	Materials and Supplies	255	665	SEC-DxPT-C	333	43	8	0	0	281	0				
45	Loss on Reacquired Debt	255	479	SEC-DxPT-C	240	31	6	0	0	202	0				
45	Cash Working Capital	315	315	SEC-EXP-C	30	5	7	8	2	262	0				
46	Accumulated Deferred FIT	154	(15,850)	SEC-PT-C	(7,735)	(999)	(190)	(11)	(0)	(6,915)	0				
47	Customer Deposits	182	0	None	0	0	0	0	0	0	0				
48	Injuries and Damages Reserve	(498)	(498)	SEC-PT-C	(243)	(31)	(6)	(0)	(0)	(217)	0				
49	Total - OTHER RATE BASE ITEM	131-283	(14,877)		(7,370)	(951)	(174)	(2)	2	(6,383)	0				
50															
51	TOTAL RATE BASE	57,834		28,124	3,634	696	46	3	25,331	0					
52															
53	I. OPERATING AND MAINTENANCE EXPENSES														
54	A. DISTRIBUTION EXPENSE														
55	Purchased Power- Borderline	555	0	SEC-LAB-C	0	0	0	0	0	0	0				
56	Operation Supervision & Engineerin	580	86	SEC-DxLAB-C	0	0	0	0	0	86	0				
57	Load Dispatching	581	0	None	0	0	0	0	0	0	0				
58	Station Expenses	582	0	None	0	0	0	0	0	0	0				
59	Overhead Line Expenses	583	0	None	0	0	0	0	0	0	0				
60	Underground Line Expenses	584	0	None	0	0	0	0	0	0	0				
61	Street Light and Signal Systems	585	503	Light-Fixtures	0	0	0	0	0	503	0				
62	Meter Expenses	586	0	None	0	0	0	0	0	0	0				
63	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0				
64	Misc. Distribution Expenses	588	602	SEC-DxLAB-C	0	0	0	0	0	602	0				
65	Rents	589	12	SEC-DxPT-C	6	1	0	0	0	5	0				
66	Maint Supervision & Engineering	590	3	SEC-DxLAB-C	0	0	0	0	0	3	0				
67	Maint of Structures	591	0	None	0	0	0	0	0	0	0				
68	Maintenance of Station Equipment	592	0	None	0	0	0	0	0	0	0				
69	Maintenance of Overhead Lines	593	0	None	0	0	0	0	0	0	0				
70	Maintenance of Underground Lines	594	0	None	0	0	0	0	0	0	0				
71	Maintenance of Line Transformers	595	0	Xfmr_Cost	0	0	0	0	0	0	0				
72	Maintenance of Street Lights	596	1,604	Light-Fixtures	0	0	0	0	0	1,604	0				
73	Maintenance of Meters	597	0	SEC-DxPT-C	0	0	0	0	0	0	0				
74	Total - OPER. AND MAINT. EXP.	500-599	2,809		6	1	0	0	0	2,803	0				

Class Cost of Service Study (\$000s)

Secondary		SECONDARY CUSTOMER - CLASS ALLOCATION										Schedule NC
Account No.	Dollars	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion			
Account Description			A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14				
B. CUSTOMER ACCOUNTS AND SERVICE												
76 Supervision	0	None	0	0	0	0	0	0	0	0	0	
78 Meter Reading Expenses	0	None	0	0	0	0	0	0	0	0	0	
79 Customer Records & Collection Exp	0	None	0	0	0	0	0	0	0	0	0	
80 Uncollectible Accounts- Delivery	0	None	0	0	0	0	0	0	0	0	0	
81 Uncollectible Accounts- Commodity	0	None	0	0	0	0	0	0	0	0	0	
82 Misc Customer Accounts Expenses	0	None	0	0	0	0	0	0	0	0	0	
83 Subtotal - Customer Accounts Exp.	0	None	0	0	0	0	0	0	0	0	0	
84												
85 Supervision	0	None	0	0	0	0	0	0	0	0	0	
86 Customer Assistance Exp Electric	0	None	0	0	0	0	0	0	0	0	0	
85 Customer Assistance Expenses	0	None	0	0	0	0	0	0	0	0	0	
86 Subtotal - Customer Service & Info.	0	None	0	0	0	0	0	0	0	0	0	
87												
88 Total - CUST. ACCT. & SERV. EX.	0		0	0	0	0	0	0	0	0	0	
89												
C. ADMINISTRATIVE AND GENERAL												
91 GENERAL EXPENSES												
92 A&G-Salaries	495	SEC-LAB-C	0	0	0	0	0	495	0	0	0	
93 A&G-Office Supplies	515	SEC-LAB-C	0	0	0	0	0	515	0	0	0	
94 A&G-Outside Services Employed	76	SEC-LAB-C	0	0	0	0	0	76	0	0	0	
95 Property Insurance	0	SEC-PT-C	0	0	0	0	0	0	0	0	0	
96 Injuries & Damages Insurance	474	SEC-PT-C	231	30	6	0	0	207	0	0	0	
97 Employee Pensions & Benefits	1,228	SEC-LAB-C	0	0	0	0	0	1,228	0	0	0	
98 Regulatory Comm Expenses	483	RateBase	244	44	79	67	20	26	2	2	2	
99 A&G-Misc Expenses	403	MWh-Gen	162	30	73	104	29	4	1	1	1	
100 A&G-Research & Development	13	RateBase	7	1	2	2	1	1	1	1	1	
101 A&G-Rents	241	SEC-LAB-C	0	0	0	0	0	241	0	0	0	
101 A&G Maint-General Plant-Elec	14	SEC-LAB-C	0	0	0	0	0	14	0	0	0	
102 TOTAL A&G EXPENSES	3,942		645	105	160	173	49	2,807	4	4	4	
103												
104 TOTAL OPERATING EXPENSES	6,751		651	106	161	173	49	5,609	4	4	4	
105												
II. DEPRECIATION EXPENSE												
106 Depreciation Expense	4,263	SEC-PT-C	2,080	269	51	3	0	1,860	0	0	0	
107												
108 TOTAL DEPREC. EXPENSE	4,263		2,080	269	51	3	0	1,860	0	0	0	
109												

Class Cost of Service Study (\$000s)

		SECONDARY CUSTOMER - CLASS ALLOCATION									
Secondary	Account No.	Account Description	Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
110		III. TAXES and OTHER									
111		A. GENERAL TAXES									
112	408	Municipal taxes	2,008	SEC-PT-C	980	127	24	1	0	876	0
113	408	Payroll taxes	200	SEC-LAB-C	0	0	0	0	0	200	0
114	408	Other taxes	29	SEC-PT-C	14	2	0	0	0	13	0
115		Subtotal - General Taxes	2,236		994	128	24	1	0	1,088	0
116											
117		B. FEDERAL / STATE INCOME TAXES									
118		Amort. ITC	(51)	SEC-PT-C	(25)	(3)	(1)	(0)	(0)	(22)	0
119		Federal Income Tax Expense	740	RATEBASE	374	68	121	103	30	40	3
120		Subtotal - Federal / State Income Ta: 409-411	689		349	65	121	103	30	18	3
121											
122	408-411	TOTAL TAXES	2,925		1,343	193	145	104	30	1,106	3
123											
124		C. OTHER									
125		Merger / Synergy Benefits	(213)	RATEBASE	(108)	(20)	(35)	(30)	(9)	(12)	(1)
126		Amortization of Loss on Reacq Debt	72	SEC-PT-C	35	5	1	0	0	31	0
127		Interest on Customer deposits	0	CustDep	0	0	0	0	0	0	0
128		Subtotal- Other	(141)		(73)	(15)	(34)	(29)	(9)	20	(1)
129											
130		TOTAL EXPENSES	13,798		4,002	552	323	250	70	8,595	6
131					13,798						
132		IV. OPERATING REVENUES at Current Rates									
133	440	Distribution charge revenue	16,357	Total_Del_Rev	8,588	1,764	2,408	2,525	386	671	15
134	450-451	Forfeited discounts	0	None	0	0	0	0	0	0	0
135	451Misc	Rent from Utility property	0	None	0	0	0	0	0	0	0
136	454	Other revenue	224	Total_Del_Rev	118	24	33	35	5	9	0
137		Total Operating Revenues	16,581		8,706	1,789	2,441	2,560	391	680	15
138											
139		TOTAL EXPENSES	13,798		4,002	552	323	250	70	8,595	6
140											
141		V. NET INCOME at Current Rates	2,783		4,704	1,236	2,118	2,309	321	(7,915)	9
142											

Class Cost of Service Study (\$000s)

SECONDARY CUSTOMER - CLASS ALLOCATION									
Account Description	Account No.	Secondary Dollars	Allocators	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting Propulsion S10 / S14 X1
143 SUMMARY REPORT									
144 OPERATING REVENUES									
145 Utility Revenues	440-446	16,357		8,588	1,764	2,408	2,525	386	671
146 Other Operating Revenues	450-456	224		118	24	33	35	5	9
147 Total Operating Revenues		16,581		8,706	1,789	2,441	2,560	391	680
148									15
149 OPERATING EXPENSES									
150 Distribution	580-599	2,809		6	1	0	0	0	2,803
151 Customer Acctg & Service	901-919	0		0	0	0	0	0	0
152 Admin & General	920-932	3,942		645	105	160	173	49	2,807
153 Total Operating Expenses		6,751		651	106	161	173	49	5,609
154									4
155 Depreciation Expense	403	4,263		2,080	269	51	3	0	1,860
156 Taxes Other Than Income Tax / Other	408	2,095		921	113	(10)	(28)	(9)	1,108
157 INCOME BEFORE INCOME TAX		3,471		5,053	1,301	2,239	2,412	351	(7,897)
158 Income Taxes	409-411	689		349	65	121	103	30	18
159 NET INCOME		2,783		4,704	1,236	2,118	2,309	321	(7,915)
160									9
161 RATE BASE		57,834		28,124	3,634	696	46	3	25,331
162 Return on Rate Base									0
163									

REVENUE REQUIREMENTS

164 Target Rate of Return	7.040%	7.040%	7.040%	7.040%	7.040%	7.040%	7.040%	7.040%	7.040%
165 Rate Base	28,124	3,634	696	46	3	25,331	0		
166									
167 Operating expenses	6,751	106	161	173	49	5,609	4		
168 Additional uncollectibles expense	0	0	0	0	0	0	0		
169 Depreciation expense	4,263	269	51	3	0	1,860	0		
170 General taxes / Other	2,095	113	(10)	(28)	(9)	1,108	(1)		
171 Subtotal- Operating Costs to recover	13,110	488	202	148	40	8,577	3		
172									
173 Target Return on Rate Base- After tax	4,072	256	49	3	0	1,783	0		
174									
175 Income taxes to recover	1,253	79	15	1	0	549	0		
176									
177									
178 TOTAL REVENUE REQUIREMENT	18,434	822	266	152	40	10,909	3		
179									
180 Revenue at Current rates	16,581	1,789	2,441	2,560	391	680	15		
181 Revenue Excess (Deficiency)	(1,853)	966	2,175	2,408	351	(10,229)	13		

Class Cost of Service Study (\$000s)

		BILLING CUSTOMER - CLASS ALLOCATION										Schedule No.	
Account No.	Account Description	Secondary Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1			
1	I. ELECTRIC PLANT IN SERVICE												
2	A. PRODUCTION PLANT												
3	Production Plant	0	None	0	0	0	0	0	0	0	0	0	
4	Subtotal - PRODUCTION PLANT	0	None	0	0	0	0	0	0	0	0	0	
5													
6	B. DISTRIBUTION PLANT												
7	Land and Land Rights	0	None	0	0	0	0	0	0	0	0	0	
8	Structures and Improvements	0	None	0	0	0	0	0	0	0	0	0	
9	Station Equipment	0	None	0	0	0	0	0	0	0	0	0	
10	Poles, Towers and Fixtures	0	None	0	0	0	0	0	0	0	0	0	
11	Overhead Conductors and Devices	0	None	0	0	0	0	0	0	0	0	0	
12	Underground Conduit	0	None	0	0	0	0	0	0	0	0	0	
13	Underground Conductors & Devices	0	None	0	0	0	0	0	0	0	0	0	
14	Line Transformers	0	None	0	0	0	0	0	0	0	0	0	
15	Services	0	None	0	0	0	0	0	0	0	0	0	
16	Meters	49,379	Meter_Cost	33,610	8,156	5,780	1,823	9	0	0	0	0	
17	Installations on Cust. Prem./ARO	142	Meter_Cost	97	23	17	5	0	0	0	0	0	
18	Street Lighting & Signal Systems	0	None	0	0	0	0	0	0	0	0	0	
19	Subtotal - DISTRIBUTION PLANT	49,521		33,707	8,179	5,797	1,828	9	0	0	0	0	
20													
21	C. GENERAL PLANT												
22	Land and Land Rights	294	BILL-LAB-C	228	37	21	7	0	0	0	0	0	
23	Structures and Improvements	7,259	BILL-LAB-C	5,645	905	511	185	1	11	0	0	0	
24	Office Furniture and Equipment	265	BILL-LAB-C	206	33	19	7	0	0	0	0	0	
25	Passenger Cars - Transp Equipment	199	BILL-LAB-C	155	25	14	5	0	0	0	0	0	
26	Stores Equipment	140	BILL-LAB-C	109	17	10	4	0	0	0	0	0	
27	Tools, Shop & Garage Equipment	826	BILL-LAB-C	642	103	58	21	0	1	0	0	0	
28	Laboratory Equipment	588	BILL-LAB-C	457	73	41	15	0	1	0	0	0	
29	Communications Equipment	7,951	BILL-LAB-C	6,183	991	560	203	1	13	0	0	0	
30	Miscellaneous Equipment	38	BILL-LAB-C	30	5	3	1	0	0	0	0	0	
31	Subtotal - GENERAL PLANT	17,559		13,656	2,189	1,237	448	2	28	0	0	0	
32													
33	TOTAL UTILITY PLANT	67,080		47,363	10,368	7,034	2,276	11	28	0	0	0	
34													
35	II. DEPRECIATION RESERVE												
36	Production	0	None	0	0	0	0	0	0	0	0	0	
37	Distribution	(21,107)	BILL-DxPT-C	(14,367)	(3,486)	(2,471)	(779)	(4)	0	0	0	0	
38	General	(7,583)	BILL-LAB-C	(5,898)	(945)	(534)	(194)	(1)	(12)	(12)	(0)	(0)	
39	TOTAL DEPREC. RESERVE	(28,691)		(20,265)	(4,432)	(3,005)	(973)	(5)	(12)	(12)	(0)	(0)	

Class Cost of Service Study (\$000s)

Secondary		BILLING CUSTOMER - CLASS ALLOCATION									
Account No.	Account Description	Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1	
40											
41	III. OTHER RATE BASE ITEMS										
42	Property Held for Future Use	11	BILL-PT-C	8	2	1	0	0	0	0	
43	Contributions in Aid of Construction	(6)	BILL-DxPT-C	(4)	(1)	(1)	(0)	(0)	0	0	
44	Materials and Supplies	353	BILL-DxPT-C	240	58	41	13	0	0	0	
45	Loss on Reacquired Debt	254	BILL-DxPT-C	173	42	30	9	0	0	0	
45	Cash Working Capital	1,903	BILL-EXP-C	1,395	215	155	109	18	10	1	
46	Accumulated Deferred FIT	(8,388)	BILL-PT-C	(5,922)	(1,296)	(879)	(285)	(1)	(3)	(0)	
47	Customer Deposits	(3,283)	CustDep	(24)	(1,563)	(1,565)	(131)	0	(0)	0	
48	Injuries and Damages Reserve	(263)	BILL-PT-C	(186)	(41)	(28)	(9)	(0)	(0)	(0)	
49	Total - OTHER RATE BASE ITEM	131-283		(4,320)	(2,584)	(2,246)	(292)	16	6	1	
50											
51	TOTAL RATE BASE	28,971		22,779	3,352	1,783	1,011	23	22	1	
52											
53	I. OPERATING AND MAINTENANCE EXPENSES										
54	A. DISTRIBUTION EXPENSE										
55	Purchased Power- Borderline	555	0	0	0	0	0	0	0	0	
56	Operation Supervision & Engineerin	580	172	117	28	20	6	0	0	0	
57	Load Dispatching	581	0	0	0	0	0	0	0	0	
58	Station Expenses	582	0	0	0	0	0	0	0	0	
59	Overhead Line Expenses	583	0	0	0	0	0	0	0	0	
60	Underground Line Expenses	584	0	0	0	0	0	0	0	0	
61	Street Light and Signal Systems	585	0	0	0	0	0	0	0	0	
62	Meter Expenses	586	2,698	1,836	446	316	100	1	0	0	
63	Customer Installation Expenses	587	0	0	0	0	0	0	0	0	
64	Misc. Distribution Expenses	588	1,204	820	199	141	44	0	0	0	
65	Rents	589	5	3	1	1	0	0	0	0	
66	Maint Supervision & Engineering	590	6	4	1	1	0	0	0	0	
67	Maint of Structures	591	0	0	0	0	0	0	0	0	
68	Maintenance of Station Equipment	592	0	0	0	0	0	0	0	0	
69	Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0	
70	Maintenance of Underground Lines	594	0	0	0	0	0	0	0	0	
71	Maintenance of Line Transformers	595	0	0	0	0	0	0	0	0	
72	Maintenance of Street Lights	596	0	0	0	0	0	0	0	0	
73	Maintenance of Meters	597	312	212	52	37	12	0	0	0	
74	Total - OPER. AND MAINT. EXP.	500-599	4,396	2,992	726	515	162	1	0	0	

Class Cost of Service Study (\$000s)

Secondary	BILLING CUSTOMER - CLASS ALLOCATION												Schedule NO
	Account No.	Account Description	Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion		
76	B. CUSTOMER ACCOUNTS AND SERVICE												
77	901	Supervision	1,170	Acct903	1,003	104	38	21	0	4	0		
78	902	Meter Reading Expenses	1,599	Meter_Cost	1,088	264	187	59	0	0	0		
79	903	Customer Records & Collection Exp	10,980	Acct903	9,411	977	357	196	0	37	0		
80	904	Uncollectible Accounts- Delivery	2,519	Total_Del_Rev	1,323	272	371	389	59	103	2		
81	904Com	Uncollectible Accounts- Commodity	0	Write-Offs-Comm	0	0	0	0	0	0	0		
82	905	Misc Customer Accounts Expenses	1,055	Customers	933	101	19	2	0	0	0		
83	901-905	Subtotal - Customer Accounts Exp.	17,323		13,758	1,719	972	668	60	144	2		
84													
85	907	Supervision	86	MWh-Meter	34	6	15	23	6	1	0		
86	908-909	Customer Assistance Exp Electric	1,709	MWh-Meter	677	123	306	455	126	15	6		
85	910	Customer Assistance Expenses	2,135	MWh-Meter	846	154	382	569	158	19	7		
86	907-913	Subtotal - Customer Service & Info.	3,930		1,558	283	703	1,047	290	35	13		
87													
88	901-919	Total - CUST. ACCT. & SERV. EX	21,253		15,316	2,002	1,675	1,715	350	179	16		
89													
90	C. ADMINISTRATIVE AND GENERAL												
91	GENERAL EXPENSES												
92	920	A&G-Salaries	2,769	BILL-LAB-C	2,153	345	195	71	0	4	0		
93	921	A&G-Office Supplies	2,880	BILL-LAB-C	2,240	359	203	73	0	5	0		
94	923	A&G-Outside Services Employed	427	BILL-LAB-C	332	53	30	11	0	1	0		
95	924	Property Insurance	0	BILL-PT-C	0	0	0	0	0	0	0		
96	925	Injuries & Damages Insurance	251	BILL-PT-C	177	39	26	9	0	0	0		
97	926	Employee Pensions & Benefits	6,867	BILL-LAB-C	5,341	856	484	175	1	11	0		
98	928	Regulatory Comm Expenses	242	RateBase	122	22	40	34	10	13	1		
99	930200	A&G-Misc Expenses	213	MWh-Gen	86	16	39	55	15	2	1		
100	930210	A&G-Research & Development	7	RateBase	3	1	1	1	0	0	0		
101	931	A&G-Rents	1,350	BILL-LAB-C	1,050	168	95	34	0	2	0		
101	935	A&G Maint-General Plant-Elec	77	BILL-LAB-C	60	10	5	2	0	0	0		
102	920-932	TOTAL A&G EXPENSES	15,083		11,565	1,868	1,118	465	27	38	2		
103													
104	TOTAL OPERATING EXPENSES												
105			40,732		29,873	4,596	3,308	2,342	377	218	18		
106	II. DEPRECIATION EXPENSE												
107	403	Depreciation Expense	2,256	BILL-PT-C	1,593	349	237	77	0	1	0		
108	403	TOTAL DEPREC. EXPENSE	2,256		1,593	349	237	77	0	1	0		
109													

Class Cost of Service Study (\$000s)

Account Description	Account No.	Secondary Dollars	BILLING CUSTOMER - CLASS ALLOCATION									
			Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion		
			A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1			
III. TAXES and OTHER												
A. GENERAL TAXES												
110 Municipal taxes	408	1,063	BILL-PT-C	750	164	111	36	0	0	0		
111 Payroll taxes	408	1,117	BILL-LAB-C	869	139	79	29	0	2	0		
112 Other taxes	408	15	BILL-PT-C	11	2	2	1	0	0	0		
113 Subtotal - General Taxes		2,195	None	1,630	306	192	65	0	2	0		
B. FEDERAL / STATE INCOME TAXES												
114 Amort. ITC		(27)	BILL-PT-C	(19)	(4)	(3)	(1)	(0)	(0)	(0)		
115 Federal Income Tax Expense		370	RATEBASE	187	34	61	51	15	20	2		
116 Subtotal - Federal / State Income Tax	409-411	343		168	30	58	50	15	20	2		
TOTAL TAXES	408-411	2,538		1,798	336	250	116	15	22	2		
C. OTHER												
124 Merger / Synergy Benefits		(107)	RATEBASE	(54)	(10)	(17)	(15)	(4)	(6)	(0)		
125 Amortization of Loss on Reacq Debt		38	BILL-PT-C	27	6	4	1	0	0	0		
126 Interest on Customer deposits		75	CustDep	1	36	36	3	0	0	0		
127 Subtotal- Other		6		(27)	32	22	(11)	(4)	(6)	(0)		
TOTAL EXPENSES		45,533		33,238	5,312	3,817	2,523	389	235	19		
IV. OPERATING REVENUES at Current Rates												
132 Distribution charge revenue	440	44,091	Total_Del_Rev	23,150	4,756	6,490	6,807	1,040	1,808	41		
133 Forfeited discounts	450-451	2,230	Write-Offs	1,752	170	174	134	0	1	0		
134 Rent from Utility property	451Misc	0	None	0	0	0	0	0	0	0		
135 Other revenue	454	603	Total_Del_Rev	317	65	89	93	14	25	1		
136 Total Operating Revenues		46,924		25,218	4,991	6,753	7,034	1,054	1,834	42		
TOTAL EXPENSES		45,533		33,238	5,312	3,817	2,523	389	235	19		
V. NET INCOME at Current Rates		1,391		(8,020)	(322)	2,936	4,510	665	1,598	23		

Class Cost of Service Study (\$000s)

BILLING CUSTOMER - CLASS ALLOCATION

Account Description	Account No.	Secondary Dollars	Allocator	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1
143 SUMMARY REPORT										
144 OPERATING REVENUES										
145 Utility Revenues	440-446	44,091		23,150	4,756	6,490	6,807	1,040	1,808	41
146 Other Operating Revenues	450-456	2,833		2,068	235	263	227	14	25	1
147 Total Operating Revenues		46,924		25,218	4,991	6,753	7,034	1,054	1,834	42
148										
149 OPERATING EXPENSES										
150 Distribution	580-599	4,396		2,992	726	515	162	1	0	0
151 Customer Acctg & Service	901-919	21,253		15,316	2,002	1,675	1,715	350	179	16
152 Admin & General	920-932	15,083		11,565	1,868	1,118	465	27	38	2
153 Total Operating Expenses		40,732		29,873	4,596	3,308	2,342	377	218	18
154										
155 Depreciation Expense	403	2,256		1,593	349	237	77	0	1	0
156 Taxes Other Than Income Tax / Oth	408	2,201		1,603	338	214	55	(4)	(4)	(0)
157 INCOME BEFORE INCOME TAX		1,735		(7,852)	(292)	2,994	4,561	680	1,619	25
158 Income Taxes	409-411	343		168	30	58	50	15	20	2
159 NET INCOME		1,391		(8,020)	(322)	2,936	4,510	665	1,598	23
160										
161 RATE BASE		28,971		22,779	3,352	1,783	1,011	23	22	1
162 Return on Rate Base										
163										

REVENUE REQUIREMENTS

164 Target Rate of Return	7.040%			7.040%	7.040%	7.040%	7.040%	7.040%	7.040%	7.040%
165 Rate Base	28,971			22,779	3,352	1,783	1,011	23	22	1
166										
167										
168 Operating expenses	40,732			29,873	4,596	3,308	2,342	377	218	18
169 Additional uncollectibles expense	146			77	16	21	23	3	6	0
170 Depreciation expense	2,256			1,593	349	237	77	0	1	0
171 General taxes / Other	2,201			1,603	338	214	55	(4)	(4)	(0)
172 Subtotal- Operating Costs to recover	45,335			33,146	5,298	3,780	2,495	377	221	17
173										
174 Target Return on Rate Base- After ta	2,040			1,604	236	125	71	2	2	0
175										
176 Income taxes to recover	628			494	73	39	22	0	0	0
177										
178 TOTAL REVENUE REQUIREMENT	48,003			35,243	5,607	3,944	2,588	379	223	17
179										
180 Revenue at Current rates	46,924			25,218	4,991	6,753	7,034	1,054	1,834	42
181 Revenue Excess (Deficiency)	(1,078)			(10,025)	(616)	2,808	4,445	675	1,611	24

Class Cost of Service Study (\$000s) Allocators Assigned

	Account Description	Account No.	Dollars	Functional Allocator	Primary Dist				Secondary Dist			
					SubTransmission	Demand Allocator	Classification Allocator	Demand Allocator	Customer Allocator	Demand Allocator	Customer Allocator	Billing
1	I. ELECTRIC PLANT IN SERVICE											
2	A. PRODUCTION PLANT											
3	Production Plant		3,127	SUBT	MWh-Gen	-	-	-	-	-	-	-
4	Subtotal - PRODUCTION PLANT	350-359	3,127									
5												
6	B. DISTRIBUTION PLANT											
7	Land and Land Rights	360	9,475	STATIONS	-	NCP_at_Pri	-	-	-	-	-	-
8	Structures and Improvements	361	6,976	STATIONS	-	NCP_at_Pri	-	-	-	-	-	-
9	Station Equipment	362	168,193	STATIONS	-	NCP_at_Pri	-	-	-	-	-	-
10	Poles, Towers and Fixtures	364	182,134	Func-364	NCP_at_115	NCP_at_Pri	DEMAND	NCP_at_Sec	-	-	-	-
11	Overhead Conductors and Devices	365	260,193	Func-365	NCP_at_115	NCP_at_Pri	DEMAND	NCP_at_Sec	-	-	-	-
12	Underground Conduit	366	62,195	Func-366	NCP_at_115	NCP_at_Pri	DEMAND	NCP_at_Sec	-	-	-	-
13	Underground Conductors & Devices	367	133,017	Func-367	NCP_at_115	NCP_at_Pri	DEMAND	NCP_at_Sec	-	-	-	-
14	Line Transformers	368	157,152	SEC	-	-	CUST	NCP_P_S	-	-	-	-
15	Services	369	71,453	SEC	-	-	-	Services_Cost	-	-	Meter_Cost	-
16	Meters	370	49,379	BILL	-	-	-	-	-	-	Meter_Cost	-
17	Installations on Cust. Prem./ARO	371/374	142	BILL	-	-	-	-	-	-	-	-
18	Street Lighting & Signal Systems	373	52,165	SEC	-	-	CUST	Light-Fixtures	-	-	-	-
19	Subtotal - DISTRIBUTION PLANT	360-373	1,152,474									
20												
21	C. GENERAL PLANT											
22	Land and Land Rights	389	952	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-C	BILL-LAB-C	BILL-LAB-C
23	Structures and Improvements	390	23,532	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-C	BILL-LAB-C	BILL-LAB-C
24	Office Furniture and Equipment	391	859	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-C	BILL-LAB-C	BILL-LAB-C
25	Passenger Cars - Transp Equipment	392	646	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-C	BILL-LAB-C	BILL-LAB-C
26	Stores Equipment	393	454	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-C	BILL-LAB-C	BILL-LAB-C
27	Tools, Shop & Garage Equipment	394	2,678	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-C	BILL-LAB-C	BILL-LAB-C
28	Laboratory Equipment	395	1,905	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-C	BILL-LAB-C	BILL-LAB-C
29	Communications Equipment	396	25,774	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-C	BILL-LAB-C	BILL-LAB-C
30	Miscellaneous Equipment	397/399.1	123	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-C	BILL-LAB-C	BILL-LAB-C
31	Subtotal - GENERAL PLANT	389-399	56,923									
32												
33	TOTAL UTILITY PLANT											
34												
35	II. DEPRECIATION RESERVE											
36	Production	108.3	(3,120)	SUBT	SUBT-PrPT-D	-	-	-	-	-	-	-
37	Distribution	108.5	(491,221)	DISTPT	SUBT-DxPT-D	PRI-PT-D	SEC_DIPT	SEC-PT-D	SEC-DxPT-C	SEC-LAB-C	BILL-DxPT-C	BILL-LAB-C
38	General	108.6	(24,583)	LABOR	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-C	BILL-LAB-C	BILL-LAB-C
39	TOTAL DEPREC. RESERVE	108	(518,924)									

Class Cost of Service Study (\$000s) Allocators Assigned

	Account Description	Account No.	Dollars	Functional Allocator	Primary Dist				Secondary Dist			
					Demand Allocator	Demand Allocator	Classification Allocator	Demand Allocator	Demand Allocator	Customer Allocator	Customer Allocator	Billing
40												
41	III. OTHER RATE BASE ITEMS											
42	Property Held for Future Use	131	204	PLANT	SUBT-PT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-PT-C		
43	Contributions in Aid of Construction	255	(103)	PLANT	SUBT-PT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-DxPT-C		
44	Materials and Supplies	255	6,378	PLANT	SUBT-PT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-DxPT-C		
45	Loss on Reacquired Debt	255	4,592	PLANT	SUBT-PT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-DxPT-C		
46	Cash Working Capital		5,851	OPEXP	SUBT-EXP-D	PRI-EXP-D	SEC_EXP	SEC-EXP-D	SEC-EXP-C	BILL-EXP-C		
47	Accumulated Deferred FIT	154	(151,613)	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C		
48	Customer Deposits	182	(3,283)	BILL	-	-	-	-	-	CustDep		
49	Injuries and Damages Reserve		(4,762)	PLANT	SUBT-PT-D	PRI-PT-D	SECPT	SEC-PT-D	SEC-PT-C	BILL-PT-C		
50	Total - OTHER RATE BASE ITEMS	131-283	(142,736)									
51	TOTAL RATE BASE											
52												
53	I. OPERATING AND MAINTENANCE EXPENSES											
54	A. DISTRIBUTION EXPENSE											
55	Purchased Power- Borderline	555	38	SUBT	MWh-Gen	-	-	-	-	-	-	
56	Operation Supervision & Engineering	580	1,248	Dist-LABOR	SUBT-DxLAB-D	PRI-DxLAB-D	SEC-DxLABOR	SEC-DxLAB-D	SEC-DxLAB-C	BILL-DxLAB-C		
57	Load Dispatching	581	2,237	SUBT	MWh-Gen	-	-	-	-	-	-	
58	Station Expenses	582	3,081	STATIONS	-	NCP_at_PRI	-	-	-	-	-	
59	Overhead Line Expenses	583	2,902	OH_Total	NCP_at_115	NCP_at_PRI	DEMAND	NCP_at_Sec	-	-	-	
60	Underground Line Expenses	584	1,795	Func-367	NCP_at_115	NCP_at_PRI	DEMAND	NCP_at_Sec	-	-	-	
61	Street Light and Signal Systems	585	503	SEC	-	-	CUST	-	Light-Fixtures	-	-	
62	Meter Expenses	586	2,698	BILL	-	-	-	-	-	Meter_Cost		
63	Customer Installation Expenses	587	1,489	Func-364	NCP_at_115	NCP_at_PRI	DEMAND	NCP_at_Sec	-	-	-	
64	Misc. Distribution Expenses	588	8,753	Dist-LABOR	SUBT-DxLAB-D	PRI-DxLAB-D	SEC-DxLABOR	SEC-DxLAB-D	SEC-DxLAB-C	BILL-DxLAB-C		
65	Rents	589	108	DISTPT	SUBT-PT-D	PRI-PT-D	SEC_DiPT	SEC-PT-D	SEC-DxPT-C	BILL-DxPT-C		
66	Maint Supervision & Engineering	590	42	Dist-LABOR	SUBT-DxLAB-D	PRI-DxLAB-D	SEC-DxLABOR	SEC-DxLAB-D	SEC-DxLAB-C	BILL-DxLAB-C		
67	Maint of Structures	591	24	STATIONS	-	NCP_at_PRI	-	-	-	-	-	
68	Maintenance of Station Equipment	592	3,230	STATIONS	-	NCP_at_PRI	-	-	-	-	-	
69	Maintenance of Overhead Lines	593	12,906	OH_Total	NCP_at_115	NCP_at_PRI	DEMAND	NCP_at_Sec	-	-	-	
70	Maintenance of Underground Lines	594	1,085	Func-367	NCP_at_115	NCP_at_PRI	DEMAND	NCP_at_Sec	-	-	-	
71	Maintenance of Line Transformers	595	254	SEC	-	-	DEMAND	NCP_P_S	-	-	-	
72	Maintenance of Street Lights	596	1,604	SEC	-	-	CUST	-	Light-Fixtures	-	-	
73	Maintenance of Meters	597	312	BILL	-	-	-	-	-	-	-	
74	Total - OPER. AND MAINT. EXP.	500-599	44,309									
75												

Class Cost of Service Study (\$000s) Allocators Assigned

	Account Description	Account No.	Dollars	Functional Allocator				Class Cost of Service Study (\$000s) Allocators Assigned			
				SubTransmission	Primary Dist	Classification Allocator	Demand Allocator	Customer Allocator	Demand Allocator	Customer Allocator	Billing
76	B. CUSTOMER ACCOUNTS AND SERVICE										
77	Supervision	901	1,170	-	-	-	-	-	-	-	Acct903
78	Meter Reading Expenses	902	1,599	-	-	-	-	-	-	-	Meter_Cost
79	Customer Records & Collection Expense	903	10,980	-	-	-	-	-	-	-	Acct903
80	Uncollectible Accounts- Delivery	904	2,519	-	-	-	-	-	-	-	Total_Del_Rev
81	Uncollectible Accounts- Commodity	904Com		-	-	-	-	-	-	-	-
82	Misc Customer Accounts Expenses	905	1,055	-	-	-	-	-	-	-	Customers
83	Subtotal - Customer Accounts Exp.	901-905	17,323								
84											
85	Supervision	907	86	-	-	-	-	-	-	-	MWh-Meter
86	Customer Assistance Exp Electric	908-909	1,709	-	-	-	-	-	-	-	MWh-Meter
85	Customer Assistance Expenses	910	2,135	-	-	-	-	-	-	-	MWh-Meter
86	Subtotal - Customer Service & Info.	907-913	3,930								
87											
88	Total - CUST. ACCT. & SERV. EXP.	901-919	21,253								
89											
90	C. ADMINISTRATIVE AND GENERAL										
91	GENERAL EXPENSES										
92	A&G-Salaries	920	8,976	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
93	A&G-Office Supplies	921	9,337	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
94	A&G-Outside Services Employed	923	1,384	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
95	Property Insurance	924		-	-	-	-	-	-	-	-
96	Injuries & Damages Insurance	925	4,537	SUBT-PT-D	PRI-PT-D	SECP	SEC-PT-D	SEC-PT-C	SEC-PT-D	SEC-PT-C	BILL-PT-C
97	Employee Pensions & Benefits	926	22,263	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
98	Regulatory Comm Expenses	928	4,600	RateBase	RateBase	SEC_RB	RateBase	RateBase	RateBase	RateBase	RateBase
99	A&G-Misc Expenses	930200	3,854	MWh-Gen	MWh-Gen	SECP	MWh-Gen	MWh-Gen	MWh-Gen	MWh-Gen	MWh-Gen
100	A&G-Research & Development	930210	124	RateBase	RateBase	SEC_RB	RateBase	RateBase	RateBase	RateBase	RateBase
101	A&G-Rents	931	4,376	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
101	A&G Maint-General Plant-Elec	935	250	SUBT-LAB-D	PRI-LAB-D	SECLABOR	SEC-LAB-D	SEC-LAB-C	SEC-LAB-D	SEC-LAB-C	BILL-LAB-C
102	TOTAL A&G EXPENSES	920-932									
103											
104	TOTAL OPERATING EXPENSES										
105											
106	II. DEPRECIATION EXPENSE										
107	Depreciation Expense	403	40,778	SUBT-PT-D	PRI-PT-D	SECP	SEC-PT-D	SEC-PT-C	SEC-PT-D	SEC-PT-C	BILL-PT-C
108	TOTAL DEPREC. EXPENSE	403									
109											

Class Cost of Service Study (\$000s) Allocators Assigned

	Account Description	Account No.	Dollars	Functional Allocator	Primary Dist				Secondary Dist				Billing
					SubTransmission	Demand Allocator	Demand Allocator	Classification Allocator	Demand Allocator	Demand Allocator	Customer Allocator	Customer Allocator	
110	III. TAXES and OTHER												
111	A. GENERAL TAXES												
112	Municipal taxes	408	19,206	PLANT			PRI-PT-D	SECT		SEC-PT-D	SEC-PT-C	BILL-PT-C	
113	Payroll taxes	408	3,621	LABOR			PRI-LAB-D	SECLABOR		SEC-LAB-D	SEC-LAB-C	BILL-LAB-C	
114	Other taxes	408	275	PLANT			PRI-PT-D	SECT		SEC-PT-D	SEC-PT-C	BILL-PT-C	
115	Subtotal - General Taxes												
116													
117	B. FEDERAL / STATE INCOME TAXES												
118	Amort. ITC		(488)	PLANT			PRI-PT-D	SECT		SEC-PT-D	SEC-PT-C	BILL-PT-C	
119	Federal Income Tax Expense		7,044	RATEBASE			RATEBASE	SEC_RB		RATEBASE	RATEBASE	RATEBASE	
120	Subtotal - Federal / State Income Taxes	409-411											
121													
122	TOTAL TAXES	408-411	29,658										
123													
124	C. OTHER												
125	Merger / Synergy Benefits		(2,026)	RATEBASE			RATEBASE	SECT		RATEBASE	RATEBASE	RATEBASE	
126	Amortization of Loss on Reacq Debt		686	PLANT			PRI-PT-D	SECT		SEC-PT-D	SEC-PT-C	BILL-PT-C	
127	Interest on Customer deposits		75	BILL			-	-		-	-	CustDep	
128	Subtotal - Other												
129													
130	TOTAL EXPENSES		194,434										
131													
132	IV. OPERATING REVENUES at Current Rate:												
133	Distribution charge revenue	440	215,420	RevReq_PF			Total_Del_Rev	SECT		Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	
134	Forfeited discounts	450-451	2,230	BILL			-	-		-	-	Write-Offs	
135	Rent from Utility property	451Misc	2,624	Func-364			NCP_at_115	DEMAND		NCP_at_Sec	-	-	
136	Other revenue	454	2,948	RevReq_PF			Total_Del_Rev	SECT		Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	
137	Total Operating Revenues												
138													
139													
140													
141	V. NET INCOME at Current Rate:												
142													
143													
144													
145													
146													
147													
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Class Cost of Service Study (\$000s)

UNITIZED REVENUE REQUIREMENTS, RATE BASE AND COSTS

<u>Unit Cost Component</u>	<u>Units</u>	<u>System Average</u>	<u>Residential</u>	<u>Small C&I</u>	<u>General C&I</u>	<u>200 kW Demand</u>	<u>3000 kW Demand</u>	<u>Lighting</u>		<u>Propulsion</u>
								<u>A16 / A60</u>	<u>C6</u>	

1	SubTransmission Demand (kW-Month) (includes Hydro Production)	NCP_at_115	0.67	#	0.63	0.61	0.68	0.75	0.72	0.69	0.45
2	Primary Dist Demand (kW-Month)	NCP_at_Pri	4.88	#	4.88	4.87	4.88	4.88	4.87	5.21	4.81
3	Secondary Dist Demand (kW-Month)	NCP_at_Sec	2.93	#	2.75	2.75	2.76	-	-	2.92	-
4	Secondary Dist Customer (Cust-Mth)	Cust-Months	3.30	#	1.26	1.54	2.71	12.60	562.31	-	218.60
5	Billing Customer (Cust-Mth)	Cust-Months	8.60	#	7.14	10.47	40.13	214.63	5,267.57	-	1,436.86
6	Total Demand-related (kW-Month)	NCP_at_115	7.30		7.85	7.82	7.89	5.86	5.82	8.38	5.46
7	Total Customer-related (Cust-Mth)	Cust-Months	11.90		8.41	12.01	42.83	227.23	5,829.88	-	1,655.46

UNITIZED RATE BASE

8	SubTransmission Demand (kW-Month) (includes Hydro Production)	NCP_at_115	0.87		0.86	0.86	0.88	0.90	0.89	0.87	0.81
9	Primary Dist Demand (kW-Month)	NCP_at_Pri	13.15		13.15	13.15	13.15	13.15	13.15	13.18	13.15
10	Secondary Dist Demand (kW-Month)	NCP_at_Sec	9.29		8.62	8.62	8.64	-	-	8.64	-
11	Secondary Dist Customer (Cust-Mth)	Cust-Months	10.36		5.70	6.79	7.08	3.83	34.85	-	13.92
12	Billing Customer (Cust-Mth)	Cust-Months	5.19		4.62	6.26	18.14	83.87	314.50	-	68.74
13	Total Demand-related (kW-Month)	NCP_at_115	19.66		21.44	21.44	21.40	15.12	15.11	21.49	15.03
14	Total Customer-related (Cust-Mth)	Cust-Months	15.55		10.31	13.05	25.22	87.71	349.34	-	82.66

UNITIZED COSTS

15	SubTransmission Demand (kW-Month) (includes Hydro Production)	NCP_at_115	0.59		0.55	0.53	0.60	0.67	0.64	0.61	0.38
16	Primary Dist Demand (kW-Month)	NCP_at_Pri	3.67		3.67	3.66	3.67	3.67	3.66	3.99	3.60
17	Secondary Dist Demand (kW-Month)	NCP_at_Sec	2.08		1.96	1.96	1.96	-	-	2.12	-
18	Secondary Dist Customer (Cust-Mth)	Cust-Months	2.35		0.74	0.91	2.05	12.25	559.10	-	217.32
19	Billing Customer (Cust-Mth)	Cust-Months	8.12		6.72	9.90	38.46	206.90	5,238.61	-	1,430.53
20	Total Demand-related (kW-Month)	NCP_at_115	5.49		5.88	5.85	5.92	4.47	4.43	6.40	4.08
21	Total Customer-related (Cust-Mth)	Cust-Months	10.47		7.46	10.81	40.51	219.15	5,797.72	-	1,647.85

Class Cost of Service Study (\$000s)

FUNCTIONAL CLASSIFIED REVENUE REQUIREMENTS, RATE BASE AND COSTS												
Unit Cost Component	Total	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW Demand B32 / G32	3000 kW Demand B62 / G62	Lighting S10 / S14	Propulsion X1				
									FUNCTIONAL CLASSIFIED REVENUE REQUIREMENT			
1 SubTransmission Demand (includes Hydro Production)	15,753	6,656	1,237	2,815	3,757	1,065	147	75				
2 Primary Dist Demand	111,023	49,959	9,532	19,333	23,438	6,915	1,073	772				
3 Secondary Dist Demand	45,530	26,839	5,122	10,303	2,035	596	573	63				
4 Secondary Dist Customer	18,434	6,242	822	266	152	40	10,909	3				
5 Billing Customer	48,003	35,243	5,607	3,944	2,588	379	223	17				
6 Total Demand-related	172,305	83,454	15,891	32,450	29,230	8,577	1,793	910				
7 Total Customer-related	66,437	41,485	6,429	4,210	2,740	420	11,132	20				
8	238,742	124,939	22,320	36,661	31,971	8,997	12,925	930				
FUNCTIONAL CLASSIFIED RATE BASE												
9 SubTransmission Demand (includes Hydro Production)	20,579	9,143	1,738	3,603	4,465	1,307	187	136				
10 Primary Dist Demand	299,212	134,687	25,738	52,098	63,189	18,673	2,717	2,111				
11 Secondary Dist Demand	144,268	84,016	16,055	32,249	7,716	2,280	1,694	258				
12 Secondary Dist Customer	57,834	28,124	3,634	696	46	3	25,331	0				
13 Billing Customer	28,971	22,779	3,352	1,783	1,011	23	22	1				
14 Total Demand-related	464,059	227,847	43,532	87,950	75,369	22,260	4,598	2,504				
15 Total Customer-related	86,805	50,903	6,986	2,479	1,058	25	25,353	1				
16	550,864	278,750	50,517	90,429	76,427	22,285	29,950	2,505				
FUNCTIONAL CLASSIFIED EXPENSES												
17 SubTransmission Demand (includes Hydro Production)	13,858	5,814	1,077	2,484	3,346	945	130	63				
18 Primary Dist Demand	83,474	37,559	7,163	14,536	17,620	5,196	823	578				
19 Secondary Dist Demand	32,247	19,103	3,643	7,333	1,325	386	417	39				
20 Secondary Dist Customer	13,110	3,652	488	202	148	40	8,577	3				
21 Billing Customer	45,335	33,146	5,298	3,780	2,495	377	221	17				
22 Total Demand-related	129,579	62,476	11,883	24,353	22,291	6,528	1,370	679				
23 Total Customer-related	58,445	36,798	5,786	3,982	2,643	417	8,798	20				
24	188,024	99,274	17,669	28,335	24,934	6,945	10,168	699				

Class Cost of Service Study (\$000s)
METER-RELATED COMPONENT OF REVENUE REQUIREMENT

Account Description	Total Dollars	Residential		Small C&I		General C&I		200 kW Demand		3000 kW Demand		Lighting		Propulsion	
		A16 / A60	C6	G2 / E40	B32 / G32	B62 / G62	S10 / S14	X1							
1 Meter Cost	49,379	33,610	8,156	5,780	1,823	9	0	0							
2 Other Rate Base items	(27,286)	(18,583)	(4,506)	(3,188)	(1,004)	(5)	0	0							
3 Meter-Related Rate Base	22,093	15,028	3,650	2,592	819	4	0	0							
4 Rate of Return on Rate Base	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%							
5 Return on Rate Base	1,555	1,058	257	182	58	0	0	0							
6 Income Tax Gross-up	479	326	79	56	18	0	0	0							
7 Return Component of Revenue Requirement	2,034	1,384	336	239	75	0	0	0							
8															
9 Meter Expenses	2,698	1,836	446	316	100	1	0	0							
10 Meter Reading Expenses	1,599	1,088	264	187	59	0	0	0							
11 O&M Costs	4,297	2,925	710	503	159	1	0	0							
12 A&G Expense	4,047	2,666	683	524	172	1	0	0							
13 Meter Depreciation Expense	1,750	1,193	289	203	64	0	0	0							
14 Cost Component of Revenue Requirement	10,093	6,784	1,681	1,230	395	2	0	0							
15															
16 Meter-Related Revenue Requirement	12,127	8,168	2,017	1,469	471	2	0	0							
17															
18 Number of Meters	499,717	441,304	48,516	8,776	1,106	15	0	0							
19															
20 Monthly Revenue Requirement per Meter	\$2.02	\$1.54	\$3.46	\$13.95	\$35.47	\$13.54	#DIV/0!	#DIV/0!							
21															
22 Distribution Plant in Service- Cost	1,152,474	577,249	108,221	193,103	160,023	46,734	61,862	5,283							
23 Meter % of Distribution Plant	4.3%	5.8%	7.5%	3.0%	1.1%	0.0%	0.0%	0.0%							
24															
25 Materials and Supplies	6,378	3,205	604	1,066	884	257	334	29							
26 Accumulated Depreciation	(491,221)	(246,159)	(46,149)	(82,350)	(68,068)	(19,878)	(26,370)	(2,247)							
27 ADIT	(151,613)	(76,199)	(14,243)	(25,221)	(20,977)	(6,108)	(8,179)	(685)							
28	(636,456)	(319,153)	(59,789)	(106,506)	(88,161)	(25,729)	(34,215)	(2,904)							
29															
30 Distribution O&M	44,309	20,803	4,116	7,477	6,649	1,901	3,164	198							
31 Customer Accounts	17,323	13,758	1,719	972	668	60	144	2							
32	61,632	34,562	5,835	8,449	7,317	1,961	3,309	200							
33 Meter % of Operating Costs	6.97%	8.46%	12.16%	5.95%	2.17%	0.04%	0.00%	0.00%							
34															
35 A&G Costs	59,701	31,507	5,612	8,808	7,952	2,197	3,417	207							
36															
37 Distribution Depreciation Expense	40,778	20,495	3,831	6,784	5,642	1,643	2,200	184							
38															
39 Effective Tax Rate		23.54%	23.54%	23.54%	23.54%	23.54%	23.54%	23.54%							

Class Cost of Service Study (\$000s)
LINE-TRANSFORMER COMPONENT OF
REVENUE REQUIREMENT

<u>Account Description</u>	<u>Amount</u>
1 Line Transformers Cost	157,152
2 Other Rate Base items	(86,787)
3 Line Transformers-Related Rate Base	70,365
4 Rate of Return on Rate Base	7.04%
5 Return on Rate Base	4,954
6 Income Tax Gross-up	1,525
7 Return Component of Revenue Requirement	6,478
8	
9 Maintenance of Line Transformers	254
10 A&G Expense	246
11 Line Transformers Depreciation Expense	5,561
12 Cost Component of Revenue Requirement	6,061
13	
14 Transformer-Related Revenue Requirement	12,539
15	
16 Demand Units	1,294,694
17	
18 Monthly Revenue Requirement per kW	\$0.81
19 Annual Demand Units- B32/G32/B62/G62	3,733,444
20 Annual Billing Demand Units- B32/G32/B62/G62	7,203,195
21 Monthly Transformer Billing Credit per kW	\$0.42
22 Distribution Plant in Service- Cost	1,152,474
23 Line Transformer % of Distribution Plant	13.6%
24	
25 Materials and Supplies	6,378
26 Accumulated Depreciation	(491,221)
27 ADIT	(151,613)
28	(636,456)
29	
30 Distribution O&M	44,309
31 Customer Accounts	17,323
32	61,632
33 Line Transformer % of Operating Costs	0.41%
34	
35 A&G Costs	59,701
36	
37 Distribution Depreciation Expense	40,778
38	
39 Effective Tax Rate	23.54%

Schedule NG-HSG-2 (C) 2nd Amended
Development of External Allocators for the ACOSS

Development of Allocators - Index

Index
1

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External Allocator Values- Class Allocation

Allocators
2

Line	Units	Allocator Names	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
ALLOCATION VALUES										
1	MWh	MWh-Meter	7,662,969	3,037,613	552,429	1,371,694	2,041,538	565,378	68,382	25,935
2	MWh	MWh-Gen	8,217,095	3,312,579	602,435	1,495,137	2,118,708	586,749	74,572	26,916
3	MWh	MWh-CI	4,531,039		552,429	1,371,694	2,041,538	565,378		
4										
5	MW	NCP at 115	1,967,310	885,548	169,232	342,544	415,492	122,783	17,827	13,884
6	MW	NCP at Pri	1,895,654	853,294	163,068	330,068	400,358	118,311	17,177	13,378
7	MW	NCP at Sec	1,294,694	812,042	155,185	311,120	0	0	16,347	0
8										
9	#	Bills	5,805,762	5,126,632	536,788	85,684	14,962	152	41,532	12
10	#	Customers	465,108	411,286	44,619	8,191	1,005	6	0	1
11	#	Customers-CI	53,822		44,619	8,191	1,005	6		1
12	#	Xfmr Cost	113,631,803	80,878,845	20,611,875	7,897,628	4,193,394	50,061	0	0
13	\$	Services Cost	158,103,601	136,880,355	17,679,780	3,356,430	185,925	1,110	0	0
14	\$	Meter Cost	35,732,210	24,321,588	5,901,825	4,182,764	1,319,276	6,756	0	0
15	#	All Meters	499,717	441,304	48,516	8,776	1,106	15	0	0
16	\$	Cust Chge Rev	41,147,221	12,994,875	3,189,287	8,991,571	3,662,023	2,610,127	9,579,339	120,000
17	\$	kWh Rev	148,331,249	100,110,475	20,047,322	10,688,581	18,149,275	0	(745,321)	80,918
18	\$	Demand Rev	26,724,656	0	0	12,067,252	11,767,149	2,890,254	0	0
19	\$	Demand Discounts	(782,138)	0	0	(39,911)	(322,134)	(420,093)	0	0
20	\$	Total Del Rev	215,420,989	113,105,349	23,236,609	31,707,493	33,256,314	5,080,288	8,834,018	200,918
21	\$	Other Dist Rev	0							
22	%	Acc903	100.00%	85.71%	8.90%	3.25%	1.79%	0.00%	0.34%	0.00%
23	\$	Write-Offs-Del	4,531,028	3,641,001	382,363	309,698	195,358	0	2,607	1
24	\$	Write-Offs-Comm	7,861,886	6,092,916	560,964	658,105	548,348	0	1,552	1
25	\$	Write-Offs	12,392,914	9,733,917	943,327	967,803	743,706	0	4,159	2
26	%	Acc908	100.00%	45.49%	43.65%	8.61%	1.93%	0.27%	0.03%	0.01%
27	%	Acc910	100.00%	54.86%	9.84%	12.46%	17.46%	4.80%	0.53%	0.05%
28	%	CustDep	100.00%	0.73%	47.61%	47.67%	3.98%	0.00%	0.01%	0.00%
29	#	Light-Fixtures	6,105						6,105	

External Allocator Values- Functionalization

Functions
3

Line	Functional Allocator Values	Total	Supply	SubTransmission	Primary	Secondary	Billing
1	Func-364	8,162		291	4,815	3,056	
2	Func-365	12,894		862	8,884	3,149	
3	Func-366	402		28	321	52	
4	Func-367	2,188		163	1,823	203	

Number of Customer Bills- Normalized

Bills 4

Line	Rate Class	Includes	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
1	Residential	A16-A60	5,126,632	414,526	430,225	430,047	417,306	430,270	431,905	430,992	430,218	430,625	430,046	432,201	418,271
2	Small C&I	C06-R2	536,788	43,629	45,605	44,698	43,519	45,576	44,838	44,853	44,898	44,852	45,106	45,246	43,968
3	General C&I	G02-E40	85,684	6,935	7,656	7,126	7,089	7,662	6,983	7,078	7,037	7,023	7,268	7,253	6,574
4	200 kW Demand	B32-G32	14,962	1,038	1,159	1,259	1,271	1,179	1,278	1,286	1,327	1,306	1,335	1,345	1,179
5	3000 kW Demand	B62-G62	152	14	14	13	12	13	14	11	13	14	15	11	11
6	Lighting	S10-S14	41,532	3,897	3,408	3,482	3,480	3,406	3,460	3,442	3,432	3,400	3,382	3,366	3,377
7	Propulsion	X01	12	1	1	1	1	1	1	1	1	1	1	1	1
8			5,805,762	470,040	488,068	486,626	472,678	488,107	488,479	487,663	486,926	487,221	487,153	489,423	473,381
9	A-16		4,743,535	384,406	398,247	397,710	385,414	397,586	398,942	397,923	397,168	397,515	401,207	400,312	387,105
10	A-60	A16	383,097	30,120	31,978	32,337	31,892	32,684	32,963	33,069	33,050	33,110	28,839	31,889	31,166
11	B-32	G32	19	2	2	2	2	2	2	2	1	1	1	1	2
12	B-62	G62	24	2	2	2	2	2	2	2	2	2	2	2	2
13	C-06		525,892	42,721	44,697	43,790	42,611	44,668	43,930	43,945	43,990	43,944	44,198	44,338	43,060
14	C-06 (Unmetered)	C06	3,528	294	294	294	294	294	294	294	294	294	294	294	294
15	E-40	G02	73	6	7	7	5	6	7	7	6	6	6	6	4
16	G-02		85,611	6,929	7,649	7,119	7,084	7,656	6,976	7,071	7,031	7,017	7,262	7,247	6,570
17	G-32		14,943	1,036	1,157	1,257	1,269	1,177	1,277	1,284	1,326	1,305	1,334	1,344	1,177
18	G-62		128	12	12	11	10	11	12	9	11	12	13	9	9
19	R-02	C06	7,368	614	614	614	614	614	614	614	614	614	614	614	614
20	SL-10	Lighting	36,475	3,476	2,987	3,061	3,059	2,985	3,039	3,021	3,010	2,978	2,960	2,944	2,955
21	SL-14	Lighting	5,057	421	421	421	421	421	421	421	422	422	422	422	422
22	X-01		12	1	1	1	1	1	1	1	1	1	1	1	1
23			5,805,762	470,040	488,068	486,626	472,678	488,107	488,479	487,663	486,926	487,221	487,153	489,423	473,381

Narragansett Electric Company
d/b/a National Grid
Docket No. R.I.P.U.C. 4065
Schedule NG-HSG-2 (C) 2nd Amended
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Sales in MWh- Normalized

Sales
5-6

Line	Rate Class	Includes	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
1	Residential	A16-A60	3,037,613	297,655,571	264,633,492	264,761,383	233,986,877	199,886,532	213,246,500	296,667,164	318,027,884	263,609,665	215,981,232	212,696,707	256,460,117
2	Small C&I	C06-R2	552,429	55,774,257	45,571,126	48,151,851	39,322,928	39,839,036	42,509,976	50,913,525	54,715,140	44,969,367	39,619,155	43,713,734	47,328,778
3	General C&I	G02-E40	1,371,694	115,565,325	112,198,733	109,833,404	109,441,260	93,668,283	110,785,993	128,980,165	139,275,203	124,473,038	111,550,086	110,008,127	105,914,010
4	200 kW Demand	B32-G32	2,041,538	177,242,631	168,303,365	163,457,673	161,647,846	165,429,031	167,380,689	175,281,985	187,535,274	174,239,821	175,835,097	168,427,237	156,757,636
5	3000 kW Demand	B62-G62	565,378	51,215,583	44,662,335	19,916,421	60,530,724	44,851,712	49,116,616	41,855,860	52,653,554	57,144,337	52,765,816	40,133,989	50,530,900
6	Lighting	S10-S14	68,382	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470	5,698,470
7	Propulsion	X01	25,935	2,479,535	2,047,602	2,017,206	2,037,548	2,117,434	2,336,459	1,699,098	2,524,480	2,235,074	2,084,985	2,297,260	2,058,557
8			7,662,968,634	705,631,372	643,115,123	613,836,408	612,665,653	551,490,498	591,074,703	701,096,267	760,430,005	672,369,772	603,534,841	582,975,524	624,748,468
9															
9	A-16		2,842,814	281,403,076	246,613,920	246,459,470	217,291,137	186,093,103	200,082,405	277,458,306	299,523,493	247,088,025	203,001,981	198,696,975	239,102,089
10	A-60	A16	194,799	16,252,495	18,019,572	18,301,913	16,695,740	13,793,429	13,164,095	19,208,858	18,504,391	16,521,640	12,979,251	13,999,732	17,358,028
11	B-32	G32	5,245	470,973	425,720	379,922	399,413	348,930	155,120	823,600	581,526	452,557	382,366	402,827	422,299
12	B-62	G62	140,108	12,281,616	11,850,819	12,535,616	11,824,816	11,155,616	11,496,416	11,410,016	11,780,816	11,937,616	11,516,416	10,824,816	11,493,216
13	C-06 (Unmetered)		545,546	55,213,002	45,008,759	47,591,952	38,763,005	39,275,876	41,926,930	50,324,804	54,126,728	44,415,757	39,027,194	43,124,096	46,747,837
14	C-08	C06	2,304	179,695	180,807	178,339	178,363	181,600	201,486	207,161	206,852	172,050	210,401	208,078	199,381
15	E-40	G02	3,249	63,154	57,723	50,084	125,389	202,835	461,308	731,584	491,233	395,519	430,945	109,621	129,352
16	G-02		1,368,445	115,502,171	112,141,010	109,783,320	109,315,871	93,465,448	110,324,685	128,248,581	138,783,970	124,077,519	111,119,141	109,898,506	105,784,658
17	G-32		2,036,293	176,771,658	167,877,645	163,077,751	161,248,433	165,080,101	167,225,569	174,458,385	186,953,748	173,787,264	175,452,731	168,024,410	156,335,337
18	G-62		425,270	38,933,967	32,811,516	7,380,805	48,705,908	33,696,096	37,620,200	30,445,844	40,872,738	45,206,721	41,249,400	29,309,173	39,037,684
19	R-02	C06	4,579	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560
20	SL-10	Lighting	9,918	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496
21	SL-14	Lighting	58,464	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974
22	X-01		25,935	2,479,535	2,047,602	2,017,206	2,037,548	2,117,434	2,336,459	1,699,098	2,524,480	2,235,074	2,084,985	2,297,260	2,058,557
23			7,662,968,634	705,631,372	643,115,123	613,836,408	612,665,653	551,490,498	591,074,703	701,096,267	760,430,005	672,369,772	603,534,841	582,975,524	624,748,468

Sales in MWh- Normalized

Sales
5-6

Line	Rate Class	Includes	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
A-60: Residential Low Income															
Dec-Mar	First 450		44,573	10,358,907	11,485,195	11,665,151									11,063,544
Dec-Mar	Next 750		19,368	4,501,121	4,990,512	5,068,706									4,807,298
Dec-Mar	Excess		5,992	1,392,467	1,543,865	1,568,056									1,487,186
			69,932,008	16,252,495	18,019,572	18,301,913									17,358,028
Apr-Nov	First 450		85,907				11,486,486	9,489,728	9,056,753	13,215,483	12,730,818	11,366,707	8,929,582	9,631,662	
Apr-Nov	Excess		38,960				5,209,254	4,303,701	4,107,342	5,993,375	5,773,573	5,154,933	4,049,669	4,368,070	
			124,867,136				16,695,740	13,793,429	13,164,095	19,208,858	18,504,391	16,521,640	12,979,251	13,999,732	
C-06: Small C&I															
Sales			545,538	55,212,248	45,008,144	47,591,302	38,762,476	39,275,340	41,926,358	50,324,117	54,125,989	44,415,151	39,026,661	43,123,507	46,747,199
Minimum			7	754	615	650	529	536	572	687	739	606	533	589	638
			545,545,940	55,213,002	45,008,759	47,591,952	38,763,005	39,275,876	41,926,930	50,324,804	54,126,728	44,415,757	39,027,194	43,124,096	46,747,837
C-06: Small C&I Unmetered															
Sales			2,295	178,981	180,088	177,630	177,654	180,878	200,685	206,337	206,030	171,366	209,565	207,251	198,588
Minimum			9	714	719	709	709	722	801	824	822	684	836	827	793
			2,304,213	179,695	180,807	178,339	178,363	181,600	201,486	207,161	206,852	172,050	210,401	208,078	199,381
E-40: Storage Cooling															
On Peak			1,571,117	27,737	24,138	21,451	63,960	99,592	220,418	315,969	240,339	190,519	252,000	48,503	66,491
Off Peak			1,677,630	35,417	33,585	28,633	61,429	103,243	240,890	415,615	250,894	205,000	178,945	61,118	62,861
			3,248,747	63,154	57,723	50,084	125,389	202,835	461,308	731,584	491,233	395,519	430,945	109,621	129,352
SL-10: Private Lighting															
Blackstone Valley			3,983,976	331,998	331,998	331,998	331,998	331,998	331,998	331,998	331,998	331,998	331,998	331,998	331,998
Narragansett zone			4,252,128	354,344	354,344	354,344	354,344	354,344	354,344	354,344	354,344	354,344	354,344	354,344	354,344
Newport Zone			1,681,848	140,154	140,154	140,154	140,154	140,154	140,154	140,154	140,154	140,154	140,154	140,154	140,154
			9,917,952	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496	826,496
SL-14: General Streetlighting															
Blackstone Valley			9,491,748	790,979	790,979	790,979	790,979	790,979	790,979	790,979	790,979	790,979	790,979	790,979	790,979
Narragansett zone			45,523,752	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646	3,793,646
Newport Zone			3,448,188	287,349	287,349	287,349	287,349	287,349	287,349	287,349	287,349	287,349	287,349	287,349	287,349
			58,463,688	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974	4,871,974

Proof of Distribution Revenue at Current Rates

Revenue
7-10

	Code	Description	Includes	Annual Bills	Pro-rate Factor	Prorated Annual Bills	Monthly Customer Charge	Customer Charge Revenue	Billing Demand	Prorate Factor	Prorated Billing Demand	Demand Charge	Demand Charge Revenue
1	A16	Residential	A16-A60	5,126,632		5,108,506		12,994,875					
2	C06	Small C&I	C06-R2	536,788		539,107		3,189,287					
3	G02	General C&I	G02-E40	85,684		86,973		8,991,571	3,812,972		3,747,594		12,067,252
4	G32	200 kW Demand	B32-G32	14,962		15,489		3,662,023	5,940,055		5,901,279		11,767,149
5	G62	3000 kW Demand	B62-G62	152		152		2,610,127	1,304,312		1,301,916		2,890,254
6	S10	Lighting	S10-S14	41,532		41,532		9,579,339					
7	X01	Propulsion	X01	12		12		120,000					
8				<u>5,805,762</u>		<u>5,791,771</u>		<u>41,147,221</u>	<u>11,057,339</u>		<u>10,950,789</u>		<u>26,724,656</u>
9	A16	Residential Basic		4,743,535	(0.382%)	4,725,409	\$2.75	12,994,875					
10	A60	Resid. Low Income	A16	383,097	-	383,097	-	-					
11	B32	C&I Back-up	G32	19	-	19	\$236.43	4,492	23,335	(0.020%)	23,330	See below	70,031
12	B62	3000 kW Back-up	G62	24	-	24	\$17,118.72	408,967	378,188	(0.176%)	377,521	See below	838,096
13	C06	Small C&I		525,892	0.445%	528,231	\$6.00	3,169,384					
14	C06	Small C&I Unmeterd	C06	3,528	(0.325%)	3,517	\$1.83	6,435					
15	E40	Storage Cooling	G02	73	10.571%	81	\$75.15	6,066					
16	G02	General C&I		85,611	1.496%	86,892	\$103.41	8,985,505	3,812,972	(1.715%)	3,747,594	\$3.22	12,067,252
17	G32	200 kW Demand		14,943	3.526%	15,470	\$236.43	3,657,531	5,916,720	(0.655%)	5,877,949	\$1.99	11,697,118
18	G62	3000 kW Demand		128	0.759%	129	\$17,118.72	2,201,160	926,124	(0.187%)	924,396	\$2.22	2,052,159
20	R02	Traffic Signals	C06	7,368	(0.115%)	7,360	\$1.83	13,468					
21	S10	Private Lighting	Lighting	36,475		36,475		885,317					
22	S14	Streetlighting	Lighting	5,057		5,057		8,694,022					
23	X01	X-01		12		12	\$10,000.00	120,000					
24				<u>5,805,762</u>		<u>5,791,771</u>		<u>41,147,221</u>	<u>11,057,339</u>		<u>10,950,789</u>		<u>26,724,656</u>

Proof of Distribution Revenue at Current Rates

Revenue
7-10

Code	Description	Includes	kWh Deliveries	kWh Charge	kWh Charge Revenue	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue	Feeder Service Billing Units	Feeder Service Revenue	Normalized Rate Year Revenue
1 A16	Residential	A16-A60	3,037,613,124		100,110,475							113,105,349
2 C06	Small C&I	C06-R2	552,428,873		20,047,322							23,236,609
3 G02	General C&I	G02-E40	1,371,693,627		10,688,581	97,801	(36,186)	31,685,574	(3,725)			31,707,493
4 G32	200 kW Demand	B32-G32	2,041,538,285		18,149,275	1,641,134	(607,220)	33,578,448	(79,954)	151,469	365,040	33,256,314
5 G62	3000 kW Demand	B62-G62	565,377,847		-	990,034	(366,313)	5,500,381	(53,781)			5,080,288
6 S10	Lighting	S10-S14	68,381,640		(745,321)							8,834,018
7 X01	Propulsion	X01	25,935,238		80,918							200,918
8			7,662,968,634		148,331,249	2,728,969	(1,009,719)	70,764,403	(137,460)	151,469	365,040	215,420,989
9 A16	Residential Basic		2,842,813,980	\$0.03376	95,973,400							108,968,275
10 A60	Resid. Low Income	A16	194,799,144	See below	4,137,075							4,137,075
11 B32	C&I Back-up	G32	5,245,253	\$0.00889	46,630	10,444	(3,864)	121,154	(1,018)			116,272
12 B62	3000 kW Back-up	G62	140,107,795	-	-	100,014	(37,005)	1,247,063	(11,610)			1,198,448
13 C06	Small C&I		545,545,940	See below	19,782,828							22,952,211
14 C06	Small C&I Unmeterd	C06	2,304,213	See below	98,562							104,997
15 E40	Storage Cooling	G02	3,248,747	See below	55,764							61,830
16 G02	General C&I		1,368,444,880	\$0.00777	10,632,817	97,801	(36,186)	31,685,574	(3,725)			31,645,663
17 G32	200 kW Demand		2,036,293,032	\$0.00889	18,102,645	1,630,690	(603,355)	33,457,294	(78,937)	151,469	365,040	33,140,042
18 G62	3000 kW Demand		425,270,052	-	-	890,020	(329,307)	4,253,318	(42,171)			3,881,840
20 R02	Traffic Signals	C06	4,578,720	\$0.03624	165,933							179,401
21 S10	Private Lighting	Lighting	9,917,952	See below	(225,168)							660,149
22 S14	Streetlighting	Lighting	58,463,688	See below	(520,153)							8,173,869
23 X01	X-01		25,935,238	\$0.00312	80,918							200,918
24			7,662,968,634		148,331,249	2,728,969	(1,009,719)	70,764,403	(137,460)	151,469	365,040	215,420,989
						Rate	(\$0.37)			Rate	\$2.41	215,420,992
												215,420,369

Proof of Distribution Revenue at Current Rates

Revenue
7-10

Code	Description	Includes	Annual Bills	Pro-rate Factor	Prorated Annual Bills	Monthly Customer Charge	Customer Charge Revenue	Billing Demand	Prorate Factor	Prorated Billing Demand	Demand Charge	Demand Charge Revenue
<u>A-60 Residential Low Income</u>												
25	Dec-Mar	First 450										
26	Dec-Mar	Next 750										
27	Dec-Mar	Over 1200										
28	Apr-Nov	First 450										
29	Apr-Nov	Over 450										
30												
<u>B-32 C&I Back-up</u>												
31	Back-up											
32	Supplemental							7,567	(0.020%)	7,565	\$5.11	38,659
33								15,768	(0.020%)	15,765	\$1.99	31,372
								23,335		23,330		70,031
<u>B-62 3000 kW Back-up</u>												
34	Back-up											
35	Supplemental							93,570	(0.176%)	93,405	\$2.22	207,359
36								284,618	(0.176%)	284,116	\$2.22	630,737
								378,188		377,521		838,096
<u>C-6 Small C&I</u>												
37	kWh											
38	Over 25 kVA											
39												
<u>C-8 Small C&I Unmetered</u>												
40	kWh											
41	Over 25 kVA											
42												
<u>E-40 Storage Cooling</u>												
43	On Peak											
44	Off Peak											
45												
<u>S-10 Private Lighting</u>												
46	Blackstone Valley											
47	Narragansett zone											
48	Newport Zone											
49												
<u>S-14 General Streetlighting</u>												
50	Blackstone Valley											
51	Narragansett zone											
52	Newport Zone											
53												

Proof of Distribution Revenue at Current Rates

Revenue
7-10

Code	Description	Includes	kWh Deliveries	kWh Charge	kWh Charge Revenue	HVD Billing Units	HVD Credit Revenue	HVM Billing Units	HVM Credit Revenue	Feeder Service Billing Units	Feeder Service Revenue	Normalized Rate Year Revenue
<u>A-60 Residential Low Income</u>												
25	Dec-Mar	First 450	44,572,797	\$0.01688	752,389							
26	Dec-Mar	Next 750	19,367,637	\$0.03055	591,681							
27	Dec-Mar	Over 1200	5,991,574	\$0.02548	152,665							
28	Apr-Nov	First 450	85,907,219	\$0.01688	1,450,114							
29	Apr-Nov	Over 450	38,959,917	\$0.03055	1,190,225							
30			194,799,144		4,137,075							
<u>B-32 C&I Back-up</u>												
31	Back-up											
32	Supplemental											
33												
<u>B-62 3000 kW Back-up</u>												
34	Back-up											
35	Supplemental											
36												
<u>C-6 Small C&I</u>												
37	kWh		545,538,492	\$0.03624	19,770,315							
38	Over 25 kVA		7,448	\$1.68000	12,513							
39			545,545,940		19,782,828							
<u>C-8 Small C&I Unmetered</u>												
40	kWh		2,295,053	\$0.03624	83,173							
41	Over 25 kVA		9,160	\$1.68000	15,389							
42			2,304,213		98,562							
<u>E-40 Storage Cooling</u>												
43	On Peak		1,571,117	\$0.02536	39,844							
44	Off Peak		1,677,630	\$0.00949	15,921							
45			3,248,747		55,764							
<u>S-10 Private Lighting</u>												
46	Blackstone Valley		3,983,976	(\$0.04420)	(176,092)							
47	Narragansett zone		4,252,128	-	-							
48	Newport Zone		1,681,848	(\$0.02918)	(49,076)							
49			9,917,952		(225,168)							
<u>S-14 General Streetlighting</u>												
50	Blackstone Valley		9,491,748	(\$0.04420)	(419,535)							
51	Narragansett zone		45,523,752	-	-							
52	Newport Zone		3,448,188	(\$0.02918)	(100,618)							
53			58,463,688		(520,153)							

Transformer Costs

Xfmrs
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Line	Rate Class	Includes	Customers	Source	Average Cost Per Customer	Total Transformers Cost
1	Residential	A16-A60	411,110	See below	\$197	80,878,845
2	Small C&I	C06-R2	44,015	See below	\$468	20,611,875
3	General C&I	G02-E40	8,190	See below	\$964	7,897,628
4	200 kW Demand	B32-G32	1,003	See below	\$4,181	4,193,394
5	3000 kW Demand	B62-G62	6	See below	\$8,344	50,061
6	Lighting	S10-S14	0			
7	Propulsion	X01	0			0
8			464,324		\$245	113,631,803
9	Check		464,324			113,631,803
10	A16		396,478	From Detail	\$197	77,932,720
11	A60		14,632	From Detail	\$201	2,946,125
12			411,110			80,878,845
13	C06		43,740	From Detail	\$467	20,438,041
14	C08		275	From Detail	\$632	173,834
15			44,015			20,611,875
16	200 kW Backup	B32	1	From Detail		122
17	200 kW Demand	B32-G32	1,002	From Detail		4,193,271
18			1,003			4,193,394
19	3000 kW Backup	B62	1	From Detail		33,382
20	3000 kW Demand	B62-G62	5	From Detail		16,679
21			6			50,061
22	General C&I		8,181	From Detail		7,829,596
23	E40 Storage Cooling G02		9	From Detail		68,032
24			8,190			7,897,628

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
12-16

Line	Transformer	Rate Code	Total Customers	% Customers on Transformer	Transformer Total Cost	Allocated Transformer Cost
1	OH_1_10	A16	9,733	88.659%	4,230,971	3,751,142
2	OH_1_10	A60	190	1.731%	4,230,971	73,227
3	OH_1_10	C06	979	8.918%	4,230,971	377,311
4	OH_1_10	C08	15	0.137%	4,230,971	5,781
5	OH_1_10	G02	23	0.210%	4,230,971	8,864
6	OH_1_10	G32	7	0.064%	4,230,971	2,698
7	OH_1_100	A16	1,076	68.448%	249,358	170,680
8	OH_1_100	A60	61	3.880%	249,358	9,676
9	OH_1_100	C06	376	23.919%	249,358	59,643
10	OH_1_100	C08	1	0.064%	249,358	159
11	OH_1_100	G02	51	3.244%	249,358	8,090
12	OH_1_167	A16	59	95.161%	9,405	8,950
13	OH_1_167	A60	1	1.613%	9,405	152
14	OH_1_167	C06	2	3.226%	9,405	303
15	OH_1_25	A16	182,035	91.154%	24,451,186	22,288,179
16	OH_1_25	A60	5,495	2.752%	24,451,186	672,802
17	OH_1_25	B32	1	0.001%	24,451,186	122
18	OH_1_25	C06	11,260	5.638%	24,451,186	1,378,663
19	OH_1_25	C08	94	0.047%	24,451,186	11,509
20	OH_1_25	G02	513	0.257%	24,451,186	62,811
21	OH_1_25	G32	32	0.016%	24,451,186	3,918
22	OH_1_25	G62	1	0.001%	24,451,186	122
23	OH_1_50	A16	147,168	87.427%	14,100,318	12,327,517
24	OH_1_50	A60	6,821	4.052%	14,100,318	571,361
25	OH_1_50	C06	13,127	7.798%	14,100,318	1,099,582
26	OH_1_50	C08	58	0.034%	14,100,318	4,858
27	OH_1_50	G02	952	0.566%	14,100,318	79,744
28	OH_1_50	G32	13	0.008%	14,100,318	1,089
29	OH_1_50	G62	1	0.001%	14,100,318	84
30	OH_1_667	A16	19	86.364%	51,470	44,451
31	OH_1_667	C06	3	13.636%	51,470	7,019
32	OH_1_75	A16	559	80.201%	85,055	68,215
33	OH_1_75	A60	36	5.165%	85,055	4,393
34	OH_1_75	C06	86	12.339%	85,055	10,495

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
12-16

Line	Transformer	Rate Code	Total Customers	% Customers on Transformer	Transformer Total Cost	Allocated Transformer Cost
35	OH_1_75	G02	12	1.722%	85,055	1,464
36	OH_3_1000	C06	9	24.324%	484,434	117,835
37	OH_3_1000	G02	12	32.432%	484,434	157,114
38	OH_3_1000	G32	16	43.243%	484,434	209,485
39	OH_3_150	A16	2,115	30.555%	5,927,870	1,811,246
40	OH_3_150	A60	115	1.661%	5,927,870	98,484
41	OH_3_150	C06	3,320	47.963%	5,927,870	2,843,185
42	OH_3_150	C08	6	0.087%	5,927,870	5,138
43	OH_3_150	E40	1	0.014%	5,927,870	856
44	OH_3_150	G02	1,313	18.969%	5,927,870	1,124,428
45	OH_3_150	G32	15	0.217%	5,927,870	12,846
46	OH_3_1500	C06	8	25.000%	554,836	138,709
47	OH_3_1500	G02	8	25.000%	554,836	138,709
48	OH_3_1500	G32	16	50.000%	554,836	277,418
49	OH_3_2000	C06	3	20.000%	310,292	62,058
50	OH_3_2000	G02	2	13.333%	310,292	41,372
51	OH_3_2000	G32	10	66.667%	310,292	206,862
52	OH_3_30	A16	438	27.810%	1,757,142	488,653
53	OH_3_30	A60	22	1.397%	1,757,142	24,544
54	OH_3_30	C06	865	54.921%	1,757,142	965,034
55	OH_3_30	C08	8	0.508%	1,757,142	8,925
56	OH_3_30	G02	211	13.397%	1,757,142	235,401
57	OH_3_30	G32	15	0.952%	1,757,142	16,735
58	OH_3_300	A16	208	23.636%	1,857,362	439,013
59	OH_3_300	A60	21	2.386%	1,857,362	44,323
60	OH_3_300	C06	384	43.636%	1,857,362	810,485
61	OH_3_300	C08	1	0.114%	1,857,362	2,111
62	OH_3_300	G02	224	25.455%	1,857,362	472,783
63	OH_3_300	G32	33	3.750%	1,857,362	69,651
64	OH_3_500	A16	105	34.768%	918,512	319,350
65	OH_3_500	C06	83	27.483%	918,512	252,439
66	OH_3_500	E40	1	0.331%	918,512	3,041
67	OH_3_500	G02	70	23.179%	918,512	212,900
68	OH_3_500	G32	41	13.576%	918,512	124,699

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
12-16

Line	Transformer	Rate Code	Total Customers	% Customers on Transformer	Transformer Total Cost	Allocated Transformer Cost
69	OH_3_75	A16	4,658	38.872%	10,326,974	4,014,274
70	OH_3_75	A60	247	2.061%	10,326,974	212,865
71	OH_3_75	C06	5,114	42.677%	10,326,974	4,407,256
72	OH_3_75	C08	18	0.150%	10,326,974	15,512
73	OH_3_75	G02	1,852	15.455%	10,326,974	1,596,057
74	OH_3_75	G32	9	0.075%	10,326,974	7,756
75	OH_3_750	C06	5	19.231%	234,835	45,161
76	OH_3_750	G02	9	34.615%	234,835	81,289
77	OH_3_750	G32	12	46.154%	234,835	108,385
78	UG_1_100	A16	1,948	88.145%	633,214	558,146
79	UG_1_100	A60	34	1.538%	633,214	9,742
80	UG_1_100	C06	202	9.140%	633,214	57,878
81	UG_1_100	C08	2	0.090%	633,214	573
82	UG_1_100	G02	23	1.041%	633,214	6,590
83	UG_1_167	A16	118	55.140%	101,892	56,184
84	UG_1_167	A60	1	0.467%	101,892	476
85	UG_1_167	C06	76	35.514%	101,892	36,186
86	UG_1_167	C08	5	2.336%	101,892	2,381
87	UG_1_167	G02	13	6.075%	101,892	6,190
88	UG_1_167	G32	1	0.467%	101,892	476
89	UG_1_25	A16	10,382	96.460%	5,391,856	5,200,990
90	UG_1_25	A60	62	0.576%	5,391,856	31,060
91	UG_1_25	C06	293	2.722%	5,391,856	146,782
92	UG_1_25	C08	4	0.037%	5,391,856	2,004
93	UG_1_25	G02	14	0.130%	5,391,856	7,013
94	UG_1_25	G32	1	0.009%	5,391,856	501
95	UG_1_250	A16	24	100.000%	17,517	17,517
96	UG_1_50	A16	12,277	93.304%	5,211,741	4,862,786
97	UG_1_50	A60	184	1.398%	5,211,741	72,880
98	UG_1_50	C06	592	4.499%	5,211,741	234,485
99	UG_1_50	C08	4	0.030%	5,211,741	1,584
100	UG_1_50	G02	79	0.600%	5,211,741	31,291
101	UG_1_50	G32	2	0.015%	5,211,741	792
102	UG_1_500	A16	37	60.656%	72,029	43,690

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
12-16

Line	Transformer	Rate Code	Total Customers	% Customers on Transformer	Transformer Total Cost	Allocated Transformer Cost
103	UG_1_500	C06	15	24.590%	72,029	17,712
104	UG_1_500	G02	8	13.115%	72,029	9,446
105	UG_3_1000	A16	443	47.532%	3,020,819	1,435,861
106	UG_3_1000	C06	254	27.253%	3,020,819	823,270
107	UG_3_1000	C08	4	0.429%	3,020,819	12,965
108	UG_3_1000	E40	1	0.107%	3,020,819	3,241
109	UG_3_1000	G02	97	10.408%	3,020,819	314,399
110	UG_3_1000	G32	125	13.412%	3,020,819	405,153
111	UG_3_1000	G62	1	0.107%	3,020,819	3,241
112	UG_3_150	A16	8,179	70.044%	8,055,556	5,642,407
113	UG_3_150	A60	539	4.616%	8,055,556	371,837
114	UG_3_150	C06	2,070	17.727%	8,055,556	1,428,021
115	UG_3_150	C08	8	0.069%	8,055,556	5,519
116	UG_3_150	G02	798	6.834%	8,055,556	550,512
117	UG_3_150	G32	11	0.094%	8,055,556	7,589
118	UG_3_1500	A16	6	3.614%	2,022,629	73,107
119	UG_3_1500	C06	49	29.518%	2,022,629	597,041
120	UG_3_1500	C08	1	0.602%	2,022,629	12,185
121	UG_3_1500	E40	2	1.205%	2,022,629	24,369
122	UG_3_1500	G02	40	24.096%	2,022,629	487,380
123	UG_3_1500	G32	66	39.759%	2,022,629	804,178
124	UG_3_1500	G62	1	0.602%	2,022,629	12,185
125	UG_3_2000	C06	1	5.882%	488,423	28,731
126	UG_3_2000	G02	3	17.647%	488,423	86,192
127	UG_3_2000	G32	13	76.471%	488,423	373,500
128	UG_3_2500	B62	1	3.125%	1,068,224	33,382
129	UG_3_2500	C08	1	3.125%	1,068,224	33,382
130	UG_3_2500	E40	1	3.125%	1,068,224	33,382
131	UG_3_2500	G02	5	15.625%	1,068,224	166,910
132	UG_3_2500	G32	24	75.000%	1,068,224	801,168
133	UG_3_300	A16	6,042	62.090%	8,655,374	5,374,141
134	UG_3_300	A60	319	3.278%	8,655,374	283,739
135	UG_3_300	C06	2,266	23.286%	8,655,374	2,015,525
136	UG_3_300	C08	11	0.113%	8,655,374	9,784

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
12-16

Line	Transformer	Rate Code	Total Customers	% Customers on Transformer	Transformer Total Cost	Allocated Transformer Cost
137	UG_3_300	G02	927	9.526%	8,655,374	824,533
138	UG_3_300	G32	102	1.048%	8,655,374	90,725
139	UG_3_500	A16	4,007	61.073%	6,872,115	4,197,007
140	UG_3_500	A60	266	4.054%	6,872,115	278,613
141	UG_3_500	C06	1,493	22.756%	6,872,115	1,563,796
142	UG_3_500	C08	24	0.366%	6,872,115	25,138
143	UG_3_500	E40	3	0.046%	6,872,115	3,142
144	UG_3_500	G02	534	8.139%	6,872,115	559,322
145	UG_3_500	G32	209	3.185%	6,872,115	218,911
146	UG_3_500	G62	1	0.015%	6,872,115	1,047
147	UG_3_75	A16	3,568	80.324%	2,773,455	2,227,755
148	UG_3_75	A60	181	4.075%	2,773,455	113,011
149	UG_3_75	C06	500	11.256%	2,773,455	312,185
150	UG_3_75	C08	4	0.090%	2,773,455	2,497
151	UG_3_75	G02	153	3.444%	2,773,455	95,529
152	UG_3_75	G32	2	0.045%	2,773,455	1,249
153	UG_3_750	A16	1,274	60.696%	4,137,797	2,511,459
154	UG_3_750	A60	37	1.763%	4,137,797	72,939
155	UG_3_750	C06	305	14.531%	4,137,797	601,252
156	UG_3_750	C08	6	0.286%	4,137,797	11,828
157	UG_3_750	G02	235	11.196%	4,137,797	463,260
158	UG_3_750	G32	227	10.815%	4,137,797	447,489
			<u>464,324</u>		<u>4,137,797</u>	<u>113,631,803</u>

Xfmr_Cost		Transformer Unit Costs				
Line	Transformer Type	Number	Total Cost	Average Cost	kVA Rating	Average Cost Per kVA
1	OH_1_10	6,353	4,230,971	\$666	10	\$67
2	OH_1_100	120	249,358	\$2,078	100	\$21
3	OH_1_167	3	9,405	\$3,135	167	\$19
4	OH_1_25	30,076	24,451,186	\$813	25	\$33
5	OH_1_50	11,692	14,100,318	\$1,206	50	\$24
6	OH_1_667	5	51,470	\$10,294	667	\$15
7	OH_1_75	48	85,055	\$1,772	75	\$24
8	OH_3_1000	22	484,434	\$22,020	1,000	\$22
9	OH_3_150	1,639	5,927,870	\$3,617	150	\$24
10	OH_3_1500	21	554,836	\$26,421	1,500	\$18
11	OH_3_2000	14	310,292	\$22,164	2,000	\$11
12	OH_3_30	900	1,757,142	\$1,952	30	\$65
13	OH_3_300	298	1,857,362	\$6,233	300	\$21
14	OH_3_500	108	918,512	\$8,505	500	\$17
15	OH_3_75	4,013	10,326,974	\$2,573	75	\$34
16	OH_3_750	20	234,835	\$11,742	750	\$16
17	UG_1_100	182	633,214	\$3,479	100	\$35
18	UG_1_167	22	101,892	\$4,631	167	\$28
19	UG_1_25	2,422	5,391,856	\$2,226	25	\$89
20	UG_1_250	4	17,517	\$4,379	250	\$18
21	UG_1_50	2,059	5,211,741	\$2,531	50	\$51
22	UG_1_500	9	72,029	\$8,003	500	\$16
23	UG_3_1000	189	3,020,819	\$15,983	1,000	\$16
24	UG_3_150	1,198	8,055,556	\$6,724	150	\$45
25	UG_3_1500	103	2,022,629	\$19,637	1,500	\$13
26	UG_3_2000	20	488,423	\$24,421	2,000	\$12
27	UG_3_2500	38	1,068,224	\$28,111	2,500	\$11
28	UG_3_300	1,009	8,655,374	\$8,578	300	\$29
29	UG_3_3000	3	93,463	\$31,154	3,000	\$10
30	UG_3_500	615	6,872,115	\$11,174	500	\$22
31	UG_3_75	474	2,773,455	\$5,851	75	\$78
32	UG_3_750	312	4,137,797	\$13,262	750	\$18
33		63,991	114,166,123	\$315,337	20,266	\$16

Services			Services Costs			
18-19						
Line	Rate Class	Includes	Services / Customers	Average Bills	Average Services Cost	Total Services Cost
1	Residential	A16-A60	411,286	418,271	\$333	136,880,355
2	Small C&I	C06-R2	44,619	43,968	\$396	17,679,780
3	General C&I	G02-E40	8,191	6,574	\$410	3,356,430
4	200 kW Demand	B32-G32	1,005	1,179	\$185	185,925
5	3000 kW Demand	B62-C62	6	11	\$185	1,110
6	Lighting	S10-S14	0	3,377		0
7	Propulsion	X01	1	1		0
8			465,108	473,381		158,103,601
9	A16	A16 - B	26,759		\$274	7,331,966
10	A16	A16 - C	340,666		\$327	111,397,782
11	A16	A16 - D	21,546		\$394	8,497,742
12	A16	A16 - E	7,524		\$623	4,687,452
13	A16	A16 - None	147		-	0
14	A16	A60 - B	403		\$274	110,422
15	A16	A60 - C	12,604		\$327	4,121,508
16	A16	A60 - D	1,220		\$394	481,168
17	A16	A60 - E	405		\$623	252,315
18	G32	B32 - A	1		\$185	185
19	G62	B62 - A	1		\$185	185
20	C06	C06 - B	1,310		\$274	358,940
21	C06	C06 - C	25,833		\$327	8,447,391
22	C06	C06 - D	6,806		\$394	2,684,286
23	C06	C06 - E	9,791		\$623	6,099,793
24	C06	C06 - None	66		-	0
25	C06	C08 - A	75		\$185	13,875
26	C06	C08 - C	168		\$327	54,936
27	C06	C08 - E	33	44,619	\$623	20,559
28	A16	E30 - None	12		-	0
29	G02	E40 - A	9		\$185	1,665
30	G02	G02 - A	2,929		\$185	541,865
30	G02	G02 - C	1,551		\$327	507,177
31	G02	G02 - E	3,701		\$623	2,305,723
32	G02	G02 - None	1		-	0
33	G32	G32 - A	1,004		\$185	185,740
34	G62	G62 - A	5		\$185	925
35	M01	M01 - None	2		-	0
36	C06	R02 - None	537		-	0
37	X01	X01 - None	1		-	0
38	XXX	XXX - None	96		-	0
39	ZZZ	ZZZ - None	133		-	0
			465,339			158,103,601

Services
18-19

Services Costs by Service Type					
	Underground Service connections in Padmount (Res./Com.)	185	Tighten only	100%	\$185
A	Underground Service connectors only (Residential)	274	3-500 MCM C	85%	\$258
B	Underground Service connections in Padmount (Res./Com.)		Tighten only	10%	\$185
	Underground Service with connections (Residential Conventional)		70' of 1/0 3/C	5%	\$724
	*Splits are a best guess based on engineering review		Composite Cost		\$274
C	Overhead Service with connections (Residential)	327	65' of #2 3/C	100%	\$327
D	Underground Service connectors only (Commercial)	394	4-500 MCM C	85%	\$344
	Underground Service connections in Padmount (Res./Com.)		Tighten only	10%	\$185
	Underground Service with connections (Commercial Conventional)		65' of 4/0 4/C	5%	\$1,670
	*Splits are a best guess based on engineering review		Composite Cost		\$394
E	Overhead Service with connections (Commercial)	623	60' of 1/0 4/C	100%	\$623
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 03/02/2009

Reference #	Service Type Description	Installed Cost
1	Overhead Service with connections (Residential)	Single Phase 327
2	Overhead Service with connections (Commercial)	Three Phase \$623
3	Underground Service with connections (Residential Conventional)	Single Phase 724
4	Underground Service with connections (Commercial Conventional)	Three Phase \$1,670
5	Underground Service connectors only (Residential)	Single Phase 258
6	Underground Service connectors only (Commercial)	Three Phase \$344
7	Underground Service connections in Padmount (Res./Com.)	Three Phase 185

Meters
20

Meter Costs

Line	Rate Class	Includes	Meter Count	Unit Costs (a)					Total Meter Cost	Customers	Extended Cost
				Total Cost	Average Meter Cost	kVA Meter Cost	Instr. Cost	Transf. Cost			
1	Residential	A16-A60	441,304	25,559,377	57.92			1.22	59.14	411,286	24,321,588
2	Small C&I	C06-R2	48,516	5,438,276	112.09			20.18	132.27	44,619	5,901,825
3	General C&I	G02-E40	8,776	2,415,185	275.20	18.54		216.91	510.65	8,191	4,182,764
4	200 kW Demand	B32-G32	1,106	818,281	739.86			572.86	1,312.71	1,005	1,319,276
5	3000 kW Demand	B62-G62	15	11,162	744.16			381.90	1,126.07	6	6,756
6	Lighting	S10-S14	0	0					0.00	0	0
7	Propulsion	X01	0	0					0.00	1	0
8			<u>499,717</u>	<u>34,242,281</u>	68.52				<u>38,464,251</u>	<u>465,108</u>	<u>35,732,210</u>

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

Meter Details

Meter_Detail
21-22

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	386,865	58.14	22,491,751
2	A60	A16	A11-A52	1	Res NonAMR	30,947	22.83	706,638
3	C06	C06	A11-A52	1	Res Avg	30,714	64.40	1,977,865
4	G02	G02	A11-A52	1	Res Avg	12	64.40	773
5	A16	A16	B60-B72	1	Res AMR	101	58.14	5,872
6	A60	A16	B60-B72	1	Res TOU	31	112.22	3,479
7	C06	C06	B60-B72	1	Res Avg	192	64.40	12,364
8	G02	G02	B60-B72	1	Res Avg	75	64.40	4,830
9	A16	A16	B19-B21	2	NonTOU-2	30	91.94	2,758
10	A60	A16	B19-B21	2	NonTOU-2	1	91.94	92
11	C06	C06	B19-B21	2	NonTOU-2	309	91.94	28,408
12	G02	G02	B19-B21	2	NonTOU-2	1,544	91.94	141,949
13	A16	A16	C33-C41	3	3Ph4W SC Avg	464	233.90	108,531
14	A60	A16	C33-C41	3	3Ph4W SC Avg	804	233.90	188,059
15	C06	C06	C33-C41	3	3Ph4W SC Avg	5,484	233.90	1,282,729
16	G02	G02	C33-C41	3	3Ph4W SC Dem	2	317.72	635
17	A16	A16	D33-D41	3	3Ph4W SC Avg	37	233.90	8,654
18	A60	A16	D33-D41	3	3Ph4W SC Avg	1	233.90	234
19	C06	C06	D33-D41	3	3Ph4W SC Avg	2,876	233.90	672,707
20	G02	G02	D33-D41	3	3Ph4W SC Dem	3,149	317.72	1,000,502
21	A16	A16	D61-D78	3	3Ph4W SC Avg	201	233.90	47,015
22	A60	A16	D61-D78	3	3Ph4W SC Avg	5	233.90	1,170
23	C06	C06	D61-D78	3	3Ph4W SC Avg	329	233.90	76,954
24	G02	G02	D61-D78	3	3Ph4W SC Dem	328	317.72	104,212
25	A16	A16	F02-F14	4	3Ph 4Wire IT Avg	118	311.11	36,711
26	A60	A16	F02-F14	4	3Ph 4Wire IT NonTOU	802	136.09	109,143
27	C06	C06	F02-F14	4	3Ph 4Wire IT Avg	852	311.11	265,062
28	G02	G02	F02-F14	4	3Ph 4Wire IT Dem	282	317.73	89,600
29	A16	A16	G02-G25	4	3Ph 4Wire IT Avg	5	311.11	1,556
30	A60	A16	G02-G25	4	3Ph 4Wire IT NonTOU	1	136.09	136
31	C06	C06	G02-G25	4	3Ph 4Wire IT Avg	793	311.11	246,707
32	G02	G02	G02-G25	4	3Ph 4Wire IT Dem	2,677	317.73	850,566
33	A16	A16	G60-G75	4	3Ph 4Wire IT Avg	8	311.11	2,489
34	A60	A16	G60-G75	4	3Ph 4Wire IT NonTOU	4	136.09	544
35	C06	C06	G60-G75	4	3Ph 4Wire IT Avg	48	311.11	14,933
36	G02	G02	G60-G75	4	3Ph 4Wire IT Dem	235	317.73	74,667
37	G32	G32	G60-G75	4	3Ph 4Wire IT TOU	18	479.50	8,631
38	B62	G62	H78	6	3Ph 4Wire Complex	5	744.16	3,721

Meter Details

Meter_Detail
21-22

Line	Rate Class	Rate Class COS	Meter Type	Meter Class	Meter Code	Meters	Unit Cost	Total Cost
39	C06		H78	6	3Ph 4Wire Complex	16	744.16	11,907
40	E40	G02	H78	6	3Ph 4Wire Complex	9	744.16	6,697
41	G02	G02	H78	6	3Ph 4Wire Complex	129	744.16	95,997
42	G32	G32	H78	6	3Ph 4Wire Complex	1,088	744.16	809,650
43	G62	G62	H78	6	3Ph 4Wire Complex	10	744.16	7,442
44	A16	A16	C01-C24	5	Network	17,870	88.34	1,578,718
45	A60	A16	C01-C24	5	Network	3,000	88.34	265,034
46	C06	C06	C01-C24	5	Network Avg	6,531	122.94	802,906
47	G02	G02	C01-C24	5	Network Dem	5	134.00	670
48	G32	G32	C01-C24	5	Network Avg		122.94	0
49	A16	A16	D01-D24	5	Network	9	88.34	795
50	C06	C06	D01-D24	5	Network Avg	372	122.94	45,733
51	G02	G02	D01-D24	5	Network Dem	329	134.00	44,086
52	G32	G32	D01-D24	5	Network Avg		122.94	0
53						<u>499,717</u>	<u>68.52</u>	<u>34,242,281</u>
54								
55	G02	G02	kVA		kVA	523	311.11	162,708
56						<u>523</u>		<u>162,708</u>
57								
58	A16	A16	Instr Xfmr		Instr Xfmr	131	572.86	75,044
59	A60	A16	Instr Xfmr		Instr Xfmr	807	572.86	462,295
60	B62	G62	Instr Xfmr		Instr Xfmr	5	572.86	2,864
61	C06	C06	Instr Xfmr		Instr Xfmr	1,709	572.86	979,012
62	E40	G02	Instr Xfmr		Instr Xfmr	9	572.86	5,156
63	G02	G02	Instr Xfmr		Instr Xfmr	3,323	572.86	1,903,602
64	G32	G32	Instr Xfmr		Instr Xfmr	1,106	572.86	633,579
65	G62	G62	Instr Xfmr		Instr Xfmr	10	572.86	5,729
						<u>7,100</u>		<u>4,067,282</u>

CustDep		Customer Deposits				
23						
Line	Activity	Total	Residential	Small C&I	General C&I	
			A16/A60	C06	G02	
1	Narragansett Electric Company	898,828	6,547	427,932	428,508	
2		898,828	6,547	427,932	428,508	

Source: Customer Service System - Actual Data for 2008

Acct903
24
Customer Records and Accounting- Account 903

Line	Activity	Total 2008	Allocator	Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	Credit & Collections	2,845,969	Write-offs	2,845,969	2,235,344	216,630	222,251	170,788	-	955	0
2	Credit & Collections-Rent-Elim	15,574	Write-offs	15,574	12,233	1,185	1,216	935	-	5	0
3	Mailing - Customer Service	2,793,380	Bills	2,793,380	2,466,624	258,270	41,226	7,199	73	19,983	6
4	Respond to Customer Calls/Inqu	2,604,762	Customers	2,604,762	2,303,341	249,881	45,872	5,628	34	-	6
5	Call Center-Rent-Elim	244,272	Customers	244,272	216,005	23,434	4,302	528	3	-	1
6	Customer Billing	2,089,782	Bills	2,089,782	1,845,330	193,217	30,842	5,386	55	14,949	4
7	Customer Billing-Rent-Elim	17,378	Bills	17,378	15,345	1,607	256	45	0	124	0
8	Service Guarantees	40,107	Customers	40,107	35,466	3,848	706	87	1	-	0
9		10,651,224		10,651,224	9,129,687	948,072	346,672	190,595	165	36,017	17
10	Acct903 Allocator			100.00%	85.71%	8.90%	3.25%	1.79%	0.00%	0.34%	0.00%

Acct908 Customer Assistance Expense- Account 908

25

Line	Activity	Total 2008	Allocator	Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	Commercial & Industrial Custom	706,413	Customers-CI	706,413	-	585,624	107,507	13,191	79	-	13
2	Community Relations	189,164	Customers	189,164	167,274	18,147	3,331	409	2	-	0
3	Customer Communications	52,857	Customers	52,857	46,740	5,071	931	114	1	-	0
4	IS Support Customer Assistance	545,376	Customers	545,376	482,265	52,319	9,605	1,178	7	-	1
5	Provide Load Research & Analys	29,461	Customers-CI	29,461	-	24,423	4,484	550	3	-	1
6	Retail Access Services	56,634	MWh-Meter	56,634	22,450	4,083	10,138	15,088	4,178	505	192
7		1,579,905		1,579,905	718,730	689,667	135,995	30,530	4,271	505	207
8	DSM Costs- Removed	14,014,402		14,014,402							
9		15,594,307		15,594,307							
10	Acct908 Allocator				100.00%	45.49%	8.61%	1.93%	0.27%	0.03%	0.01%

Acct910 Customer Service- Miscellaneous Expenses- Account 910
26

Line	Activity	Total 2008	Allocator	Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	Customer Service Retail Market	471,799	MWh-Meter	471,799	A16/A60	C06	G02	B32 / G32	B62 / G62	S10 / S14	X01
2	IS Development - Customer Serv	386,993	Bills	386,993	341,724	35,781	5,711	125,695	34,810	4,210	1,597
3	IS Support - Customer Service	1,468,167	Bills	1,468,167	1,296,428	135,744	21,668	3,784	10	2,768	1
4	Economic Development Program	1,000,000	MWh-CI	1,000,000	-	121,921	302,733	450,567	38	10,503	3
5		3,326,959		3,326,959	1,825,174	327,457	414,565	581,043	124,779	-	-
6	Acct910 Allocator			100.00%	54.86%	9.84%	12.46%	17.46%	4.80%	0.53%	0.05%

Write-Offs

WOFFs
27

Line	Rate Class	Includes	Normalized Revenue	Delivery Net Write-Offs	Commodity Net Write-Offs
1	Residential	A16-A60	113,105,349	3,641,001	6,092,916
2	Small C&I	C06-R2	23,236,609	382,363	560,964
3	General C&I	G02-E40	31,707,493	309,698	658,105
4	200 kW Demand	B32-G32	33,256,314	195,358	548,348
5	3000 kW Demand	B62-G62	5,080,288		
6	Lighting	S10-S14	8,834,018	2,607	1,552
7	Propulsion	X01	200,918	1	1
8			215,420,989	4,531,028	7,861,886
				100.0%	100.0%

Demand

Schedules for Demand Allocators

28

Line	Schedule	Title	Allocator Values
	Demand-1	Test Year 2008 Class Contributions to 12 CP	
	Demand-2	Test Year 2008 Class Contributions to 12 CP at Voltage Levels	12CP at 115 12CP at Pri 12CP at Sec
	Demand-3	Test Year 2008 Class NCP	
	Demand-4	Test Year 2008 Class NCP at Voltage Levels	NCP at 115 NCP at Pri NCP at Sec
	Demand-5	Test Year 2008 MWh Sales at Voltage Levels	MWh-Gen MWh-Meter

Test Year 2008 Class Contributions to 12 CP

Demand-1
29

Line	Rate Class	Includes	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 CP = Average
1	Residential	A16-A60	632,267	585,656	470,015	446,199	266,520	732,510	751,947	681,501	502,036	471,465	504,538	608,898	554,463
2	Small C&I	C06-R2	85,013	81,962	66,430	57,099	99,637	155,156	144,319	147,073	148,820	63,397	82,956	85,736	101,467
3	General C&I	G02-E40	196,555	205,427	181,579	185,318	226,659	310,623	292,700	276,913	280,992	170,315	188,114	186,373	225,131
4	200 kW Demand	B32-G32	278,847	302,818	256,249	290,461	351,909	389,524	350,233	340,087	381,305	223,098	271,615	242,556	306,559
5	3000 kW Demand	B62-G62	51,787	65,326	60,743	57,079	82,671	110,143	84,364	92,716	95,050	83,597	64,225	81,524	77,435
6	Lighting	S10-S14	16,347	16,347	16,347	107	107	107	107	107	107	16,347	16,347	16,347	8,227
7	Propulsion	X01	13,378	5,335	5,796	5,817	7,279	5,883	2,512	3,744	5,458	7,172	6,480	6,725	6,298
8	Total		1,274,194	1,262,871	1,057,159	1,042,080	1,034,782	1,703,946	1,626,182	1,542,141	1,413,768	1,035,391	1,134,275	1,228,159	1,279,579
9	Residential	A16-A60	630,106	583,450	468,497	444,742	265,733	731,350	750,860	680,496	500,910	470,141	502,528	606,735	
10	Storage Heating	E30	404	372	230	222	102	185	168	146	134	197	314	403	
11	Residential TOU	T6	1,757	1,834	1,288	1,235	685	975	919	859	992	1,127	1,696	1,760	
12			632,267	585,656	470,015	446,199	266,520	732,510	751,947	681,501	502,036	471,465	504,538	608,898	
13	Commercial	C06	83,167	80,157	64,935	55,698	98,567	154,026	143,048	145,830	147,515	61,873	81,203	83,936	
14	Commercial TOU	T8	1,318	1,277	967	873	542	602	743	715	777	996	1,225	1,272	
15	Traffic Signals	R02	528	528	528	528	528	528	528	528	528	528	528	528	
16			85,013	81,962	66,430	57,099	99,637	155,156	144,319	147,073	148,820	63,397	82,956	85,736	
17	Storage Cooling	E40	62	66	40	63	1,027	1,051	1,387	1,075	741	166	50	13	
18	General C&I	G02	196,493	205,361	181,539	185,255	225,632	309,572	291,313	275,838	280,251	170,149	188,064	186,360	
19			196,555	205,427	181,579	185,318	226,659	310,623	292,700	276,913	280,992	170,315	188,114	186,373	
20	Backup 200 kW	B32	849	820	468	714	1,082	752	2,474	1,696	1,573	712	751	837	
21	200 kW Demand	G32	277,998	301,998	255,781	289,747	350,827	388,772	347,759	338,391	379,732	222,386	270,864	241,719	
22			278,847	302,818	256,249	290,461	351,909	389,524	350,233	340,087	381,305	223,098	271,615	242,556	
23	Backup 3000 kW	B62	15,825	16,625	16,306	17,413	20,055	22,068	22,496	17,351	19,322	27,859	17,203	20,080	
24	3000 kW Demand	G62	35,962	48,701	44,437	39,666	62,616	88,075	61,868	75,365	75,728	55,738	47,022	61,444	
25			51,787	65,326	60,743	57,079	82,671	110,143	84,364	92,716	95,050	83,597	64,225	81,524	

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1.0508	1.0378

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Test Year 2008 Class NCP

Demand-3

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Line	Rate Class	Includ es	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Class NCP
1	Residential	A16-A60	632,366	594,479	491,604	446,399	434,255	805,741	812,042	720,096	591,989	505,877	526,231	662,981	812,042
2	Small C&I	C06-R2	122,980	123,565	113,663	106,663	106,875	155,185	152,154	151,720	150,219	109,363	113,102	113,757	155,185
3	General C&I	G02-E40	233,680	256,978	226,979	257,773	229,789	314,263	313,013	287,919	287,738	226,963	222,191	218,794	314,263
4	200 kW Demand	B32-G32	328,169	357,562	314,628	392,222	357,230	400,358	382,975	368,006	393,652	293,008	315,846	281,109	400,358
5	3000 kW Demand	B62-G62	64,658	78,922	72,683	76,199	88,035	118,311	93,265	96,580	99,683	106,693	77,132	92,573	118,311
6	Lighting	S10-S14	16,347	16,347	16,347	16,347	107	107	107	16,347	16,347	16,347	16,347	16,347	16,347
7	Propulsion	X01	13,378	8,978	8,791	9,267	8,618	8,625	11,722	8,568	8,632	9,267	12,067	7,905	13,378
8	Total		1,411,578	1,436,831	1,244,695	1,304,870	1,224,909	1,802,590	1,765,278	1,649,236	1,548,260	1,267,518	1,282,916	1,393,466	1,829,884
9	Residential	A16-A60	630,106	591,968	489,792	444,742	432,887	804,485	810,929	719,015	590,817	504,333	524,003	660,759	
10	Storage Heating	E30	449	450	349	273	226	234	175	165	149	265	317	403	
11	Residential TOU	T6	1,811	2,061	1,463	1,384	1,142	1,022	938	916	1,023	1,279	1,911	1,819	
12			632,366	594,479	491,604	446,399	434,255	805,741	812,042	720,096	591,989	505,877	526,231	662,981	
13	Commercial	C06	121,094	121,602	112,036	105,157	105,444	154,026	150,867	150,430	148,889	107,705	111,193	111,915	
14	Commercial TOU	T8	1,358	1,435	1,099	978	903	631	759	762	802	1,130	1,381	1,314	
15	Traffic Signals	R02	528	528	528	528	528	528	528	528	528	528	528	528	
16			122,980	123,565	113,663	106,663	106,875	155,185	152,154	151,720	150,219	109,363	113,102	113,757	
17	Storage Cooling	E40	390	361	267	1,090	1,609	2,420	1,973	1,280	1,246	1,691	889	162	
18	General C&I	G02	233,290	256,617	226,712	256,683	228,180	311,843	311,040	286,639	286,492	225,272	221,302	218,632	
19			233,680	256,978	226,979	257,773	229,789	314,263	313,013	287,919	287,738	226,963	222,191	218,794	
17	Backup 200 kW	B32	1,186	1,359	664	1,228	1,136	752	2,914	1,844	1,598	1,150	1,061	1,168	
18	200 kW Demand	G32	326,983	356,203	313,964	390,994	356,094	399,606	380,061	366,162	392,054	291,858	314,785	279,941	
19			328,169	357,562	314,628	392,222	357,230	400,358	382,975	368,006	393,652	293,008	315,846	281,109	
20	Backup 3000 kW	B62	17,518	19,186	17,993	22,616	23,730	29,340	28,145	18,002	23,650	33,205	23,279	23,896	
21	3000 kW Demand	G62	47,140	59,736	54,690	53,583	64,305	88,971	65,120	78,578	76,033	73,488	53,853	68,677	
22			64,658	78,922	72,683	76,199	88,035	118,311	93,265	96,580	99,683	106,693	77,132	92,573	

Test Year 2008 Class NCP at Voltage Levels

Demand-4
32

Line	Rate Class	Includes	1	2	3	4	5	8	10
			Test Year Class NCP at Customer	% at 115 kV	% at Primary	% at Secondary	Test Year Class NCP at Secondary	Test Year Class NCP at Primary Before Losses	Test Year Class NCP at 115kV Before Losses
1	Residential	A16-A60	812,042	0%	0%	100%	812,042	853,294	885,548
2	Small C&I	C06-R2	155,185	0%	0%	100%	155,185	163,068	169,232
3	General C&I	G02-E40	314,263	0%	1%	99%	311,120	330,068	342,544
4	200 kW Demand	B32-G32	400,358	0%	100%	0%	0	400,358	415,492
5	3000 kW Demand	B62-G62	118,311	0%	100%	0%	0	118,311	122,783
6	Lighting	S10-S14	16,347	0%	0%	100%	16,347	17,177	17,827
7	Propulsion	X01	13,378	0%	100%	0%	0	13,378	13,884
8	Total		1,829,884				1,294,694	1,895,654	1,967,310

7	9
1.0508	1.0378

Loss Multipliers

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Test Year 2008 MWh Sales at Voltage Levels

Demand-5
33

Line	Rate Class	Includes	1	2	3	4	5	8	10
			Test Year MWh Sales at Customer	% at 115 kV	% at Primary	% at Secondary	Test Year MWh Sales at Secondary	Test Year MWh Sales at Primary Before Losses	Test Year MWh Sales at 115kV Before Losses
1	Residential	A16-A60	3,037,613	0%	0%	100%	3,037,613	3,191,924	3,312,579
2	Small C&I	C06-R2	552,429	0%	0%	100%	552,429	580,492	602,435
3	General C&I	G02-E40	1,371,694	0%	1%	99%	1,357,977	1,440,679	1,495,137
4	200 kW Demand	B32-G32	2,041,538	0%	100%	0%	-	2,041,538	2,118,708
5	3000 kW Demand	B62-G62	565,378	0%	100%	0%	-	565,378	586,749
6	Lighting	S10-S14	68,382	0%	0%	100%	68,382	71,855	74,572
7	Propulsion	X01	25,935	0%	100%	0%	-	25,935	26,916
8	Total		7,662,969				5,016,400	7,917,802	8,217,095

Loss Multipliers

7	9
1.0508	1.0378

Func 364-368		Functional Splits- NECO					
34-35		Account 365- Overhead Conductors and Devices					
		Circuit Miles					
Line	Conductor Rating	From GIS	%	Allocate Unknown	From XXX	Total	% of Overhead
1	5 kV	1,129.076	11.8%	1,153.341		1,153.341	8.9%
2	15 kV	7,567.395	79.3%	7,730.027		7,730.027	59.9%
3	23 kV	630.718	6.6%	644.273		644.273	5.0%
4	35 kV	213.317	2.2%	217.901		217.901	1.7%
5	Secondary				3,148.747	3,148.747	24.4%
6	Singleplex (in Secondary)				0.159	0.159	0.0%
7		9,540.506	100.0%	9,745.542	3,148.906	12,894.448	100.0%
8	Unknown in GIS	205.036					
9							
10	Subtransmission					862.174	6.7%
11	Primary					8,883.527	68.9%
12	Secondary					3,148.747	24.4%
13						12,894.448	100.0%
14							
15							
		Account 364- Poles, Towers and Fixtures					
		Overhead Linear Miles					
Line	Conductor Rating	From GIS	%	Allocate Unknown	From XXX	Total	% of Overhead
16							
17	5 kV	564.790	11.2%	573.960		573.960	7.0%
18	15 kV	4,173.168	83.1%	4,240.928		4,240.928	52.0%
19	23 kV	210.536	4.2%	213.954		213.954	2.6%
20	35 kV	76.157	1.5%	77.394		77.394	0.9%
21	Secondary				3,055.500	3,055.500	37.4%
22	Singleplex (in Secondary)					0.000	0.0%
23		5,024.651	100.0%	5,106.236	3,055.500	8,161.736	100.0%
24	Unknown in GIS	81.585					
25							
26	Subtransmission					291.348	3.6%
27	Primary					4,814.888	59.0%
28	Secondary					3,055.500	37.4%
29						8,161.736	100.0%

Func 364-368		Functional Splits- NECO					
34-35		Account 365- Overhead Conductors and Devices					
30		Account 366- Underground Conduits					
31		Circuit Miles					
Conduit (Conductor) Rating	From GIS	%	Allocate Unknown	From XXX	Total	% of Overhead	Functional- ization
32 5 kV	38,189	11.3%	39,391		39,391	9.8%	Primary
34 15 kV	273,346	80.6%	281,947		281,947	70.1%	Primary
35 23 kV	26,515	7.8%	27,349		27,349	6.8%	Subtransmission
36 35 kV	1,025	0.3%	1,057		1,057	0.3%	Subtransmission
37 Secondary				52,240	52,240	13.0%	Secondary
38 Singleplex (in Secondary)					0,000	0.0%	Primary
39	339,075	100.0%	349,744	52,240	401,984	100.0%	
40	10,669						
41							
42 Subtransmission					28,407	7.1%	
43 Primary					321,337	79.9%	
44 Secondary					52,240	13.0%	
45					401,984	100.0%	
46		Account 367- Underground Conductors					
47		Circuit Miles Excluding Neutrals					
Conductor Rating	From GIS	%	Allocate Unknown	From XXX	Total	% of Overhead	Functional- ization
48 5 kV	345,267	17.5%	347,128		347,128	15.9%	Primary
50 15 kV	1,467,734	74.3%	1,475,643		1,475,643	67.4%	Primary
51 23 kV	155,337	7.9%	156,174		156,174	7.1%	Subtransmission
52 35 kV	6,652	0.3%	6,688		6,688	0.3%	Subtransmission
53 Secondary				202,568	202,568	9.3%	Secondary
54 Singleplex (in Secondary)					0,000	0.0%	Primary
55	1,974,990	100.0%	1,985,633	202,568	2,188,201	100.0%	
56	10,643						
57							
58 Subtransmission					162,862	7.4%	
59 Primary					1,822,771	83.3%	
60 Secondary					202,568	9.3%	
61					2,188,201	100.0%	

Schedule NG-HSG-3 (C) 2nd Amended
External and Internal Allocator Values for the ACOSS

External And Internal Allocator Values For the Allocated Class Cost of Service Study

Line	Schedule Name	Pages
Functionalization Allocators		2-3
Classification Allocators		4
Class Allocation Allocators		5-8

Narragansett Electric Company
Rate Year Ended December 31, 2010
Class Cost of Service Study (\$000s)
FUNCTIONALIZATION ALLOCATORS

Functional Allocator	Total	Supply	SubTransmission	Primary Dist	Secondary Dist	Billing
SUPPLY	EXT	1	0	0	0	0
SUPPLY%		100.00%	0.00%	0.00%	0.00%	0.00%
SUBT	EXT	0	1	0	0	0
SUBT%		0.00%	100.00%	0.00%	0.00%	0.00%
PRIM	EXT	0	0	1	0	0
PRIM%		0.00%	0.00%	100.00%	0.00%	0.00%
SEC	EXT	0	0	0	1	0
SEC%		0.00%	0.00%	0.00%	100.00%	0.00%
BILL	EXT	0	0	0	0	1
BILL%		0.00%	0.00%	0.00%	0.00%	100.00%
STATIONS	EXT	0.00%	0.00%	100.00%	0.00%	0.00%
STATIONS%		0.00%	0.00%	100.00%	0.00%	0.00%
Func-364	EXT	-	291	4,815	3,056	-
Func-364%		0.00%	3.57%	58.99%	37.44%	0.00%
Func-365	EXT	-	862	8,884	3,149	-
Func-365%		0.00%	6.69%	68.89%	24.42%	0.00%
Func-366	EXT	-	28	321	52	-
Func-366%		0.00%	7.07%	79.94%	13.00%	0.00%
Func-367	EXT	-	163	1,823	203	-
Func-367%		0.00%	7.44%	83.30%	9.26%	0.00%

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Narrangansett Electric Company
Rate Year Ended December 31, 2010
Class Cost of Service Study (\$000s)
FUNCTIONALIZATION ALLOCATORS

Functional Allocator	Total	Supply	SubTransmission	Primary Dist	Secondary Dist	Billing
OH_Total	INT	0	23,899	286,705	131,723	0
OH_Total%	442,327	0.00%	5.40%	64.82%	29.78%	0.00%
UG_TOTAL	INT	0	14,295	160,520	20,396	0
UG_TOTAL%	195,212	0.00%	7.32%	82.23%	10.45%	0.00%
OPEXP	INT	0	11,072	50,265	23,194	40,732
OPEXP%	125,263	0.00%	8.84%	40.13%	18.52%	32.52%
RevReq_PF	INT	0	15,513	107,531	61,605	47,518
RevReq_PF%	232,167	0.00%	6.68%	46.32%	26.53%	20.47%
LABOR	INT	0	3,596	11,676	5,253	9,155
LABOR%	29,680	0.00%	12.11%	39.34%	17.70%	30.85%
Dist-LABOR	INT	0	2,489	8,082	3,637	2,266
Dist-LABOR%	16,474	0.00%	15.11%	49.06%	22.07%	13.76%
DISTPT	INT	0	38,194	631,869	432,889	49,521
DISTPT%	1,152,474	0.00%	3.31%	54.83%	37.56%	4.30%
PRETAX	INT	0	826	19,213	13,570	1,735
PRETAX%	35,344	0.00%	2.34%	54.36%	38.39%	4.91%
RATEBASE	INT	0	20,579	299,212	202,102	28,971
RATEBASE%	550,864	0.00%	3.74%	54.32%	36.69%	5.26%
PLANT	INT	0	48,217	654,262	442,964	67,080
PLANT%	1,212,524	0.00%	3.98%	53.96%	36.53%	5.53%

Narragansett Electric Company
Rate Year Ended December 31, 2010
Class Cost of Service Study (\$000s)

CLASSIFICATION ALLOCATORS					
Allocator Name	Total	Demand	Energy	Customer	
DEMAND	EXT	1	0	0	0
DEMAND%		100.00%	0.00%		0.00%
ENERGY	EXT	0	1	0	0
ENERGY%		0.00%	100.00%		0.00%
CUST	EXT	0	0	1	1
CUST%		0.00%	0.00%		100.00%
SECLABOR	INT	3,617	0	1,637	1,637
SECLABOR%		68.84%	0.00%		31.16%
SEC-DxLABOR	INT	2,504	0	1,133	1,133
SEC-DxLABOR%		68.84%	0.00%		31.16%
SECPT	INT	316,207	0	126,757	126,757
SECPT%		71.38%	0.00%		28.62%
SEC_DiPT	INT	309,271	0	123,618	123,618
SEC_DiPT%		71.44%	0.00%		28.56%
SEC_RB	INT	144,268	0	57,834	57,834
SEC_RB%		71.38%	0.00%		28.62%
SEC_EXP	INT	16,443	0	6,751	6,751
SEC_EXP%		70.89%	0.00%		29.11%
SEC_PreTax	INT	10,098	0	3,471	3,471
SEC_PreTax%		74.42%	0.00%		25.58%
SEC_RevReq_PF	INT	43,846	0	17,759	17,759
SEC_RevReq_PF%		71.17%	0.00%		28.83%

Narragansett Electric Company
Rate Year Ended December 31, 2010
Class Cost of Service Study (\$000s)

Allocator Name	Total	Residential A16 / A60	CLASS ALLOCATION ALLOCATORS				Lighting S10 / S14	Propulsion X1
			Small C&I Small C&I C6	General C&I G2 / E40	200 kW B32 / G32	General C&I 3000 kW B62 / G62		
None	EXT	0	0	0	0	0	0	0
None%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1 MWh-Meter	EXT	3,037,613	552,429	1,371,694	2,041,538	565,378	68,382	25,935
2 MWh-Meter%	7,662,969	39.64%	7.21%	17.90%	26.64%	7.38%	0.89%	0.34%
3								
4 MWh-Gen	EXT	3,312,579	602,435	1,495,137	2,118,708	586,749	74,572	26,916
5 MWh-Gen%	8,217,095	40.31%	7.33%	18.20%	25.78%	7.14%	0.91%	0.33%
6								
7 MWh-CI	EXT	-	552,429	1,371,694	2,041,538	565,378	-	-
8 MWh-CI%	4,531,039	0.00%	12.19%	30.27%	45.06%	12.48%	0.00%	0.00%
9								
10 NCP_at_115	EXT	885,548	169,232	342,544	415,492	122,783	17,827	13,884
11 NCP_at_115%	1,967,310	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%
12								
13 NCP_at_Pri	EXT	853,294	163,068	330,068	400,358	118,311	17,177	13,378
14 NCP_at_Pri%	1,895,654	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%
15								
16 NCP_at_Sec	EXT	812,042	155,185	311,120	0	0	16,347	0
17 NCP_at_Sec%	1,294,694	62.72%	11.99%	24.03%	0.00%	0.00%	1.26%	0.00%
18								
19 NCP_P_S	EXT	53,87%	10,29%	20,72%	10,56%	3,12%	1,08%	0,35%
20 NCP_P_S%	100.00%	53.87%	10.29%	20.72%	10.56%	3.12%	1.08%	0.35%
21								
22 Bills	EXT	5,126,632	536,788	85,684	14,962	152	41,532	12
23 Bills%	5,805,762	88.30%	9.25%	1.48%	0.26%	0.00%	0.72%	0.00%
24								
25 Customers	EXT	411,286	44,619	8,191	1,005	6	0	1
26 Customers%	465,108	88.43%	9.59%	1.76%	0.22%	0.00%	0.00%	0.00%
27								
28 Xfmr_Cost	EXT	80,879	20,612	7,898	4,193	50	-	-
29 Xfmr_Cost%	113,632	71.18%	18.14%	6.95%	3.69%	0.04%	0.00%	0.00%
30								
31 Services_Cost	EXT	136,880	17,680	3,356	186	1	-	-
32 Services_Cost%	158,104	86.58%	11.18%	2.12%	0.12%	0.00%	0.00%	0.00%
33								
34 Meter_Cost	EXT	24,322	5,902	4,183	1,319	7	-	-
35 Meter_Cost%	35,732	68.07%	16.52%	11.71%	3.69%	0.02%	0.00%	0.00%
36								
37 Total_Del_Rev	EXT	113,105	23,237	31,707	33,256	5,080	8,834	201
38 Total_Del_Rev%	215,421	52.50%	10.79%	14.72%	15.44%	2.36%	4.10%	0.09%

Narragansett Electric Company
Rate Year Ended December 31, 2010
Class Cost of Service Study (\$000s)

CLASS ALLOCATION ALLOCATORS										
Allocator Name	Total	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW B32 / G32	General C&I 3000 kW B62 / G62	Lighting S10 / S14	Propulsion X1		
Acct903	EXT	85.71%	8.90%	3.25%	1.79%	0.00%	0.34%	0.00%		
Acct903%	100.00%	85.71%	8.90%	3.25%	1.79%	0.00%	0.34%	0.00%		
Write-Offs-Del	EXT	3,641	382	310	195	-	3	0		
Write-Offs-Del%	4,531	80.36%	8.44%	6.84%	4.31%	0.00%	0.06%	0.00%		
Write-Offs-Comm	EXT	6,093	561	658	548	-	2	0		
Write-Offs-Comm%	7,862	77.50%	7.14%	8.37%	6.97%	0.00%	0.02%	0.00%		
Write-Offs	EXT	9,734	943	968	744	-	4	0		
Write-Offs%	12,393	78.54%	7.61%	7.81%	6.00%	0.00%	0.03%	0.00%		
Acct908	EXT	45.49%	43.65%	8.61%	1.93%	0.27%	0.03%	0.01%		
Acct908%	100.00%	45.49%	43.65%	8.61%	1.93%	0.27%	0.03%	0.01%		
Acct910	EXT	54.86%	9.84%	12.46%	17.46%	4.80%	0.53%	0.05%		
Acct910%	100.00%	54.86%	9.84%	12.46%	17.46%	4.80%	0.53%	0.05%		
CustDep	EXT	0.73%	47.61%	47.67%	3.98%	0.00%	0.01%	0.00%		
CustDep%	100.00%	0.73%	47.61%	47.67%	3.98%	0.00%	0.01%	0.00%		
Light-Fixtures	EXT	-	-	-	-	-	6	-		
Light-Fixtures%	6	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%		
SUBT-LAB-D	INT	1,480	272	649	897	251	33	14		
SUBT-LAB-D%	3,596	41.16%	7.56%	18.05%	24.94%	6.98%	0.91%	0.40%		
SUBT-DxLAB-D	INT	1,024	188	449	621	174	23	10		
SUBT-DxLAB-D%	2,489	41.16%	7.56%	18.05%	24.94%	6.98%	0.91%	0.40%		
PRI-LAB-D	INT	5,256	1,004	2,033	2,466	729	106	82		
PRI-LAB-D%	11,676	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%		

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Narragansett Electric Company
Rate Year Ended December 31, 2010
Class Cost of Service Study (\$000s)

CLASS ALLOCATION ALLOCATORS									
Allocator Name	Total	Residential A16 / A60	Small C&I C6	General C&I G2 / E40	200 kW B32 / G32	General C&I 3000 kW B62 / G62	Lighting S10 / S14	Propulsion X1	
PRI-DxLAB-D	INT	3,638	695	1,407	1,707	504	73	57	
PRI-DxLAB-D%	8,082	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%	
SEC-LAB-D	INT	2,252	430	863	20	6	45	1	
SEC-LAB-D%	3,617	62.27%	11.90%	23.86%	0.54%	0.16%	1.25%	0.02%	
SEC-DxLAB-D	INT	1,559	298	597	14	4	31	0	
SEC-DxLAB-D%	2,504	62.27%	11.90%	23.86%	0.54%	0.16%	1.25%	0.02%	
SEC-LAB-C	INT	0	0	0	0	0	1,637	0	
SEC-LAB-C%	1,637	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	
SEC-DxLAB-C	INT	0	0	0	0	0	1,133	0	
SEC-DxLAB-C%	1,133	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	
BILL-LAB-C	INT	7,120	1,141	645	234	1	14	0	
BILL-LAB-C%	9,155	77.77%	12.46%	7.04%	2.55%	0.01%	0.16%	0.00%	
BILL-DxLAB-C	INT	1,542	374	265	84	0	0	0	
BILL-DxLAB-C%	2,266	68.07%	16.52%	11.71%	3.69%	0.02%	0.00%	0.00%	
SUBT-PrPT-D	INT	1,261	229	569	806	223	28	10	
SUBT-PrPT-D%	3,127	40.31%	7.33%	18.20%	25.78%	7.14%	0.91%	0.33%	
SUBT-DxPT-D	INT	17,192	3,286	6,650	8,067	2,384	346	270	
SUBT-DxPT-D%	38,194	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%	
SUBT-PT-D	INT	21,291	4,036	8,464	10,593	3,088	437	307	
SUBT-PT-D%	48,217	44.16%	8.37%	17.55%	21.97%	6.40%	0.91%	0.64%	
PRI-PT-D	INT	294,504	56,281	113,919	138,179	40,834	5,929	4,617	
PRI-PT-D%	654,262	45.01%	8.60%	17.41%	21.12%	6.24%	0.91%	0.71%	
SEC-EXP-D	INT	9,829	1,869	3,758	560	160	254	13	
SEC-EXP-D%	16,443	59.78%	11.36%	22.85%	3.41%	0.97%	1.54%	0.08%	

CLASS ALLOCATION ALLOCATORS									
Allocators	Total		Residential	Small C&I		General C&I		General C&I	
Name			A16 / A60	Small C&I	C6	G2 / E40	200 kW	3000 kW	Lighting
							B32 / G32	B62 / G62	S10 / S14
									Propulsion
									X1
SEC-PT-D	INT	184,382	35,236	70,774	16,633	4,915	3,712	556	0.18%
SEC-PT-D%	316,207	58.31%	11.14%	22.38%	5.26%	1.55%	1.17%		
SUBT-EXP-D	INT	4,602	847	1,991	2,714	762	108	46	0.42%
SUBT-EXP-D%	11,072	41.56%	7.65%	17.99%	24.52%	6.88%	0.98%		
PRI-EXP-D	INT	22,672	4,312	8,743	10,527	3,099	572	340	0.68%
PRI-EXP-D%	50,265	45.10%	8.58%	17.39%	20.94%	6.17%	1.14%		
SEC-DxPT-C	INT	61,861	7,990	1,517	84	1	52,165	0	0.00%
SEC-DxPT-C%	123,618	50.04%	6.46%	1.23%	0.07%	0.00%	42.20%		
SEC-PT-C	INT	61,861	7,990	1,517	84	1	55,304	0	0.00%
SEC-PT-C%	126,757	48.80%	6.30%	1.20%	0.07%	0.00%	43.63%		
SEC-EXP-C	INT	651	106	161	173	49	5,609	4	0.05%
SEC-EXP-C%	6,751	9.64%	1.57%	2.38%	2.56%	0.72%	83.08%		
BILL-DxPT-C	INT	33,707	8,179	5,797	1,828	9	0	0	0.00%
BILL-DxPT-C%	49,521	68.07%	16.52%	11.71%	3.69%	0.02%	0.00%		
BILL-PT-C	INT	47,363	10,368	7,034	2,276	11	28	0	0.00%
BILL-PT-C%	67,080	70.61%	15.46%	10.49%	3.39%	0.02%	0.04%		
BILL-EXP-C	INT	29,873	4,596	3,308	2,342	377	218	18	0.04%
BILL-EXP-C%	40,732	73.34%	11.28%	8.12%	5.75%	0.93%	0.53%		
RateBase	INT	278,750	50,517	90,429	76,427	22,285	29,950	2,505	0.45%
RateBase%	550,864	50.60%	9.17%	16.42%	13.87%	4.05%	5.44%		
LABOR	INT	16,108	2,848	4,190	3,616	986	1,835	97	0.33%
LABOR%	29,680	54.27%	9.59%	14.12%	12.18%	3.32%	6.18%		

Schedule NG-HSG-4 (C) 2nd Amended

Results of Allocated Cost of Service Study and Compliance Revenue Allocation

Narragansett Electric Company d/b/a National Grid
RESULTS OF ALLOCATED COST OF SERVICE STUDY AND COMPLIANCE REVENUE ALLOCATION

	Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
	A16 / A60	C-06	G-02	B32 / G32	B62 / G62	S10 / S14	X-01	
RESULTS OF ALLOCATED COST OF SERVICE STUDY								
1 Revenue at Present Rates								
2 Distribution charge revenue	215,420	113,105	23,237	31,707	33,256	5,080	8,834	201
3 Other revenue	7,802	4,654	747	1,130	936	172	149	14
4 Total Revenue	223,222	117,759	23,983	32,837	34,192	5,252	8,983	215
5								
6 Operating Expenses	187,878	99,198	17,653	28,313	24,911	6,942	10,162	699
7								
8 Income Before Tax	35,344	18,562	6,330	4,524	9,280	(1,689)	(1,179)	(484)
9 Income Tax Expense	6,556	3,319	600	1,075	910	265	357	30
10								
11 Net Operating Income	28,788	15,243	5,730	3,449	8,370	(1,954)	(1,536)	(514)
12								
13 Rate Base	550,863	278,750	50,517	90,429	76,427	22,285	29,950	2,505
14								
15 Rate of Return at Current Rates	5.23%	5.47%	11.34%	3.81%	10.95%	(8.77%)	(5.13%)	(20.52%)
16 Relative Rate of Return	1.00	1.05	2.17	0.73	2.10	(1.68)	(0.98)	(3.93)
17								
18 Distribution Revenue Requirement								
19 Distribution charge revenue	230,771	120,155	21,560	35,517	31,024	8,824	12,776	915
20 Other revenue	7,971	4,784	760	1,145	946	172	149	14
21	238,742	124,939	22,320	36,662	31,970	8,996	12,925	929
22								
23 Operating Expenses	187,878	99,198	17,653	28,313	24,911	6,942	10,162	699
24 Additional uncollectibles expense	146	77	16	21	23	3	6	0
25 Income Before Tax	50,718	25,664	4,651	8,328	7,036	2,051	2,757	230
26 Income Tax Expense	11,937	6,040	1,095	1,960	1,656	483	649	54
27 Net Operating Income	38,781	19,624	3,556	6,368	5,380	1,568	2,108	176
28 Rate of Return	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.03%
29								
30 Distribution rates only								
31 Increase (Decrease) Required \$	15,520	7,180	(1,663)	3,825	(2,222)	3,744	3,942	714
32 Increase (Decrease) Required %	7.0%	6.1%	(6.9%)	11.6%	(6.5%)	71.3%	43.9%	331.8%
33								
34								
35 Allocated Cost of Service at Average Cost of Capital								
36 Distribution revenue requirement	230,771	120,155	21,560	35,517	31,024	8,824	12,776	915
37								
38 Increase (Decrease)- Distribution Rate Rev \$	15,351	7,050	(1,677)	3,810	(2,232)	3,744	3,942	714
39 Increase (Decrease)- %	6.9%	6.0%	(7.0%)	11.6%	(6.5%)	71.3%	43.9%	331.7%
40								
41 Additional Re-allocations per Commission Decision								
42								
43 Transmission expense- 50% of change	0	(2,070)	(110)	(122)	1,542	673	85	1
44								
45 A-60 Rate Design Subsidy	(3,201)	(3,201)						
46 A-60 subsidy Re-allocated on Dist Rev Basis	3,201	1,638	298	491	452	132	178	13
47 A-60 additional \$900K subsidy	(900)	(900)	0	0	0	0	0	0
48 A-60 additional \$900K subsidy- Dist Rev Basis	900	461	84	138	127	37	50	4
49 Reallocation of Total A-60 Subsidy	0	(2,002)	381	629	579	169	229	16
50								
51 Increase before Constraint	15,351	2,978	(1,406)	4,316	(112)	4,585	4,256	731
52								
53 Rev Req (Unconstrained Classes)	207,081	116,083	21,831	36,024	33,145			
54 % of Unconstrained Rev Req	1.000	56.06%	10.54%	17.40%	16.01%			
55								
56 Increase Constraint- X system average						1.50	2.00	
57 Apply Constraint		0.00%	0.00%	0.00%	0.00%	10.43%	13.91%	165.87%
58								
59 Increase (Decrease)- Constrained	0	0	0	0	0	530	1,228	333
60 Shortfall from Light / Prop / G62	(7,481)					(4,056)	(3,027)	(398)
61 Re-allocation of Shortfall on Rev Req	7,481	4,193	789	1,301	1,197	0	0	0

Narragansett Electric Company d/b/a National Grid
RESULTS OF ALLOCATED COST OF SERVICE STUDY AND COMPLIANCE REVENUE ALLOCATION

	Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
	A16 / A60	C-06	G-02	B32 / G32	B62 / G62	S10 / S14	X-01	
62								
63 Compliance Increase (Decrease)	15,351	7,171	(617)	5,618	1,086	530	1,228	333
64								
65 Compliance % Increase (Decrease)	7.13%	6.34%	-2.66%	17.72%	3.26%	10.43%	13.91%	165.87%
66								
67 Compliance Distribution charges	230,771	120,276	22,619	37,325	34,342	5,610	10,062	534
68 Other revenue	7,971	4,784	760	1,145	946	172	149	14
69 Compliance Revenue	238,739	125,060	23,379	38,470	35,288	5,782	10,212	549
70 Operating Expenses	188,024	99,275	17,669	28,334	24,934	6,945	10,168	699
71 Income Before Tax	50,715	25,785	5,710	10,136	10,354	(1,163)	44	(150)
72 Income Tax Expense	11,936	6,069	1,344	2,386	2,437	(274)	10	(35)
73	38,779	19,716	4,366	7,750	7,917	(889)	33	(115)
74								
75 Return on Rate Base	7.04%	7.07%	8.64%	8.57%	10.36%	(3.99%)	0.11%	(4.59%)
76 Relative Rate of Return	1.00	1.00	1.23	1.22	1.47	(0.57)	0.02	(0.65)
77								
78 Compliance Increase (Decrease) %	6.9%	6.1%	(2.6%)	17.1%	3.2%	10.1%	13.7%	154.8%
79								
80 Notes:								
81 Line (2): NG-HSG-1 (C)-2nd Amended, page 2, line 1					Line (45): NG-HSG-6 (C)-2nd Amended, page 2			
82 Line (3): NG-HSG-1 (C)-2nd Amended, page 2, line 2					Line (46): Line (45)(total) x (Line (36) + Line (43)):(class) ÷ (Line (36) + Line (43)): (total)			
83 Line (2) + Line (3)					Line (47): per Commission decision			
84 Line (6): NG-HSG-1 (C)-2nd Amended, page 2, line 9					Line (48): Line (47)(total) x (Line (36) + Line (43)):(class) ÷ (Line (36) + Line (43)): (total)			
85 Line (8): NG-HSG-1 (C)-2nd Amended, page 2, line 11					Line (49): Line (45) + Line (46) + Line (47) + Line (48)			
86 Line (9): NG-HSG-1 (C)-2nd Amended, page 2, line 12					Line (51): Line (38) + Line (43) + Line (49)			
87 Line (8) - Line (9)					Line (53): Line (2) + Line (51)			
88 Line (13): NG-HSG-1 (C)-2nd Amended, page 2, line 16					Line (54): Line (53)÷ Line (53) Total			
89 Line (15): Line (11)÷ Line (13)					Line (56): per Commission decision, increase capped to Rates G-62, Streetlights & X-01			
90 Line (16): Line (15)÷ Line (15), Total					Line (57): Line (56) x Line (39): total			
91 Line (19): NG-HSG-1 (C)-2nd Amended, page 2, line 22					Line (59): Line (4) x Line (57)			
92 Line (20): NG-HSG-1 (C)-2nd Amended, page 2, lines 23 - 25					Line (60): Line (59) - Line (51)			
93 Line (21): Line (19) + Line (20)					Line (61): Line (60), total x Line (54)			
94 Line (23): NG-HSG-1 (C)-2nd Amended, page 2, line 9					Line (63): Line (51) + Line (60) + Line (61)			
95 Line (24): NG-HSG-1 (C)-2nd Amended, page 2, line 29					Line (65): Line (63)÷ Line (2)			
96 Line (25): Line (21) - Line (23) - Line (24)					Line (67): Line (2) + Line (63)			
97 Line (26): Line (25) x Effective Income Tax Rate					Line (68): Line (20)			
98 Line (27): Line (25) - Line (26)					Line (69): Line (67) + Line (68)			
99 Line (28): Line (27)÷ Line (13)					Line (70): Line (23) + Line (24)			
100 Line (31): Line (21) - Line (4)					Line (71): Line (69) - Line (70)			
101 Line (32): Line (31)÷ Line (4)					Line (72): Line (71) x effective tax rate			
102 Line (36): Line (19)					Line (73): Line (71) - Line (72)			
103 Line (38): Line (36) - Line (2)					Line (75): Line (73)÷ Line (13)			
104 Line (39): Line (38)÷ Line (4)					Line (76): Line (75)÷ Line (75), total			
105 Line (43): NG-HSG-7 (C)-2nd Amended, page 1, line 19					Line (78): Line (63)÷ Line (4)			

Schedule NG-HSG-5 (C) 2nd Amended

Summary of Compliance Rates

THE NARRAGANSETT ELECTRIC COMPANY
Summary of 2nd Amended Compliance Rates
(Rates not adjusted for Gross Earnings Tax)

Rate	Charge	Distribution Charge ¹ (a)	Lost Revenue Factor ² (b)	LTD Rate Credit ⁵ (c)	Total Lost Revenue Factor (d)	Commodity Administrative Cost Adj. ³ (e)	Transmission Uncollectible Factor ⁴ (f)	Base Transmission Charge ⁴ (g)
A-16	Customer Charge	\$3.75						
	kWh Charge	\$0.03464	\$0.00061	(\$0.00004)	\$0.00057	\$0.00117	\$0.00015	\$0.01630
A-60	Customer Charge	\$0.00						
	kWh Charge	\$0.02096	\$0.00016	(\$0.00004)	\$0.00012	\$0.00117	\$0.00015	\$0.01630
S-10, S-14, S-06	Customer Charge	See page 2 & 3						
	kWh Charge		\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
C-06	Customer Charge	\$8.00						
	Unmetered Charge	\$5.00						
	kWh Charge	\$0.03314	\$0.00006	(\$0.00004)	\$0.00002	\$0.00117	\$0.00015	\$0.01640
	Additional Minimum Charge (per kVA in excess of 25 kVA)	\$1.85						
G-02	Customer Charge	\$125.00						
	kW > 10 Charge	\$4.50						
	kWh Charge	\$0.00703	\$0.00072	(\$0.00004)	\$0.00068	\$0.00102	\$0.00013	\$2.29
	High Voltage Delivery Discount	(\$0.42)						\$0.00725
	High Voltage Metering Discount	-1.0%						
G-32	Customer Charge	\$750.00						
	kW Charge - in excess of 200 kW	\$2.00						
	kWh Charge	\$0.00857	\$0.00017	(\$0.00004)	\$0.00013	\$0.00102	\$0.00011	\$2.28
	High Voltage Delivery Discount	(\$0.42)						\$0.00621
	High Voltage Delivery Discount (115kV)	(\$2.00)						
	Second Feeder Service	\$2.42						
	High Voltage Metering Discount	-1.0%						
B-32	Customer Charge	\$750.00						
	Backup Demand Charge - in excess of 200 kW	\$5.11						
	kW Charge - in excess of 200 kW	\$2.00						
	kWh Charge	\$0.00857	\$0.00017	(\$0.00004)	\$0.00013	\$0.00102	\$0.00011	\$2.28
	High Voltage Delivery Discount	(\$0.42)						\$0.00621
	High Voltage Delivery Discount (115kV)	(\$2.00)						
	Second Feeder Service	\$2.42						
	High Voltage Metering Discount	-1.0%						

THE NARRAGANSETT ELECTRIC COMPANY
Summary of 2nd Amended Compliance Rates
(Rates not adjusted for Gross Earnings Tax)

<u>Rate</u>	<u>Charge</u>	<u>Distribution Charge¹</u> (a)	<u>Lost Revenue Factor²</u> (b)	<u>LTD Rate Credit⁵</u> (c)	<u>Total Lost Revenue Factor</u> (d)	<u>Commodity Administrative Cost Adj.³</u> (e)	<u>Transmission Uncollectible Factor⁴</u> (f)	<u>Base Transmission Charge⁴</u> (g)
G-62	Customer Charge	\$17,000.00						
	kW Charge	\$2.69						\$2.28
	kWh Charge	\$0.00000	\$0.00020	(\$0.00004)	\$0.00016	\$0.00102	\$0.00011	\$0.00621
	High Voltage Delivery Discount	(\$0.42)						
	High Voltage Delivery Discount (115kV)	(\$2.00)						
	Second Feeder Service	\$2.42						
	High Voltage Metering Discount	-1.0%						
B-62	Customer Charge	\$17,000.00						
	Backup Demand Charge	\$2.69						
	kW Charge	\$2.69						\$2.28
	kWh Charge	\$0.00000	\$0.00020	(\$0.00004)	\$0.00016	\$0.00102	\$0.00011	\$0.00621
	High Voltage Delivery Discount	(\$0.42)						
	High Voltage Delivery Discount (115kV)	(\$2.00)						
	Second Feeder Service	\$2.42						
	High Voltage Metering Discount	-1.0%						
X-01	Customer Charge	\$16,500.00						
	kW Charge							\$2.01
	kWh Charge	\$0.01296	\$0.00189	(\$0.00004)	\$0.00185	\$0.00102	\$0.00019	\$0.00557
M-1	Option A: fixed charges	\$3,640.42	\$0.00000	\$0.00000	\$0.00000	\$0.00000		\$0.00
	Option B: fixed charge	\$3,640.42						
	kWh charge		\$0.00000	\$0.00000		\$0.00000	\$0.00000	\$0.00000

1 Schedule NG-HSG-6 (C) - 2nd Amended

2 Schedule NG-HSG-13 (C) - Amended

3 Schedule NG-RLO-6 (C) - Amended Note: Although the WAAC has changed, the Commodity Admin. Cost Adj. is not being revised due to amount being relatively small and subject to reconciliation.

4 Schedule NG-HSG-7 (C) - 2nd Amended. Note: Transmission rate re-design on NG-HSG-7 (C) 2nd Amended based on rates effective January 1, 2009.

5 Schedule NG-HSG-13 (C) - 2nd Amended

THE NARRAGANSETT ELECTRIC COMPANY
Summary of 2nd Amended Compliance Rates
Street Area Lighting - Full Service
S-10 & S-14

	Lumen Size	Lumens Description	Annual Charge Per Fixture ¹	Lost Revenue Factor ² (per kWh)	LTD Rate Credit ⁵ (per kWh)	Total Lost Revenue Factor (per kWh)	Commodity Administrative Cost Adj. ³ (per kWh)	Transmission Uncollectible Factor ⁴	Base Transmission Charge ⁴ (per kWh)
<u>S-10/S-14 Luminaires</u>									
Incandescent	1,000 LUM INC RWY 105W		\$69.46	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	2,500 LUM INC RWY 205W		\$69.46	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
Mercury Vapor	4,400 LUM MV RWY 100W		\$69.46	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	8,500 LUM MV RWY 175W		\$72.63	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	13,000 LUM MV RWY 250W		\$72.63	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	23,000 LUM MV RWY 400W		\$120.39	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	63,000 LUM MV RWY 1000W		\$163.46	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	8,500 LUM MV POST 175W		\$156.80	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	23,000 LUM MV FLD 400W		\$143.14	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
Sodium Vapor	63,000 LUM MV FLD 1000W		\$181.37	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	4,000 LUM HPS RWY 70W		\$69.46	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	6,300 LUM HPS RWY 70W		\$69.72	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	9,600 LUM HPS RWY 100W		\$72.63	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	16,000 LUM HPS RWY 150W		\$72.63	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	27,500 LUM HPS RWY 250W		\$120.39	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	50,000 LUM HPS RWY 400W		\$163.46	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	27,500 LUM HPS FLD 250W		\$143.14	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	50,000 LUM HPS FLD 400W		\$181.37	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	4,000 LUM HPS POST 50W		\$155.49	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	9,600 LUM HPS POST 100W		\$156.80	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	27,500 WALL HPS 250W 24HR		\$172.21	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	9,600 SHOEBOX - LUM HPS REC 100W-C1		\$92.30	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	32,000 LUM MH FLD 400W		\$181.37	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	107,800 LUM MH FLD 100W		\$181.37	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
<u>S-10/S-14 Standards</u>									
	POLE-WOOD		\$77.81						
	POLE FIBER PTEMB <25' w/out foundatic		\$105.72						
	POLE FIBER RWY <25 w/ foundation		\$162.86						
	POLE FIBER RWY => 25 w/ foundation		\$185.67						
	POLE METAL EMBEDDED		\$253.37						
	POLE METAL=>25FT (with foundation)		\$304.55						
<u>S-6 (Decorative) Luminaires</u>									
	4,000 DEC HPS TR 50W		\$155.49	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	9,600 DEC HPS TR 100W		\$156.80	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	4,000 DEC HPS AG 50W		\$239.39	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	9,600 DEC HPS AG 100W		\$241.52	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	4,000 DEC HPS WL 50W		\$269.63	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	9,600 DEC HPS WL 100W		\$273.09	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	4,000 DEC HPS TR-TW 50W		\$334.84	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	9,600 DEC HPS TR-TW 100W		\$337.49	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	4,000 DEC HPS AG-TW 50W		\$502.64	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	9,600 DEC HPS AG-TW 100W		\$506.93	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	4,000 DEC HPS WL-TW 50W		\$563.13	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
	9,600 DEC HPS WL-TW 100W		\$570.08	\$0.00348	(\$0.00004)	\$0.00344	\$0.00117	\$0.00010	\$0.01074
<u>S-6 (Decorative) Standards</u>									
	DEC VILL PT/FDN		\$607.38						
	DEC WASH PT/FDN		\$631.69						

1 Schedule NG-HSG-6 (C) - 2nd Amended

2 Schedule NG-HSG-13 (C) - Amended

3 Schedule NG-RLO-6 (C) - Amended Note: Although the WAAC has changed, the Commodity Admin. Cost Adj. is not being revised due to amount being relatively small and subject to reconciliation.

4 Schedule NG-HSG-7 (C) - 2nd Amended. Note: Transmission rate re-design on NG-HSG-7 (C) 2nd Amended based on rates effective January 1, 2009.

THE NARRAGANSETT ELECTRIC COMPANY
Summary of 2nd Amended Compliance Rates
Street Area Lighting - Temporary Turn-Off Service
S-10 & S-14

	<u>Lumen Size</u>	<u>Lumens Description</u>	<u>Annual Charge¹</u>
<u>S-10/S-14 Luminaires</u>			
Incandescent	1,000	LUM INC RWY 105W TT	\$41.68
	2,500	LUM INC RWY 205W TT	\$41.68
Mercury Vapor	4,400	LUM MV RWY 100W TT	\$41.68
	8,500	LUM MV RWY 175W TT	\$43.58
	13,000	LUM MV RWY 250W TT	\$43.58
	23,000	LUM MV RWY 400W TT	\$72.23
	63,000	LUM MV RWY 1000W TT	\$98.08
	8,500	LUM MV POST 175W TT	\$94.08
	23,000	LUM MV FLD 400W TT	\$85.88
	63,000	LUM MV FLD 1000W TT	\$108.82
Sodium Vapor	4,000	LUM HPS RWY 70W TT	\$41.68
	6,300	LUM HPS RWY 70W TT	\$41.83
	9,600	LUM HPS RWY 100W TT	\$43.58
	16,000	LUM HPS RWY 150W TT	\$43.58
	27,500	LUM HPS RWY 250W TT	\$72.23
	50,000	LUM HPS RWY 400W TT	\$98.08
	27,500	LUM HPS FLD 250W T	\$85.88
	50,000	LUM HPS FLD 400W TT	\$108.82
	9,600	SHOEBOS - LUM HPS REC 100W-C1	\$55.38
	4,000	LUM HPS POST 50W TT	\$93.29
	9,600	LUM HPS POST 100W TT	\$94.08
	27,500	WALL HPS 250W 24 TT	\$103.33
Metal Halide	32,000	LUM MH FLD 400W	\$108.82
	107,800	LUM MH FLD 100W	\$108.82
<u>S-10/S-14 Standards</u>			
		POLE-WOOD TEMPOFF	\$77.81
		POLE FIBER EMB <25 TT	\$105.72
		POLE FIBER PT or RWY < 25	\$162.86
		POLE FIBER =>25 w/ foundation	\$185.67
		POLE METAL EMB TT	\$253.37
		POLE METAL =>25 TT	\$304.55

1 Schedule NG-HSG-6 (C) - 2nd Amended

Schedule NG-HSG-6 (C) 2nd Amended
Compliance Distribution Rate Design

Compliance Rate Design - Index

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Narragansett Electric Company
Rate Design for Residential- Rates A16 / A60

Line	Billing Units	Current Rate	Revenue	Compliance Rates Before LI Discount	Revenue Before LI Subsidy	Rate Adjustment for Subsidy	Compliance Rates Incl. Subsidy	Revenue
1	Compliance Revenue Allocation (from NG-HSG-4(C), page 2, line 67)							
2					<u>\$122,278,539</u>			<u>\$120,276,043</u>
3	Customer Charge:							
4	Monthly Bills- A-16	4,725,409	\$2.75	\$12,994,875	\$3.75	\$17,720,284	\$3.75	\$17,720,284
5	Monthly Bills- A-60	383,097	\$0.00	0	\$3.75	1,436,614	\$0.00	0
6	Customer Charge Revenue	<u>5,108,506</u>		<u>12,994,875</u>		<u>19,156,898</u>		<u>17,720,284</u>
7								
8	Energy-based Charge:							
9	kWh Sales- A-16	2,842,813,980	\$0.03376	95,973,400	\$0.03411	96,968,385	0.00053	0.03464
10	kWh Sales- A-60							98,475,076
11	Dec-Mar 1st 450 kWh	44,572,797	\$0.01688	752,389				
12	Dec-Mar Nxt 750 kWh	19,367,637	\$0.03055	591,681				
13	Dec-Mar > 1200 kWh	5,991,574	\$0.02548	152,665				
14	Apr-Nov 1st 450 kWh	85,907,219	\$0.01688	1,450,114				
15	Apr-Nov > 450 kWh	38,959,917	\$0.03055	1,190,225				
16		<u>194,799,144</u>		<u>4,137,075</u>	\$0.03411	6,644,599	-\$0.01315	\$0.02096
17								4,083,477
18	Distribution Charge Revenue	<u>3,037,613,124</u>		<u>100,110,475</u>		<u>103,612,984</u>		<u>102,558,553</u>
19		508						
20	Rate A-16 Rev			108,968,275		114,688,669		116,195,360
21	Rate A-60 Rev			4,137,075		8,081,213		4,083,477
22								
23	Total Revenue	6.4%		<u>\$113,105,349</u>		<u>\$122,769,881</u>		<u>\$120,278,837</u>
24								
25	Difference					\$491,343		\$2,794
26								
27								
28	Subsidy:							
29	Rate A-16 Customer Chg	\$3.75						
30	Rate A-60 Customer Chg	\$0.00						
31	Difference	-\$3.75						
32								
33	Billing Units	383,097						
34	Subsidy - Customer Chg	(\$1,436,614)						
35								
36	Rate A-16 kWh Chg	\$0.03464						
37	Rate A-60 kWh Chg	\$0.02096						
38	Difference	-\$0.01368						
39								
40	Billing Units	194,799,144						
41	Subsidy - kWh Chg	(\$2,664,365)						
42								
43	Total Subsidy	(\$4,100,979)						
44	less: Additional \$900K	(\$900,000)						
45								
46	Subsidy before Additional \$900K	(\$3,200,979)						

Rate Design for Small Commercial & Industrial- Rate C-06

Line		Billing Units	Current Rate	Revenue		Revenue
1	Compliance Revenue Allocation (from NG-HSG-4(C), page 2, line 67)					<u><u>\$22,619,318</u></u>
2						
3	<u>Customer Charge:</u>					
4	Monthly Bills Metered	528,231	\$6.00	\$3,169,384	\$8.00	\$4,225,845
5	Monthly Bills Unmetered	3,517	\$1.83	6,435	\$5.00	17,583
6	Monthly Bills R2- Traffic Signals	7,360	\$1.83	13,468	\$5.00	36,798
7	Customer Charge Revenue	<u>539,107</u>		<u>3,189,287</u>		<u>4,280,225</u>
8						
9	<u>Energy-based Charge:</u>					
10	kWh Sales- Metered	545,538,492	\$0.03624	19,770,315		
11	kWh Sales- Unmetered	2,295,053	\$0.03624	83,173		
12	R2 Traffic Signals	4,578,720	\$0.03624	165,933		
13		<u>552,412,265</u>		<u>20,019,420</u>	\$0.03314	18,306,942
14						
15	Over 25 kVA- Metered	7,448	\$1.68	12,513	\$1.85	13,779
16	Over 25 kVA- Unmetered	9,160	\$1.68	15,389	\$1.85	16,946
17		<u>16,608</u>		<u>27,901</u>		<u>30,725</u>
18		<u>552,428,873</u>				
19						
20	Distribution Charge Revenue			<u>20,047,322</u>		<u>18,337,667</u>
21						
22	Total Revenue			<u><u>\$23,236,609</u></u>		<u><u>\$22,617,892</u></u>

Rate Design for General Commercial & Industrial- Rate G-02 (includes E-40)

Line		Billing Units	Current Rate	Revenue		Revenue
1	Compliance Revenue Allocation (from NG-HSG-4 (C), page 2, line 67)					<u><u>\$37,324,930</u></u>
2						
3	<u>Customer Charge:</u>					
4	Monthly Bills	G-02	86,892	\$103.41	\$8,985,505	\$125.00 \$10,861,504
5		E40	81	\$75.15	6,066	
6	Customer Charge Revenue		<u>86,973</u>		<u>8,991,571</u>	<u>10,861,504</u>
7						
8	<u>Energy-based Charge:</u>					
9	kWh Sales	G-02	1,368,444,880	\$0.00777	10,632,817	
10		E40 Peak	1,571,117	\$0.02536	39,844	
11		E40 Off-peak	1,677,630	\$0.00949	15,921	
12			<u>1,371,693,627</u>		<u>10,688,581</u>	\$0.00703 9,643,006
13						
14	Demand Billing Units		3,747,594	\$3.22	12,067,252	\$4.50 16,864,172
15						
16	HVD Billing Credit Units		97,801	(\$0.37)	(36,186)	(\$0.42) (41,278)
17						
18	HVM Discount	Current Rates	31,691,640	(0.012%)	(3,725)	
19		Compliance Rates	37,368,682			(0.012%) (4,393)
20	Distribution Charge Revenue				<u>22,715,921</u>	<u>26,461,507</u>
21						
22	Total Revenue				<u><u>\$31,707,492</u></u>	<u><u>\$37,323,011</u></u>

Rate Design for Commercial & Industrial Large Demand- Rate G32 (includes B32)

Line		Billing Units	Current Rate	Revenue		Revenue
1	Compliance Revenue Allocation (from NG-HSG-4 (C), page 2, line 67)					<u><u>\$34,341,923</u></u>
2						
3	<u>Customer Charge:</u>					
4	Monthly Bills	B32 19	\$236.43	\$4,492		
5		G32 15,470	\$236.43	3,657,531		
6	Customer Charge Revenue	<u>15,489</u>		<u>3,662,023</u>	\$750.00	<u><u>11,616,619</u></u>
7						
8	<u>Energy-based Charge:</u>					
9	kWh Sales	B32 Supplemental 5,245,253	\$0.00889	46,630		
10		G32 2,036,293,032	\$0.00889	18,102,645		
11		<u>2,041,538,285</u>		<u>18,149,275</u>	\$0.00857	17,495,983
12						
13	Demand Billing Units	B32 Back-up 7,565	\$5.11	38,659		
14		B32 Supplemental 15,765	\$1.99	31,372		
15		G32 5,877,949	\$1.99	11,697,118		
16		<u>5,901,279</u>	\$1.99	<u>11,767,149</u>		
17						
18	Demand Over 200 kW	B32 Back-up 7,565			\$5.11	38,659
19		B32 Supplemental 11,965			\$2.00	23,930
20		G32 2,783,984			\$2.00	5,567,968
21		<u>2,803,514</u>				<u>5,630,557</u>
22						
23	HVD Billing Credit Units	B32 10,444	(\$0.37)	(3,864)		
24		G32 1,630,690	(\$0.37)	(603,355)		
25		<u>1,641,134</u>		<u>(607,220)</u>	(\$0.42)	(692,666)
26						
27	HVM Discount	Current Rates B32 121,154	(0.840%)	(1,018)		
28		Current Rates G32 33,457,294	(0.236%)	(78,937)		
29				<u>(79,954)</u>		
30		Compliance Rates 34,743,158			(0.238%)	(82,728)
31						
32	Second Feeder Service	151,469	\$2.41	365,040	\$2.42	366,868
33						
34	Distribution Charge Revenue			<u>29,594,291</u>		<u><u>22,718,014</u></u>
35						
36	Total Revenue			<u><u>\$33,256,314</u></u>		<u><u>\$34,334,632</u></u>

Rate Design for 3000 kW Demand- Rate G62 (includes B62)

Line		Billing Units	Current Rate	Revenue		Revenue
1	Compliance Revenue Allocation (from NG-HSG-4 (C), page 2, line 67)					<u><u>\$5,610,073</u></u>
2						
3	<u>Customer Charge:</u>					
4	Monthly Bills	B62	24	\$17,118.72	408,967	
5		G62	129	\$17,118.72	2,201,160	
6	Customer Charge Revenue		<u>152</u>	<u>2,610,127</u>	\$17,000.00	<u>2,592,025</u>
7						
8	<u>Energy-based Charge:</u>					
9	kWh Sales	B62 Supplemental	140,107,795	\$0.00000	0	\$0.00000 0
10		G62	425,270,052	\$0.00000	0	\$0.00000 0
11			<u>565,377,847</u>		<u>0</u>	<u>0</u>
12						
13	Demand Billing Units	B62 Back-up	93,405	\$2.22	207,359	\$2.69 251,259
14		B62 Supplemental	284,116	\$2.22	630,737	\$2.69 764,271
15		G62	924,396	\$2.22	2,052,159	\$2.69 2,486,625
16			<u>1,301,916</u>	<u>\$2.22</u>	<u>2,890,254</u>	<u>3,502,155</u>
17						
18						
19	HVD Billing Credit Units	B62	100,014	(\$0.37)	(37,005)	
20		G62	890,020	(\$0.37)	(329,307)	
21			<u>990,034</u>		<u>(366,313)</u>	(\$0.42) (417,859)
22						
23	HVM Discount	Current Rates B62	1,247,063	(0.931%)	(11,610)	
24		Current Rates G62	4,253,318	(0.991%)	(42,171)	
25					<u>(53,781)</u>	
26		Compliance Rates	6,094,180			(0.978%) (59,587)
27						
28	Distribution Charge Revenue			<u>2,470,161</u>		<u>3,024,709</u>
29						
30	Total Revenue			<u><u>\$5,080,288</u></u>		<u><u>\$5,616,734</u></u>

Rate Design for Propulsion- Rate X-01

Line	Billing Units	Current Rate	Revenue	Revenue
1	Compliance Revenue Allocation (from NG-HSG-4 (C), page 2, line 67)			<u><u>\$534,180</u></u>
2				
3	<u>Customer Charge:</u>			
4	Number of Monthly Bills	12	\$10,000.00	\$120,000
5	Customer Charge Revenue	<u>12</u>	<u>120,000</u>	<u>198,000</u>
6				
7	<u>Energy-based Charge:</u>			
8	kWh Sales	25,935,238	\$0.00312	80,918
9				\$0.01296
10	Distribution Charge Revenue		<u>80,918</u>	<u>336,121</u>
11				
12	Total Revenue		<u><u>\$200,918</u></u>	<u><u>\$534,121</u></u>

Rate Design for Street Lighting - Summary

Line	Decsription	Distribution Revenue at Current Rates	Distribution Revenue at Compliance Rates	Change \$	Change %
1	<u>Rate S-10</u>	\$885,317	\$870,528	-\$14,788	-1.67%
2	Credits	(225,168)			
3					
4	<u>Rate S-14</u>	8,698,235	9,191,193	492,958	5.67%
5	Credits	(520,153)			
6	Rounding difference	(4,213)			
7	Total Street Lighting Revenue	\$8,838,230	\$10,061,721	\$478,170	5.41%

Rate Design for Street Lighting - Detailed

Line	Type	Lumens	Units		Current Annual Price	Current Annual Revenue	Replcement Cost Annual Price	Compliance Annual Price	Compliance Annual Revenue
			S10	S14					
1	Incand- escent	1,000	12	312	\$75.22	\$24,371		\$69.46	\$22,505
2		2,500		32	\$67.45	2,158		\$69.46	2,223
3			12	344		26,530			24,728
4									
5	Mercury Vapor Fixtures	4,400	165	4,700	\$58.40	284,116		\$69.46	337,923
6		8,500	236	891	\$70.77	79,758		\$72.63	81,854
7		23,000	73	1,525	\$122.31	195,451		\$120.39	192,383
8		13,000		144	\$122.97	17,708		\$72.63	10,459
9		63,000	5	89	\$234.25	22,020		\$163.46	15,365
10		8,500 POST TOP		4	\$108.85	435		\$156.80	627
11		23,000 FLOOD	723	37	\$152.08	115,581		\$143.14	108,786
12		63,000 FLOOD	391	7	\$262.72	104,563		\$181.37	72,185
13			1,593	7,397		819,631			819,583
14									
15	Sodium Vapor Fixtures	4,000	45	42,069	\$62.78	2,643,917	\$151.10	\$69.46	2,925,238
16		6,300	283	14,266	\$66.28	964,308	\$151.66	\$69.72	1,014,356
17		9,600	87	15,100	\$72.63	1,103,032	\$155.98	\$72.63	1,103,032
18		9,600 (SHOEBOX)	25		\$72.63	1,816	\$200.79	\$92.30	2,308
19		16,000	32		\$72.63	2,324	\$141.88	\$72.63	2,324
20		27,500	177	17,250	\$120.39	2,098,037	\$163.96	\$120.39	2,098,037
21		50,000	47	1,711	\$163.46	287,363	\$180.97	\$163.46	287,363
22		27,500 FLOOD	1,150	362	\$143.14	216,428	\$195.12	\$143.14	216,428
23		50,000 FLOOD	2,110	925	\$181.37	550,458	\$199.40	\$181.37	550,458
24		4,000 POST TOP	47		\$62.78	2,951	\$155.49	\$155.49	7,308
25		9,600 POST TOP	68	935	\$78.56	78,796	\$156.80	\$156.80	157,270
26		27,500 (24 HR)		42	\$172.21	7,233	\$332.75	\$172.21	7,233
27			4,071	92,660		7,956,660			8,371,354
28									
29	Metal	32,000		19	\$181.37	3,446	\$182.83	\$181.37	3,446
30	Halide	107,800		38	\$181.37	6,892	\$263.80	\$181.37	6,892
31			0	57		10,338			10,338
32									
33	Total Luminaires		5,676	100,458		8,813,159			9,226,003
34									
35	Standards	POLE-WOOD	208	181	\$55.45	21,570	\$169.27	\$77.81	30,268
36		POLE FIBER PT EMB<25	109	870	\$57.34	56,136	\$229.98	\$105.72	103,500
37		POLE FIBER PT <25	8	490	\$111.04	55,298	\$354.28	\$162.86	81,104
38		POLE FIBER RWY=>25		64	\$185.67	11,883	\$329.21	\$185.67	11,883
39		POLE METAL=>25FT		1,220	\$253.37	309,111	\$662.50	\$304.55	371,551
40		POLE METAL EMBEDDED			\$253.37	0	\$354.28	\$253.37	0
41		Wood (was S-12)		2,575	\$110.86	285,465	\$169.27	\$77.81	200,361
42		Fiberglass - no base (was S-12)		241	\$110.86	26,717	\$229.98	\$105.72	25,479
43		Metal w/ Foundation (was S-12)		38	\$110.86	4,213	\$662.50	\$304.55	11,573
44	Total Standards		325	5,679		770,393			835,718
45									
46	TOTAL LIGHTS & STANDARDS		6,001	106,137		\$9,583,552			\$10,061,721
47									
48	S10					\$885,317			\$870,528
49	S14					8,698,235			9,191,193
50						\$9,583,552			\$10,061,721
51									
52									
53									
54									
55	Notes:								
56	Prices for Incandescent and Mercury Vapor luminaires set equal to prices of Sodium Vapor replacement luminaire								
57	Prices for Sodium Vapor Post Top Luminaires set equal to prices for same fixtures on Rate S-06								

Rate Design for Street Lighting - Temporary Turn-Off

Line	Type	Lumens	Compliance Annual Price- Full	Compliance Annual Price- Temporary Turn Off	Compliance Monthly Price- Temporary Turn Off
1	Incand-escnt	1,000	\$69.46	\$41.68	\$3.47
2		2,500	\$69.46	\$41.68	\$3.47
3					
4					
5	Mercury Vapor Fixtures	4,400	\$69.46	\$41.68	\$3.47
6		8,500	\$72.63	\$43.58	\$3.63
7		23,000	\$120.39	\$72.23	\$6.02
8		13,000	\$72.63	\$43.58	\$3.63
9		63,000	\$163.46	\$98.08	\$8.17
10		8,500 POST TOP	\$156.80	\$94.08	\$7.84
11		23,000 FLOOD	\$143.14	\$85.88	\$7.16
12		63,000 FLOOD	\$181.37	\$108.82	\$9.07
13					
14					
15	Sodium Vapor Fixtures	4,000	\$69.46	\$41.68	\$3.47
16		6,300	\$69.72	\$41.83	\$3.49
17		9,600	\$72.63	\$43.58	\$3.63
18		9,600 (SHOEBOX)	\$92.30	\$55.38	\$4.62
19		16,000	\$72.63	\$43.58	\$3.63
20		27,500	\$120.39	\$72.23	\$6.02
21		50,000	\$163.46	\$98.08	\$8.17
22		27,500 FLOOD	\$143.14	\$85.88	\$7.16
23		50,000 FLOOD	\$181.37	\$108.82	\$9.07
24		4,000 POST TOP	\$155.49	\$93.29	\$7.77
25		9,600 POST TOP	\$156.80	\$94.08	\$7.84
26		27,500 (24 HR)	\$172.21	\$103.33	\$8.61
27					
28					
29	Metal Halide	32,000	\$181.37	\$108.82	\$9.07
30		107,800	\$181.37	\$108.82	\$9.07
31					
32					
33					
34					
35	Standards	POLE-WOOD	\$77.81	\$77.81	\$6.48
36		POLE LAM WOOD =<25 no fdn	\$105.72	\$105.72	\$8.81
37		POLE LAM WOOD <25	\$162.86	\$162.86	\$13.57
38		POLE LAM WOOD =<25 w/ fdn	\$185.67	\$185.67	\$15.47
39		POLE METAL=>25FT	\$304.55	\$304.55	\$25.38
40		POLE METAL EMBEDDED	\$253.37	\$253.37	\$21.11
41		Wood (was S-12)	\$77.81	\$77.81	\$6.48
42		Fiberglass - no base (was S-12)	\$105.72	\$105.72	\$8.81
43		Metal w/ Foundation (was S-12)	\$304.55	\$304.55	\$25.38

Proof of Distribution Revenue at Compliance Rates

	Code	Description	Includes	Prorated Annual Bills	Monthly Customer Charge	Customer Charge Revenue	Prorated Billing Demand	Demand Charge	Demand Charge Revenue	kWh Deliveries	kWh Charge	kWh Charge Revenue
1	A16	Residential	A16-A60	5,108,506		17,720,284				3,037,613,124		102,558,553
2	C06	Small C&I	C6-R2	539,107		4,280,225				552,428,873		18,337,667
3	G02	General C&I	G02-E40	86,973		10,861,504	3,747,594	16,864,172		1,371,693,627		9,643,006
4	G32	C&I Large Demand	B32-G32	15,489		11,616,619	2,803,514	5,630,557		2,041,538,285		17,495,983
5	G62	3000 kW Demand	B62-G62	152		2,592,025	1,301,916	3,502,155		565,377,847		-
6	S14	Streetchighting	S10-S14	41,532		10,061,721				68,381,640		
7	X01	Propulsion	X01	12		198,000				25,935,238		336,121
8				5,791,771		57,330,378	7,853,024	25,996,884		7,662,968,634		148,371,331
9	A16	Residential Basic		4,725,409	\$3.75	17,720,284				2,842,813,980	\$0.03464	98,475,076
10	A60	Resid. Low Income With A16		383,097	-	-				194,799,144	\$0.02096	4,083,477
11	B32	C&I Back-up		19	\$750.00	14,250	19,530	62,589		5,245,253	\$0.00857	44,952
12	B62	3000 kW Back-up		24	\$17,000.00	406,131	377,521	1,015,531		140,107,795	-	-
13	C06	Small C&I		528,231	\$8.00	4,225,845				545,545,940	See below	18,092,924
14	C08	Small C&I Unmetr With C06		3,517	\$5.00	17,583				2,304,213	See below	93,004
15	E40	Storage Cooling	With G02	81		-				3,248,747	\$0.00703	22,839
16	G02	General C&I		86,892	\$125.00	10,861,504	3,747,594	16,864,172		1,368,444,880	\$0.00703	9,620,168
17	G32	200 kW Demand		15,470	\$750.00	11,602,369	2,783,984	\$2.00	5,567,968	2,036,293,032	\$0.00857	17,451,031
18	G62	3000 kW Demand		129	\$17,000.00	2,185,894	924,396	\$2.69	2,486,625	425,270,052	-	-
19	R02	Traffic Signals	With C06	7,360	\$5.00	36,798				4,578,720	\$0.03314	151,739
20	S10/S1	Private Lighting/StreetLighting		41,532		10,061,721				68,381,640		
21	X01	Propulsion		12	\$16,500.00	198,000				25,935,238	\$0.01296	336,121
22				5,791,771		57,330,378	7,853,024	25,996,884		7,662,968,634		148,371,331
23		C-6 Small C&I- Metered						kWh Minimum		545,538,492	\$0.03314	18,079,146
24										7,448	\$1.85000	13,779
25										545,545,940		18,092,924
26		C-6 Small C&I- Unmetered						kWh Minimum		2,295,053	\$0.03314	76,058
27										9,160	\$1.85000	16,946
28										2,304,213		93,004
29		B32 Demand- Supplemental (over 200 kW)					11,965	\$2.00	23,930			
30		B32 Demand- Backup (over Supplemental)					7,565	\$5.11	38,659			
31							19,530		62,589			
32		B62 Demand- Supplemental					284,116	\$2.69	764,271			
33		B62 Demand- Backup (over Supplemental)					93,405	\$2.69	251,259			
34							377,521		1,015,531			

Proof of Distribution Revenue at Compliance Rates

	Code	Description	Includes	HVD Billing Units	HVD Credit Revenue	HVM Billing Dollars	HVM Credit	HVM Credit Revenue	Feeder Service Bill Units	Feeder Service Revenue	Compliance Rate Year Revenue	Revenue Allocation	Difference
1	A16	Residential	A16-A60								120,278,837	120,276,043	2,794
2	C06	Small C&I	C6-R2								22,617,892	22,619,318	(1,425)
3	G02	General C&I	G02-E40	97,801	(41,278)	37,345,844		(4,390)			37,323,014	37,324,930	(1,916)
4	G32	C&I Large Demand	B32-G32	1,641,134	(692,666)	34,743,158		(82,728)	151,469	366,868	34,334,632	34,341,923	(7,290)
5	G62	3000 kW Demand	B62-G62	990,034	(417,859)	6,094,180		(59,587)			5,616,734	5,610,073	6,661
6	S14	Streetslighting	S10-S14								10,061,721	10,062,343	(622)
7	X01	Propulsion	X01								534,121	534,180	(60)
8				2,728,969	(1,151,804)	78,183,183		(146,704)	151,469	366,868	230,766,952	230,768,810	(1,858)
				Rate	(\$0.42)			Rate		\$2.42			
9	A16	Residential Basic									116,195,360		
10	A60	Resid. Low Income With A16									4,083,477		
11	B32	C&I Back-up		10,444	(4,408)	121,791	(0.238%)	(290)			117,093		
12	B62	3000 kW Back-up		100,014	(42,212)	1,421,661	(0.978%)	(13,900)			1,365,548		
13	C06	Small C&I									22,318,769		
14	C08	Small C&I Unmetr With C06									110,587		
15	E40	Storage Cooling With G02									22,839		
16	G02	General C&I		97,801	(41,278)	37,345,844	(0.012%)	(4,390)			37,300,175		
17	G32	200 kW Demand		1,630,690	(688,258)	34,621,368	(0.238%)	(82,438)	151,469	366,868	34,217,540		
18	G62	3000 kW Demand		890,020	(375,647)	4,672,519	(0.978%)	(45,686)			4,251,186		
19	R02	Traffic Signals With C06									188,537		
20	S10/S1-	Private Lighting/StreetLighting									10,061,721		
21	X01	Propulsion		2,728,969	(1,151,804)	78,183,183		(146,704)	151,469	366,868	534,121		
22											230,766,952		
23		C-6 Small C&I- Metered											
24													
25		C-6 Small C&I- Unmetered											
26													
27													
28													
29		B32 Demand- Supplemental (over 20											
30		B32 Demand- Backup (over Supplen											
31													
32		B62 Demand- Supplemental											
33		B62 Demand- Backup (over Supplen											
34													

Rate Design for Station Power- Rate M-01

Line	Billing Units	Current Rate	Revenue	Revenue
1 Compliance Revenue Allocation				<u><u>\$131,055</u></u>
2				
3 <u>Customer Charge:</u>				
4 Number of Monthly Bills	<u>36</u>	\$3,406.18	<u>\$122,622</u>	\$3,640.42 <u>\$131,055</u>
5 Customer Charge Revenue	<u><u>36</u></u>		<u><u>122,622</u></u>	<u><u>131,055</u></u>
6				
7 Total Revenue			<u><u>\$122,622</u></u>	<u><u>\$131,055</u></u>

Schedule NG-HSG-7 (C) 2nd Amended
Transmission Rate Design – Revenue Neutral

2010 Compliance Retail Transmission Rates

Line		Total	A-16	A-60	C-06	G-02	B-32 / G-32	B-62 / G-62	S-10 / S-14	X-01		
<u>Retail Transmission Revenue at Current Rates</u>												
1	Current Retail Transmission Charges - per kW					\$1.40	\$1.27	\$1.39		\$1.34		
2	Current Retail Transmission Charges - per kWh		\$0.01500	\$0.01402	\$0.01600	\$0.01064	\$0.01064	\$0.01064	\$0.01323	\$0.01064		
3A	Forecast Billed 2010 Demand- kW	11,145,124				3,747,594	5,901,279	1,301,916		194,335		
3B	Forecast Actual 2010 Demand- kW	11,826,124				4,428,594	5,901,279	1,301,916		194,335		
4	Forecast 2010 Deliveries- kWh X 1000	7,662,969	2,842,814	194,799	552,429	1,371,694	2,041,538	565,378	68,382	25,935		
5	Retail Transmission Revenue at Current Rates	\$112,536,532	\$42,642,210	\$2,731,084	\$8,838,862	\$19,841,452	\$29,216,592	\$7,825,284	\$904,689	\$536,360		
6	Retail Transmission Revenue at Current Rates	\$112,536,532	\$45,373,294	This class combined with Rate A-16 for rate design purposes	\$8,838,862	\$19,841,452	\$37,041,876	This class combined with Rate G/B-32 for rate design purposes	\$904,689	\$536,360		
<u>Allocation of Revenue to Rate Classes</u>												
7	Coincident Peak with NEP's Peak- kW	1,374,712	604,653		110,651	245,391	398,509		8,972	6,536		
8	Coincident Peak Allocator	100.00%	43.98%		8.05%	17.85%	28.99%		0.65%	0.48%		
9	Allocated 2010 Total Transmission Revenue	\$112,536,532	\$49,498,029		\$9,058,124	\$20,088,164	\$32,622,698		\$734,441	\$535,076		
<u>Retail Transmission Rates</u>												
10	Compliance kW-based Transmission Rate					\$2.29	\$2.28	\$2.28		\$2.01		
11	Retail kW-Based Transmission Revenue	\$26,955,379				\$10,141,480	\$16,423,286			\$390,613		
12	Revenue to be Recovered on kWh-basis	\$85,581,153	\$49,498,029		\$9,058,124	\$9,946,684	\$16,199,412		\$734,441	\$144,463		
13	Compliance kWh-based Transmission Rate		\$0.01630	\$0.01630	\$0.01640	\$0.00725	\$0.00621	\$0.00621	\$0.01074	\$0.00557		
14	Retail kWh-based Transmission Revenue	\$85,585,534	\$49,513,094		\$9,059,834	\$9,944,779	\$16,188,949		\$734,419	\$144,459		
<u>Retail Transmission Revenue Proof at Compliance Rates</u>												
15	Retail Transmission Revenue at Compliance Rates	\$112,540,912	\$49,513,094		\$9,059,834	\$20,086,259	\$32,612,235		\$734,419	\$535,073		
16	Difference from Current Revenue Allocated on CP @ NEP peak	\$4,380	\$15,065		\$1,709	(\$1,905)	(\$10,463)		(\$22)	(\$3)		
17	Revenue at Compliance Rates	\$112,540,912	\$46,337,868	\$3,175,226	\$9,059,834	\$20,086,259	\$26,132,869	\$6,479,366	\$734,419	\$535,073		
18	Difference between Proposed Rev and Current Rev	4,380	\$3,695,658	\$444,142	\$220,972	\$244,807	(\$3,083,723)	(\$1,345,918)	(\$170,270)	(\$1,287)		
19	Adjustment to Distribution Rev (50% of Difference)	(2,190)	(\$1,847,829)	(\$222,071)	(\$110,486)	(\$122,404)	\$1,541,861	\$672,959	\$85,135	\$644		
<u>Transmission Related Uncollectibles Adjustment Factor</u>												
20	Total Transmission Revenue	\$112,540,912	\$49,513,094		\$9,059,834	\$20,086,259	\$32,612,235		\$734,419	\$535,073		
21	Approved Uncollectibles Rate in Docket 4065	0.940%										
22	Transmission-Related Uncollectibles Expense	\$1,057,885	\$465,423		\$85,162	\$188,811	\$306,555		\$6,904	\$5,030		
23	Transmission Uncollectibles Factor	\$0.00013	\$0.00015	\$0.00015	\$0.00015	\$0.00013	\$0.00011	\$0.00011	\$0.00010	\$0.00019		
<u>Final Compliance Transmission Charges</u>												
24	Compliance kW Charges					\$2.29	\$2.28	\$2.28		\$2.01		
25	Compliance kWh Charges incl. Uncollectibles Adj Factor		\$0.01645	\$0.01645	\$0.01655	\$0.00738	\$0.00632	\$0.00632	\$0.01084	\$0.00576		

Line Notes

- | | |
|---|--|
| (1), (2) Per current tariff | |
| (3) A) Schedule NG-HSG-2 (C), Page 7, plus X01; B) Add 681,000 kW below 10kW-month for G2 | (16) Line (15) - Line (9) |
| (4) Schedule NG-HSG-2 (C), Page 8 | (17) Line (3b) x Line (10) + Line (4) x Line (13) |
| (5) [Line (1) x Line (3A)] + [Line (2) x Line (4)] | (18) Line (17) - Line (5) |
| (6) Line (5) for Combined Classes | (19) Line (18) x 50% |
| (7) Schedule NG-HSG-2 (C), Page 30 | (20) Line (15) |
| (8) Line (7) ÷ Line (7) Total | (21) per Commission decision |
| (9) Line (8) x Line (5) Total | (22) Line (20) * Line (21) |
| (10) Compliance rates | (23) Line (22) ÷ Line (4), truncated to 5 decimal places |
| (11) Line (3B) x Line (10) | (24) Line (10) |
| (12) Line (9) - Line (11) | (25) Line (13) + Line (23) |
| (13) Line (12) ÷ Line (4) (truncated to 5 decimal places) | |
| (14) Line (4) X Line (13) | |
| (15) Line (11) + Line (14) | |

Schedule NG-HSG-8 (C) 2nd Amended

2.4 kV Discount and High Voltage Delivery (115 KV)

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

Line

1	<u>.24 kV Discount</u>	
2	From Exhibit NG-HSG-1, Page 50, Line 21	
3	Transformer Billing Credit per kW-month	\$0.42
4		
5		
6	<u>High Voltage Delivery (115kV) Discount</u>	
7	C&I Demand Rate Charge per Billing Demand kW	\$2.00
8		
9	High Voltage Delivery (115kV) Discount Rate per kW-month	\$2.00
10		
11	Second Feeder Service Rate per kW-month	\$2.42

Schedule NG-HSG-9-A (C) 2nd Amended

**Typical Bills
Reflecting Rate Changes in Docket 4065**

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on A-16 Rate Customers

Monthly kWh	Present Rates			Compliance Rates			Increase/(Decrease)		Percentage of Custs
	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total	
120	\$21.31	\$11.62	\$9.69	\$22.86	\$11.76	\$11.10	\$1.55	7.3%	20.3%
240	\$39.75	\$23.23	\$16.52	\$41.81	\$23.53	\$18.28	\$2.06	5.2%	14.5%
500	\$79.71	\$48.40	\$31.31	\$82.87	\$49.01	\$33.86	\$3.16	4.0%	11.2%
700	\$110.44	\$67.76	\$42.68	\$114.45	\$68.61	\$45.84	\$4.01	3.6%	10.3%
950	\$148.87	\$91.96	\$56.91	\$153.94	\$93.12	\$60.82	\$5.07	3.4%	9.7%
1,000	\$156.55	\$96.80	\$59.75	\$161.83	\$98.02	\$63.81	\$5.28	3.4%	9.6%

Present Rates: A-16

Customer Charge		\$2.75
Transmission Charge (1)	kWh x	\$0.01500
Distribution Energy Charge	kWh x	\$0.03376
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (2) kWh x \$0.09293

Compliance Rates: A-16

Customer Charge		\$3.75
Transmission Charge (3)	kWh x	\$0.01645
Distribution Energy Charge (4)	kWh x	\$0.03521
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (5) kWh x \$0.09410

Note (1): Includes Transmission Adjustment Factor of \$0.01064/kWh

Note (2): Includes Standard Offer Charge of \$0.092/kWh and Renewable Energy Standard Charge of \$0.00093/kWh

Note (3): Includes Transmission Uncollectible Factor of \$0.00015 per kWh

Note (4): Includes Lost Revenue Factor of \$0.00057 per kWh

Note (5): Includes Standard Offer Charge of \$0.092/kWh, Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00117/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on A-60 Rate Customers

Monthly kWh	Present Rates			Compliance Rates			Increase/(Decrease)	
	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
100	\$13.51	\$9.68	\$3.83	\$14.32	\$9.80	\$4.52	\$0.81	6.0%
200	\$27.02	\$19.36	\$7.66	\$28.64	\$19.60	\$9.04	\$1.62	6.0%
300	\$40.52	\$29.04	\$11.48	\$42.97	\$29.41	\$13.56	\$2.45	6.0%
500	\$68.25	\$48.40	\$19.85	\$71.60	\$49.01	\$22.59	\$3.35	4.9%
750	\$105.58	\$72.60	\$32.98	\$107.41	\$73.52	\$33.89	\$1.83	1.7%
1250	\$179.98	\$121.00	\$58.98	\$179.01	\$122.53	\$56.48	-\$0.97	-0.5%

Present Rates: A-60

Customer Charge		\$0.00
Transmission Charge (1)	kWh x	\$0.01402
Initial Block Energy Charge (1st 450 kWh)	kWh x	\$0.01688
Second Block Energy Charge (next 750 kWh)	kWh x	\$0.03055
Tail Block Energy Charge	kWh x	\$0.02548
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (2) kWh x \$0.09293

Compliance Rates: A-60

Customer Charge		\$0.00
Transmission Charge (3)	kWh x	\$0.01645
Distribution Energy Charge (4)	kWh x	\$0.02108
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (5) kWh x \$0.09410

Note (1): Includes Transmission Adjustment Factor of \$0.01064/kWh

Note (2): Includes Standard Offer Charge of \$0.092/kWh and Renewable Energy Standard Charge of \$0.00093/kWh

Note (3): Includes Transmission Uncollectible Factor of \$0.00015 per kWh

Note (4): Includes Lost Revenue Factor of \$0.00012 per kWh

Note (5): Includes Standard Offer Charge of \$0.092/kWh, Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00117/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on C-06 Rate Customers

Monthly kWh	Present Rates			Compliance Rates			Increase/(Decrease)		Percentage of Custs
	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total	
250	\$45.58	\$24.20	\$21.38	\$47.31	\$24.51	\$22.80	\$1.73	3.8%	35.2%
500	\$84.91	\$48.40	\$36.51	\$86.28	\$49.01	\$37.27	\$1.37	1.6%	17.0%
1,000	\$163.56	\$96.80	\$66.76	\$164.23	\$98.02	\$66.21	\$0.67	0.4%	19.0%
1,500	\$242.22	\$145.20	\$97.02	\$242.18	\$147.03	\$95.15	-\$0.04	0.0%	9.8%
2,000	\$320.87	\$193.60	\$127.27	\$320.12	\$196.04	\$124.08	-\$0.75	-0.2%	19.1%

Present Rates: C-06

Customer Charge		\$6.00
Transmission Charge (1)	kWh x	\$0.01600
Distribution Energy Charge	kWh x	\$0.03624
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (2) kWh x \$0.09293

Compliance Rates: C-06

Customer Charge		\$8.00
Transmission Charge (3)	kWh x	\$0.01655
Distribution Energy Charge (4)	kWh x	\$0.03316
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (5) kWh x \$0.09410

Note (1): Includes Transmission Adjustment Factor of \$0.01064/kWh

Note (2): Includes Standard Offer Charge of \$0.092/kWh and Renewable Energy Standard Charge of \$0.00093/kWh

Note (3): Includes Transmission Uncollectible Factor of \$0.00015 per kWh

Note (4): Includes Lost Revenue Factor of \$0.00002 per kWh

Note (5): Includes Standard Offer Charge of \$0.092/kWh, Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00117/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-02 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	4,000	\$598.22	\$341.29	\$256.93	\$657.58	\$345.54	\$312.04	\$59.36	9.9%
50	10,000	\$1,406.16	\$853.23	\$552.93	\$1,518.95	\$863.85	\$655.10	\$112.79	8.0%
100	20,000	\$2,752.72	\$1,706.46	\$1,046.26	\$2,954.59	\$1,727.71	\$1,226.88	\$201.87	7.3%
150	30,000	\$4,099.28	\$2,559.69	\$1,539.59	\$4,390.21	\$2,591.56	\$1,798.65	\$290.93	7.1%

Present Rates: G-02

Customer Charge		\$103.41
Transmission Demand Charge-xcs 10 kW	kW x	\$1.40
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	\$3.22
Distribution Energy Charge	kWh x	\$0.00777
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-02

Customer Charge		\$125.00
Transmission Demand Charge	kW x	\$2.29
Transmission Charge (2)	kWh x	\$0.00738
Distribution Demand Charge-xcs 10 kW	kW x	\$4.50
Distribution Energy Charge (3)	kWh x	\$0.00771
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00013 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00068 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-02 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	6,000	\$819.41	\$511.94	\$307.47	\$873.98	\$518.31	\$355.67	\$54.57	6.7%
50	15,000	\$1,959.12	\$1,279.84	\$679.28	\$2,059.95	\$1,295.78	\$764.17	\$100.83	5.1%
100	30,000	\$3,858.66	\$2,559.69	\$1,298.97	\$4,036.56	\$2,591.56	\$1,445.00	\$177.90	4.6%
150	45,000	\$5,758.19	\$3,839.53	\$1,918.66	\$6,013.17	\$3,887.34	\$2,125.83	\$254.98	4.4%

Present Rates: G-02

Customer Charge		\$103.41
Transmission Demand Charge-xcs 10 kW	kW x	\$1.40
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	\$3.22
Distribution Energy Charge	kWh x	\$0.00777
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-02

Customer Charge		\$125.00
Transmission Demand Charge	kW x	\$2.29
Transmission Charge (2)	kWh x	\$0.00738
Distribution Demand Charge-xcs 10 kW	kW x	\$4.50
Distribution Energy Charge (3)	kWh x	\$0.00771
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00013 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00068 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-02 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	8,000	\$1,040.59	\$682.58	\$358.01	\$1,090.37	\$691.08	\$399.29	\$49.78	4.8%
50	20,000	\$2,512.10	\$1,706.46	\$805.64	\$2,600.94	\$1,727.71	\$873.23	\$88.84	3.5%
100	40,000	\$4,964.60	\$3,412.92	\$1,551.68	\$5,118.55	\$3,455.42	\$1,663.13	\$153.95	3.1%
150	60,000	\$7,417.10	\$5,119.38	\$2,297.72	\$7,636.15	\$5,183.13	\$2,453.02	\$219.05	3.0%

Present Rates: G-02

Customer Charge		\$103.41
Transmission Demand Charge-xcs 10 kW	kW x	\$1.40
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	\$3.22
Distribution Energy Charge	kWh x	\$0.00777
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-02

Customer Charge		\$125.00
Transmission Demand Charge	kW x	\$2.29
Transmission Charge (2)	kWh x	\$0.00738
Distribution Demand Charge-xcs 10 kW	kW x	\$4.50
Distribution Energy Charge (3)	kWh x	\$0.00771
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00013 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00068 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-02 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	10,000	\$1,261.78	\$853.23	\$408.55	\$1,306.77	\$863.85	\$442.92	\$44.99	3.6%
50	25,000	\$3,065.06	\$2,133.07	\$931.99	\$3,141.93	\$2,159.64	\$982.29	\$76.87	2.5%
100	50,000	\$6,070.54	\$4,266.15	\$1,804.39	\$6,200.52	\$4,319.27	\$1,881.25	\$129.98	2.1%
150	75,000	\$9,076.00	\$6,399.22	\$2,676.78	\$9,259.12	\$6,478.91	\$2,780.21	\$183.12	2.0%

Present Rates: G-02

Customer Charge		\$103.41
Transmission Demand Charge-xcs 10 kW	kW x	\$1.40
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	\$3.22
Distribution Energy Charge	kWh x	\$0.00777
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-02

Customer Charge		\$125.00
Transmission Demand Charge	kW x	\$2.29
Transmission Charge (2)	kWh x	\$0.00738
Distribution Demand Charge-xcs 10 kW	kW x	\$4.50
Distribution Energy Charge (3)	kWh x	\$0.00771
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00013 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00068 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-32 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	40,000	\$5,395.87	\$3,412.92	\$1,982.95	\$5,581.25	\$3,455.42	\$2,125.83	\$185.38	3.4%
750	150,000	\$19,557.22	\$12,798.44	\$6,758.78	\$19,927.08	\$12,957.81	\$6,969.27	\$369.86	1.9%
1,000	200,000	\$25,994.19	\$17,064.58	\$8,929.61	\$26,447.91	\$17,277.08	\$9,170.83	\$453.72	1.7%
1,500	300,000	\$38,868.16	\$25,596.88	\$13,271.28	\$39,489.59	\$25,915.63	\$13,573.96	\$621.43	1.6%
2,500	500,000	\$64,616.07	\$42,661.46	\$21,954.61	\$65,572.92	\$43,192.71	\$22,380.21	\$956.85	1.5%

Present Rates: G-32

Customer Charge		\$236.43
Transmission Demand Charge	kW x	\$1.27
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$1.99
Distribution Energy Charge	kWh x	\$0.00889
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-32

Customer Charge		\$750.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00632
Distribution Demand Charge-xcs 200 kW	kW x	\$2.00
Distribution Energy Charge (3)	kWh x	\$0.00870
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00011 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00013 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-32 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	60,000	\$7,631.08	\$5,119.38	\$2,511.70	\$7,743.76	\$5,183.13	\$2,560.63	\$112.68	1.5%
750	225,000	\$27,939.25	\$19,197.66	\$8,741.59	\$28,036.46	\$19,436.72	\$8,599.74	\$97.21	0.3%
1,000	300,000	\$37,170.24	\$25,596.88	\$11,573.36	\$37,260.42	\$25,915.63	\$11,344.79	\$90.18	0.2%
1,500	450,000	\$55,632.22	\$38,395.31	\$17,236.91	\$55,708.34	\$38,873.44	\$16,834.90	\$76.12	0.1%
2,500	750,000	\$92,556.18	\$63,992.19	\$28,563.99	\$92,604.16	\$64,789.06	\$27,815.10	\$47.98	0.1%

Present Rates: G-32

Customer Charge		\$236.43
Transmission Demand Charge	kW x	\$1.27
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$1.99
Distribution Energy Charge	kWh x	\$0.00889
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-32

Customer Charge		\$750.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00632
Distribution Demand Charge-xcs 200 kW	kW x	\$2.00
Distribution Energy Charge (3)	kWh x	\$0.00870
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00011 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00013 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-32 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	80,000	\$9,866.28	\$6,825.83	\$3,040.45	\$9,906.25	\$6,910.83	\$2,995.42	\$39.97	0.4%
750	300,000	\$36,321.29	\$25,596.88	\$10,724.41	\$36,145.84	\$25,915.63	\$10,230.21	-\$175.45	-0.5%
1,000	400,000	\$48,346.28	\$34,129.17	\$14,217.11	\$48,072.92	\$34,554.17	\$13,518.75	-\$273.36	-0.6%
1,500	600,000	\$72,396.28	\$51,193.75	\$21,202.53	\$71,927.08	\$51,831.25	\$20,095.83	-\$469.20	-0.6%
2,500	1,000,000	\$120,496.28	\$85,322.92	\$35,173.36	\$119,635.42	\$86,385.42	\$33,250.00	-\$860.86	-0.7%

Present Rates: G-32

Customer Charge		\$236.43
Transmission Demand Charge	kW x	\$1.27
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$1.99
Distribution Energy Charge	kWh x	\$0.00889
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-32

Customer Charge		\$750.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00632
Distribution Demand Charge-xcs 200 kW	kW x	\$2.00
Distribution Energy Charge (3)	kWh x	\$0.00870
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00011 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00013 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-32 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	100,000	\$12,101.49	\$8,532.29	\$3,569.20	\$12,068.75	\$8,638.54	\$3,430.21	-\$32.74	-0.3%
750	375,000	\$44,703.31	\$31,996.09	\$12,707.22	\$44,255.21	\$32,394.53	\$11,860.68	-\$448.10	-1.0%
1,000	500,000	\$59,522.32	\$42,661.46	\$16,860.86	\$58,885.42	\$43,192.71	\$15,692.71	-\$636.90	-1.1%
1,500	750,000	\$89,160.35	\$63,992.19	\$25,168.16	\$88,145.83	\$64,789.06	\$23,356.77	-\$1,014.52	-1.1%
2,500	1,250,000	\$148,436.39	\$106,653.65	\$41,782.74	\$146,666.67	\$107,981.77	\$38,684.90	-\$1,769.72	-1.2%

Present Rates: G-32

Customer Charge		\$236.43
Transmission Demand Charge	kW x	\$1.27
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$1.99
Distribution Energy Charge	kWh x	\$0.00889
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-32

Customer Charge		\$750.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00632
Distribution Demand Charge-xcs 200 kW	kW x	\$2.00
Distribution Energy Charge (3)	kWh x	\$0.00870
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00011 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00013 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-62 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	600,000	\$90,613.25	\$51,193.75	\$39,419.50	\$92,777.08	\$51,831.25	\$40,945.83	\$2,163.83	2.4%
5,000	1,000,000	\$139,134.09	\$85,322.92	\$53,811.17	\$142,822.92	\$86,385.42	\$56,437.50	\$3,688.83	2.7%
7,500	1,500,000	\$199,785.13	\$127,984.38	\$71,800.75	\$205,380.21	\$129,578.13	\$75,802.08	\$5,595.08	2.8%
10,000	2,000,000	\$260,436.16	\$170,645.83	\$89,790.33	\$267,937.50	\$172,770.83	\$95,166.67	\$7,501.34	2.9%
20,000	4,000,000	\$503,040.34	\$341,291.67	\$161,748.67	\$518,166.67	\$345,541.67	\$172,625.00	\$15,126.33	3.0%

Present Rates: G-62

Customer Charge		\$17,118.72
Transmission Demand Charge	kW x	\$1.39
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$2.22
Distribution Energy Charge	kWh x	\$0.00000
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-62

Customer Charge		\$17,000.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00632
Distribution Demand Charge	kW x	\$2.69
Distribution Energy Charge (3)	kWh x	\$0.00016
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00011 per kWh

Note (3): Includes Lost Revenue Factor of \$0.000160 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-62 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	900,000	\$121,363.26	\$76,790.63	\$44,572.63	\$122,545.84	\$77,746.88	\$44,798.96	\$1,182.58	1.0%
5,000	1,500,000	\$190,384.09	\$127,984.38	\$62,399.71	\$192,437.51	\$129,578.13	\$62,859.38	\$2,053.42	1.1%
7,500	2,250,000	\$276,660.12	\$191,976.56	\$84,683.56	\$279,802.09	\$194,367.19	\$85,434.90	\$3,141.97	1.1%
10,000	3,000,000	\$362,936.17	\$255,968.75	\$106,967.42	\$367,166.67	\$259,156.25	\$108,010.42	\$4,230.50	1.2%
20,000	6,000,000	\$708,040.33	\$511,937.50	\$196,102.83	\$716,625.00	\$518,312.50	\$198,312.50	\$8,584.67	1.2%

Present Rates: G-62

Customer Charge		\$17,118.72
Transmission Demand Charge	kW x	\$1.39
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$2.22
Distribution Energy Charge	kWh x	\$0.00000
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-62

Customer Charge		\$17,000.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00632
Distribution Demand Charge	kW x	\$2.69
Distribution Energy Charge (3)	kWh x	\$0.00016
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00011 per kWh

Note (3): Includes Lost Revenue Factor of \$0.000160 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-62 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	1,200,000	\$152,113.25	\$102,387.50	\$49,725.75	\$152,314.58	\$103,662.50	\$48,652.08	\$201.33	0.1%
5,000	2,000,000	\$241,634.08	\$170,645.83	\$70,988.25	\$242,052.08	\$172,770.83	\$69,281.25	\$418.00	0.2%
7,500	3,000,000	\$353,535.13	\$255,968.75	\$97,566.38	\$354,223.96	\$259,156.25	\$95,067.71	\$688.83	0.2%
10,000	4,000,000	\$465,436.17	\$341,291.67	\$124,144.50	\$466,395.84	\$345,541.67	\$120,854.17	\$959.67	0.2%
20,000	8,000,000	\$913,040.33	\$682,583.33	\$230,457.00	\$915,083.33	\$691,083.33	\$224,000.00	\$2,043.00	0.2%

Present Rates: G-62

Customer Charge		\$17,118.72
Transmission Demand Charge	kW x	\$1.39
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$2.22
Distribution Energy Charge	kWh x	\$0.00000
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Compliance Rates: G-62

Customer Charge		\$17,000.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00632
Distribution Demand Charge	kW x	\$2.69
Distribution Energy Charge (3)	kWh x	\$0.00016
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Gross Earnings Tax 4.00%

Standard Offer Charge (1) kWh x \$0.08191

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00011 per kWh

Note (3): Includes Lost Revenue Factor of \$0.000160 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-62 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	1,500,000	\$182,863.26	\$127,984.38	\$54,878.88	\$182,083.34	\$129,578.13	\$52,505.21	-\$779.92	-0.4%
5,000	2,500,000	\$292,884.08	\$213,307.29	\$79,576.79	\$291,666.67	\$215,963.54	\$75,703.13	-\$1,217.41	-0.4%
7,500	3,750,000	\$430,410.13	\$319,960.94	\$110,449.19	\$428,645.83	\$323,945.31	\$104,700.52	-\$1,764.30	-0.4%
10,000	5,000,000	\$567,936.16	\$426,614.58	\$141,321.58	\$565,625.00	\$431,927.08	\$133,697.92	-\$2,311.16	-0.4%
20,000	10,000,000	\$1,118,040.34	\$853,229.17	\$264,811.17	\$1,113,541.67	\$863,854.17	\$249,687.50	-\$4,498.67	-0.4%

Present Rates: G-62

Customer Charge		\$17,118.72
Transmission Demand Charge	kW x	\$1.39
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$2.22
Distribution Energy Charge	kWh x	\$0.00000
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.08191

Compliance Rates: G-62

Customer Charge		\$17,000.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00632
Distribution Demand Charge	kW x	\$2.69
Distribution Energy Charge (3)	kWh x	\$0.00016
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08293

Note (1): Includes Standard Offer Charge of \$0.08098/kWh (March 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00011 per kWh

Note (3): Includes Lost Revenue Factor of \$0.000160 per kWh

Note (4): Includes Standard Offer Charge of \$0.08098/kWh (March 2010), Renewable Energy Standard Charge of \$0.00093/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Schedule NG-HSG-9-B (C) 2nd Amended

**Typical Bills
Reflecting Rate Changes in Docket 4140**

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on A-16 Rate Customers

Monthly kWh	Present Rates			Compliance Rates			Increase/(Decrease)		Percentage of Custs
	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total	
120	\$21.31	\$11.62	\$9.69	\$22.75	\$11.97	\$10.78	\$1.44	6.8%	20.3%
240	\$39.75	\$23.23	\$16.52	\$41.58	\$23.94	\$17.64	\$1.83	4.6%	14.5%
500	\$79.71	\$48.40	\$31.31	\$82.39	\$49.86	\$32.53	\$2.68	3.4%	11.2%
700	\$110.44	\$67.76	\$42.68	\$113.78	\$69.81	\$43.97	\$3.34	3.0%	10.3%
950	\$148.87	\$91.96	\$56.91	\$153.02	\$94.74	\$58.28	\$4.15	2.8%	9.7%
1,000	\$156.55	\$96.80	\$59.75	\$160.88	\$99.73	\$61.15	\$4.33	2.8%	9.6%

Present Rates: A-16

Customer Charge		\$2.75
Transmission Charge (1)	kWh x	\$0.01500
Distribution Energy Charge	kWh x	\$0.03376
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (2) kWh x \$0.09293

Compliance Rates: A-16

Customer Charge		\$3.75
Transmission Charge (3)	kWh x	\$0.01556
Distribution Energy Charge (4)	kWh x	\$0.03521
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (5) kWh x \$0.09574

Note (1): Includes Transmission Adjustment Factor of \$0.01064/kWh

Note (2): Includes Standard Offer Charge of \$0.092/kWh and Renewable Energy Standard Charge of \$0.00093/kWh

Note (3): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (4): Includes Lost Revenue Factor of \$0.00057 per kWh

Note (5): Includes Standard Offer Charge of \$0.092/kWh, Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00117/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on A-60 Rate Customers

Monthly kWh	Present Rates			Compliance Rates			Increase/(Decrease)	
	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
100	\$12.15	\$9.68	\$2.47	\$14.22	\$9.97	\$4.25	\$2.07	17.0%
200	\$24.30	\$19.36	\$4.94	\$28.45	\$19.95	\$8.50	\$4.15	17.1%
300	\$36.44	\$29.04	\$7.40	\$42.68	\$29.92	\$12.76	\$6.24	17.1%
500	\$62.13	\$48.40	\$13.73	\$71.12	\$49.86	\$21.26	\$8.99	14.5%
750	\$99.46	\$72.60	\$26.86	\$106.69	\$74.80	\$31.89	\$7.23	7.3%
1250	\$173.86	\$121.00	\$52.86	\$177.81	\$124.66	\$53.15	\$3.95	2.3%

Present Rates: A-60

Customer Charge		\$0.00
Transmission Charge (1)	kWh x	\$0.01402
Initial Block Energy Charge (1st 450 kWh)*	kWh x	\$0.00382
Second Block Energy Charge (next 750 kWh)	kWh x	\$0.03055
Tail Block Energy Charge	kWh x	\$0.02548
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (2) kWh x \$0.09293

Compliance Rates: A-60

Customer Charge		\$0.00
Transmission Charge (3)	kWh x	\$0.01556
Distribution Energy Charge (4)**	kWh x	\$0.02108
Second Block Energy Charge (next 750 kWh) (4)	kWh x	\$0.02108
Tail Block Energy Charge (4)	kWh x	\$0.02108
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (5) kWh x \$0.09574

Note (1): Includes Transmission Adjustment Factor of \$0.01064/kWh

Note (2): Includes Standard Offer Charge of \$0.092/kWh and Renewable Energy Standard Charge of \$0.00093/kWh

Note (3): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (4): Includes Lost Revenue Factor of \$0.00012 per kWh

Note (5): Includes Standard Offer Charge of \$0.092/kWh, Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00117/kWh

*Includes 1.306¢ per kWh credit approved by Commission in Docket No. 4011 for effect January 1, 2009 through December 31, 2009

**Includes 0.419¢ per kWh credit approved by Commission in Docket No. 4140 for effect March 1, 2010

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on C-06 Rate Customers

Monthly kWh	Present Rates			Compliance Rates			Increase/(Decrease)		Percentage of Custs
	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total	
250	\$45.58	\$24.20	\$21.38	\$47.07	\$24.93	\$22.14	\$1.49	3.3%	35.2%
500	\$84.91	\$48.40	\$36.51	\$85.80	\$49.86	\$35.94	\$0.89	1.0%	17.0%
1,000	\$163.56	\$96.80	\$66.76	\$163.27	\$99.73	\$63.54	-\$0.29	-0.2%	19.0%
1,500	\$242.22	\$145.20	\$97.02	\$240.74	\$149.59	\$91.15	-\$1.48	-0.6%	9.8%
2,000	\$320.87	\$193.60	\$127.27	\$318.21	\$199.46	\$118.75	-\$2.66	-0.8%	19.1%

Present Rates: C-06

Customer Charge		\$6.00
Transmission Charge (1)	kWh x	\$0.01600
Distribution Energy Charge	kWh x	\$0.03624
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (2)	kWh x	\$0.09293

Compliance Rates: C-06

Customer Charge		\$8.00
Transmission Charge (3)	kWh x	\$0.01566
Distribution Energy Charge (4)	kWh x	\$0.03316
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350
Gross Earnings Tax		4.00%
Standard Offer Charge (5)	kWh x	\$0.09574

Note (1): Includes Transmission Adjustment Factor of \$0.01064/kWh

Note (2): Includes Standard Offer Charge of \$0.092/kWh and Renewable Energy Standard Charge of \$0.00093/kWh

Note (3): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (4): Includes Lost Revenue Factor of \$0.00002 per kWh

Note (5): Includes Standard Offer Charge of \$0.092/kWh, Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00117/kWh

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-02 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	4,000	\$589.60	\$332.67	\$256.93	\$622.11	\$344.17	\$277.94	\$32.51	5.5%
50	10,000	\$1,384.60	\$831.67	\$552.93	\$1,466.05	\$860.42	\$605.63	\$81.45	5.9%
100	20,000	\$2,709.59	\$1,663.33	\$1,046.26	\$2,872.60	\$1,720.83	\$1,151.77	\$163.01	6.0%
150	30,000	\$4,034.59	\$2,495.00	\$1,539.59	\$4,279.17	\$2,581.25	\$1,697.92	\$244.58	6.1%

Present Rates: G-02

Customer Charge		\$103.41
Transmission Demand Charge-xcs 10 kW	kW x	\$1.40
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	\$3.22
Distribution Energy Charge	kWh x	\$0.00777
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (1) kWh x \$0.07984

Compliance Rates: G-02

Customer Charge		\$125.00
Transmission Demand Charge	kW x	\$2.29
Transmission Charge (2)	kWh x	\$0.00659
Distribution Demand Charge-xcs 10 kW	kW x	\$4.50
Distribution Energy Charge (3)	kWh x	\$0.00771
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00068 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-02 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	6,000	\$806.47	\$499.00	\$307.47	\$832.69	\$516.25	\$316.44	\$26.22	3.3%
50	15,000	\$1,926.78	\$1,247.50	\$679.28	\$1,992.51	\$1,290.63	\$701.88	\$65.73	3.4%
100	30,000	\$3,793.97	\$2,495.00	\$1,298.97	\$3,925.52	\$2,581.25	\$1,344.27	\$131.55	3.5%
150	45,000	\$5,661.16	\$3,742.50	\$1,918.66	\$5,858.55	\$3,871.88	\$1,986.67	\$197.39	3.5%

Present Rates: G-02

Customer Charge		\$103.41
Transmission Demand Charge-xcs 10 kW	kW x	\$1.40
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	\$3.22
Distribution Energy Charge	kWh x	\$0.00777
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (1) kWh x \$0.07984

Compliance Rates: G-02

Customer Charge		\$125.00
Transmission Demand Charge	kW x	\$2.29
Transmission Charge (2)	kWh x	\$0.00659
Distribution Demand Charge-xcs 10 kW	kW x	\$4.50
Distribution Energy Charge (3)	kWh x	\$0.00771
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00068 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-02 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	8,000	\$1,023.34	\$665.33	\$358.01	\$1,043.27	\$688.33	\$354.94	\$19.93	1.9%
50	20,000	\$2,468.97	\$1,663.33	\$805.64	\$2,518.96	\$1,720.83	\$798.13	\$49.99	2.0%
100	40,000	\$4,878.35	\$3,326.67	\$1,551.68	\$4,978.44	\$3,441.67	\$1,536.77	\$100.09	2.1%
150	60,000	\$7,287.72	\$4,990.00	\$2,297.72	\$7,437.92	\$5,162.50	\$2,275.42	\$150.20	2.1%

Present Rates: G-02

Customer Charge		\$103.41
Transmission Demand Charge-xcs 10 kW	kW x	\$1.40
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	\$3.22
Distribution Energy Charge	kWh x	\$0.00777
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (1) kWh x \$0.07984

Compliance Rates: G-02

Customer Charge		\$125.00
Transmission Demand Charge	kW x	\$2.29
Transmission Charge (2)	kWh x	\$0.00659
Distribution Demand Charge-xcs 10 kW	kW x	\$4.50
Distribution Energy Charge (3)	kWh x	\$0.00771
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00068 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-02 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
20	10,000	\$1,240.22	\$831.67	\$408.55	\$1,253.86	\$860.42	\$393.44	\$13.64	1.1%
50	25,000	\$3,011.16	\$2,079.17	\$931.99	\$3,045.42	\$2,151.04	\$894.38	\$34.26	1.1%
100	50,000	\$5,962.72	\$4,158.33	\$1,804.39	\$6,031.35	\$4,302.08	\$1,729.27	\$68.63	1.2%
150	75,000	\$8,914.28	\$6,237.50	\$2,676.78	\$9,017.30	\$6,453.13	\$2,564.17	\$103.02	1.2%

Present Rates: G-02

Customer Charge		\$103.41
Transmission Demand Charge-xcs 10 kW	kW x	\$1.40
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge-xcs 10 kW	kW x	\$3.22
Distribution Energy Charge	kWh x	\$0.00777
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (1) kWh x \$0.07984

Compliance Rates: G-02

Customer Charge		\$125.00
Transmission Demand Charge	kW x	\$2.29
Transmission Charge (2)	kWh x	\$0.00659
Distribution Demand Charge-xcs 10 kW	kW x	\$4.50
Distribution Energy Charge (3)	kWh x	\$0.00771
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00068 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-32 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	40,000	\$5,309.62	\$3,326.67	\$1,982.95	\$5,886.67	\$3,441.67	\$2,445.00	\$577.05	10.9%
750	150,000	\$19,233.78	\$12,475.00	\$6,758.78	\$19,926.56	\$12,906.25	\$7,020.31	\$692.78	3.6%
1,000	200,000	\$25,562.94	\$16,633.33	\$8,929.61	\$26,308.33	\$17,208.33	\$9,100.00	\$745.39	2.9%
1,500	300,000	\$38,221.28	\$24,950.00	\$13,271.28	\$39,071.88	\$25,812.50	\$13,259.38	\$850.60	2.2%
2,500	500,000	\$63,537.94	\$41,583.33	\$21,954.61	\$64,598.96	\$43,020.83	\$21,578.13	\$1,061.02	1.7%

Present Rates: G-32

Customer Charge		\$236.43
Transmission Demand Charge	kW x	\$1.27
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$1.99
Distribution Energy Charge	kWh x	\$0.00889
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.07984

Compliance Rates: G-32

Customer Charge		\$750.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00565
Distribution Demand Charge-xcs 200 kW	kW x	\$2.00
Distribution Energy Charge (3)	kWh x	\$0.00870
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00013 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-32 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	60,000	\$7,501.70	\$4,990.00	\$2,511.70	\$7,993.54	\$5,162.50	\$2,831.04	\$491.84	6.6%
750	225,000	\$27,454.09	\$18,712.50	\$8,741.59	\$27,827.35	\$19,359.38	\$8,467.97	\$373.26	1.4%
1,000	300,000	\$36,523.36	\$24,950.00	\$11,573.36	\$36,842.71	\$25,812.50	\$11,030.21	\$319.35	0.9%
1,500	450,000	\$54,661.91	\$37,425.00	\$17,236.91	\$54,873.44	\$38,718.75	\$16,154.69	\$211.53	0.4%
2,500	750,000	\$90,938.99	\$62,375.00	\$28,563.99	\$90,934.90	\$64,531.25	\$26,403.65	-\$4.09	0.0%

Present Rates: G-32

Customer Charge		\$236.43
Transmission Demand Charge	kW x	\$1.27
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$1.99
Distribution Energy Charge	kWh x	\$0.00889
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.07984

Compliance Rates: G-32

Customer Charge		\$750.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00565
Distribution Demand Charge-xcs 200 kW	kW x	\$2.00
Distribution Energy Charge (3)	kWh x	\$0.00870
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00013 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-32 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	80,000	\$9,693.78	\$6,653.33	\$3,040.45	\$10,100.41	\$6,883.33	\$3,217.08	\$406.63	4.2%
750	300,000	\$35,674.41	\$24,950.00	\$10,724.41	\$35,728.13	\$25,812.50	\$9,915.63	\$53.72	0.2%
1,000	400,000	\$47,483.78	\$33,266.67	\$14,217.11	\$47,377.09	\$34,416.67	\$12,960.42	-\$106.69	-0.2%
1,500	600,000	\$71,102.53	\$49,900.00	\$21,202.53	\$70,675.00	\$51,625.00	\$19,050.00	-\$427.53	-0.6%
2,500	1,000,000	\$118,340.03	\$83,166.67	\$35,173.36	\$117,270.84	\$86,041.67	\$31,229.17	-\$1,069.19	-0.9%

Present Rates: G-32

Customer Charge		\$236.43
Transmission Demand Charge	kW x	\$1.27
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$1.99
Distribution Energy Charge	kWh x	\$0.00889
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.07984

Compliance Rates: G-32

Customer Charge		\$750.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00565
Distribution Demand Charge-xcs 200 kW	kW x	\$2.00
Distribution Energy Charge (3)	kWh x	\$0.00870
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00013 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-32 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
200	100,000	\$11,885.87	\$8,316.67	\$3,569.20	\$12,207.30	\$8,604.17	\$3,603.13	\$321.43	2.7%
750	375,000	\$43,894.72	\$31,187.50	\$12,707.22	\$43,628.91	\$32,265.63	\$11,363.28	-\$265.81	-0.6%
1,000	500,000	\$58,444.19	\$41,583.33	\$16,860.86	\$57,911.46	\$43,020.83	\$14,890.63	-\$532.73	-0.9%
1,500	750,000	\$87,543.16	\$62,375.00	\$25,168.16	\$86,476.56	\$64,531.25	\$21,945.31	-\$1,066.60	-1.2%
2,500	1,250,000	\$145,741.07	\$103,958.33	\$41,782.74	\$143,606.77	\$107,552.08	\$36,054.69	-\$2,134.30	-1.5%

Present Rates: G-32

Customer Charge		\$236.43
Transmission Demand Charge	kW x	\$1.27
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$1.99
Distribution Energy Charge	kWh x	\$0.00889
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.07984

Compliance Rates: G-32

Customer Charge		\$750.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00565
Distribution Demand Charge-xcs 200 kW	kW x	\$2.00
Distribution Energy Charge (3)	kWh x	\$0.00870
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.00013 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-62 Rate Customers

Hours Use: 200

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	600,000	\$89,319.50	\$49,900.00	\$39,419.50	\$91,108.33	\$51,625.00	\$39,483.33	\$1,788.83	2.0%
5,000	1,000,000	\$136,977.84	\$83,166.67	\$53,811.17	\$140,041.67	\$86,041.67	\$54,000.00	\$3,063.83	2.2%
7,500	1,500,000	\$196,550.75	\$124,750.00	\$71,800.75	\$201,208.33	\$129,062.50	\$72,145.83	\$4,657.58	2.4%
10,000	2,000,000	\$256,123.66	\$166,333.33	\$89,790.33	\$262,375.00	\$172,083.33	\$90,291.67	\$6,251.34	2.4%
20,000	4,000,000	\$494,415.34	\$332,666.67	\$161,748.67	\$507,041.67	\$344,166.67	\$162,875.00	\$12,626.33	2.6%

Present Rates: G-62

Customer Charge		\$17,118.72
Transmission Demand Charge	kW x	\$1.39
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$2.22
Distribution Energy Charge	kWh x	\$0.00000
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.07984

Compliance Rates: G-62

Customer Charge		\$17,000.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00565
Distribution Demand Charge	kW x	\$2.69
Distribution Energy Charge (3)	kWh x	\$0.00016
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.000160 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-62 Rate Customers

Hours Use: 300

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	900,000	\$119,422.63	\$74,850.00	\$44,572.63	\$120,042.71	\$77,437.50	\$42,605.21	\$620.08	0.5%
5,000	1,500,000	\$187,149.71	\$124,750.00	\$62,399.71	\$188,265.63	\$129,062.50	\$59,203.13	\$1,115.92	0.6%
7,500	2,250,000	\$271,808.56	\$187,125.00	\$84,683.56	\$273,544.27	\$193,593.75	\$79,950.52	\$1,735.71	0.6%
10,000	3,000,000	\$356,467.42	\$249,500.00	\$106,967.42	\$358,822.92	\$258,125.00	\$100,697.92	\$2,355.50	0.7%
20,000	6,000,000	\$695,102.83	\$499,000.00	\$196,102.83	\$699,937.50	\$516,250.00	\$183,687.50	\$4,834.67	0.7%

Present Rates: G-62

Customer Charge		\$17,118.72
Transmission Demand Charge	kW x	\$1.39
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$2.22
Distribution Energy Charge	kWh x	\$0.00000
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.07984

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.000160 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Compliance Rates: G-62

Customer Charge		\$17,000.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00565
Distribution Demand Charge	kW x	\$2.69
Distribution Energy Charge (3)	kWh x	\$0.00016
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-62 Rate Customers

Hours Use: 400

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	1,200,000	\$149,525.75	\$99,800.00	\$49,725.75	\$148,977.08	\$103,250.00	\$45,727.08	-\$548.67	-0.4%
5,000	2,000,000	\$237,321.58	\$166,333.33	\$70,988.25	\$236,489.58	\$172,083.33	\$64,406.25	-\$832.00	-0.4%
7,500	3,000,000	\$347,066.38	\$249,500.00	\$97,566.38	\$345,880.21	\$258,125.00	\$87,755.21	-\$1,186.17	-0.3%
10,000	4,000,000	\$456,811.17	\$332,666.67	\$124,144.50	\$455,270.84	\$344,166.67	\$111,104.17	-\$1,540.33	-0.3%
20,000	8,000,000	\$895,790.33	\$665,333.33	\$230,457.00	\$892,833.33	\$688,333.33	\$204,500.00	-\$2,957.00	-0.3%

Present Rates: G-62

Customer Charge		\$17,118.72
Transmission Demand Charge	kW x	\$1.39
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$2.22
Distribution Energy Charge	kWh x	\$0.00000
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Compliance Rates: G-62

Customer Charge		\$17,000.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00565
Distribution Demand Charge	kW x	\$2.69
Distribution Energy Charge (3)	kWh x	\$0.00016
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Gross Earnings Tax 4.00%

Standard Offer Charge (1) kWh x \$0.07984

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.000160 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Calculation of Monthly Typical Bill
Comparison of Present and Compliance Rates
Impact on G-62 Rate Customers

Hours Use: 500

Monthly Power		Present Rates			Compliance Rates			Increase/(Decrease)	
kW	kWh	Total	Standard Offer	Delivery	Total	Standard Offer	Delivery	Amount	% of Total
3,000	1,500,000	\$179,628.88	\$124,750.00	\$54,878.88	\$177,911.46	\$129,062.50	\$48,848.96	-\$1,717.42	-1.0%
5,000	2,500,000	\$287,493.46	\$207,916.67	\$79,576.79	\$284,713.55	\$215,104.17	\$69,609.38	-\$2,779.91	-1.0%
7,500	3,750,000	\$422,324.19	\$311,875.00	\$110,449.19	\$418,216.15	\$322,656.25	\$95,559.90	-\$4,108.04	-1.0%
10,000	5,000,000	\$557,154.91	\$415,833.33	\$141,321.58	\$551,718.75	\$430,208.33	\$121,510.42	-\$5,436.16	-1.0%
20,000	10,000,000	\$1,096,477.84	\$831,666.67	\$264,811.17	\$1,085,729.17	\$860,416.67	\$225,312.50	-\$10,748.67	-1.0%

Present Rates: G-62

Customer Charge		\$17,118.72
Transmission Demand Charge	kW x	\$1.39
Transmission Charge	kWh x	\$0.01064
Distribution Demand Charge	kW x	\$2.22
Distribution Energy Charge	kWh x	\$0.00000
Transition Energy Charge	kWh x	\$0.00235
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4%

Standard Offer Charge (1) kWh x \$0.07984

Compliance Rates: G-62

Customer Charge		\$17,000.00
Transmission Demand Charge	kW x	\$2.28
Transmission Charge (2)	kWh x	\$0.00565
Distribution Demand Charge	kW x	\$2.69
Distribution Energy Charge (3)	kWh x	\$0.00016
Transition Energy Charge	kWh x	\$0.00068
C&LM Adjustment	kWh x	\$0.00350

Gross Earnings Tax 4.00%

Standard Offer Charge (4) kWh x \$0.08260

Note (1): Includes Standard Offer Charge of \$0.07891/kWh (January 2010) and Renewable Energy Standard Charge of \$0.00093/kWh

Note (2): Includes Transmission Uncollectible Factor of \$0.00001 per kWh

Note (3): Includes Lost Revenue Factor of \$0.000160 per kWh

Note (4): Includes Standard Offer Charge of \$0.07891/kWh (March 2010), Renewable Energy Standard Charge of \$0.00123/kWh, and Commodity Administrative Cost Adjustment Factor of \$0.00102

Schedule NG-HSG-10 (C) 2nd Amended
Streetlight Impacts
Reflecting Rate Changes in Docket 4065

Narragansett Electric Company
Rate S-10 Bill Impact

Luminaire Type	Compliance Lumens Description (2)	Lumens (3)	Annual kWh (4)	Current Luminaire Price (5)	Current Delivery Charge - Valley (6)	Current Delivery Charge - Newport Zone (7)	Current Delivery Charge - Narragansett Zone (8)	Current Commodity Charge (9)	Current Revenue Blackstone Valley (10)	Current Revenue Newport Zone (11)	Current Revenue Narragansett Zone (12)	Compliance Luminaire Price (13)	Compliance Delivery Charge (14)	Commodity Charge (15)	Compliance Revenue (16)	Blackstone Amount (17)	Newport Amount (18)	Narragansett Amount (19)	Overall Increase % (20)	Newport % (21)	Narragansett % (22)
Incandescent	LUM INC RWY 105W	1,000	438	\$75.22	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$104.92	\$111.50	\$124.28	\$69.46	\$0.02013	\$0.09410	\$119.49	\$14.57	\$7.99	-\$4.79	13.89%	7.17%	-3.85%
Mercury Vapor	LUM MV POST 175W	8,500	881	\$108.85	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$168.59	\$181.82	\$207.53	\$156.80	\$0.02013	\$0.09410	\$257.44	\$88.85	\$75.61	\$49.91	52.70%	41.59%	24.05%
Mercury Vapor	LUM MV RWY 100W	4,400	543	\$58.40	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$95.22	\$103.38	\$119.22	\$69.46	\$0.02013	\$0.09410	\$131.49	\$36.27	\$28.11	\$12.27	38.09%	27.19%	10.29%
Mercury Vapor	LUM MV RWY 175W	8,500	881	\$70.77	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$130.51	\$143.74	\$169.45	\$72.63	\$0.02013	\$0.09410	\$173.27	\$42.76	\$29.52	\$3.82	32.76%	20.54%	2.25%
Mercury Vapor	LUM MV RWY 400W	23,000	1,991	\$122.31	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$257.32	\$287.22	\$345.32	\$120.39	\$0.02013	\$0.09410	\$347.82	\$90.50	\$60.60	\$2.50	35.17%	21.10%	0.72%
Mercury Vapor	LUM MV RWY 1000W	63,000	4,572	\$234.25	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$544.28	\$612.95	\$746.36	\$163.46	\$0.02013	\$0.09410	\$685.72	\$141.44	\$72.77	-\$60.64	25.99%	11.87%	-8.12%
Mercury Vapor	LUM MV FLD 400W	23,000	1,991	\$152.08	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$287.09	\$316.99	\$375.09	\$143.14	\$0.02013	\$0.09410	\$370.57	\$83.48	\$53.58	-\$4.52	29.08%	16.90%	-1.21%
Mercury Vapor	LUM MV FLD 1000W	63,000	4,572	\$262.72	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$572.75	\$641.42	\$774.83	\$181.37	\$0.02013	\$0.09410	\$703.63	\$130.88	\$62.21	-\$71.20	22.85%	9.70%	-9.19%
Sodium Vapor	LUM HPS RWY 50W	4,000	255	\$62.78	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$80.07	\$83.90	\$91.34	\$69.46	\$0.02013	\$0.09410	\$98.59	\$18.52	\$14.69	\$7.25	23.13%	17.51%	7.93%
Sodium Vapor	LUM HPS RWY 70W	6,300	349	\$66.28	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$89.95	\$95.19	\$105.37	\$69.72	\$0.02013	\$0.09410	\$109.59	\$19.64	\$14.40	\$4.21	21.84%	15.13%	4.00%
Sodium Vapor	LUM HPS RWY 100W	9,600	493	\$72.63	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$106.06	\$113.47	\$127.85	\$72.63	\$0.02013	\$0.09410	\$128.95	\$22.89	\$15.48	\$1.09	21.58%	13.64%	0.86%
Sodium Vapor	LUM HPS RWY 150W	16,000	722	\$72.63	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$121.59	\$132.43	\$153.50	\$72.63	\$0.02013	\$0.09410	\$155.10	\$33.52	\$22.67	\$1.60	27.56%	17.12%	1.04%
Sodium Vapor	LUM HPS RWY 250W	27,500	1,269	\$120.39	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$206.44	\$225.50	\$262.53	\$120.39	\$0.02013	\$0.09410	\$265.35	\$58.91	\$39.85	\$2.82	28.53%	17.67%	1.07%
Sodium Vapor	LUM HPS RWY 400W	50,000	1,962	\$163.46	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$296.50	\$325.97	\$383.22	\$163.46	\$0.02013	\$0.09410	\$387.58	\$91.08	\$61.61	\$4.36	30.72%	18.90%	1.14%
Sodium Vapor	WALL HPS 250W 24HR	27,500	2,663	\$172.21	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$352.79	\$392.79	\$470.49	\$172.21	\$0.02013	\$0.09410	\$476.40	\$123.62	\$83.62	\$5.91	35.04%	21.29%	1.26%
Sodium Vapor	LUM HPS POST 50W	4,000	255	\$66.58	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$83.87	\$87.70	\$95.14	\$155.49	\$0.02013	\$0.09410	\$184.62	\$100.75	\$96.92	\$89.48	120.12%	110.51%	94.04%
Sodium Vapor	LUM HPS POST 100W	9,600	493	\$78.56	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$111.99	\$119.40	\$133.78	\$156.80	\$0.02013	\$0.09410	\$213.12	\$101.13	\$93.72	\$79.33	90.30%	78.50%	59.30%
Sodium Vapor	LUM HPS FLD 250W	27,500	1,269	\$143.14	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$229.19	\$248.25	\$285.28	\$143.14	\$0.02013	\$0.09410	\$288.10	\$58.91	\$39.85	\$2.82	25.70%	16.05%	0.99%
Sodium Vapor	LUM HPS FLD 400W	50,000	1,962	\$181.37	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$314.41	\$343.88	\$401.13	\$181.37	\$0.02013	\$0.09410	\$405.49	\$91.08	\$61.61	\$4.36	28.97%	17.92%	1.09%
Sodium Vapor	SHOEBOX - LUM HPS RWY	9,600	493	\$72.63	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$106.06	\$113.47	\$127.85	\$92.30	\$0.02013	\$0.09410	\$148.62	\$42.56	\$35.15	\$20.76	40.12%	30.98%	16.24%
Metal Halide	LUM MH FLD 400W	32,000	1,883	\$0.00	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$127.69	\$155.97	\$210.91	\$181.37	\$0.02013	\$0.09410	\$396.47	\$268.78	\$240.50	\$185.55	210.50%	154.19%	87.97%
Metal Halide	LUM MH FLD 1000W	107,800	4,502	\$0.00	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$305.28	\$372.90	\$504.27	\$181.37	\$0.02013	\$0.09410	\$695.63	\$390.35	\$322.73	\$191.36	127.87%	86.55%	37.95%

Column Description:

- Column (1) per current tariff
- Column (2) bill print descriptions replace former luminaire codes
- Column (3) - Column (9) per current tariff
- Column (10) Column (5) + [Column (4) * (Column (6) + Column (9))]
- Column (11) Column (5) + [Column (4) * (Column (7) + Column (9))]
- Column (12) Column (5) + [Column (4) * (Column (8) + Column (9))]
- Column (13) Transmission charges per NG-HSG-5
- Column (14) per Schedule NG-HSG-5
- Column (15) current Standard Offer Charge + Commodity Adm. Cost Adj. Factor per Workpaper NG-RL0-6
- Column (16) Column (13) + [Column (4) * (Column (14) + Column (15))]
- Column (17) Column (16) - Column (10)
- Column (18) Column (16) - Column (11)
- Column (19) Column (16) - Column (12)
- Column (20) Column (17) + Column (10)
- Column (21) Column (18) + Column (11)
- Column (22) Column (19) + Column (12)

Naragansett Electric Company
Rate S-14 Bill Impact

Luminaire Type	Compliance Lumens Description (2)	Annual kWh (4)	Current Luminaire Price (5)	Delivery Charge - Blackstone Valley (6)	Delivery Charge Newport Zone (7)	Delivery Charge Naragansett Zone (8)	Current Commodity Charge (9)	Current Revenue Blackstone Valley (10)	Current Revenue Newport Zone (11)	Current Revenue Naragansett Zone (12)	Compliance Luminaire Price (13)	Compliance Delivery Charge (14)	Compliance Commodity Charge (15)	Compliance Revenue (16)	Blackstone Amount (17)	Newport Amount (18)	Naragansett Amount (19)	Overall Increase			
																		Blackstone % (20)	Newport % (21)	Naragansett % (22)	
Incandescent	LUM INC RWY 105W	1,000	438	\$75.22	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$104.92	\$111.50	\$124.28	\$69.46	\$0.02013	\$0.09410	\$119.49	\$14.57	\$7.99	-\$4.79	13.89%	7.17%	-3.85%
Incandescent	LUM INC RWY 205W	2,500	856	\$67.45	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$125.50	\$138.35	\$163.33	\$69.46	\$0.02013	\$0.09410	\$167.24	\$41.75	\$28.89	\$3.91	33.26%	20.88%	2.39%
Mercury Vapor	LUM MV POST 175W	8,500	175	\$108.85	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$120.72	\$123.35	\$128.45	\$156.80	\$0.02013	\$0.09410	\$176.79	\$56.07	\$53.45	\$48.34	46.45%	43.33%	37.63%
Mercury Vapor	LUM MV RWY 100W	4,400	543	\$58.40	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$95.22	\$103.38	\$119.22	\$69.46	\$0.02013	\$0.09410	\$131.49	\$36.27	\$28.11	\$12.27	36.09%	27.19%	10.29%
Mercury Vapor	LUM MV RWY 175W	8,500	881	\$70.77	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$130.51	\$143.74	\$169.45	\$72.63	\$0.02013	\$0.09410	\$173.27	\$42.76	\$29.52	\$3.82	32.76%	20.54%	2.25%
Mercury Vapor	LUM MV RWY 250W	13,000	1,282	\$122.31	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$209.24	\$228.50	\$265.91	\$72.63	\$0.02013	\$0.09410	\$219.07	\$9.83	-\$9.43	-\$46.83	4.70%	-4.12%	-17.61%
Mercury Vapor	LUM MV RWY 400W	23,000	1,991	\$122.31	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$257.32	\$287.22	\$345.32	\$120.39	\$0.02013	\$0.09410	\$347.82	\$90.50	\$60.60	\$2.50	35.17%	21.10%	0.72%
Mercury Vapor	LUM MV RWY 1000W	63,000	4,572	\$234.25	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$544.28	\$612.95	\$746.36	\$163.46	\$0.02013	\$0.09410	\$685.72	\$141.44	\$72.77	-\$60.64	25.99%	11.87%	-8.12%
Mercury Vapor	LUM MV FLD 400W	23,000	1,991	\$152.08	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$287.09	\$316.99	\$375.09	\$143.14	\$0.02013	\$0.09410	\$370.57	\$83.48	\$53.58	-\$4.52	29.08%	16.90%	-1.21%
Mercury Vapor	LUM MV FLD 1000W	63,000	4,572	\$262.72	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$572.75	\$641.42	\$774.83	\$181.37	\$0.02013	\$0.09410	\$703.63	\$130.88	\$62.21	-\$71.20	22.85%	9.70%	-9.19%
Sodium Vapor	LUM HPS RWY 50W	4,000	255	\$62.78	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$80.07	\$83.90	\$91.34	\$69.46	\$0.02013	\$0.09410	\$98.59	\$18.52	\$14.69	\$7.25	23.13%	17.51%	7.98%
Sodium Vapor	LUM HPS RWY 70W	6,300	359	\$66.28	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$90.62	\$96.02	\$106.49	\$69.72	\$0.02013	\$0.09410	\$110.73	\$20.10	\$14.71	\$4.24	22.18%	15.32%	3.98%
Sodium Vapor	LUM HPS RWY 100W	9,600	493	\$72.63	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$106.06	\$113.47	\$127.85	\$72.63	\$0.02013	\$0.09410	\$128.95	\$22.89	\$15.48	\$1.09	21.58%	13.64%	0.86%
Sodium Vapor	LUM HPS RWY 150W	16,000	722	\$72.63	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$121.59	\$132.43	\$153.50	\$72.63	\$0.02013	\$0.09410	\$155.10	\$33.52	\$22.67	\$1.60	27.56%	17.12%	1.04%
Sodium Vapor	LUM HPS RWY 250W	27,500	1,269	\$120.39	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$206.44	\$225.50	\$262.53	\$120.39	\$0.02013	\$0.09410	\$265.35	\$58.91	\$39.85	\$2.82	28.53%	17.67%	1.07%
Sodium Vapor	LUM HPS RWY 400W	50,000	1,962	\$163.46	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$296.50	\$325.97	\$383.22	\$163.46	\$0.02013	\$0.09410	\$387.58	\$91.08	\$61.61	\$4.36	30.72%	18.90%	1.14%
Sodium Vapor	WALL HPS 250W 24HR	27,500	2,663	\$172.21	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$352.79	\$392.79	\$470.49	\$172.21	\$0.02013	\$0.09410	\$476.40	\$123.62	\$83.62	\$5.91	35.04%	21.29%	1.26%
Sodium Vapor	LUM HPS POST 50W	4,000	50	\$62.78	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$66.17	\$66.92	\$68.38	\$155.49	\$0.02013	\$0.09410	\$161.20	\$95.03	\$94.28	\$92.82	143.62%	140.88%	135.74%
Sodium Vapor	LUM HPS POST 100W	9,600	493	\$78.56	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$111.99	\$119.40	\$133.78	\$156.80	\$0.02013	\$0.09410	\$213.12	\$101.13	\$93.72	\$79.33	90.30%	78.50%	59.30%
Sodium Vapor	LUM HPS FLD 250W	27,500	1,269	\$143.14	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$239.19	\$248.25	\$285.28	\$143.14	\$0.02013	\$0.09410	\$288.10	\$58.91	\$39.85	\$2.82	25.70%	16.05%	0.99%
Sodium Vapor	LUM HPS FLD 400W	50,000	1,962	\$181.37	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$314.41	\$343.88	\$401.13	\$181.37	\$0.02013	\$0.09410	\$405.49	\$91.08	\$61.61	\$4.36	28.97%	17.92%	1.09%
Metal Halide	LUM MH FLD 400W	32,000	1,883	\$181.37	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$309.06	\$337.34	\$392.28	\$181.37	\$0.02013	\$0.09410	\$396.47	\$87.41	\$59.13	\$4.18	28.28%	17.53%	1.07%
Metal Halide	LUM MH FLD 1000W	107,800	4,502	\$181.37	(\$0.02512)	(\$0.01010)	\$0.01908	\$0.09293	\$486.65	\$554.27	\$685.64	\$181.37	\$0.02013	\$0.09410	\$695.63	\$208.98	\$141.36	\$9.99	42.94%	25.50%	1.46%
Service	POLE-WOOD			\$55.45								\$77.81						\$22.36			40.32%
Wood Poles	Fiberglass w/out foundation			\$57.34								\$105.72						\$48.38			84.37%
Fiberglass w/out foundation	POLE FIBER PT <25' w/out foundation			\$111.04								\$162.86						\$51.82			46.67%
Fiberglass w/ foundation	POLE FIBER RWY <25' w/ foundation			\$185.67								\$185.67						\$0.00			0.00%
Metallic w/out foundation	POLE FIBER RWY =>25' w/ foundation			\$253.37								\$253.37						\$0.00			0.00%
Metallic w/ foundation	POLE METAL EMBEDDED (no foundation)			\$253.37								\$304.55						\$51.18			20.20%
Metallic w/ foundation	POLE METAL =>25FT (with foundation)			\$110.86								\$77.81						-\$33.05			-29.81%
Fiberglass - No Base				\$110.86								\$105.72						-\$5.14			-4.64%
Food Poles				\$110.86								\$304.55						\$193.69			174.72%

Column Description:

- Column (1) per current tariff
- Column (2) bill print descriptions replace former luminaire codes
- Column (3) - Column (9) per current tariff
- Column (10) Column (5) + [Column (4) * (Column (6) + Column (9))]
- Column (11) Column (5) + [Column (4) * (Column (7) + Column (9))]
- Column (12) Column (5) + [Column (4) * (Column (8) + Column (9))]
- Column (13) per Schedule NG-HSG-5
- Column (14) Transmission charges per NG-HSG-7 + current transition rate + current C&L.M rate
- Column (15) current Standard Offer Charge + Commodity Adm. Cost Adj. Factor per Worksheet NG-RLO-6
- Column (16) Column (13) + [Column (4) * (Column (14) + Column (15))]
- Column (17) Column (16) - Column (10)
- Column (18) Column (16) - Column (11)
- Column (19) Column (16) - Column (12)
- Column (20) Column (17) ÷ Column (10)
- Column (21) Column (18) ÷ Column (11)
- Column (22) Column (19) ÷ Column (12)

Schedule NG-HSG-11 (C) 2nd Amended
Compliance Retail Delivery Service Tariffs
and Compliance Tariff Provisions
Clean Version

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C. 4065
Witness: Gorman

See Book 2 of 2 for Schedule NG-HSG-11 (C) – 2nd Amended

Schedule NG-HSG-12 (C) 2nd Amended
Compliance Retail Delivery Service Tariffs
and Compliance Tariff Provisions
Marked to Show Changes from Currently Effective Tariffs and Tariff Provisions

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C. 4065
Witness: Gorman

See Book 2 of 2 for Schedule NG-HSG-12 (C) 2nd Amended

Schedule NG-HSG-13 (C) 2nd Amended
Calculation of Lost Revenue Factors

The Narragansett Electric Company
Calculation of Lost Revenue Factor
For Usage January 1, 2010 through May 31, 2010

Line Rate No. Class	Actual/Forecast Billing Units - kWh							Distribution kWh Charge Effective March 1, 2010	Proposed Distribution kWh 2nd Amended Compliance Rate	Difference per kWh	Total Difference
	Jan (a)	Feb (b)	Mar (c)	Apr (d)	May (e)	Jun (f)	Total (g)	(h)	(i)	(j)	(k)
1 A-16	123,032,141	240,574,897	222,698,649	212,843,186	186,063,064	99,276,491	1,084,488,427	\$0.03474	\$0.03464	(\$0.00010)	(\$108,448.84)
2 A-60	10,848,868	20,819,972	22,166,338	18,822,154	16,758,126	8,997,260	98,412,718	\$0.02104	\$0.02096	(\$0.00008)	(\$7,873.02)
3 B32	271,035	452,344	414,615	477,429	477,429	238,715	2,331,566	\$0.00869	\$0.00857	(\$0.00012)	(\$279.79)
4 B62	1,764,330	11,612,453	10,935,641	12,550,600	12,550,600	6,275,300	55,688,924	\$0.00000	\$0.00000	\$0.00000	\$0.00
5 C06	22,089,107	47,811,645	46,524,450	43,606,803	39,161,276	20,243,314	219,436,595	\$0.03344	\$0.03314	(\$0.00030)	(\$65,830.98)
6 C08	(4,761,398)	467,599	462,499	187,127	189,452	94,921	(3,359,801)	\$0.03344	\$0.03314	(\$0.00030)	\$1,007.94
7 G02	50,889,936	105,534,967	107,698,026	104,523,942	100,989,771	50,808,930	520,445,572	\$0.00706	\$0.00703	(\$0.00003)	(\$15,613.37)
8 G32	81,173,219	165,662,694	168,171,204	126,698,628	193,463,621	78,983,503	814,152,870	\$0.00869	\$0.00857	(\$0.00012)	(\$97,698.34)
9 G62	14,620,082	32,953,700	29,836,463	23,120,653	43,979,253	16,973,917	161,484,067	\$0.00000	\$0.00000	\$0.00000	\$0.00
10 M1	-	151,738	31,990	-	-	-	183,728	\$0.00000	\$0.00000	\$0.00000	\$0.00
11 R02	-	-	-	-	-	-	-	\$0.00000	\$0.00000	\$0.00000	\$0.00
12 SL	5,789,568	6,255,356	5,793,480	5,801,469	4,872,396	2,603,741	31,116,011	\$0.00000	\$0.00000	\$0.00000	\$0.00
13 X01	303,181	1,977,498	1,873,261	2,295,498	2,201,782	981,984	9,633,204	\$0.01303	\$0.01296	(\$0.00007)	(\$674.32)
14	306,020,068	634,274,863	616,606,616	550,927,488	600,706,770	285,478,075	2,994,013,881				(\$295,410.72)
15											
16											
17											
18											
19											
20											
21											
22	Actual/Forecast Billing Units - No. of Customers							Customer Charge Effective March 1, 2010	Proposed Customer Charge 2nd Amended Compliance Rate	Difference per kWh	Total Difference
23	Jan (l)	Feb (m)	Mar (n)	Apr (o)	May (p)	Jun (q)	Total (r)	(s)	(t)	(u)	(v)
24 B62	2	2	2	2	2	2	10	\$17,118.72	\$17,000.00	(\$118.72)	(\$1,187.20)
25 G62	13	13	13	13	13	13	65	\$17,118.72	\$17,000.00	(\$118.72)	(\$7,716.80)
26											(\$8,904.00)
27											
28											
29											
30											
31											
32											
33											
34	Actual/Forecast Billing Units - kW							Distribution kW Charge Effective March 1, 2010	Proposed Distribution kW Charge - 2nd Amended Compliance Rate	Difference per kW	Total Difference
35	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)
36 B62	27,408	29,100	28,212	31,901	31,901	15,950	164,473	\$2.71	\$2.69	(\$0.02)	(\$3,289.45)
37 G62	74,407	74,408	66,047	51,718	98,377	37,969	402,926	\$2.71	\$2.69	(\$0.02)	(\$8,058.52)
38 G-02	298,742	290,072	385,580	331,196	319,997	160,994	1,786,580	\$4.50	\$4.50	\$0.00	\$0.00
39											(\$11,347.97)
40											
41											(hh)
42											(\$315,662.69)
43											
44											(ii)
45 June 1, 2010 through March 31, 2011 Forecast kWh											6,407,928,682
46											
47											(jj)
48 Uniform per kWh Lost Revenue Factor											(\$0.00004)

Column Descriptions:

(a) per Company reports	(s) Rates Effective 3/1/2010
(b) per Company reports	(t) Schedule NG-HSG-6 (C) - 2nd Amended
(c) per Company reports	(u) Column (t) - Column (s)
(d) per Company forecast	(v) Column (r) * Column (u)
(e) per Company forecast	(w) per Company reports
(f) per Company forecast	(x) per Company reports
(g) Sum of Column (a) through Column (f)	(y) per Company reports
(h) Rates Effective 3/1/2010	(z) per Company forecast
(i) Schedule NG-HSG-6 (C) - 2nd Amended	(aa) per Company forecast
(j) Column (i) - Column (h)	(bb) per Company forecast
(k) Column (g) * Column (j)	(cc) Sum of Column (w) through Column (bb)
(l) per Company reports	(dd) Rates Effective 3/1/2010
(m) per Company reports	(ee) Schedule NG-HSG-6 (C) - 2nd Amended
(n) per Company reports	(ff) Column (ee) - Column (dd)
(o) per Company forecast	(gg) Column (cc) * Column (ff)
(p) per Company forecast	(hh) Column (k) Line 15 + Column (v) Line 26 + Column (gg) Line 38
(q) per Company forecast	(ii) per Company forecast
(r) Sum of Column (l) through Column (q)	(jj) Column (hh) - Column (ii)